

2019



Town of Deering New Hampshire

Annual Report of the Town Officials,
Departments and Committees



Police Chief James Pushee



Longevity is becoming rarity in modern workplace culture. News agency headlines tell us attracting and retaining police officers to work for rural police departments is increasingly difficult, especially as most new officers choose to work in better staffed and better paying urban areas. Rural towns, long thought to be the carefree idyllic place of Andy Griffith's two-man operation in Mayberry, are not immune to modern societal issues of addiction, mental health, isolation, and violence. Rural agencies often lack the support, staff and resources to adequately respond to calls for service. The Town of Deering has been fortunate to have Police Chief James Pushee, affectionately known by many as "Chief", lead the Deering PD for nearly seventeen years. It is reasonable to assume that Chief had other opportunities, yet he chose to serve the people of Deering.

Chief Pushee demonstrated his commitment to public service and professional law enforcement early on. He started his full-time career as a Patrol Officer in Enfield, NH and was promoted to Sergeant only four years later. In October 2002, after an arduous search effort, James Pushee was hired to build and lead the police department into a new century of community policing honoring the traditions of the past while meeting the level of service and accountability standards of the future.

Captain Cavanaugh, Chief's first Deering recruit, has described Chief Pushee as a great chief extremely admired for professionalism; tremendous management, administrative and organizational skill; extensive law enforcement knowledge; and creative and effective training techniques for new and seasoned officers. While he excelled in the office, he was a welcome ally for support and strength in high pressure situations the field. He was always willing to roll up his sleeves, jump out of bed to midnight calls, work extra hours, and cover his colleagues shifts as needed. His ability to coach and train is evidenced by the number of officers who have gone on to Supervisory positions in larger departments. Community members describe him as a "trustworthy, helpful, judicious good guy."

One cannot mention Chief without speaking to one of the greatest achievements of his career, the Hillcat Explorer Post. In the process of rebuilding the department, Chief also established the Post and set about mentoring a new generation of law enforcement and public safety professionals. The numerous trophies in the Police Department provide evidence of the Cadet Post accomplishments. The Post has become a vital asset to the department and community. It serves as a recruitment tool providing local youth a career pathway through exploration in law enforcement and criminal justice. Chief beamed with pride for his most recent cadet graduate Tyler Davy, recently sworn in as part-time Deering police officer. Of greatest importance, Chief has formed and influenced an enduring program that teaches character, self-worth, loyalty and accountability; builds physical and mental fitness; and strengthens civic engagement and friendship in our youth community.



On November 21, 2019 Chief Pushee, in the presence of his family and colleagues, gave an emotional final radio call as Chief of Police. In his own words "the decision to retire from full time sworn Law Enforcement duties was not taken lightly, and comes with many wonderful memories". The Selectmen and community are grateful for his service, many years of sacrifice and sleepless nights endured by his family. We congratulate him for his accomplishments and wish Chief and his family many happy years experiencing new adventures.

The Deering Board of Selectmen: Allen Belouin, Rebecca Mitchell and William Whisman

2020 Town Warrant and Budget

Warrant	1
MS-636: Budget of the Town of Deering	6
Proposed Appropriations by Function	13
Budget Details	14

Financial Reports

Independent Auditors' Report	22
Summary of Expenditures by Function – 2019 (unaudited)	28
Detailed Expenditures – 2019 (unaudited)	29
MS-61: Tax Collector's Report	35
Tax Rate Breakdown – 2019	39
Bank Reconciliation of Treasurer's Funds	42
Trustees of the Trust Funds	44

Department Reports

Board of Selectmen	55
Town Administrator	59
Budget Advisory Committee	60
Building Inspector	62
Assessing	63
Police	70
Hillcat Law Enforcement Post #612	73
Fire and Rescue	75
Highway	78
Town Clerk and Tax Collector	79
Vital Statistics	81
Supervisors of the Checklist	82
Trustees of the Deering Public Library	83
Planning Board	85
Zoning Board of Adjustment	86
Conservation Commission	87
Cemetery Trustees	90
Deering Community Center Feasibility Study Committee	91

Administrative

List of Town Employees and Officers	95
Contacts and Hours	99

Town Meeting Minutes – 2019	100
Moderator's Rules of Procedure	112

Town of Deering
New Hampshire
Warrant and Budget
2020

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 that the election of officers, as part of the Annual Deering Town Meeting, shall occur at the Town Hall located at 762 Deering Center Rd in said Deering on **Tuesday the 10th day of March, 2020 beginning at 8:00 am** to vote for candidates for the following offices:

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

Selectman	3-year term
Cemetery Trustee	3-year term
Cemetery Trustee	2-year term
Library Trustee	3-year term
Library Trustee	2-year term
Treasurer	3-year term
Trustee of the Trust Funds	3-year term
Supervisors of the Checklist	6-year term

POLLS WILL OPEN AT 8:00 am and remain open until 7:00 pm.

ADDITIONALLY, you are hereby notified that Articles 2 through 12, as part of the Business Meeting of Deering’s Annual Town Meeting, will be conducted on **Saturday the 14th of March, 2020 at 9:00AM** at the Town Hall located at 762 Deering Center Rd, Deering, NH.

Article 2: To Accept Town Reports

To see if the Town will vote to accept the 2019 reports of the Town Officials, agents and committees, and to accept the 2018 auditor's report.

The Board of Selectmen Recommends this Article

Article 3: To Appropriate Operating Budget Funds for the Year 2020

To see if the town will vote to raise and appropriate the sum of TWO MILLION ONE HUNDRED THIRTY-EIGHT THOUSAND NINE HUNDRED TWENTY-THREE DOLLARS (\$2,138,923) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Function	2020
Executive	215,961
Elections, Registration, Vital Statistics	56,891
Finance Administration	83,902
Assessing Revaluation	26,133
Legal Expense	28,000
Planning & Zoning	13,256
General Government Buildings	32,368
Cemeteries	16,150
Insurance	58,168
Advertising & Regional Association	5,514
Police	352,256
Ambulance	111,038
Fire	122,349
Building Inspection	14,518
Emergency Management	5,000
Other Public Safety - Dispatching	39,000
Highways & Streets	745,421
Solid Waste Disposal	123,449
Health Agencies & Programs	3,926
Direct Assistance	15,003
Parks & Recreation	25,000
Library	2,375
Conservation Commission	7,610
Bonds, Notes - Principal	25,000
Bonds, Notes - Interest	5,636
Tax Anticipation Notes	5,000
Total	2,138,923

The Board of Selectmen Recommends this Article

Article 4: To Add Funds to Established Trust Funds

To see if the Town will vote to raise and appropriate the sum of FIVE HUNDRED FOUR THOUSAND FIVE HUNDRED FIFTY DOLLARS (\$504,550) to be added to the previously established Capital Reserve and/or Expendable Trust Funds and to fund the sum of TWO HUNDRED FIFTY-FIVE THOUSAND SEVEN HUNDRED DOLLARS (\$255,700) from general taxation and TWO HUNDRED FORTY-EIGHT THOUSAND EIGHT HUNDRED FIFTY DOLLARS (\$248,850) from the unassigned fund balance as of December 31, 2019 for the following accounts in said amounts:

Fund	2020
FD Vehicle Replacement / CRF	\$ 50,000
HWY Vehicle Replacement / CRF	\$ 20,000
Assessing / ETF	\$ 9,300
Celebration (A)	\$ 1,000
Cemetery Maint / ETF	\$ 3,000
Computer Systems / ETF	\$ 2,300
Exotic Weed Control / ETF	\$ 7,500
FD Building Maint / ETF	\$ -
Gov't Bld Improvement / ETF	\$ 65,000
Health & Safety / ETF	\$ 2,500
Library Bld Maint / ETF	\$ 5,000
Master Plan / ETF	\$ 1,250
PD Ballistic Vest Replacement / ETF	\$ 700
PD Equipment Replacement / ETF	\$ -
PD Vehicle Replacement / ETF	\$ 30,000
Reservoir Usage / ETF	\$ 5,000
Road Reconstruction / ETF	\$ 250,000
FD Turnout Gear Replacement / ETF	\$ 25,000
HWY Bld Improvement / ETF	\$ 10,000
Solar Energy / ETF	\$ 17,000
Total	\$ 504,550

The Board of Selectmen Recommends this Article

Article 5: To Purchase Fire Personal Protective Equipment

To see if the town will vote to raise and appropriate the sum of ONE HUNDRED THIRTEEN THOUSAND DOLLARS (\$113,000) for the purpose of purchasing Fire Department Personal Protective Equipment, Self-Contained Breathing Apparatus (SCBA) and associated Accessories and fund the entire sum of ONE HUNDRED THIRTEEN THOUSAND DOLLARS (\$113,000) from the Unassigned Fund Balance from which no amount of appropriation shall be required from general taxation in the 2020 tax year. (Majority vote required)

The Board of Selectmen Recommends this Article

Article 6: To Purchase Police Vehicle

To see if the town will vote to raise and appropriate the sum of FORTY-NINE THOUSAND DOLLARS (\$49,000.00) for the purpose of purchasing a new model year police department sport utility vehicle and fit up and to fund the entire sum of FORTY-NINE THOUSAND DOLLARS \$49,000 from the Police Vehicle Replacement Expendable Trust Fund from which no amount of appropriation shall be required from general taxation in the 2020 tax year. (Majority vote required)

The Board of Selectmen Recommends this Article

Article 7: To Change Purpose of the Fire Department Turnout Gear

To see if the town will vote to change the purpose of the existing Fire Department Turnout Gear Replacement Expendable Trust Fund to the Fire Department Personal Protective Equipment Replacement Expendable Trust Fund and include the purpose of expenditure for turnout gear, self-contained breathing apparatus and any other accessory appropriate for fire and rescue personal protection. (2/3 vote required).

The Board of Selectmen Recommends this Article

Article 8: Convey Conservation Easement

To see if the Town will authorize the Board of Selectmen to convey a conservation easement relative to the below listed Town properties to a “qualified organization” as defined in section 170(h) (3) of the Internal Revenue Code of 1986 (the organizational purpose of which is to hold and manage the type of preservation interests in land defined in RSA 477:45). The terms and conditions of the conservation easement shall be determined by the Board of Selectmen with review and recommendation of the Conservation Commission. (Majority vote required)

1. Ferris Tract Tax Map 219 lot 2, approx. 65 acres
2. Carew Lots Tax Map 222 lots 6, 10.3 acres
3. Library Lots Tax Map 223 lots 8, 9, 14 acres

The Board of Selectmen Recommends this Article

Article 9: Convey Ownership of Property

To see if the Town will authorize the Board of Selectmen to convey ownership of the below listed Town property to a “qualified organization” as defined in section 170(h) (3) of the Internal Revenue Code of 1986 (the organizational purpose of which is to hold and manage the type of preservation interests in land defined in RSA 477:45). (Majority vote required)

1. Tax map 219 lot 15 1 Acre, Hedgehog Mt. Rd.

The Board of Selectmen Recommends this Article

Article 10: Authorize Conservation Commission to Expend Funds

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.
(Majority vote required)

The Board of Selectmen Recommends this Article

Article 11: Petition Warrant Article Adopt RSA 40:13 SB2

Shall the Town adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the town on the second Tuesday of March?
(3/5-majority ballot vote required)

Article 12: To Transact Other Business

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

Given under our hands, February 6 th , 2020		
We certify and attest that on or before February 24 th we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the Town Office, and delivered the original to the TOWN CLERK.		
Printed Name	Position	Signature
Allen Belouin	Chairman, Selectman	
Rebecca Mitchell	Selectman	
William Whisman	Selectman	



New Hampshire
Department of
Revenue Administration

2020
MS-636

Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2020	
			12/31/2019	12/31/2019	(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$215,058	\$218,698	\$215,960	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$44,407	\$43,413	\$56,891	\$0
4150-4151	Financial Administration	03	\$81,659	\$75,939	\$83,902	\$0
4152	Revaluation of Property	03	\$32,928	\$30,695	\$26,133	\$0
4153	Legal Expense	03	\$31,850	\$18,000	\$28,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$2,481	\$8,906	\$13,256	\$0
4194	General Government Buildings	03	\$30,796	\$33,800	\$32,368	\$0
4195	Cemeteries	03	\$16,075	\$16,150	\$16,150	\$0
4196	Insurance	03	\$43,421	\$53,219	\$58,168	\$0
4197	Advertising and Regional Association	03	\$3,889	\$5,389	\$5,514	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$502,564	\$504,209	\$536,342	\$0
Public Safety						
4210-4214	Police	03	\$341,220	\$348,177	\$352,256	\$0
4215-4219	Ambulance	03	\$101,033	\$109,480	\$111,038	\$0
4220-4229	Fire	03	\$120,585	\$115,119	\$122,349	\$0
4240-4249	Building Inspection	03	\$13,053	\$13,518	\$14,518	\$0
4290-4298	Emergency Management	03	\$0	\$1	\$5,000	\$0
4299	Other (Including Communications)	03	\$38,387	\$36,718	\$39,000	\$0
Public Safety Subtotal			\$614,278	\$623,013	\$644,161	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	03	\$342,677	\$424,004	\$473,121	\$0
4312	Highways and Streets	03	\$298,820	\$317,800	\$268,800	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$4,687	\$3,500	\$3,500	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$646,184	\$745,304	\$745,421	\$0



New Hampshire
Department of
Revenue Administration

2020
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$111,047	\$111,000	\$123,449	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$111,047	\$111,000	\$123,449	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$4,795	\$5,195	\$0	\$0
Health Subtotal			\$4,795	\$5,195	\$0	\$0
Welfare						
4441-4442	Administration and Direct Assistance	03	\$0	\$15,003	\$15,003	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	03	\$0	\$0	\$3,926	\$0
Welfare Subtotal			\$0	\$15,003	\$18,929	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	03	\$25,000	\$25,000	\$25,000	\$0
4550-4559	Library	03	\$764	\$2,375	\$2,375	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$25,764	\$27,375	\$27,375	\$0



New Hampshire
Department of
Revenue Administration

2020
MS-636

Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2020	
			12/31/2019	12/31/2019	(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	03	\$3,723	\$5,170	\$7,610	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$3,723	\$5,170	\$7,610	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	03	\$26,416	\$87,500	\$25,000	\$0
4721	Long Term Bonds and Notes - Interest	03	\$6,794	\$7,881	\$5,636	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$5,000	\$5,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$33,210	\$100,381	\$35,636	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$300,000	\$323,643	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$30,000	\$30,000	\$0	\$0
Capital Outlay Subtotal			\$330,000	\$353,643	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$2,138,923	\$0



New Hampshire
Department of
Revenue Administration

2020
MS-636

Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund	04	\$70,000	\$0
<i>Purpose: To Add Funds to Established Trust Funds</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$434,550	\$0
<i>Purpose: To Add Funds to Established Trust Funds</i>				
Total Proposed Special Articles			\$504,550	\$0

Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4220-4229	Fire	05	\$113,000	\$0
<i>Purpose: To Purchase Fire Personal Protective Equipment</i>				
4902	Machinery, Vehicles, and Equipment	06	\$49,000	\$0
<i>Purpose: To Purchase Police Vehicle</i>				
Total Proposed Individual Articles			\$162,000	\$0



New Hampshire
Department of
Revenue Administration

2020
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$9,346	\$15,000	\$6,000
3186	Payment in Lieu of Taxes	03	\$0	\$0	\$100
3187	Excavation Tax	03	\$46	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$49,877	\$45,000	\$55,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$59,269	\$60,100	\$61,200
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$465	\$300	\$500
3220	Motor Vehicle Permit Fees	03	\$382,052	\$280,000	\$385,873
3230	Building Permits	03	\$12,908	\$8,400	\$13,037
3290	Other Licenses, Permits, and Fees	03	\$33,466	\$26,250	\$32,477
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$428,891	\$314,950	\$431,887
State Sources					
3351	Municipal Aid/Shared Revenues	03	\$31,137	\$31,137	\$31,137
3352	Meals and Rooms Tax Distribution	03	\$98,202	\$98,202	\$98,202
3353	Highway Block Grant	03	\$98,540	\$98,688	\$98,540
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$260	\$260	\$260
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$2,078	\$1,800	\$1,800
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$230,217	\$230,087	\$229,939
Charges for Services					
3401-3406	Income from Departments	03	\$9,040	\$6,525	\$8,880
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$9,040	\$6,525	\$8,880
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$0	\$150	\$3,000
3502	Interest on Investments	03	\$17,892	\$7,700	\$15,000
3503-3509	Other		\$0	\$0	\$0
Miscellaneous Revenues Subtotal			\$17,892	\$7,850	\$18,000



New Hampshire
Department of
Revenue Administration

2020
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$300,000	\$300,000	\$0
3916	From Trust and Fiduciary Funds	06	\$0	\$0	\$49,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$300,000	\$300,000	\$49,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05, 04	\$0	\$0	\$361,850
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$361,850
Total Estimated Revenues and Credits			\$1,045,309	\$919,512	\$1,160,756

Budget Summary

Item	Period ending 12/31/2020
Operating Budget Appropriations	\$2,138,923
Special Warrant Articles	\$504,550
Individual Warrant Articles	\$162,000
Total Appropriations	\$2,805,473
Less Amount of Estimated Revenues & Credits	\$1,160,756
Estimated Amount of Taxes to be Raised	\$1,644,717

Proposed Appropriation by Function 2020

Account	Function	2020
4130	Executive	215,961
4140	Elections, Registration, Vital Statistics	56,891
4150	Finance Administration	83,902
4152	Assessing Revaluation	26,133
4153	Legal Expense	28,000
4191	Planning & Zoning	13,256
4194	General Government Buildings	32,368
4195	Cemeteries	16,150
4196	Insurance	58,168
4197	Advertising & Regional Association	5,514
4210	Police	352,256
4215	Ambulance	111,038
4220	Fire	122,349
4240	Building Inspection	14,518
4290	Emergency Management	5,000
4299	Other Public Safety - Dispatching	39,000
4300	Highways & Streets	745,421
4324	Solid Waste Disposal	123,449
4415	Health Agencies & Programs	3,926
4442	Direct Assistance	15,003
4520	Parks & Recreation	25,000
4550	Library	2,375
4611	Conservation Commission	7,610
4711	Bonds, Notes - Principal	25,000
4722	Bonds, Notes - Interest	5,636
4723	Tax Anticipation Notes	5,000
	Total	2,138,923

Function	Amount
Operating Budget	2,138,923
Capital Improvement Budget/CRF/ETF	504,550
Other Warrant Articles	113,000
Total	2,756,473

Operating Budget Details 2020

Account Number	Description	Budget 2019	Proposed 2020
01.4130.10.112	BOS - Wages	7,500	7,500
01.4130.10.220	BOS - FICA	465	465
01.4130.10.221	BOS - Medicare	190	109
01.4130.10.350	BOS - Training & Certification	400	400
01.4130.11.110	Admin - Town Administrator	75,000	75,000
01.4130.11.111	Admin - Admin Support	53,724	54,000
01.4130.11.210	Admin - Health Insurance	33,130	34,038
01.4130.11.220	Admin - FICA	7,981	7,998
01.4130.11.221	Admin - Medicare	1,867	1,871
01.4130.11.230	Admin - Retirement	15,223	10,331
01.4130.11.290	Admin - Life/Disability	250	1,094
01.4130.11.350	Admin - Training & Certification	800	800
01.4130.11.399	Admin - Other Professional Services (Recording Fees)	6,313	6,500
01.4130.11.410	Admin - Postage	2,000	2,000
01.4130.11.420	Admin - Telephone	3,600	3,600
01.4130.11.430	Admin - Mobile Phone	900	900
01.4130.11.440	Admin - Rentals & Leases (Copier & Postage Meter)	2,300	2,300
01.4130.11.460	Admin - Printing	1,750	1,750
01.4130.11.470	Admin - Office Supplies	2,200	2,200
01.4130.11.480	Admin - Dues & Subscriptions	405	406
01.4130.11.490	Admin - Public Notices	1,000	1,000
01.4130.11.610	Admin - New Equipment	1,000	1,000
01.4130.11.620	Admin - Equipment Maintenance	400	400
01.4130.11.710	Admin - Mileage	300	300
	FUNCTION: EXECUTIVE - 4130	218,698	215,961
01.4140.12.112	Town Clerk - Wages	16,250	22,750
01.4140.12.135	Town Clerk - Deputy Wages	8,580	8,840
01.4140.12.210	Town Clerk - Health Insurance	-	4,466
01.4140.12.220	Town Clerk - FICA	1,539	1,959
01.4140.12.221	Town Clerk - Medicare	360	458
01.4140.12.230	Town Clerk - Retirement	-	1,365
01.4140.12.350	Town Clerk - Training & Certif	900	900
01.4140.12.410	Town Clerk - Postage	2,000	2,000
01.4140.12.420	Town Clerk - Telephone	1,080	1,080
01.4140.12.450	Town Clerk - Software	3,060	3,205
01.4140.12.470	Town Clerk - Office Supplies	500	750
01.4140.12.480	Town Clerk - Dues & Subscriptions	275	200
01.4140.12.490	Town Clerk - Public Notices	75	75
01.4140.12.610	Town Clerk - New Equipment	250	800
01.4140.12.620	Town Clerk - Equipment Maintenance	350	400
01.4140.12.710	Town Clerk - Mileage	500	600

Operating Budget Details 2020 – Continued

Account Number	Description	Budget 2019	Proposed 2020
01.4140.13.112	Elections - Election Official	1,167	4,350
01.4140.13.120	Elections - Ballot Clerk Wages	350	1,500
01.4140.13.220	Elections - FICA	94	363
01.4140.13.221	Elections - Medicare	22	85
01.4140.13.410	Elections - Postage	50	100
01.4140.13.470	Elections - Office Supplies	100	100
01.4140.13.490	Elections - Public Notices	146	146
01.4140.13.900	Elections - Miscellaneous	400	400
	FUNCTION: TOWN CLERK - 4140	38,049	56,891
01.4150.14.112	Treasurer - Wages	2,500	2,500
01.4150.14.220	Treasurer - FICA	155	155
01.4150.14.221	Treasurer - Medicare	36	36
01.4150.15.112	Tax Collector - Wages	16,250	22,750
01.4150.15.135	Tax Collector - Deputy Wages	8,580	8,840
01.4150.15.210	Tax Collector - Health Insurance	-	4,466
01.4150.15.220	Tax Collector - FICA	1,539	1,959
01.4150.15.221	Tax Collector - Medicare	360	458
01.4150.15.230	Tax Collector - Retirement	-	1,365
01.4150.15.310	Tax Collector - Research	1,000	1,000
01.4150.15.350	Tax Collector - Training & Certification	900	900
01.4150.15.360	Tax Collector - Recording Fees	1,000	1,000
01.4150.15.410	Tax Collector - Postage	3,000	3,500
01.4150.15.420	Tax Collector - Telephone	1,080	1,080
01.4150.15.450	Tax Collector - Software	2,860	2,580
01.4150.15.470	Tax Collector - Office Supplies	800	800
01.4150.15.480	Tax Collector - Dues & Subscriptions	50	50
01.4150.15.490	Tax Collector - Public Notices	-	-
01.4150.15.610	Tax Collector - New Equipment	250	1
01.4150.15.620	Tax Collector - Equipment Maintenance	80	80
01.4150.15.710	Tax Collector - Mileage	500	600
01.4150.16.300	Auditing - Professional Services	13,500	13,500
01.4150.17.399	Info Tech - Professional Services	3,000	3,000
01.4150.17.450	Info Tech - Software	13,134	13,283
	FUNCTION: FINANCIAL ADMINISTRATION - 4150	70,574	83,902
01.4152.18.111	Assessing - Clerk Wages	15,970	16,284
01.4152.18.220	Assessing - FICA	990	1,010
01.4152.18.221	Assessing - Medicare	232	236
01.4152.18.350	Assessing - Training & Certification	75	75
01.4152.18.399	Assessing - Professional Services	13,408	8,508
01.4152.18.480	Assessing - Dues & Subscription	20	20
	FUNCTION: PROPERTY ASSESSMENT - 4152	30,695	26,133
01.4153.10.320	Legal - Professional Services	15,000	25,000
01.4153.33.330	Legal - Code Enforcement	3,000	3,000
	FUNCTION: LEGAL - 4153	18,000	28,000

Operating Budget Details 2020 – Continued

Account Number	Description	Budget 2019	Proposed 2020
01.4191.20.111	Planning - P/T Wages	800	800
01.4191.20.220	Planning - FICA	50	50
01.4191.20.221	Planning - Medicare	12	12
01.4191.20.300	Planning - Professional Services	1,500	5,500
01.4191.20.320	Planning - Legal	2,000	2,000
01.4191.20.350	Planning - Training & Certification	150	500
01.4191.20.410	Planning - Postage	400	400
01.4191.20.460	Planning - Printing	150	150
01.4191.20.470	Planning - Office Supplies	150	150
01.4191.20.490	Planning - Public Notices	600	600
01.4191.21.111	Zoning - P/T Wages	528	528
01.4191.21.220	Zoning - FICA	33	33
01.4191.21.221	Zoning - Medicare	8	8
01.4191.21.320	Zoning - Legal	1,500	1,500
01.4191.21.350	Zoning - Training & Certification	75	75
01.4191.21.410	Zoning - Postage	350	350
01.4191.21.470	Zoning - Office Supplies	100	100
01.4191.21.490	Zoning - Public Notices	500	500
	FUNCTION: PLANNING AND ZONING - 4191	8,906	13,256
01.4194.10.370	Govt Buildings - Custodial Services	5,200	5,200
01.4194.10.380	Govt Buildings - Groundskeeping	4,000	4,408
01.4194.10.401	Govt Buildings - Heating Fuel	8,000	8,000
01.4194.10.405	Govt Buildings - Electricity	7,600	5,760
01.4194.10.470	Govt Buildings - Office Supplies	500	500
01.4194.10.655	Govt Buildings - Maintenance & Supplies	8,500	8,500
	FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4194	33,800	32,368
01.4195.22.380	Cemetery - Groundskeeping	15,400	15,400
01.4195.22.499	Cemetery - Other Supplies	750	750
	FUNCTION: CEMETERIES - 4195	16,150	16,150
01.4196.10.810	Insurance - Worker's Comp/Unemployment	20,825	22,858
01.4196.10.820	Insurance - Property Liability	32,394	35,310
	FUNCTION: INSURANCE - 4196	53,219	58,168
01.4197.10.300	Advertising/Reg. Assoc. - Professional Services	1,500	1,500
01.4197.10.480	Advertising/Reg. Assoc. - Dues	3,889	4,014
	FUNCTION: ADVERTISING & REGIONAL ASSOC - 4197	5,389	5,514
01.4210.30.110	Police - F/T Wages	130,300	112,200
01.4210.30.111	Police - P/T Wages	54,800	55,000
01.4210.30.113	Police - On Call Wages	6,700	6,700
01.4210.30.115	Police - Admin Assistant	6,200	10,500
01.4210.30.129	Police - Grant Funded Overtime Wages	2,500	5,000
01.4210.30.130	Police - Overtime Wages	2,500	2,500
01.4210.30.131	Police - Detail Wages	3,500	5,000

Operating Budget Details 2020 – Continued

Account Number	Description	Budget 2019	Proposed 2020
01.4210.30.210	Police - Health Insurance	42,084	32,320
01.4210.30.220	Police - FICA	4,569	3,410
01.4210.30.221	Police - Medicare	1,069	2,424
01.4210.30.230	Police - Retirement	40,155	35,452
01.4210.30.290	Police - Life/Disability Insurance	2,000	2,000
01.4210.30.340	Police - Prosecution	19,500	19,500
01.4210.30.345	Police - Animal Control	500	500
01.4210.30.350	Police - Training & Certification	4,000	4,500
01.4210.30.399	Police - Professional Services	-	24,200
01.4210.30.402	Police - Vehicle Fuel	8,000	9,000
01.4210.30.410	Police - Postage	100	100
01.4210.30.420	Police - Telephone	3,500	3,500
01.4210.30.430	Police - Mobile Phone	1,750	1,750
01.4210.30.445	Police - Uniforms	1,250	3,000
01.4210.30.450	Police - Software	700	700
01.4210.30.470	Police - Office Supplies	1,200	1,250
01.4210.30.480	Police - Dues & Subscriptions	500	550
01.4210.30.493	Police - Youth Programs (Explorers)	1,000	1,000
01.4210.30.499	Police - Other Supplies	1,000	1,000
01.4210.30.610	Police - New Equipment	4,000	4,000
01.4210.30.620	Police - Equipment Maintenance	1,400	1,500
01.4210.30.630	Police - Vehicle Maintenance/Repairs	3,200	3,500
01.4210.30.720	Police - Witness Reimbursement	200	200
	FUNCTION: POLICE - 4210	348,177	352,256
01.4215.31.111	Ambulance - P/T Per Diem Wages	60,000	60,000
01.4215.31.113	Ambulance - On Call Wages	13,000	15,000
01.4215.31.220	Ambulance - FICA	6,386	4,650
01.4215.31.221	Ambulance - Medicare	1,494	1,088
01.4215.31.290	Ambulance - Life/Disability Insurance	450	450
01.4215.31.350	Ambulance - Training & Certification	6,500	6,000
01.4215.31.390	Ambulance - Paramedic Intercepts	1,750	1,750
01.4215.31.395	Ambulance - Billing	3,000	3,000
01.4215.31.402	Ambulance - Vehicle Fuel	1,200	2,400
01.4215.31.420	Ambulance - Telephone	1,100	1,100
01.4215.31.430	Ambulance - Mobile Phone	1,100	1,100
01.4215.31.445	Ambulance - Uniforms	2,000	2,000
01.4215.31.470	Ambulance - Office Supplies	500	500
01.4215.31.499	Ambulance - Other Supplies	3,000	3,000
01.4215.31.620	Ambulance - Equipment Maintenance	4,000	4,000
01.4215.31.630	Ambulance - Vehicle Maintenance	4,000	5,000
	FUNCTION: AMBULANCE - 4215	109,480	111,038

Operating Budget Details 2020 – Continued

Account Number	Description	Budget 2019	Proposed 2020
01.4220.32.111	Fire - Fire Chief's Wages	40,000	40,000
01.4220.32.113	Fire - On Call Wages	14,500	17,500
01.4220.32.220	Fire - FICA	3,379	3,565
01.4220.32.221	Fire - Medicare	790	834
01.4220.32.290	Fire - Life/Disability Insurance	450	450
01.4220.32.350	Fire - Training & Certification	6,500	6,500
01.4220.32.385	Fire - Forestry	2,000	1,000
01.4220.32.401	Fire - Heating Fuel	5,500	6,000
01.4220.32.402	Fire - Vehicle Fuel	2,500	3,000
01.4220.32.405	Fire - Electricity	5,000	5,000
01.4220.32.420	Fire - Telephone	2,000	2,000
01.4220.32.430	Fire - Mobile Phone	2,000	2,800
01.4220.32.470	Fire - Office Supplies	500	500
01.4220.32.480	Fire - Dues & Subscriptions	1,500	1,500
01.4220.32.493	Fire - Youth&Community Programs	1,200	1,200
01.4220.32.610	Fire - New Equipment	8,300	9,500
01.4220.32.620	Fire - Equipment Maintenance	8,000	8,000
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	6,000	5,000
01.4220.32.655	Fire - Building Maintenance & Repairs	5,000	8,000
	FUNCTION: FIRE - 4220	115,119	122,349
01.4240.33.111	Bldg Inspect - P/T Wages	12,000	12,000
01.4240.33.220	Bldg Inspect - FICA	744	744
01.4240.33.221	Bldg Inspect - Medicare	174	174
01.4240.33.350	Bldg Inspect - Training & Certification	200	1,200
01.4240.33.420	Bldg Inspect - Telephone	300	300
01.4240.33.480	Bldg Inspect - Dues & Subscription	100	100
	FUNCTION: BUILDING INSPECTION - 4240	13,518	14,518
01.4290.34.399	Emergency Mngmt - Other Profes	1	5,000
	FUNCTION: EMERGENCY MANAGEMENT - 4290	1	5,000
01.4299.30.391	Other Public Safety - Police Dispatch	17,000	19,000
01.4299.32.391	Other Public Safety - Fire Dispatch	17,718	18,000
01.4299.40.391	Other Public Safety - Highway Dispatch	2,000	2,000
	FUNCTION: OTHER PUBLIC SAFETY - 4299	36,718	39,000
01.4311.40.110	Highway Admin - F/T Wages	236,504	255,948
01.4311.40.111	Highway Admin - P/T Wages	7,500	7,500
01.4311.40.130	Highway Admin - Overtime Wages	25,000	25,000
01.4311.40.210	Highway Admin - Health Insurance	89,951	114,320
01.4311.40.220	Highway Admin - FICA	16,678	17,884
01.4311.40.221	Highway Admin - Medicare	3,901	4,182
01.4311.40.230	Highway Admin - Retirement	12,700	15,357
01.4311.40.290	Highway Admin - Life/Disability	3,000	3,004
01.4311.40.350	Highway Admin - Training & Certification	800	800
01.4311.40.351	Highway Admin - Drug Testing	1,000	1,000

Operating Budget Details 2020 – Continued

Account Number	Description	Budget 2019	Proposed 2020
01.4311.40.401	Highway Admin - Heating Fuel	10,000	10,000
01.4311.40.405	Highway Admin - Electricity	3,000	3,000
01.4311.40.420	Highway Admin - Telephone	320	320
01.4311.40.430	Highway Admin - Mobile Phone	800	1,956
01.4311.40.445	Highway Admin - Uniforms	6,000	6,000
01.4311.40.470	Highway Admin - Office Supplies	300	300
01.4311.40.490	Highway Admin - Public Notices	800	800
01.4311.40.655	Highway Admin - Building Maintenance	5,500	5,500
01.4311.40.710	Highway Admin - Mileage	250	250
	FUNCTION: HIGHWAY AND STREETS ADMINISTRATION - 4311	424,004	473,121
01.4312.40.381	Highway Maint - Crack Sealing	7,200	7,200
01.4312.40.382	Highway Maint - Roadside Mowing	9,000	9,000
01.4312.40.383	Highway Maint - Tree Removal	3,500	3,500
01.4312.40.384	Highway Maint - Gravel Crushing	30,000	30,000
01.4312.40.399	Highway Maint - Other Professional Services	5,600	5,600
01.4312.40.402	Highway Maint - Vehicle Fuel	55,000	55,000
01.4312.40.481	Highway Maint - Culverts	2,000	3,000
01.4312.40.482	Highway Maint - Salt	59,000	59,000
01.4312.40.483	Highway Maint - Cold Patch	2,500	2,500
01.4312.40.484	Highway Maint - Dust Control	11,000	11,000
01.4312.40.485	Highway Maint - Sand	9,000	9,000
01.4312.40.499	Highway Maint - Other Supplies	20,500	20,500
01.4312.40.610	Highway Maint - New Equipment	6,000	6,000
01.4312.40.620	Highway Maint - Equipment Maintenance	16,000	16,000
01.4312.40.630	Highway Maint - Vehicle Maintenance	81,500	31,500
	FUNCTION: HIGHWAYS AND STREETS - 4312	317,800	268,800
01.4316.40.405	Street Lighting - Electricity	3,500	3,500
	FUNCTION: STREET LIGHTING - 4316	3,500	3,500
01.4324.41.406	Solid Waste - Transfer Station	75,000	85,079
01.4324.41.407	Solid Waste - Tipping Fees	33,500	35,670
01.4324.41.408	Solid Waste - Disposal Contract	2,500	2,700
	FUNCTION: SOLID WASTE DISPOSAL - 4324	111,000	123,449
01.4441.50.111	Welfare - Director Wages	1	1
01.4441.50.220	Welfare - FICA	1	1
01.4441.50.221	Welfare - Medicare	1	1
	FUNCTION: WELFARE ADMINISTRATION - 4441	3	3
01.4442.50.510	Welfare - Medical Assistance	500	500
01.4442.50.520	Welfare - Housing Assistance	4,500	4,500
01.4442.50.530	Welfare - Food Assistance	2,000	2,000
01.4442.50.540	Welfare - Electric Assistance	3,000	3,000
01.4442.50.599	Welfare - Other Assistance	5,000	5,000
	FUNCTION: DIRECT ASSISTANCE - 4442	15,000	15,000

Operating Budget Details 2020 – Continued

Account Number	Description	Budget 2019	Proposed 2020
01.4445.50.495	Health Agencies - Community Education	400	1
01.4445.50.496	Health Agencies - Community Meals	1,795	425
01.4445.50.498	Health Agencies - Community Services	3,000	3,500
	FUNCTION: WELFARE VENDOR PAYMENTS - 4445	5,195	3,926
01.4520.55.409	Parks & Recreation - Hillsboro	25,000	25,000
	FUNCTION: PARKS AND RECREATION - 4520	25,000	25,000
01.4550.60.405	Library - Electricity	250	250
01.4550.60.470	Library - Office Supplies	75	75
01.4550.60.480	Library - Dues & Subscriptions	250	250
01.4550.60.493	Library - Youth Programs	1,000	1,000
01.4550.60.499	Library - Other Supplies	800	800
	FUNCTION: LIBRARY - 4550	2,375	2,375
01.4611.65.111	Conservation - PT Wages Lake Host Program	1,500	1,500
01.4611.65.220	Conservation - FICA	93	93
0134611.65.221	Conservation - Medicare	22	22
01.4611.65.310	Conservation - Research	665	665
01.4611.65.350	Conservation - Training & Certification	330	500
01.4611.65.410	Conservation - Postage	60	60
01.4611.65.470	Conservation - Office Supplies	100	50
01.4611.65.480	Conservation - Dues & Subscription	600	700
01.4611.65.490	Conservation - Public Notices	50	50
01.4611.65.491	Conservation - Roads & Trails	450	300
01.4611.65.493	Conservation - Youth Programs	1,200	1,300
01.4611.65.499	Conservation - Other Supplies	100	2,370
	FUNCTION: CONSERVATION ADMINISTRATION - 4611	5,170	7,610
01.4711.10.655	Debt Svc - Principal Town Hall	25,000	25,000
01.4711.40.491	Debt Svc - Principal Road Bond	62,500	-
	FUNCTION: PRINCIPAL - LONG TERM BONDS & NOTES - 4711	87,500	25,000
01.4712.31.640	Debt Svc - Principal Ambulance	-	-
01.4712.40.640	Debt Svc - Principal Hwy Equipment	-	-
	FUNCTION: PRINCIPAL - OTHER DEBT - 4712	-	-
01.4722.10.655	Debt Svc - Interest Town Hall	7,375	5,636
01.4722.31.640	Debt Svc - Interest Ambulance	-	-
01.4722.40.491	Debt Svc - Interest Road Bond	506	-
	FUNCTION: INTEREST - OTHER DEBT - 4722	7,881	5,636
01.4723.10.900	Debt Svc - Tax Anticipation Note	5,000	5,000
	FUNCTION: INTEREST ON TAX & REVENUE ANTICIPATION	5,000	5,000
	Total	2,125,921	2,138,923

Warrant Articles

2020 Warrant Articles		Revenue Source			Expendable/ Capital Reserve	TOTAL
		General Taxation	General Revenue	Unassigned Fund Balance		
WA#3	To Appropriate Operating Budget	\$ 1,389,017	\$ 749,906			\$ 2,138,923
WA#4	To Add to Established Trust Funds	\$ 255,700		\$ 248,850		\$ 504,550
WA#5	To Purchase Fire/Rescue SCBA			\$ 113,000		\$ 113,000
WA#6	To Purchase PD Vehicle				\$ 49,000	\$ 49,000
		\$ 1,644,717	\$ 749,906	\$ 361,850	\$ 49,000	\$ 2,805,473

Capital Reserve Fund and Expendable Trust Funding

Account	Fund	2019	2020
60.1010.00.054	FD Vehicle Replacement / CRF	\$ 50,000	\$ 50,000
60.1010.00.055	HWY Vehicle Replacement / CRF	\$ 20,000	\$ 20,000
60.1010.00.060	Assessing / ETF	\$ 9,300	\$ 9,300
60.1010.00.062	Celebration (A)	\$ 1,000	\$ 1,000
60.1010.00.063	Cemetery Maint / ETF	\$ 3,000	\$ 3,000
60.1010.00.064	Computer Systems / ETF	\$ -	\$ 2,300
60.1010.00.065	Exotic Weed Control / ETF	\$ 5,000	\$ 7,500
60.1010.00.066	FD Building Maint / ETF	\$ 5,000	\$ -
60.1010.00.069	Gov't Bld Improvement / ETF	\$ 20,000	\$ 65,000
60.1010.00.071	Health & Safety / ETF	\$ 1,500	\$ 2,500
60.1010.00.075	Library Bld Maint / ETF	\$ -	\$ 5,000
60.1010.00.076	Master Plan / ETF	\$ 1,250	\$ 1,250
60.1010.00.078	PD Ballistic Vest Replacement / ETF	\$ 700	\$ 700
60.1010.00.079	PD Equipment Replacement / ETF	\$ -	\$ -
60.1010.00.080	PD Vehicle Replacement / ETF	\$ 12,500	\$ 30,000
60.1010.00.082	Reservoir Usage / ETF	\$ 5,000	\$ 5,000
60.1010.00.083	Road Reconstruction / ETF	\$ 188,000	\$ 250,000
60.1010.00.084	FD Turnout Gear Replacement / ETF	\$ 2,500	\$ 25,000
60.1010.00.087	HWY Bld Improvement / ETF	\$ 10,000	\$ 10,000
60.1010.00.089	Solar Energy / ETF	\$ 17,000	\$ 17,000
Total		\$ 351,750	\$ 504,550

Total Appropriation	Amount
Operating Budget	2,138,923
Capital Improvement Funding CRF/ETF	504,550
Other Warrant Articles	162,000
Total	2,805,473

MELANSON HEATH
ACCOUNTANTS • AUDITORS

102 Perimeter Road
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(603)882-1111
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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Deering, New Hampshire

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Deering, New Hampshire, as of December 31, 2018, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Deering, New Hampshire, as of December 31, 2018 and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the Pension and OPEB schedules appearing on pages 38 to 40 presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Melanson Heath

July 18, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town, we offer readers this narrative overview and analysis of the financial activities of the Town of Deering for the year ended December 31, 2018. Unless otherwise noted, the amounts reported in this analysis are expressed in whole numbers.

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.

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

The Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position 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).

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. 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 are considered governmental 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 Town'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.

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 year, the total of assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$7,349,624 (i.e., net position), a change of \$84,281 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$2,451,529, a change of \$240,599 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$1,202,950, a change of \$105,009 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:

	<u>NET POSITION</u>	
	Governmental Activities	
	<u>2018</u>	<u>2017</u>
Current and other assets	\$ 4,575,893	\$ 4,564,226
Capital assets	<u>5,197,774</u>	<u>5,374,593</u>
Total assets	9,773,667	9,938,819
Deferred outflows of resources	89,717	111,233
Long-term liabilities	616,648	719,430
Other liabilities	<u>1,878,412</u>	<u>1,908,690</u>
Total liabilities	2,495,060	2,628,120
Deferred inflows of resources	18,700	115,664
Net position:		
Net investment in capital assets	5,046,358	5,073,177
Restricted	360,303	346,804
Unrestricted	<u>1,942,963</u>	<u>1,886,287</u>
Total net position	<u>\$ 7,349,624</u>	<u>\$ 7,306,268</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent calendar year, total net position was \$7,349,624, a change of \$84,281 from the prior year.

The largest portion of net position \$5,046,358 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 position \$360,303 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$1,942,963, may be used to meet the Town's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Revenues:		
Program revenues:		
Charges for services	\$ 118,536	\$ 96,840
Operating grants and contributions	11,009	18,062
General revenues:		
Property taxes	1,605,707	1,458,707
Motor vehicle permits	366,650	337,492
Interest, penalties, and other taxes	55,535	67,206
Grants and contributions not restricted to specific programs	196,022	275,962
Investment income	25,784	8,167
Miscellaneous	<u>17,762</u>	<u>27,729</u>
Total revenues	2,397,005	2,290,165
Expenses:		
General government	520,069	460,924
Public safety	690,107	631,367
Highways and streets	949,492	913,256
Sanitation	97,770	111,829
Health and welfare	11,904	10,155
Library and recreation	31,301	25,602
Conservation	3,872	1,756
Interest on long-term debt	<u>8,209</u>	<u>16,152</u>
Total expenses	2,312,724	2,171,041
Change in net position	84,281	119,124
Net position - beginning of year, as restated*	<u>7,265,343</u>	<u>7,187,144</u>
Net position - end of year	<u>\$ 7,349,624</u>	<u>\$ 7,306,268</u>

* Fiscal year 2017 amounts were not restated as the Town applied GASB 75 prospectively.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$84,281. Key elements of this change are as follows:

General fund revenues in excess of expenditures	\$ 188,150
Depreciation expense in excess of principal debt service	(126,217)
Other	<u>22,348</u>
Total	<u>\$ 84,281</u>

D. FINANCIAL ANALYSIS OF FUNDS

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

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 \$2,451,529, a change of \$240,599 in comparison to the prior year. Key elements of this change are as follows:

General fund revenues in excess of expenditures	\$ 188,150
Special revenue fund revenues in excess of expenditures	50,689
Permanent fund revenues in excess of expenditures	<u>1,760</u>
Total	<u>\$ 240,599</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$1,202,950, while total fund balance was \$2,091,226. 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	12/31/18	12/31/17	Change	% of Total General Fund Expenditures
Unassigned fund balance	\$ 1,202,950	\$ 1,097,941	\$ 105,009	53.3%
Total fund balance ¹	\$ 2,091,226	\$ 1,864,126	\$ 227,100	92.7%

¹ Includes Capital Reserve accounts.

The total fund balance of the general fund changed by \$227,100 during the current year. Key factors in this change are as follows:

Use of fund balance	\$ (355,400)
Revenues in excess of budget	156,943
Expenditures less than budget	180,588
Change in encumbrances	(74,693)
Change in capital reserves	210,930
Other	108,732
Total	\$ 227,100

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

	12/31/18	12/31/17	Change
Bridge repairs	\$ 36,131	\$ 35,709	\$ 422
Fire department vehicle	320,071	197,042	123,029
Highway building	56,314	6,032	50,282
Highway vehicle	91,775	20,512	71,263
Municipal transportation	84,078	70,279	13,799
Road reconstruction	11,978	65,515	(53,537)
Turnout gear	28,468	25,180	3,288
Other	259,461	257,077	2,384
Total	\$ 888,276	\$ 677,346	\$ 210,930

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 \$5,197,774 (net of accumulated depreciation), a change of \$(176,819) from the prior year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, infrastructure, and construction in progress.

In addition to depreciation of \$276,217, major capital asset events during the current fiscal year included the following:

- \$74,693 to complete dump truck installation (body and snow plows)
- \$17,590 for the purchase of a skid pack

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 \$151,416, all of which was backed by the full faith and credit of the Town.

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

Summary of Expenditures by Function – 2019 (unaudited)

Account	Function	2019 Budget	Expenditures	Balance
4130	Executive	218,698	215,058	3,640
4140	Elections, Registration, Vital Statistics	38,049	39,043	(995)
4140	WA#9 Town Clerk	5,364	5,364	-
4150	Finance Administration	70,574	76,294	(5,720)
4150	WA#9 Tax Collector	5,365	5,364	(100)
4152	Assessing Revaluation	30,695	32,928	(2,234)
4153	Legal Expense	18,000	31,850	(13,850)
4191	Planning & Zoning	8,906	2,481	6,425
4194	General Government Buildings	33,800	30,796	3,004
4195	Cemeteries	16,150	16,075	75
4196	Insurance	53,219	43,421	9,798
4197	Advertising & Regional Association	5,389	3,889	1,500
	General Government Subtotal	504,209	502,564	1,544
4210	Police	348,177	341,220	6,957
4215	Ambulance	109,480	101,033	8,447
4220	Fire	115,119	120,585	(5,465)
4240	Building Inspection	13,518	13,053	465
4290	Emergency Management	1	-	1
4299	Other Public Safety - Dispatching	36,718	38,387	(1,669)
	Public Safety Subtotal	623,012	614,278	8,735
4300	Highways & Streets	745,304	646,184	99,120
	Highways & Streets Subtotal	745,304	646,184	99,120
4324	Solid Waste Disposal	111,000	111,047	(47)
	Sanitation Subtotal	111,000	111,047	(47)
4415	Health Agencies & Programs	5,195	4,795	400
	Health Subtotal	5,195	4,795	400
4442	Direct Assistance	15,003	-	15,003
	Welfare Subtotal	15,003	-	15,003
4520	Parks & Recreation	25,000	25,000	-
4550	Library	2,375	764	1,611
	Culture and Rereation Subtotal	27,375	25,764	1,611
4611	Conservation Commission	5,170	3,723	1,447
	Conservation and Development Subtotal	5,170	3,723	1,447
4711	Bonds, Notes - Principal	87,500	26,416	61,084
4722	Bonds, Notes - Interest	7,881	6,794	1,087
4723	Tax Anticipation Notes	5,000	-	5,000
	Debt Service Total	100,381	33,210	67,171
	TOTAL	2,136,650	1,941,566	194,983

Detailed Expenditures by Function – 2019 (unaudited)

Account Number	Description	Budget 2019	Expenditures	Balance
01.4130.10.112	BOS - Wages	7,500	5,625	1,875
01.4130.10.220	BOS - FICA	465	349	116
01.4130.10.221	BOS - Medicare	190	82	108
01.4130.10.350	BOS - Training & Certification	400	-	400
01.4130.11.110	Admin - Town Administrator	75,000	71,490	3,510
01.4130.11.111	Admin - Admin Support	53,724	63,896	(10,172)
01.4130.11.210	Admin - Health Insurance	33,130	32,069	1,061
01.4130.11.220	Admin - FICA	7,981	7,970	11
01.4130.11.221	Admin - Medicare	1,867	1,864	2
01.4130.11.230	Admin - Retirement	15,223	15,181	42
01.4130.11.290	Admin - Life/Disability	250	1,321	(1,071)
01.4130.11.350	Admin - Training & Certification	800	129	671
01.4130.11.399	Admin - Other Professional Services (Recording Fees)	6,313	4,046	2,267
01.4130.11.410	Admin - Postage	2,000	263	1,737
01.4130.11.420	Admin - Telephone	3,600	3,419	181
01.4130.11.430	Admin - Mobile Phone	900	1,075	(175)
01.4130.11.440	Admin - Rentals & Leases (Copier & Postage Meter)	2,300	2,154	146
01.4130.11.460	Admin - Printing	1,750	1,082	668
01.4130.11.470	Admin - Office Supplies	2,200	1,569	631
01.4130.11.480	Admin - Dues & Subscriptions	405	180	225
01.4130.11.490	Admin - Public Notices	1,000	1,264	(264)
01.4130.11.610	Admin - New Equipment	1,000	-	1,000
01.4130.11.620	Admin - Equipment Maintenance	400	-	400
01.4130.11.710	Admin - Mileage	300	31	269
	FUNCTION: EXECUTIVE - 4130	218,698	215,058	3,640
01.4140.12.112	Town Clerk - Wages	16,250	19,305	(3,055)
01.4140.12.135	Town Clerk - Deputy Wages	8,580	6,826	1,754
01.4140.12.210	Town Clerk - Health Insurance	-	111	(111)
01.4140.12.220	Town Clerk - FICA	1,539	1,515	24
01.4140.12.221	Town Clerk - Medicare	360	354	6
01.4140.12.230	Town Clerk - Retirement	-	922	(922)
01.4140.12.290	Town Clerk - Life/Disability	-	36	(36)
01.4140.12.350	Town Clerk - Training & Certif	900	729	171
01.4140.12.410	Town Clerk - Postage	2,000	1,546	454
01.4140.12.420	Town Clerk - Telephone	1,080	1,000	80
01.4140.12.450	Town Clerk - Software	3,060	3,014	46
01.4140.12.470	Town Clerk - Office Supplies	500	543	(43)
01.4140.12.480	Town Clerk - Dues & Subscriptions	275	163	112
01.4140.12.490	Town Clerk - Public Notices	75	-	75
01.4140.12.610	Town Clerk - New Equipment	250	120	130
01.4140.12.620	Town Clerk - Equipment Maintenance	350	-	350
01.4140.12.710	Town Clerk - Mileage	500	768	(268)
01.4140.13.112	Elections - Election Official	1,167	935	232
01.4140.13.120	Elections - Ballot Clerk Wages	350	663	(313)
01.4140.13.220	Elections - FICA	94	99	(5)
01.4140.13.221	Elections - Medicare	22	23	(1)
01.4140.13.410	Elections - Postage	50	113	(63)
01.4140.13.470	Elections - Office Supplies	100	-	100
01.4140.13.490	Elections - Public Notices	146	41	106
01.4140.13.900	Elections - Miscellaneous	400	216	184
	FUNCTION: TOWN CLERK - 4140	38,049	39,043	(995)

Detailed Expenditures by Function – 2019 (unaudited) - continued

Account Number	Description	Budget 2019	Expenditures	Balance
01.4150.14.112	Treasurer - Wages	2,500	2,500	-
01.4150.14.220	Treasurer - FICA	155	155	-
01.4150.14.221	Treasurer - Medicare	36	36	(0)
01.4150.15.112	Tax Collector - Wages	16,250	19,305	(3,055)
01.4150.15.135	Tax Collector - Deputy Wages	8,580	6,823	1,757
01.4150.15.210	Tax Collector - Health Insurance	-	111	(111)
01.4150.15.220	Tax Collector - FICA	1,539	1,617	(78)
01.4150.15.221	Tax Collector - Medicare	360	378	(18)
01.4150.15.230	Tax Collector - Retirement	-	922	(922)
01.4150.15.290	Tax Collector - Life/Disability Insurance	-	36	(36)
01.4150.15.310	Tax Collector - Research	1,000	672	328
01.4150.15.350	Tax Collector - Training & Certification	900	500	400
01.4150.15.360	Tax Collector - Recording Fees	1,000	339	661
01.4150.15.410	Tax Collector - Postage	3,000	2,640	360
01.4150.15.420	Tax Collector - Telephone	1,080	1,000	80
01.4150.15.450	Tax Collector - Software	2,860	2,371	489
01.4150.15.470	Tax Collector - Office Supplies	800	759	41
01.4150.15.480	Tax Collector - Dues & Subscriptions	50	40	10
01.4150.15.490	Tax Collector - Public Notices	-	-	-
01.4150.15.610	Tax Collector - New Equipment	250	-	250
01.4150.15.620	Tax Collector - Equipment Maintenance	80	-	80
01.4150.15.710	Tax Collector - Mileage	500	626	(126)
01.4150.16.300	Auditing - Professional Services	13,500	19,000	(5,500)
01.4150.17.399	Info Tech - Professional Services	3,000	2,069	931
01.4150.17.450	Info Tech - Software	13,134	14,393	(1,259)
	FUNCTION: FINANCIAL ADMINISTRATION - 4150	70,574	76,294	(5,720)
01.4152.18.111	Assessing - Clerk Wages	15,970	16,070	(100)
01.4152.18.220	Assessing - FICA	990	996	(6)
01.4152.18.221	Assessing - Medicare	232	233	(1)
01.4152.18.350	Assessing - Training & Certification	75	-	75
01.4152.18.399	Assessing - Professional Services	13,408	15,609	(2,201)
01.4152.18.480	Assessing - Dues & Subscription	20	20	-
	FUNCTION: PROPERTY ASSESSMENT - 4152	30,695	32,928	(2,234)
01.4153.10.320	Legal - Professional Services	15,000	28,850	(13,850)
01.4153.33.330	Legal - Code Enforcement	3,000	3,000	-
	FUNCTION: LEGAL - 4153	18,000	31,850	(13,850)
01.4191.20.111	Planning - P/T Wages	800	347	454
01.4191.20.220	Planning - FICA	50	21	29
01.4191.20.221	Planning - Medicare	12	5	7
01.4191.20.300	Planning - Professional Services	1,500	774	726
01.4191.20.320	Planning - Legal	2,000	-	2,000
01.4191.20.350	Planning - Training & Certification	150	480	(330)
01.4191.20.410	Planning - Postage	400	82	319
01.4191.20.460	Planning - Printing	150	-	150
01.4191.20.470	Planning - Office Supplies	150	-	150
01.4191.20.490	Planning - Public Notices	600	418	183
01.4191.21.111	Zoning - P/T Wages	528	-	528
01.4191.21.220	Zoning - FICA	33	-	33

Detailed Expenditures by Function – 2019 (unaudited) - continued

Account Number	Description	Budget 2019	Expenditures	Balance
01.4191.21.221	Zoning - Medicare	8	-	8
01.4191.21.320	Zoning - Legal	1,500	-	1,500
01.4191.21.350	Zoning - Training & Certification	75	-	75
01.4191.21.410	Zoning - Postage	350	105	245
01.4191.21.470	Zoning - Office Supplies	100	-	100
01.4191.21.490	Zoning - Public Notices	500	250	250
	FUNCTION: PLANNING AND ZONING - 4191	8,906	2,481	6,425
01.4194.10.370	Govt Buildings - Custodial Services	5,200	5,200	-
01.4194.10.380	Govt Buildings - Groundskeeping	4,000	4,910	(910)
01.4194.10.401	Govt Buildings - Heating Fuel	8,000	7,418	582
01.4194.10.405	Govt Buildings - Electricity	7,600	5,484	2,116
01.4194.10.470	Govt Buildings - Office Supplies	500	-	500
01.4194.10.655	Govt Buildings - Maintenance & Supplies	8,500	7,784	716
	FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4194	33,800	30,796	3,004
01.4195.22.380	Cemetery - Groundskeeping	15,400	15,400	-
01.4195.22.499	Cemetery - Other Supplies	750	675	75
	FUNCTION: CEMETERIES - 4195	16,150	16,075	75
01.4196.10.810	Insurance - Worker's Comp/Unemployment	20,825	12,372	8,453
01.4196.10.820	Insurance - Property Liability	32,394	31,050	1,344
	FUNCTION: INSURANCE - 4196	53,219	43,421	9,798
01.4197.10.300	Advertising/Reg. Assoc. - Professional Services	1,500	-	1,500
01.4197.10.480	Advertising/Reg. Assoc. - Dues	3,889	3,889	-
	FUNCTION: ADVERTISING & REGIONAL ASSOC - 4197	5,389	3,889	1,500
01.4210.30.110	Police - F/T Wages	130,300	131,497	(1,197)
01.4210.30.111	Police - P/T Wages	54,800	50,067	4,733
01.4210.30.113	Police - On Call Wages	6,700	6,476	224
01.4210.30.115	Police - Admin Assistant	6,200	6,580	(380)
01.4210.30.129	Police - Grant Funded Overtime Wages	2,500	532	1,968
01.4210.30.130	Police - Overtime Wages	2,500	2,408	92
01.4210.30.131	Police - Detail Wages	3,500	4,191	(691)
01.4210.30.210	Police - Health Insurance	42,084	39,830	2,253
01.4210.30.220	Police - FICA	4,569	3,702	867
01.4210.30.221	Police - Medicare	1,069	2,827	(1,758)
01.4210.30.230	Police - Retirement	40,155	40,820	(665)
01.4210.30.290	Police - Life/Disability Insurance	2,000	1,316	684
01.4210.30.340	Police - Prosecution	19,500	18,897	603
01.4210.30.345	Police - Animal Control	500	-	500
01.4210.30.350	Police - Training & Certification	4,000	4,146	(146)
01.4210.30.399	Police - Professional Services	-	4,070	(4,070)
01.4210.30.402	Police - Vehicle Fuel	8,000	5,166	2,834
01.4210.30.410	Police - Postage	100	88	12
01.4210.30.420	Police - Telephone	3,500	3,299	201
01.4210.30.430	Police - Mobile Phone	1,750	1,748	2
01.4210.30.445	Police - Uniforms	1,250	1,594	(344)
01.4210.30.450	Police - Software	700	600	100
01.4210.30.470	Police - Office Supplies	1,200	1,540	(340)
01.4210.30.480	Police - Dues & Subscriptions	500	520	(20)

Detailed Expenditures by Function – 2019 (unaudited) - continued

Account Number	Description	Budget 2019	Expenditures	Balance
01.4210.30.493	Police - Youth Programs (Explorers)	1,000	1,149	(149)
01.4210.30.499	Police - Other Supplies	1,000	1,303	(303)
01.4210.30.610	Police - New Equipment	4,000	2,470	1,530
01.4210.30.620	Police - Equipment Maintenance	1,400	1,384	17
01.4210.30.630	Police - Vehicle Maintenance/Repairs	3,200	3,000	200
01.4210.30.720	Police - Witness Reimbursement	200	-	200
	FUNCTION: POLICE - 4210	348,177	341,220	6,957
01.4215.31.111	Ambulance - P/T Per Diem Wages	60,000	58,687	1,313
01.4215.31.113	Ambulance - On Call Wages	13,000	14,756	(1,756)
01.4215.31.220	Ambulance - FICA	6,386	4,553	1,833
01.4215.31.221	Ambulance - Medicare	1,494	1,065	428
01.4215.31.290	Ambulance - Life/Disability Insurance	450	442	9
01.4215.31.350	Ambulance - Training & Certification	6,500	4,145	2,355
01.4215.31.390	Ambulance - Paramedic Intercepts	1,750	1,500	250
01.4215.31.395	Ambulance - Billing	3,000	2,646	354
01.4215.31.402	Ambulance - Vehicle Fuel	1,200	2,551	(1,351)
01.4215.31.420	Ambulance - Telephone	1,100	1,193	(93)
01.4215.31.430	Ambulance - Mobile Phone	1,100	596	504
01.4215.31.445	Ambulance - Uniforms	2,000	813	1,187
01.4215.31.470	Ambulance - Office Supplies	500	-	500
01.4215.31.499	Ambulance - Other Supplies	3,000	3,231	(231)
01.4215.31.620	Ambulance - Equipment Maintenance	4,000	1,425	2,575
01.4215.31.630	Ambulance - Vehicle Maintenance	4,000	3,430	570
	FUNCTION: AMBULANCE - 4215	109,480	101,033	8,447
01.4220.32.111	Fire - Fire Chief's Wages	40,000	39,504	496
01.4220.32.113	Fire - On Call Wages	14,500	19,549	(5,049)
01.4220.32.114	Fire - Stipends	-	-	-
01.4220.32.220	Fire - FICA	3,379	3,656	(277)
01.4220.32.221	Fire - Medicare	790	855	(65)
01.4220.32.290	Fire - Life/Disability Insurance	450	442	9
01.4220.32.350	Fire - Training & Certification	6,500	2,033	4,467
01.4220.32.385	Fire - Forestry	2,000	3,310	(1,310)
01.4220.32.401	Fire - Heating Fuel	5,500	7,153	(1,653)
01.4220.32.402	Fire - Vehicle Fuel	2,500	2,328	172
01.4220.32.405	Fire - Electricity	5,000	3,795	1,205
01.4220.32.420	Fire - Telephone	2,000	1,863	137
01.4220.32.430	Fire - Mobile Phone	2,000	1,413	587
01.4220.32.470	Fire - Office Supplies	500	898	(398)
01.4220.32.480	Fire - Dues & Subscriptions	1,500	2,550	(1,050)
01.4220.32.493	Fire - Youth&Community Programs	1,200	-	1,200
01.4220.32.610	Fire - New Equipment	8,300	6,031	2,269
01.4220.32.620	Fire - Equipment Maintenance	8,000	13,059	(5,059)
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	6,000	6,784	(784)
01.4220.32.655	Fire - Building Maintenance & Repairs	5,000	5,360	(360)
	FUNCTION: FIRE - 4220	115,119	120,585	(5,465)

Detailed Expenditures by Function – 2019 (unaudited) - continued

Account Number	Description	Budget 2019	Expenditures	Balance
01.4240.33.111	Bldg Inspect - P/T Wages	12,000	12,000	-
01.4240.33.220	Bldg Inspect - FICA	744	744	-
01.4240.33.221	Bldg Inspect - Medicare	174	174	-
01.4240.33.350	Bldg Inspect - Training & Certification	200	35	165
01.4240.33.420	Bldg Inspect - Telephone	300	50	250
01.4240.33.480	Bldg Inspect - Dues & Subscription	100	50	50
	FUNCTION: BUILDING INSPECTION - 4240	13,518	13,053	465
01.4290.34.399	Emergency Mngmt - Other Profes	1	-	1
	FUNCTION: EMERGENCY MANAGEMENT - 4290	1	-	1
01.4299.30.391	Other Public Safety - Police Dispatch	17,000	18,815	(1,815)
01.4299.32.391	Other Public Safety - Fire Dispatch	17,718	17,572	146
01.4299.40.391	Other Public Safety - Highway Dispatch	2,000	2,000	-
	FUNCTION: OTHER PUBLIC SAFETY - 4299	36,718	38,387	(1,669)
01.4311.40.110	Highway Admin - F/T Wages	236,504	189,884	46,621
01.4311.40.111	Highway Admin - P/T Wages	7,500	12,902	(5,402)
01.4311.40.130	Highway Admin - Overtime Wages	25,000	18,162	6,838
01.4311.40.210	Highway Admin - Health Insurance	89,951	79,305	10,646
01.4311.40.220	Highway Admin - FICA	16,678	12,924	3,754
01.4311.40.221	Highway Admin - Medicare	3,901	3,023	878
01.4311.40.230	Highway Admin - Retirement	12,700	8,002	4,698
01.4311.40.290	Highway Admin - Life/Disability	3,000	2,206	794
01.4311.40.350	Highway Admin - Training & Certification	800	-	800
01.4311.40.351	Highway Admin - Drug Testing	1,000	925	75
01.4311.40.401	Highway Admin - Heating Fuel	10,000	5,491	4,509
01.4311.40.405	Highway Admin - Electricity	3,000	2,293	707
01.4311.40.420	Highway Admin - Telephone	320	338	(18)
01.4311.40.430	Highway Admin - Mobile Phone	800	863	(63)
01.4311.40.445	Highway Admin - Uniforms	6,000	2,669	3,331
01.4311.40.470	Highway Admin - Office Supplies	300	-	300
01.4311.40.490	Highway Admin - Public Notices	800	477	323
01.4311.40.655	Highway Admin - Building Maintenance	5,500	3,214	2,286
01.4311.40.710	Highway Admin - Mileage	250	-	250
	FUNCTION: HIGHWAY AND STREETS ADMINISTRATION	424,004	342,677	81,327
01.4312.40.381	Highway Maint - Crack Sealing	7,200	-	7,200
01.4312.40.382	Highway Maint - Roadside Mowing	9,000	8,752	248
01.4312.40.383	Highway Maint - Tree Removal	3,500	700	2,800
01.4312.40.384	Highway Maint - Gravel Crushing	30,000	9,254	20,746
01.4312.40.399	Highway Maint - Other Professional Services	5,600	2,520	3,080
01.4312.40.402	Highway Maint - Vehicle Fuel	55,000	36,521	18,479
01.4312.40.481	Highway Maint - Culverts	2,000	4,754	(2,754)
01.4312.40.482	Highway Maint - Salt	59,000	68,092	(9,092)
01.4312.40.483	Highway Maint - Cold Patch	2,500	4,219	(1,719)
01.4312.40.484	Highway Maint - Dust Control	11,000	13,901	(2,901)
01.4312.40.485	Highway Maint - Sand	9,000	4,000	5,000
01.4312.40.499	Highway Maint - Other Supplies	20,500	26,281	(5,781)
01.4312.40.610	Highway Maint - New Equipment	6,000	417	5,583
01.4312.40.620	Highway Maint - Equipment Maintenance	16,000	8,687	7,313
01.4312.40.630	Highway Maint - Vehicle Maintenance	81,500	110,723	(29,223)
	FUNCTION: HIGHWAYS AND STREETS - 4312	317,800	298,820	18,980

Detailed Expenditures by Function – 2019 (unaudited) - continued

Account Number	Description	Budget 2019	Expenditures	Balance
01.4316.40.405	Street Lighting - Electricity	3,500	4,687	(1,187)
	FUNCTION: STREET LIGHTING - 4316	3,500	4,687	(1,187)
01.4324.41.406	Solid Waste - Transfer Station	75,000	72,717	2,283
01.4324.41.407	Solid Waste - Tipping Fees	33,500	35,669	(2,169)
01.4324.41.408	Solid Waste - Disposal Contract	2,500	2,661	(161)
	FUNCTION: SOLID WASTE DISPOSAL - 4324	111,000	111,047	(47)
01.4441.50.111	Welfare - Director Wages	1	-	1
01.4441.50.220	Welfare - FICA	1	-	1
01.4441.50.221	Welfare - Medicare	1	-	1
	FUNCTION: WELFARE ADMINISTRATION - 4441	3	-	3
01.4442.50.510	Welfare - Medical Assistance	500	-	500
01.4442.50.520	Welfare - Housing Assistance	4,500	-	4,500
01.4442.50.530	Welfare - Food Assistance	2,000	-	2,000
01.4442.50.540	Welfare - Electric Assistance	3,000	-	3,000
01.4442.50.599	Welfare - Other Assistance	5,000	-	5,000
	FUNCTION: DIRECT ASSISTANCE - 4442	15,000	-	15,000
01.4445.50.495	Health Agencies - Community Education	400	-	400
01.4445.50.496	Health Agencies - Community Meals	1,795	1,795	-
01.4445.50.498	Health Agencies - Community Services	3,000	3,000	-
	FUNCTION: WELFARE VENDOR PAYMENTS - 4445	5,195	4,795	400
01.4520.55.409	Parks & Recreation - Hillsboro	25,000	25,000	-
	FUNCTION: PARKS AND RECREATION - 4520	25,000	25,000	-
01.4550.60.405	Library - Electricity	250	189	61
01.4550.60.470	Library - Office Supplies	75	-	75
01.4550.60.480	Library - Dues & Subscriptions	250	188	62
01.4550.60.493	Library - Youth Programs	1,000	53	947
01.4550.60.499	Library - Other Supplies	800	334	466
	FUNCTION: LIBRARY - 4550	2,375	764	1,611
01.4611.65.111	Conservation - PT Wages Lake Host Program	1,500	1,000	500
01.4611.65.220	Conservation - FICA	93	62	31
01.4611.65.221	Conservation - Medicare	22	14	8
01.4611.65.310	Conservation - Research	665	480	185
01.4611.65.350	Conservation - Training & Certification	330	195	135
01.4611.65.410	Conservation - Postage	60	273	(213)
01.4611.65.470	Conservation - Office Supplies	100	-	100
01.4611.65.480	Conservation - Dues & Subscription	600	575	25
01.4611.65.490	Conservation - Public Notices	50	62	(12)
01.4611.65.491	Conservation - Roads & Trails	450	124	326
01.4611.65.493	Conservation - Youth Programs	1,200	815	385
01.4611.65.499	Conservation - Other Supplies	100	122	(22)
	FUNCTION: CONSERVATION ADMINISTRATION - 4611	5,170	3,723	1,447
01.4711.10.655	Debt Svc - Principal Town Hall	25,000	25,000	-
01.4711.40.491	Debt Svc - Principal Road Bond	62,500	1,416	61,084
	FUNCTION: PRINCIPAL - LONG TERM BONDS & NOTES -	87,500	26,416	61,084
01.4722.10.655	Debt Svc - Interest Town Hall	7,375	6,763	612
01.4722.40.491	Debt Svc - Interest Road Bond	506	31	475
	FUNCTION: INTEREST - OTHER DEBT - 4722	7,881	6,794	1,087
01.4723.10.900	Debt Svc - Tax Anticipation Note	5,000	-	5,000
	FUNCTION: INTEREST ON TAX & REVENUE ANTICIPATIO	5,000	-	5,000
	Total	2,125,921	1,930,838	195,083



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name: Last Name:
Street No.: Street Name: Phone Number:
Email (optional):





New Hampshire
Department of
Revenue Administration

MS-61

Debits						
Unreflected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2018	Year: 2017	Year: 2016	
Property Taxes	3110		\$331,896.87			
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance		(\$5,839.74)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
		2018		
Property Taxes	3110	\$5,532,631.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$12,000.00		
Yield Taxes	3185	\$23,102.80		
Excavation Tax	3187	\$46.36		
Other Taxes	3189			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line"/>				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
		2018	2017	2016	
Property Taxes	3110	\$5,360.48			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line"/>					
Interest and Penalties on Delinquent Taxes	3190	\$2,304.57	\$17,611.74		
Interest and Penalties on Resident Taxes	3190				

Total Debits		\$5,569,605.27	\$349,498.61	\$0.00	\$0.00
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New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2018	2017	2016
Property Taxes	\$5,205,649.40	\$25,776.57		
Resident Taxes				
Land Use Change Taxes	\$12,000.00			
Yield Taxes	\$11,031.01			
Interest (Include Lien Conversion)	\$2,232.57	\$15,609.24		
Penalties	\$72.00	\$2,002.50		
Excavation Tax	\$46.36			
Other Taxes				
Conversion to Lien (Principal Only)		\$105,278.30		
-				
Add Line				
Discounts Allowed				

Statements Made				
Statements Made	Levy for Year of this Report	Prior Levies		
		2018	2017	2016
Property Taxes	\$351.00	\$832.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$12,071.59			
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				

Uncollected Taxes - End of Year # 1080				
Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2018	2017	2016
Property Taxes	\$330,727.91			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$4,576.57)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$5,569,605.27	\$349,498.61	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$326,151.34
Total Unredeemed Liens (Account #1110 - All Years)	\$147,560.58



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary				
Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2018	Year: 2017	Year: 2016
Unredeemed Liens Balance - Beginning of Year		\$82,661.73	\$76,638.12	
Liens Executed During Fiscal Year	\$114,159.78			
Interest & Costs Collected (After Lien Execution)	\$1,330.84	\$9,405.59	\$19,230.63	
-				
Total Debits	\$0.00	\$115,490.62	\$92,065.32	\$95,868.75

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2018	2017	2016
Redemptions		\$30,607.82	\$36,665.92	\$45,791.89
-				
Interest & Costs Collected (After Lien Execution) #3190	\$1,330.84	\$9,405.59	\$19,230.63	
-				
Abatements of Unredeemed Liens		\$172.66	\$172.76	\$12,488.00
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$83,379.30	\$45,823.05	\$18,358.23
Total Credits	\$0.00	\$115,490.62	\$92,065.32	\$95,868.75

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$326,151.34
Total Unredeemed Liens (Account #1110 - All Years)	\$147,560.58

DEERING (117)

1. CERTIFY THIS FORM
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.

Preparer's First Name: Carol
Preparer's Last Name: Baker
Date: Jan 9, 2020

2. SAVE AND EMAIL THIS FORM
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM
This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Carol M Baker
Preparer's Signature and Title



New Hampshire
Department of
Revenue
Administration

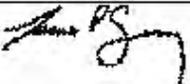
2019
\$30.62

Tax Rate Breakdown Deering

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,658,885	\$183,338,610	\$9.06
County	\$229,780	\$183,338,610	\$1.25
Local Education	\$3,297,197	\$183,338,610	\$17.98
State Education	\$397,790	\$170,387,410	\$2.33
Total	\$5,583,652		\$30.62

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$5,583,652
War Service Credits	(\$53,400)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$5,530,252

 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/5/2019
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Appropriations and Revenues		
Municipal Accounting Overview		
Description	Appropriation	Revenue
Total Appropriation	\$2,842,043	
Net Revenues (Not Including Fund Balance)		(\$919,512)
Fund Balance Voted Surplus		(\$97,000)
Fund Balance to Reduce Taxes		(\$220,100)
War Service Credits	\$53,400	
Special Adjustment	\$0	
Actual Overlay Used	\$54	
Net Required Local Tax Effort	\$1,658,885	

County Apportionment		
Description	Appropriation	Revenue
Net County Apportionment	\$229,780	
Net Required County Tax Effort	\$229,780	

Education		
Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$4,616,230	
Net Education Grant		(\$921,243)
Locally Retained State Education Tax		(\$397,790)
Net Required Local Education Tax Effort	\$3,297,197	
State Education Tax	\$397,790	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$397,790	

Valuation		
Municipal (MS-1)		
Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$183,338,610	\$181,902,351
Total Assessment Valuation without Utilities	\$170,387,410	\$168,951,151
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$183,338,610	\$181,902,351
Village (MS-1V)		
Description	Current Year	

Deering

Tax Commitment Verification

2019 Tax Commitment Verification - RSA 76:10 II	
Description	Amount
Total Property Tax Commitment	\$5,530,252
1/2% Amount	\$27,651
Acceptable High	\$5,557,903
Acceptable Low	\$5,502,601

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

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

Under penalties of perjury, I verify the amount above was the 2019 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
Requirements for Semi-Annual Billing	

Pursuant to RSA 76:15-a		
76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.		
Deering	Total Tax Rate	Semi-Annual Tax Rate
Total 2019 Tax Rate	\$30.62	\$15.31
Associated Villages		

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$6,766,810
Final Overlay	\$54

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

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

2019 Fund Balance Retention Guidelines: Deering	
Description	Amount
Current Amount Retained (18.26%)	\$1,235,635
17% Retained (<i>Maximum Recommended</i>)	\$1,150,358
10% Retained	\$676,681
8% Retained	\$541,345
5% Retained (<i>Minimum Recommended</i>)	\$338,341

NOTICE: The current fund balance retained amount is above the maximum recommended threshold.

Town of Deering Treasurer's Report 2019



Overview of Town Bank Funds (TD Bank)

Town of Deering operating funds continued to remain stable and solvent in 2019. The year ended within 3% of the starting balance despite significant account activity. Moreover, as is evident in the 3-year graph shown below, 2019 balances tracked remarkably close to 2018. This level of stability can be helpful when considering the timing of future expenditures.

Interest revenue in 2019 was \$16,507.37, 28% higher than 2018.

The Ambulance Revolving Account is funded from payments for ambulance service calls. In 2019 funds from the account were used to cover *per diem* salaries as authorized in 2018. 2019 revenue was 6% higher than 2018. The year-end balance was considered sufficient to cover upcoming ambulance equipment purchases requested by Fire and Rescue.

Ledger Balances

**Closing balance does not reflect outstanding obligations on any uncashed checks.*

General Operating Account

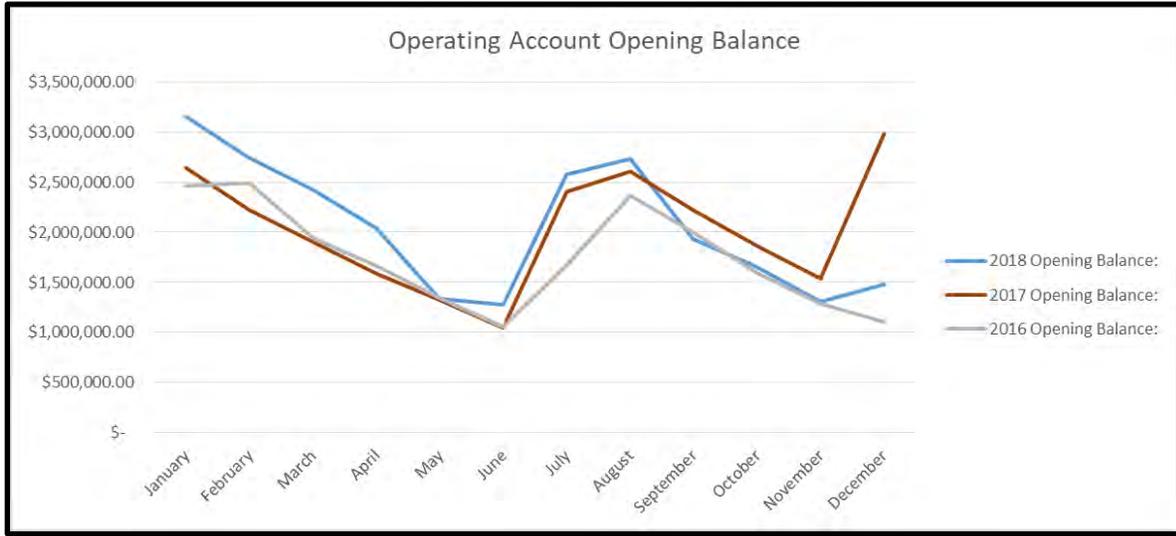
Opening Balance 1 January 2019:	\$ 3,190,722.00
Deposits:	\$ 7,052,186.74
Withdrawals:	\$ (7,156,879.82)
Interest:	\$ 16,507.37
Closing Balance 31 December 2019:	\$ 3,102,536.29

Ambulance Account

Opening Balance 1 January 2019:	\$ 93,043.01
Deposits:	\$ 53,060.33
Withdrawals:	\$ (45,000.00)
Interest:	\$ 670.31
Closing Balance 31 December 2019:	\$ 101,773.65

Year-to-Year Trends

** "Opening balance" refers to the balance on the first day of the calendar month per monthly statement.*



Stephen Fogelson - Treasurer, Town of Deering



2019 Report of the Trustees of the Trust Funds



exciting, but it's the law.

Most residents don't know what the Trustees of the Trust Funds do. Very simply, we are the stewards for two types of monetary accounts that exist for the benefit of Deering. The largest pool consists of the various capital reserve and expendable trust funds approved at town meetings over the years and funded through taxation. Each of these has their own TD savings account, and the Trustees simply provide a dual control function ensuring deposits approved during town meeting are made, and withdrawals requested by the Board of Selectmen meet the reasons approved by voters. Our only option for investing these funds is within simple interest accounts, as the principal must be available for expenditure at any time. It's not very

The collective wisdom of Deering residents in creating and continuing to level fund these accounts every year cannot be understated. This process matches the cost of capital assets or recurring services as they are used to the income via taxation from residents as they enjoy the benefits of those assets and services. If we simply laid the entire cost of replacing an asset or buying a service in one year, then there are some folks who moved away who would have enjoyed use of that asset during the other years without paying for it. Not very fair is it? Of course, we could achieve the same result by borrowing money and making loan payments over the useful life of the asset, or during the years of service. This would achieve the same matching of use and cost, but then we taxpayers would be PAYING interest on top of the cost of the asset. With level funding capital reserve and expendable trust funds, we are EARNING interest, making the ultimate cost of replacing an asset a little lower. For example, interest earned in these accounts during 2019 exceeded \$7,700! So, when you see the separate warrant article during town meeting to fund these accounts, you now know why it's a wise practice and should be supported.

The other pool of funds come from private donors, who entrust the Trustees to expend their donations per their wishes. These funds are not funded through taxation and exist outside the control of the Board of Selectmen and Town Meeting. Generally, the principal is meant to be invested for growth and income, and the Trustees are instructed to only expend income – not principal, based on the donor's direction. There are exceptions, such as the Clement Arts fund, where the donor instructed the Trustees to expend the fund to zero. Most of these funds are invested in the Common Trust and accounted for in a sub ledger – in our case, Excel.

2019 was a very active year for the Trustees, especially with two of us in our first year, and because little active work was completed by Trustees during 2018 after resignations and trustees moving out of Deering. Orientation and organization became the key focus areas on day one. The Trustees have great respect for the work Michelle Johnson and the other trustees did during her three years with the Trustees, as she coordinated the assembling and organization of a great deal of information. During her term, the Trustees also streamlined many items, set standards for transfers and documentation, and finalized the movement of all assets from the former Lake Sunapee Bank and LPL Financial to TD – the same Bank the Town uses for all of its other accounts. Finding this, we set our sights on trying to better use the funds for the Town's benefit.

We underwent a deep dive into many of the fund origins, and careful study of the various NH statutes. We spent quite a bit of time digging into older accounting of the Common Trust to restore the individual principal and income balances, as in recent years the two were lumped together as principal, leaving nothing on paper for the Trustees to spend. Also, interest earning allocations for 2018 were never completed! Trouble ensued when we

tried to reconcile prior common trust itemized fund balances with bank and investment account balances in the town reports, because the figures did not match (for examples, see the Trustees pages in the 2013 and 2014 town reports). Eventually we realized the Trustees were tracking unrealized capital gains from the common trust investment accounts off the books, which we recaptured in the itemizations at the end of 2016 when all of the investments were sold. The end result is confident restoration of the principal and income balances in each of the 270 individual accounts in the common trust. Whew!

Once the balances were determined and all the individual funds identified, the Trustees reported summary findings to the Board of Selectmen and made some recommendations. (This report is included within various Selectmen minutes.) We also began distributing income once again as the original donors intended. It's not much, admittedly, but every bit helps reduce our local property tax burden.

For 2019, we provided \$55.22 to the general fund to help fund the schools. This came from the Dickey School Fund (1899), the Franklin P. Goodall School Fund (1914), and the Tubbs School Fund f/k/a Tubbs Academy (1855). We also provided \$1,212.49 to the general fund to help fund routine cemetery maintenance.

During the fall, the Trust Fund Trustees met with Terry Verville, Chair of the Cemetery Trustees, to inform her of the various funds under our care available to them and under what circumstances. After this, the Cemetery Trustees utilized \$5,719.43 of an outdated cemetery maintenance fund we identified within the Common Trust for various improvements. This expense otherwise would have been funded by drawing down the balance in the 2006 Cemetery expendable trust fund, or through taxation. The Trust Fund Trustees also approved \$2,400 from the Clement Arts Fund – a private donor fund, for the purpose of funding summer concerts at the newly constructed pavilion in the center of Town.

New Common Trust and private donation funds were minimal. The Trustees received \$700 for two new perpetual care accounts; one in the East Deering Cemetery, with the other located in Wilkins Cemetery.

Regarding tax-funded accounts, the Trust Fund Trustees ensured all of the monies approved at Town Meeting to fund the various Expendable and Capital Reserve funds were deposited, and we approved distributions from these funds for Town Meeting approved purposes. The only major change occurring during 2019 was the creation of the Town Solar fund, approved at the March 2019 Town Meeting. You will find approval activity for all of these transactions in both the Board of Selectmen and Trustees of the Trust Funds minutes throughout the year.

The Trustees fulfilled one of their annual legal obligations by approving a new investment policy and providing a copy to the NH Secretary of State's office.

During 2020, the Trust Fund Trustees would like to determine a prudent way to once again grow principal balances in the Common Trust. The Common Trust has not been invested for growth since the LPL Financial accounts were closed in 2016. Investing the funds will require finding an independent fund manager/record keeper willing to take on such a small investment. A related recurring challenge is the paltry interest being earned on our TD accounts given the historically low interest rates driven by Federal Reserve monetary policy. During 2019, the interest rate earned on our various accounts went from 1.80% in January to 1.35% at year end - a 25% reduction in our ability to help reduce property taxes. While the Trustees do have control over growing principal in the Common Trust, we have no control over the interest earnings in the Capital Reserve and Expendable Trust funds.

Lastly, the Trustees approved funding future improvements in the front of the Town Hall through the Friends of

Deering fund (a private fund), which will consist of simple pavers connecting the front double-doors to the two paved parking lots, as well as fresh plantings. Members of the Deering Association will coordinate and complete the project during the Spring of 2020. To be absolutely clear, no taxes were ever raised to fund these improvements. Nice!

Our meetings are held at the Town Hall library meeting room as needed and are open to the public. They are noticed on the town calendar and through the town crier. Minutes are available at the Town Hall and on the website. There are three elected Trustees. Each year, one Trustee is elected for a three-year term. There are no requirements to run other than being a Deering resident, though anyone considering running should probably first learn a bit about what the Trustees can and cannot do (and are required by NH law to do) in order to avoid being disappointed. Any of the Trustees are happy to have a face-to-face conversation with anyone interested in running, or learning more about the funds and our responsibilities.

Aaron Gill, Chair & Bookkeeper 2022

Rob Girard, 2021

Steve Walker, 2020



New Hampshire
Department of
Revenue Administration

2020
MS-9

Deering

Trustees

Name	Position	Term Expires
Stephen Walker	Trustee	3/14/2020
Robert Girard	Trustee	3/13/2021
Aaron Gill	Chairperson	3/12/2022

Ledger Summary

Number of Fund Records	33
Ledger End of Year Balance	\$850,293.63

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on February 9, 2020 by Aaron Gill on behalf of the Trustees of Trust Funds of Deering.



New Hampshire
Department of
Revenue Administration

2020
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation						Fund EOY Balance
Assessing		3/11/2014						\$38,422.61
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$28,628.96	\$9,300.00	\$0.00	\$493.65	\$0.00	\$0.00	\$38,422.61	
Income	BOY Balance	Income	Expended					EOY Balance
	\$0.00	\$0.00	\$0.00					\$0.00

Fund Name		Date Of Creation						Fund EOY Balance
Bridge Improvement		3/11/2003						\$36,746.72
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$36,130.24	\$0.00	\$0.00	\$0.00	\$616.48	\$0.00	\$36,746.72	
Income	BOY Balance	Income	Expended					EOY Balance
	\$0.00	\$0.00	\$0.00					\$0.00

Fund Name		Date Of Creation						Fund EOY Balance
Celebration (A)		3/13/1900						\$7,280.03
Type: Expendable Trust (RSA 31:19-a)		Purpose: Celebration/Old Home Day		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$6,174.13	\$1,000.00	\$0.00	\$105.90	\$0.00	\$0.00	\$7,280.03	
Income	BOY Balance	Income	Expended					EOY Balance
	\$0.00	\$0.00	\$0.00					\$0.00

Fund Name		Date Of Creation						Fund EOY Balance
Celebration (Holiday)		3/13/1900						\$65.26
Type: Expendable Trust (RSA 31:19-a)		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$64.17	\$0.00	\$0.00	\$1.09	\$0.00	\$0.00	\$65.26	
Income	BOY Balance	Income	Expended					EOY Balance
	\$0.00	\$0.00	\$0.00					\$0.00

Fund Name		Date Of Creation						Fund EOY Balance
Cemetery		3/14/2006						\$21,647.69
Type: Expendable Trust (RSA 31:19-a)		Purpose: Cemetery Trust (Other)		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$17,215.39	\$4,967.93	\$0.00	\$294.94	\$0.00	\$830.57	\$21,647.69	
Income	BOY Balance	Income	Expended					EOY Balance
	\$0.00	\$0.00	\$0.00					\$0.00



New Hampshire
Department of
Revenue Administration

2020
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Clement Arts		3/13/1900		\$3,859.00			
Type: Trust		Purpose: Literary		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$6,155.31	\$0.00	\$0.00	\$103.69	\$0.00	\$2,400.00	\$3,859.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
Common Trusts		3/13/1900		\$147,129.63			
Type: Trust		Purpose: Capital Reserve (Other)		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$121,226.41	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,926.41
Income	BOY Balance	Income	Expended				EOY Balance
	\$29,598.43	\$2,591.93	\$6,987.14				\$25,203.22

Fund Name		Date Of Creation		Fund EOY Balance			
Computer Systems		3/11/2003		\$8,346.05			
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$8,206.03	\$0.00	\$0.00	\$140.02	\$0.00	\$0.00	\$8,346.05
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
Deering Library		3/15/2008		\$5,353.09			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Library		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,263.28	\$0.00	\$0.00	\$89.81	\$0.00	\$0.00	\$5,353.09
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
Deering Recreational Program		3/8/2011		\$1,845.53			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Parks/Recreation		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,814.57	\$0.00	\$0.00	\$30.96	\$0.00	\$0.00	\$1,845.53
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00



New Hampshire
Department of
Revenue Administration

2020
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Deering Reservoir Usage Permit		3/8/2011		\$30,418.80			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$27,245.68	\$5,000.00	\$0.00	\$503.39	\$0.00	\$2,330.27	\$30,418.80
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
Dry Hydrant Installation & Maintenance		3/8/2005		\$8,336.35			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$8,196.49	\$0.00	\$0.00	\$139.86	\$0.00	\$0.00	\$8,336.35
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
Exotic Weed Control		3/11/2003		\$30,479.10			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$28,257.98	\$5,000.00	\$0.00	\$483.12	\$0.00	\$3,262.00	\$30,479.10
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
Fire & Rescue Department Vehicles		3/9/2004		\$73,736.32			
Type: Capital Reserve (RSA 34/35)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$320,070.93	\$50,000.00	\$0.00	\$3,665.39	\$0.00	\$300,000.00	\$73,736.32
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
Fire Department Building Maintenance		3/13/2012		\$27,054.45			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$21,681.72	\$5,000.00	\$0.00	\$372.73	\$0.00	\$0.00	\$27,054.45
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00



New Hampshire
Department of
Revenue Administration

2020
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Friends of Deering		12/15/2006		\$1,997.48			
Type: Trust		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,963.97	\$0.00	\$0.00	\$33.51	\$0.00	\$0.00	\$1,997.48
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Government Building Improvement		3/11/2003		\$363.29			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$47,759.13	\$20,000.00	\$0.00	\$936.16	\$0.00	\$68,332.00	\$363.29
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Grants Reimbursable		3/9/2004		\$12,292.80			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$12,086.57	\$0.00	\$0.00	\$206.23	\$0.00	\$0.00	\$12,292.80
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Health & Safety		3/14/2006		\$6,233.76			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$4,653.52	\$1,500.00	\$0.00	\$80.24	\$0.00	\$0.00	\$6,233.76
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Heritage		3/14/2006		\$1,830.10			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,799.40	\$0.00	\$0.00	\$30.70	\$0.00	\$0.00	\$1,830.10
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			



New Hampshire
Department of
Revenue Administration

2020
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Highway Building Improvement		3/8/2016		\$67,280.77			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$56,314.35	\$10,000.00	\$0.00	\$966.42	\$0.00	\$0.00	\$67,280.77
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Highway Vehicle Replacement		3/8/2005		\$113,500.51			
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$91,775.40	\$20,000.00	\$0.00	\$1,725.11	\$0.00	\$0.00	\$113,500.51
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Library Building Maintenance		3/13/2012		\$1,086.28			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,068.06	\$0.00	\$0.00	\$18.22	\$0.00	\$0.00	\$1,086.28
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Municipal Transportation & Improvement		3/15/2008		\$41,291.31			
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$27,952.23	\$12,855.00	\$0.00	\$484.08	\$0.00	\$0.00	\$41,291.31
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Planning Board Master Plan		3/16/2013		\$7,210.31			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,859.63	\$1,250.00	\$0.00	\$100.68	\$0.00	\$0.00	\$7,210.31
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			



New Hampshire
Department of
Revenue Administration

2020
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation						Fund EOY Balance
Police Ballistic Vest		3/14/2015						\$2,769.15
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$3,795.01	\$700.00	\$0.00	\$64.14	\$0.00	\$1,790.00	\$2,769.15	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$0.00	\$0.00				\$0.00	

Fund Name		Date Of Creation						Fund EOY Balance
Police Department Equipment		3/14/2015						\$7,540.11
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$7,413.61	\$0.00	\$0.00	\$126.50	\$0.00	\$0.00	\$7,540.11	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$0.00	\$0.00				\$0.00	

Fund Name		Date Of Creation						Fund EOY Balance
Police Vehicles		3/15/2008						\$35,763.78
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$22,775.68	\$12,500.00	\$0.00	\$488.10	\$0.00	\$0.00	\$35,763.78	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$0.00	\$0.00				\$0.00	

Fund Name		Date Of Creation						Fund EOY Balance
Road Reconstruction & Maintenance		3/14/2006						\$61,573.49
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$11,979.36	\$188,000.00	\$0.00	\$1,622.94	\$0.00	\$140,028.81	\$61,573.49	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$0.00	\$0.00				\$0.00	

Fund Name		Date Of Creation						Fund EOY Balance
Town Center Improvement		3/8/2016						\$3,320.90
Type: Expendable Trust (RSA 31:19-a)		Purpose: Beautification		How Invested: Single Investment (Non-Common Fund)				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$3,265.18	\$0.00	\$0.00	\$55.72	\$0.00	\$0.00	\$3,320.90	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$0.00	\$0.00				\$0.00	



New Hampshire
Department of
Revenue Administration

2020
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Town Solar Energy		3/16/2019		\$17,009.43			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Savings Account			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$0.00	\$17,000.00	\$0.00	\$9.43	\$0.00	\$0.00	\$17,009.43
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Turn Out Gear		3/8/2005		\$18,012.85			
Type: Capital Reserve (RSA 34/35)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$29,030.32	\$2,500.00	\$0.00	\$488.95	\$0.00	\$14,006.42	\$18,012.85
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Youth Diversion		3/8/2011		\$10,496.68			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Educational Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,320.59	\$0.00	\$0.00	\$176.09	\$0.00	\$0.00	\$10,496.68
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			





New Hampshire
Department of
Revenue Administration

2020
MS-10

Deering

Trustees

Name	Position	Term Expires
Stephen Walker	Trustee	3/14/2020
Robert Girard	Trustee	3/13/2021
Aaron Gill	Chairperson	3/12/2022

Ledger Summary

Number of Fund Records	1
Ledger End of Year Balance	\$147,129.63
Total Brokerage Fees	\$0.00
Total Brokerage Expenses	\$0.00

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on February 9, 2020 by Aaron Gill on behalf of the Trustees of Trust Funds of Deering.



New Hampshire
Department of
Revenue Administration

2020
MS-10

Report of Common Fund Investments

Investment Name	Type				Shares	Total EOY Balance
Common Trust	Bank/Credit Union Account				0.00	\$147,129.63
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$121,226.41	\$700.00	\$0.00	\$0.00	\$0.00	\$121,926.41
Income	BOY Balance			Income	Expended	EOY Balance
	\$29,598.43			\$2,591.93	\$6,987.14	\$25,203.22
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Report of the Board of Selectmen



“If you can’t fly, then run. If you can’t run, then walk. If you can’t walk, then crawl. But whatever you do, you have to keep moving forward” -Martin Luther King Jr.

Moving forward was certainly the theme of 2019, a year of many accomplishments, changes and challenges. Deering newcomer, William Whisman was elected to fill the remaining one-year term of John Shaw. The Selectmen are grateful for Mr. Shaw who stepped in to fill the vacancy left by Sharon Simpson. Mr. Whisman and his family moved to Deering after a long residency in the state of Alaska. Mr. Whisman, retired military veteran, demonstrates community pride, thoughtful conflict resolution skills and great sense of humor. Rebecca Mitchell was elected to the three-year position vacated by outgoing Selectmen, Aaron Gill. Serving the board for six years, Mr. Gill has stepped down to apply his financial talents as a Trustee of the Trust Funds. Ms. Mitchell is an Outreach Coordinator at New Hampshire Family Voices, New Hampshire Down Syndrome Association Board of Directors and active with NH Special Olympics. Ms. Mitchell, a keen observer, carefully considers all sides of an argument or situation when making decisions that affect the community.

Town meeting overwhelmingly supported Town Clerk Tax Collector Carol Baker’s request for expanded level of service hours and approved wages and benefits consistent with those of full-time personnel. Ms. Baker not only added hours of services but greatly improved convenience to customers by adding an option for electronic payment services at the counter.

The Highway Department successfully filled one vacant position as Equipment Operator Brett Martin joined the team in June. Described by Road Agent Brian Houghton, “Brett has ambitious energy, is a fantastic grader operator, has valued mechanical skills”.

In October the Board of Selectmen granted leave of absence to Town Administrator Russell McAllister who was called to service as a Senior Transition Advisor for USAID in Mogadishu on a short-term basis. The Selectmen appointed Diane Kendall as Interim Town Administrator in his absence. Ms. Kendall has a BS from the University of Rhode Island where she majored in Information Systems and Operations Management. She recently graduated from the nationally accredited Certified Public Manager program offered through the State of NH Bureau of Education and Training. Previous to Deering she served as a Town Administrator for four years.

In July, Hillcat Explorer Post graduate Tyler Davy was appointed as a part-time Police Officer. Mr. Davy graduated from Police Academy in November and is continuing his field training. In another October surprise, Police Chief James Pushee announced his retirement after seventeen years of service. The Chief elevated the professionalism of the department and founded the Hillcat Explorer Post. Shortly after in November, Full-time Police Officer Stephen Bell also announced his retirement. Officer Bell hired in June 2015 was a valuable member of the team, always assisting residents with a cheerful and professional attitude. The Selectmen are grateful for the service of these two men and wish them both happy days in retirement. In the meantime, Selectmen appointed an ad-hoc Police Chief Recruitment Advisory Committee and hopes to have the position filled by the end of May, 2020.

The October 2019 NH un-employment rate fell to 2.6%. This rate coupled with low density population in the region has caused stiff competition for labor in all industries. In order to remain a competitive and attractive employer, wages should be consistent with job description and adjusted annually for merit and periodically for the market.

Projects:

The 2019 Budget passed including warrant articles to purchase a new fire engine; pave the town hall parking lot; authorize a solar power purchase agreement for the town hall and highway garage; creation and funding of a Solar Energy Expendable Trust Fund; and level of service expansion for the Town Clerk/Tax Collector position.

We are pleased to report the fire engine build is underway and is expected to be ready in the second quarter of 2020. Capital reserve funds in the amount of \$300,000 secured the order and the remaining due will be financed through a lease purchase agreement authorized in 2019.

The front of the town hall received a much-needed face lift including replacement of siding, paint and light fixtures. Beautiful period appropriate light fixtures were generously donated by Colonial Lighting, Farrell Hill Rd and dedicated to the memory of Ray Farrell.

A required inspection of the town hall fire suppression tank revealed damage requiring a considerable repair funded by the Government Building Improvement Fund.

The Town Hall parking lot has been paved; however, the Board of Selectmen are aware there is a failure of unknown cause at this time. The Selectmen and Road Agent are confident the issue will be resolved in spring of 2020.

As authorized by the 2019 Town Meeting, the Selectmen executed a 20-year electric power purchase agreement with Revision Solar Impact Partners for power generated by solar panels to be installed on the Town Hall and Highway buildings. The Selectmen decided to postpone the solar installation until the Town Hall roof can be better assessed for shingle repair and replacement.

The town website underwent a much a needed makeover and continues to improve as department heads learn how to use its valuable tools. We encourage residents and property owners to subscribe to news and announcements, browse often and use the links available to communicate with town staff and committee members. The website address is www.deering.nh.us

Community Events:

If civic engagement is the barometer of a healthy government organization then blue skies are in the future for the Town of Deering. The town hosted several well attended community events for people of all ages, stages, abilities and challenges.

The Ruth Ethel Clement Arts Funds sponsored several well attended high quality music concerts at the new bandstand and in the Town Hall.

Interim Town Administrator, Diane Kendall and Police Department Administrative Assistant Trisha Whisman along with Chief Jim Pushee, Chief Dan Gorman and Road Agent Brian Houghton planned and coordinated a very successful Public Health and Safety Week in October. The event filled week included department open houses; a community health and wellness fair with the 911 incident command vehicle; pot luck community supper; donated raffle prizes; community pancake breakfast sponsored by Hillsboro Project Genesis Youth Association; police and fire safety day demonstrations; and a community concert. The entire week of events was sponsored by donors and volunteers with no cost to the taxpayer.

The Conservation Commission hosted several events and community projects including hikes, picnics, big tree data collection and stewardship.

The Police Department Cadet Explorer program was active with area youth interested in pursuing career options in public safety and law enforcement.

The Library Trustees installed a free "Little Library" outside the Town Hall near a sitting bench.

The Deering Community Center Feasibility Committee considered future initiatives for establishment of a Community Center for the residents of Deering.

Finances:

The unaudited 2019 operating budget was under-spent by about \$195,082. This can be explained by outside economic conditions; general efficiencies for example energy efficient appliances and lighting; less use of some services and products; lower than expected insurance costs; labor turnover and unfilled

positions; loan retirement; decreased need for welfare services. Some of the underspend was offset by unanticipated expenses related to employee turnover; legal issues; and underestimates.

The fiscal year 2020-2021 biennial state budget, which was adopted on September 27 distributed \$31,137 to the Town of Deering which was used to offset the 2019 tax rate. The distribution is based upon the total number of students in each municipality and the number of students eligible for the free and reduced lunch program in the school year immediately preceding the distribution. The town will receive a similar distribution in 2020.

2019 Revenues over estimated included increased yield taxes, motor vehicle registrations, building permits, and miscellaneous department revenue.

Unassigned Fund Balance (UFB) is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. It is generally the accumulation of prior and current year budget underspend plus revenues in excess of estimated. Because this is an accounting entry, it is not determined by actual cash in the bank as cash flow is cyclical and fluctuate throughout the year. The Town Policy consistent with the Government Finance Officers Association is to maintain between 5% to 17% of General Fund Operating Expenses including school and county appropriation, which in 2019 was \$6,766,810. Funds can be used to stabilize tax rate; fund operating budget, capital projects, or reserve funds; or used for emergency unanticipated expense such as a catastrophic loss. The Selectmen authorized using \$220,100 from UFB to stabilize the 2019 town portion of the tax rate to \$9.06 per \$1,000 of assessed value.

The unaudited 2019 budget underspend combined with revenue over anticipated will add about \$315,941 to UFB. 2020 UFB funds in excess of 17% of General Fund Operating Expenses will be used to fund capital reserve and expendable trust funds; capital expenditures; and tax rate stabilization at the discretion of the Board of Selectmen.

Looking ahead:

The Selectmen look ahead to moving forward with the completion of existing projects; improvements to town roads and infrastructure; pursuit of value and excellence in customer service; successful recruitment of a full time Police Chief; bringing the Highway to full level service staffing; modernizing of public safety equipment and organization; keeping a prudential eye to fiscal management; enhancing communication; encouraging civic engagement.

Cheers to 2020! Board of Selectmen: Allen Belouin, Rebecca Mitchell, William Whisman



Report of the Interim Town Administrator



Deering may well be one of the prettiest well-preserved communities in all of the Monadnock Region. Its lovely clean water bodies, steep rocky ranges, scenic vistas, rolling slopes, miles of hiking trails and historic buildings are worthy of a Fritz Wetherbee story. Yet, it is obvious that some of the typical bucolic New England town appurtenances are missing. Lacking the Main Street bustle of schools, library, café, house of pizza, and shops; Deering residents somehow come together and reveal a sense of community. However, as people have become more isolated due to modern living or loss of mobility, community engagement has noticeably decreased from prior decades. The loss of community engagement was identified as serious threat to town governance in the 2017 Master Plan. How do we build civic engagement in a community that lacks the usual infrastructure that incubate civil discourse, activism, and face to face social interaction?

At the end of 2018 I asked my colleagues to join me in a project to encourage community involvement and create interest in our town departments. I was overjoyed with their enthusiasm, pride and participation. After almost a year of planning we held the first Deering Public Health and Safety Week Event in October 2019. Our Selectmen, staff, volunteers and community members (young and mature) came together for an unforgettable week of open houses, cheeseburgers, pancakes, pot-luck supper, prizes, singing, dancing, education, demonstrations and good ole fashion fun. It was one of proudest moments of my career. Thank you to all who participated.

I often hear about individuals or groups of people engaging on social media or writing in local papers about town goings on. This is a positive sign that people are interested in what happens. I'm disappointed when I hear about misinformation and mistrust that is emblematic of our national political scene. It is my priority to provide the highest level of customer service allowable and within the scope of our expertise and under local and state laws and ordinances. If you have questions or concerns, please call my office or come see me. I'm happy to sit down and have a conversation over coffee. Join us at a Board of Selectmen meeting or any other public meeting held on any given week of the month. We can't always guarantee the outcome you hope for; but we can guarantee a fair and transparent process.

I'm proud to say the town's website has been revitalized, is updated regularly, has a calendar of events, sign up for notifications of news and events and links to contact us. Please save the address as a favorite in your web browser www.deering.nh.us

This year I look forward to more community events, improved communication, working with the Selectmen, Town Administrator, colleagues and committee members to the advancement of the community.

Sincerely,

Diane M. Kendall
Interim Town Administrator

Report of the Budget Advisory Committee

The Town of Deering Budget Advisory Committee (BAC) reviewed proposed department budgets and warrant articles during a series of meetings between 26 October 2019 and 25 November 2019. Returning members included Gale Lalmond, Stephen Fogelson, Bill DeMotta, and Gary Samuels. The committee welcomed Eric Stauffer and John Shaw as new members. Allen Belouin served as Select Board liaison and appreciates his input to the process. BAC also thanks Interim Town Administrator Diane Kendall for providing the committee with invaluable knowledge and assistance throughout the process.

The BAC met with heads or representatives of Police, Fire/Rescue, Highway, Conservation Commission, Library, Cemetery, Town Clerk/Tax Collector/Elections and Town Administration to discuss and review their individual budget proposals. In addition to focusing on individual line-item spending in the light of past spending in the various departments, the BAC also looked at overall spending strategies to ensure the planned level of service is consistent with Town expectations. Where appropriate, the Committee offered suggestions that would lead to better alignment of budget requests with Town needs. In general, BAC supported the allocation of funds for resources, equipment, and technology that will improve the level of service to the town, such as increasing the rate of pay and number of hours for the police department administrative assistant, and for the purchase of lake water testing equipment by the Conservation Commission, and hiring consultants to work with Planning Board as it reviews applications.

Except where noted below, budgets proposed by the various departments for 2020 were flat, varying little from 2019.

BAC notes the seemingly high cost of the Hillsborough Summer Youth program, while recognizing the necessity of the program to our town. The question rises as to how Deering's assessment for the program is determined.

As is usually the case, the items that most significantly affect the town budget come from Police, Fire and Highways. Police Chief Pushee proposed as a warrant article two options for the replacement of an older Police SUV cruiser: replace the SUV with a new SUV or, at a somewhat lower cost, replace the SUV with a sedan-type cruiser that would also be used as the new Police chief's personal vehicle. BAC does not support option # 2; it feels that purchase of a new sedan-style cruiser is likely not adequate to serve on Deering's many unpaved roads and no need has been demonstrated to provide a personal vehicle for any officer of Deering's police force.

Fire/Rescue Chief Gorman requested funds in a warrant article for the purchase of a much-needed power stretcher and replacement cardiac monitor at a combined cost of \$43,000. Fire/Rescue further indicated that Self Contained Breathing Apparatus and associated SCBA bottles and masks would have to be replaced within 2 years for \$226,000, and that additional capital items costing \$150,000 would have to be replaced on a somewhat longer time frame. BAC has been informed that 'rainy day funds' may already exist for the purchase of a power stretcher and replacement cardiac monitor.

BAC thanks Chief Gorman for preparing a Capital Improvement Plan for purchase of the items mentioned above, but is dismayed by the rather short time frame for their need and the need to, once again, raise significant amounts of money over a relatively short period of time.

Specific Recommendations:

1. Accept Department budget plans as proposed, with modifications where appropriate.
2. To increase the rate of pay and number of hours for the Police Administrative Assistant. It is likely that the Police Administrative Assistant will be deeply involved with the administration of Deering's Police Department in this interim period before a new Chief is hired.
3. BAC recommends an increase the rate of pay for the Town Assessing Clerk. The Town Assessing Clerk is not being paid at a rate commensurate with her experience and value to our town. A further consideration is that the position of Town Assessing Clerk is part-time, 16 h per week, and an increase in her salary will be a small dollar amount.
4. Fire/Rescue requested \$5000 to be spent on Emergency Management (from \$1.00 in 2019 to \$5000 in 2020). These funds were to be spent on purchase of 'signs and barricades.' BAC requested that Fire/Rescue provide detail as to the actual cost of 'signs and barricades,' and whether other Emergency Management equipment would be needed/purchased.
5. BAC does not recommend hiring an On-Call Deputy Chief of Emergency Management, as proposed by Fire/Rescue. Current members of the department could assume this role.
6. BAC makes no recommendation with regard to replacing the older SUV in a warrant article from the Police Department. However, BAC does not support option #2, as was discussed above.
7. BAC recognizes the need to build up the Exotic Weeds Expendable Trust fund in order to meet the large expense of a likely infestation of Deering Reservoir (despite best efforts of the Town and DLIA) by exotic organisms. It recommends adding at least \$2000 to this EFT.
8. BAC supports adding funds to the Expendable Trust Fund dedicated to maintenance of the Schoolhouse Library, as requested by Deering Library Trustees.
9. BAC supports increasing the rates of pay for Highway employees to levels that are competitive.

General Recommendations:

BAC urges department heads to formulate long-term plans, 5 – 7 years, and to request funds to pay for those needs over time. Department heads are urged to explore the possibility of Grants that will help defray expense of needed items and facilities, or even leasing more expensive items rather than paying their full price. BAC also notes the existence of Expendable Trust Funds that might provide funds for departments, such as Cemetery.

BAC understands that it is the responsibility of Planning Board to prepare a Capital Improvement Plan for our town. However, the only available CIP is out of date and should be replaced with some urgency. BAC finds it extremely difficult to assist BOS in preparing an annual budget when it does not know the long-term capital needs of departments. In short, one cannot plan for the future if one cannot anticipate and plan for expensive capital expenditures. It is the responsibility of departments to anticipate their large needs on a long scale, and for Planning Board to draw up a Capital Improvement Plan based on those needs.

Following their review of budget proposals and warrant articles, BAC presented its recommendations to the Select Board on 5 DECEMBER 2019.

Report of the Building Inspector/Code Enforcement Officer

Happy 2020 to all of the citizens of Deering and I hope you had a great year in 2019. We have seen minor growth in town in the form of new residential construction this year as opposed to last year. All other permitting is on par with the previous year. This is in line with the region where new home construction is up in most localities.

It seems as if the bulk of our new construction took place in renovation, electrical services, propane gas installations and generators. We issued 39 minor permits, ranging from solar arrays to additions and decks. We have issued four new residential home construction permits this year.

Thank you for another great year of service and the great relationships I continue to build with our local contractors and citizens. I look forward to what is next on the horizon. I have provided a list of building permits issued in 2019 for your review and if you have, any questions do not hesitate to contact me.

Respectfully,

Michael Borden

Building Inspector

Additions	4	Demolitions	4	Gas	32	New Homes	4	Solar	4
Barns	2	Electrical	37	Generators	8	Plumbing	14	Septic	13
Decks	8	Garages	4	Mechanical	8	Renovations	15	Permit Renewals	2



Report of the Assessing Department



In 2019 there were a total of 109 sales. Of that total 47 were classified as qualified and 62 were considered unqualified sales. Unqualified sales were either trust, estates or foreclosure based on bankruptcy or divorce.

Property owners within the Watershed Overlay are adhering to our Watershed Overlay Review Criteria 4.5.6 and pumping every three years or sooner. There are only three who have not complied as of this report for 2019.

There are 10 current use properties that have not sent in their matrix to be in compliance with the Marlow Decision: Docket # 18478-01RA. This matrix is to address that not all land is the same based on Location (nearness to road), Grade (degree of flatness/slope degree) and site (drainage of land). The list of properties in non-compliance as of December 2019 are as follows:

Mark DeJesus
Sara-Hart (Klumb) Munson
Lynn Carothers
Helen Murdock Trust
Steven Levesque

David Fournier
Anthony Costine
Keith Robertson
James Cowie
David Phinney

Submitting this information could lower your assessed value. Because this is a revaluation year 2020 you will be getting a request for an update on the current use, exemption and credits. Forms will go out in April 2020.

INTENTS TO CUT reports are due by May 15th each year. You must fill out a report whether you cut or not. There were 11 intents for 2019 versus 20 for 2018. There was one excavation intent & report.

BUILDING PERMITS: There were 97 permits for 2019. Three new homes and one replacement mobile home.

ABATEMENTS: We had 2 abatements for 2019, which are files as of April 1, 2019.

Thank you for all your support throughout the year.

Respectfully Submitted,

Ann Mooney
Assessing Clerk

Deering Parcel Count

Deering Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	152	\$ 6,135,800
RESIDENTIAL LAND ONLY WITH CURRENT USE:	262	\$ 1,979,789
RESIDENTIAL LAND & BUILDING (not including current use): Median: \$ 183,650	560	\$ 110,364,200
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	177	\$ 42,279,833
MANUFACTURED HOUSING ON OWN LAND:	48	\$ 4,473,014
MANUFACTURED HOUSING ON LAND OF ANOTHER:	173	\$ 2,618,200
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	15	\$ 3,583,544
COMMERCIAL/INDUST. LAND ONLY (not including current use):	3	\$ 1,081,700
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	3	\$ 402,200
COMMERCIAL/INDUST. WITH CURRENT USE:	4	\$ 2,854,991
UTILITY:	1	\$ 12,951,200
TOTAL TAXABLE:	1398	\$ 188,724,471
TOTAL EXEMPT/NONTAXABLE:	66	\$ 9,299,200
TOTAL NUMBER OF PARCELS:	1464	
(TOTAL NUMBER OF CARDS):	1534	
PROPERTIES WITH VIEWS (included above):	102	
PROPERTIES WITH WATER FRONTAGE (included above):	203	
DRA CERTIFICATION YEAR:	2015	
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.



New Hampshire
Department of
Revenue Administration

2019
MS-1

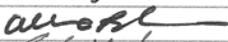
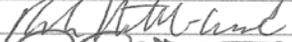
Deering Summary Inventory of Valuation

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

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

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

Assessor
Mark Stetson (Avitar Associates)

Municipal Officials		
Name	Position	Signature
Allen Belouin	Chair	
Rebecca Mitchell	Board member	
William Whisman	Board member	

Preparer		
Name	Phone	Email
Mark Stetson	798-4419	mark@avitarassociates.com

Preparer's Signature



New Hampshire
Department of
Revenue Administration

2019
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	14,512.20	\$1,077,007	
1B	Conservation Restriction Assessment RSA 79-B	16.77	\$1,539	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	3,022.93	\$71,816,325	
1G	Commercial/Industrial Land	110.78	\$914,800	
1H	Total of Taxable Land	17,662.68	\$73,809,671	
1I	Tax Exempt and Non-Taxable Land	1,530.15	\$3,964,900	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$91,433,539	
2B	Manufactured Housing RSA 674:31		\$4,138,900	
2C	Commercial/Industrial		\$3,904,600	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings		\$99,477,039	
2G	Tax Exempt and Non-Taxable Buildings		\$7,805,661	
Utilities & Timber			Valuation	
3A	Utilities		\$12,951,200	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$186,237,910	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$186,237,910	
Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b		50	\$2,736,300
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$15,000	10	\$148,000
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemption RSA 72:62		0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0	\$0
20	Total Dollar Amount of Exemptions			\$2,899,300
21A	Net Valuation			\$183,338,610
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$183,338,610
21D	Less Commercial/Industrial Construction Exemption			
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem			\$183,338,610
22	Less Utilities			\$12,951,200
23A	Net Valuation without Utilities			\$170,387,410
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$170,387,410

Utility Value Appraiser

Avitar

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

Electric Company Name	Valuation
PSNH DBA EVERSOURCE ENERGY	\$12,951,200
	\$12,951,200

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	76	\$38,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	11	\$15,400
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		87	\$53,400

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$46,900
Married	\$53,600

Disabled Asset Limits	
Single	\$250,000
Married	\$250,000

Elderly Exemption Report

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

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

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

Age	Number	Amount	Maximum	Total
65-74	19	\$45,000	\$855,000	\$764,300
75-79	15	\$60,000	\$900,000	\$828,700
80+	16	\$75,000	\$1,200,000	\$1,143,300
	50		\$2,955,000	\$2,736,300

Income Limits	
Single	\$46,900
Married	\$53,600

Asset Limits	
Single	\$250,000
Married	\$250,000

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

Granted/Adopted? No

Structures:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Total Exemption Granted:

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

Granted/Adopted? No

Properties:

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

Current Assessed Value:



New Hampshire
Department of
Revenue Administration

2019
MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	834.12	\$256,802
Forest Land	7,629.57	\$630,742
Forest Land with Documented Stewardship	4,515.16	\$162,882
Unproductive Land	289.03	\$5,048
Wet Land	1,244.32	\$21,533
	14,512.20	\$1,077,007

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	5,897.33
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	6.00
Total Number of Owners in Current Use	Owners:	261
Total Number of Parcels in Current Use	Parcels:	447

Land Use Change Tax

Gross Monies Received for Calendar Year		\$6,050
Conservation Allocation	Percentage: 100.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$6,050
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	2.06	\$575
Forest Land	8.30	\$803
Forest Land with Documented Stewardship	3.43	\$106
Unproductive Land	2.00	\$37
Wet Land	0.98	\$18
	16.77	\$1,539

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	4
Parcels in Conservation Restriction	Parcels:	4



New Hampshire
Department of
Revenue Administration

2019
MS-1

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F					
Number Granted	Structures	Acres	Land Valuation	Structure Valuation	
0	0	0.00	\$0	\$0	

Discretionary Preservation Easements RSA 79-D					
Owners	Structures	Acres	Land Valuation	Structure Valuation	
0	0	0.00	\$0	\$0	

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$260.00	347.20
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	

Notes

Report of the Police Department



This past year started out with the solid core of the Police Department set and things running smoothly. As you know though, time brings change. The first big change came at the end of November, when Chief James Pushee accepted a new opportunity in the Catskill Region of Upstate New York and announced his retirement, after 25-1/2 years as a police officer, the last 17+ years as your Chief of Police here in Deering. Chief Pushee started his career in Enfield, NH, where he rose to the rank of Patrol Sergeant and Training Officer, before coming to Deering as Chief of Police in October of 2002.

In December 2019, about two weeks after Chief Pushee's departure, Full Time Officer Steven Bell also took on a new opportunity in the civilian sector, as he retired following more than 25 years of police service (both full and part time), the last three years with us here in Deering.

Filling vacant Police Chief (and Officer) positions in small towns can be a long process. As well, losing 80 hours of weekly patrol coverage between Chief Pushee and Officer Bell's departure will make it tough for the Deering Police to maintain full coverage for a period of time. Many thanks to Hillsboro PD who have agreed on a temporary basis to provide up to 40 hours of Contractual On-Call Coverage in Deering to help respond to emergency calls. In addition, Part Time Captain Thomas Cavanaugh and Part Time Patrol Officer Thomas Forsley will be trying to fill in an extra shift each week to help cover gaps in the interim. The NH State Police have also been asked to provide some overnight On-Call Coverage in Deering during this period.

Captain Cavanaugh is receiving a great deal of help from our Administrative Assistant Trisha Whisman, whom he calls a godsend! Additionally, Retired Chief Pushee will be returning to Deering on a very limited basis (about one day every week or so) for a period of time, to assist with various Administrative and oversight duties.

The Department hired a new Part Time Officer over the summer. Tyler Davy is a graduate of our Exploring/Police Cadet program. Officer Davy went through the Part Time Officers Police Academy during the fall months, and will be Field Trained with the assistance of Hillsboro Police Sgt Nicholas Hodgen, Officer Chris Parsons, and Officer Ethen Vaillancourt (while they are on duty in Hillsboro). All three of these Officers are part time officers in Deering who at one point served in Deering as full-time police officers. It is hopeful that by the end of February Officer Davy will be able to start working solo patrol to cover empty patrol shift slots here in Deering.

The Deering Police Department would like to congratulate Civilian Reserve Volunteer James D. Hargreaves, who was awarded a prestigious NH Congressional Law Enforcement Associates Honor in October 2019. Jim Hargreaves previously was a police officer for six years, the last two of which were as a part time Officer for us in Deering. Unfortunately, health/injury issues made it impossible for him to remain as a sworn officer, but he asked to remain on as a volunteer. Jim Hargreaves has run our Hillcat Law Enforcement Explorer Post #612 for more than 10 years now. We are very proud of Jim and thankful

for his dedication and service to the young adults of our region and community through the Deering Police Cadets.

In conclusion, we would remind you that while change can be unnerving at times, it is not always a bad thing. Let's look forward to the future and see what opportunities a new Chief of Police, when he/she is chosen, can bring to our wonderful community.

Deering Police Department Annual Statistical Report – 2019

GENERAL STATISTICS			
	2017	2018	2019
Accidents	35	34	29
Arrest & Booking	53	55	40
Calls For Service	3849	3942	3376
Citations (MVS,MVW,PK,ORD)	1162	992	681
Field Interviews	88	103	101
Incident Reports	208	222	235
Property Entries	134	59	119

CITATION/COMPLAINT TYPE AUDIT REPORT

* There may be some inconsistent entries

	2017	2018	2019
Other/Not Reported	n/a	n/a	n/a
Animal Control	21	11	12
Criminal Complaint	110	78	47
Ordinance Violation	0	0	6
Parking Control	68	144	118
MV/OHRV Summons	25	34	23
MV/OHRV Warning	1048	803	534
TOTALS	1272	1,070	740

Motor Vehicle Crash Audit Report

	2017	2018	2019
Total MV Crashes	35	34	29
Reportable Crashes	30	23	26
Non-Rptble (under \$1K dmg)	5	11	3
Crashes w/Injuries	12	8	10
Total Persons Injured	15	10	13
Total Persons Killed	0	0	0
TOTALS	97	3942	81

Deering Police Department Annual Statistical Report – 2019 - Continued

HOUSE & PROPERTY CHECK TOTALS			
	2017	2018	2019
Requests Made	20	23	29
Physical Prpty Checks Compl.	116	140+	125
Business Checks			35
Beach Area Checks			111
TOTALS	136	23	300



Report of the Hillcat Law Enforcement Post #612



2019 was a busy year for the member of the Hillcat Law Enforcement Explorer Post #612. As usual, our Police Cadets provided several hundred hours of community service to Deering, Hillsborough, Antrim and other nearby communities.

We also hosted the 2019 Spring Police Cadet Training Day, held at The Wilds of New England. This event was a long (12 hours) but fun filled day where Police Cadets from eight Explorer Posts across New Hampshire came up to Deering and engaged in various Police related training scenarios. The event hosted more than 20 Police Cadets plus another 25 staff and volunteer assistants. They learned about MV Stops, Building Searches, Evidence/Burglary Crime Scenes, Use-of-Force Decision Making, Domestic Violence Response, Intoxicated Individuals (Bar Disturbance) Response, and Drill and Ceremony. They even all worked on Firearms Safety at a live fire range. Many thanks go out to The Wilds for generously donating the venue for this event, as well as to a private donor who provided funds for custom designed tee-shirts and for much of the food costs. And a huge thank you to Police Department Administrative Assistant Trisha Whisman who spent many hours helping Chief Pushee get this event organized, seeking donations and assistance, and generally getting this event off the ground.

In addition, at the end of August, the members of the Deering Police Cadets traveled to Washington DC for four days, viewing the sights, learning about the history of our country, attending museums and exhibits, and including a side-trip to Gettysburg on our way home. This year we had three members who attended sessions of the annual NH Police Cadet Training Academy held in June!

The Hillcat Police Explorers from Post 612 are very proud to have Civilian Reserve Volunteer James Hargreaves at their helm. Jim Hargreaves is a former Part Time Police Officer in Deering, who remained with the Department as a Volunteer, and for more than 10 years now has served as the Head Assistant Advisor to the Deering Police Cadets. In that time he has helped more than 50 young adults learn about public service and law enforcement, as well as life lessons, leadership skills, and learn how to provide service to their communities. We were all very proud when James Hargreaves was honored as a recipient of an Associates Award as part of the NH Congressional Law Enforcement Awards Ceremony in October.

The Hillcat Law Enforcement Explorer Post 612 is actively seeking new members. We accept membership applications from young adults age 14-1/2 (and have/about to graduate the 8th grade), and members can remain with the Post until their 21st birthday. The Post usually meets every Monday evening at 7PM at the Deering Town Hall, as well as having Community Service and Special Training Events. If you have any questions about the Police Cadet program, please call or e-mail the Deering Police Department.



Report of the Fire and Rescue Department



In 2019, Deering Fire & Rescue (DFR) responded to a total of two hundred and forty-three (243) emergency responses. In 2018, Deering Fire & Rescue responded to 277 calls for service. Our call responses decreased 12% this past year.

Year	2016	2017	2018	2019
Total # of Runs	231	219	277	243

We, at DFR want to thank the townspeople for your support at the Town Meeting in March of 2019, for approving the purchase of a new Engine/Tanker in 2020. This will be a fantastic vehicle that will have the capability to pump a lot of water onto a fire but will also carry 2,030 gallons of water on it. Most fire engines carry up to 1,000 gallons of water. This extra water gives crews arriving to a fire, the ability to put more water on the fire which in turn, gives personnel more time to search for victims. All of this means we will have a better chance of removing a victim sooner. This Engine/Tanker is being built by E-One and we look forward to seeing it arrive in June sometime.

On June 9th through 12th, Captain Pat Mudough, Captain James Wilcoxon and I went to Ocala Florida, to the E-One manufacturing plant, to tour the facility and to go over the specifications of our vehicle to ensure we are getting everything built the way we expect. The first day we had a tour of the plant. Our sales representative, showed us apparatus currently being built that would have the same cab style, Same chassis and similar box configurations (the back end of the fire truck). This facility was huge, and we were able to see the same engine we will have, the same transmission. We looked at different mirror configuration's, and emergency and scene lighting options we could have on our truck. We were able to see how they paint, powder coat and undercoat each vehicle. The next morning, we went back to the plant and went into an office to go over the specification of the truck. From placement of the scene lights to the color of the truck, to the configuration the location of all of the pump panel handles, discharges and drains. This was a 10-hour day, but we believe we have a design that will work well for the Town of Deering for many years. If there was something in question, such as the placement of lights, pump discharges, to where the emergency brake should go, they would send an engineer down from upstairs to let us know if that change could be done. The next morning, we flew out excited about this fire truck and how it will help us do our jobs better and serve the town more efficiently.

All DFR personnel were attending monthly Fire and EMS training throughout the year. Fire firefighting skills consist of, using and caring for their personal protective equipment. Things like practicing putting their gear on quickly, yet safely. The crews practice wearing their self-contained breathing apparatus (SCBA) to feel comfortable while working in them and building their confidence. We also do hose line advancement. This gives crews the chance to work as a team to try and pull a hose-line into a building while negotiating corners and furniture to get to the fire. But there is so much more that we do such as pump operations, ladder training, search and rescue, chimney fire training. We also have to training for special rescues such as cutting someone out of a car that is involved in a motor vehicle crash and the person or people cannot get out of the car. Hazardous material incidents. We had multiple incidents

involving hazardous materials last year. Everyone has to practice and stay certified for CPR. There are so



many aspects of our job that we need to be knowledgeable in for the “what if this happens” scenario’s. Everyone puts in a lot of time and effort for those potential incidents.

The number of EMS calls in 2019 reached to 80% of our total responses. I would be remiss if I didn’t give a huge thank you to Captain Deb Boyll, FF/AEMT Chris Rousseau and Brian and Alex Rousseau for their dedication and hard work in responding to most of the nights and weekend calls. They respond any hour of the night, they respond on holidays, they respond when they’re eating meals with family. They are a huge asset to the Town of Deering and I like to give them a huge thank you.

DFR crews really enjoyed the town’s health and Safety week this past October. We had an Open House on that Tuesday night and Safety day was on that Saturday and it was a lot of fun. We hope it this program goes on every year and grows to a bigger event to bring the whole town together. Thanks go out to Interim Administer Diane Kendall who organized the whole weeks events.



The Per Diem program was doing well most of the year, but we lost a few members to full time positions and had two of our regular members, go out on injury towards the end of the year. That put a strain on the program by the end of the year. We will be recruiting more personnel for the program this year and get those staffing numbers up to 8 to 10 personnel.

Also, in September, we removed fourteen thousand gallons of water from the cistern at the Town Hall twice. This cistern is part of the sprinkler system for the building. The tank was due for inspection so our crews took all of the water out of it. The company came and inspected it and we refilled it. During the inspection, it was determined that the tank had a large crack on the top of the tank. Before the tank could be repaired, we had to empty it again and then refill it once it was okay to do so. These types of ancillary duties do not show on our monthly activity reports but are time consuming. In all, this process took a total of sixteen (16) hours to accomplish with at least three (3) or four (4) personnel throughout the process.

When taking the water out we had to truck a lot of the water away because there was no place to dump the water out near the Town hall without causing erosion to occur. Conversely, we had to truck all of the water to fill the cistern back up. We are glad to be able to help in these situations. I would like to thank everyone for their help with that project.

Lastly, the department is always looking for good people who might be interested in learning what is required to be a member of our team. If interested, please feel free to call and we will tell you the requirements. This is truly a worthwhile profession that is hard work, but very gratifying.

Sincerely,

Daniel Gorman, Fire Chief/ EMD
Deering Fire & Rescue

Report of the Highway Department



2019 was a challenging year with water right from the start in January. We ended up having thirty-four weather events with most requiring some sort of plowing with what seemed like never ending sanding and salting. We had to cut through the snow/ice banks to get the water off the roads. Potholes were challenging over on the west side of town as it seemed to rain every other day through February. March brought us in some nice weather. The frost seemed to come out of our gravel roads all at once. We used three hundred and fifteen yards of one-and-a-half-inch gravel, four hundred and twenty yards of one and a half inch stone and when our supplier ran out of that we swapped over to three quarter inch stone for another one hundred and eighty yards. We were not alone with having the frost come out all at once and all the rain up to this point. Stone and gravel suppliers ran out of materials for municipalities. We replaced a failed culvert on Bennington Depot Road, multiple

failed culverts on the gravel portions of the 2nd New Hampshire Turnpike, County Road Extension, Farrell Hill Road and Clement Hill Road. We reclaimed, ditched, replaced three culverts and graveled Cross Road. We worked on installing some granite around the Town Hall parking lot. In the fall Advanced put the fine grade on Cross Road and prepped the Town Hall parking lot for asphalt. In late fall they put the base coat of asphalt down. We had early snow in November yet again this year. *Thank you for your continued support.*

Respectfully Submitted,

“Your Highway Guys”



Report of the Town Clerk / Tax Collector

2019 TOWN CLERK/TAX COLLECTOR REPORT

2019 has come to a close once again. First I would like to take a moment to thank all the townspeople for approving Warrant Article #9 at March Town Meeting to change my employment status to fulltime granting me health benefits, increased hours and pay. Your support in my position means a lot to me and I can't thank you enough.

The biggest Change in 2019 is that our office is finally accepting Credit Cards over the counter, beginning at the end of Sept. 2019. The process has been working smoothly and I believe that residents are pleased to be able to pay by Credit Card. Although this is an added benefit to the department the cost to utilize your credit card comes with a service fee of 2.95% that is passed onto the customer. Of course you can continue to pay by (ACH) Electronic Checking for the online kiosk at a cost of .95 cents per transaction.

2019 was a quiet year for Elections as Town Election was the only Election held in Deering followed by Saturday Town Meeting. There were 312 ballots cast at Town Election and 86 voters attended Town Meeting. We are getting ready for a very busy year for 2020 as we will have 4 elections to be held throughout the year. If you are interested in helping out during the day as a ballot clerk or in the evenings as a ballot counters please contact the Moderator or myself and let us know that you are interested in getting involved.

The other big change is the Deering Website at www.deering.nh.us Please take a chance to look at the Town Clerk/Tax Collector page found under departments for valuable information that can possibly help answer questions or provide you with the proper forms for the various transactions we use process for Motor Vehicles/Boat Registration/Dog Licensing/Elections/Tax Collection/Vital Records and more. You can also find other information like Holiday Closures, past election results and tax rate breakdown, etc. I am trying my best to keep our department page updated and changing on a regular basis.

Reminder also that dog licenses are due by April 30 of every year. Please try to have your dog licensed by that date to avoid any late charges or costly civil forfeiture fees. By not licensing your dog in a timely fashion forces me to involve the Police department and then a police officer has to physically go to your home to serve the civil forfeiture fine to help promote public safety in ensuring that your dog's rabies shots are updated and your dog is licensed yearly. Please keep an eye out in the local papers for a Saturday in April for the annual Rabies Clinic joined with the neighboring town of Hillsboro held at the Hillsboro Fire Station. Remember licensing your dog is a State Law that has been in effect since 1891 in accordance to NH RSA:466.

I continue to see folks surprised that we are Boat Agents. Yes it's true, you can purchase your Boat Registration Validation Sticker from our town office instead of mailing your renewal in and waiting for it in the mail or going to Concord. The State continues to be the office that mails the boat renewal form, but you can simply bring it to our office and for an additional \$5 agent fee for the Town of Deering you can get your boat decals right from our office. Boats are registered annually, beginning Jan. 1 thru Dec. 31st.

Vital Records can also be obtained through our office for \$15 for 1st copy and \$10 for any additional copies on the same transaction for birth, death, marriage and some divorce decrees. Proper ID is required. Marriage Licenses are \$50 and valid for 90 days. Both partners must be present with proper ID and bring

along any court signed divorce decree(s) if applicable. Please allow approx. 45 minutes to complete and process a marriage license.

Dorothy and I continue to attend Spring Training Workshop held by both the New Hampshire City and Town Clerks Association and the New Hampshire Tax Collector's Association. Dorothy completed her 3rd year successfully for her Joint Certification, graduating her as a Certified Deputy Tax Collector, she will attend her final year this fall completing the Joint certification program and graduate as a Certified Deputy Town Clerk/Tax Collector. Since our town has a combined positions it is a 4 year rather than a 3 year process to complete.

I also completed an advanced clerks training for our election software and I attended both Annual conferences sponsored by our associations this past fall all with the various State Agencies attending (Department of Motor Vehicles, Secretary of State Office, Department of Vital Records, Department of Revenue) and regularly providing valuable training and sharing information that is constantly changing with statute, policy and process updates and modification. We learn tricks and tips on how to deal with difficult customers, safety ideas, organizational, communication skills or best practices that can help to improve our overall service. Also it is very helpful in to follow NH legislative changes that affect our position through motor vehicle laws, elections, vital records and even dogs.

This past conference we even had a very informative active shooter training through the Derry and North Conway police department that really had us think and look over our own environment. It really taught us how to be better prepared to deal with potential threats in order to survive and as we practiced different scenarios. The better informed we are the better we can perform our duties. The other thing that conference and workshops provides us is a vital network of other Clerks and Collectors throughout the State along with sometimes neighboring states sharing knowledge and experiences for our positions across New England that so beneficial. We work for our own municipalities much the same way, so we tend to learn a great deal from each other.

Looking forward to seeing what 2020 has in store as we continue serving the people of Deering.

Respectfully Submitted

Carol M. Baker

Town Clerk/Tax Collector



Vital Statistics

Births 2019				
Date	Name	Place	Father	Mother
02/13/2019	Sylvain, Theodore Wells	Manchester	Sylvain, Joseph	Sylvain, Madonna
05/17/2019	Fournier, Joshua Marc	Manchester	Fournier, John	Fournier, Melanie
08/22/2019	Pasquarella, Enzo Daniel	Manchester	Pasquarella, Daniel	Pasquarella, Lauren
09/07/2019	Parkhurst, Eli Jaxon	Nashua	Parkhurst, Nathan	Roach, Kayla
09/13/2019	Dumais, Madison Claire	Concord	Dumais, Derek	Dumais, Leighanna

Deaths 2019				
Date	Name	Place	Father's Name	Mother's Name
01/03/2019	Marden, Victor	Concord	Marden, Milton	Grace, Phoebe
02/12/2019	Wood, Judith	Concord	Jarvis, Charles	Carlson, Ruth
02/17/2019	Ramsay, Villa	Deering	Thurston, Bernard	Moskus, Ellen
03/28/2019	Stoyak, Veronica	Concord	Lipkvich, Joseph	Roaliskivich, Agnas
04/17/2019	Hackett III, James	Deering	Hackett, James	Landry, Delores
04/27/2019	Rosmus, Estella	Deering	Torrey, Lester	Powell, Fran
05/04/2019	Gebauer, Leon	Deering	Gebauer, Leon	McClure, Sandra
05/16/2019	LeFrancois, John	Peterborough	LeFrancois, Roland	Mayotte, Marguerite
08/18/2019	Hunter, Vernon	Deering	Hunter, William	Goss, Audie
08/18/2019	Sullivan, Marion	Hillsborough	Nelson, Edward	Conary, Lula
09/16/2019	Healey, Melissa	Deering	Nichols, David	Norman, Marie
10/25/2019	Hemenway, Jacqueline	Deering	Gagne, Everett	Grenier, Blanche
10/27/2019	Martel, Jack	Epsom	Martel, Lucien	Rousseau, Louise
10/28/2019	Zarakotas, Karen	Manchester	Chartier, Paul	Methot, Constance
11/13/2019	Haines, Mary Louise	Boscawen	Ramsay, James	Harwood, Annette
12/04/2019	LaPorte, Gilles	Deering	LaPorte, Andre	Bergeron, Lucille

Marriages 2019				
Date	Person A	Residence	Person B	Residence
06/15/2019	Vanloan, Ruby A.	Deering	Beaulieu, Kenneth J.	Deering
06/21/2019	McClellan, Kaitlin P.	Deering	Coonce, Charles L.	Deering
07/07/2019	Brown, Katherine A.	Deering	Phelps, Nicholas I.	Deering
07/13/2019	Lipscomb, Jacob K.	Havelock NC	Evarts, Gracie R.	Deering
08/10/2019	Mills, Becky L.	Deering	Ludwick, Martin A.	Deering
09/05/2019	Nichols, Stephanie H.	Deering	Williams Jr., John S.	Deering
09/21/2019	McCardell, Robert M.	Derrig	Allosso, Lucia B.	Deering
09/28/2019	Champy, Nicole	Deering	Bailey, Timothy A.	Deering
09/29/2019	Ellis, Timothy R.	Deering	Wolf, Heather M.	Deering
09/29/2019	Flagg, Jessie-Lynn M.	Deering	Sullivan, Corey M.	Deering
10/18/2019	Grendell, Mark J.	Deering	Silva, Soraya C.	Deering

Report of the Supervisors of the Checklist



In calendar year 2019, there were only two elections. The Local Deering Election was held Tuesday, March 12th, of the approximately 1315 registered voters, 312 voted; for 24%. The annual Town Meeting followed on Saturday, March 16th, 88 persons attended; for 7%. This was an increase from the previous two years both at the polls and the Town Meeting.

At the conclusion of 2018, Ben Clark submitted his resignation as a Supervisor. He had previously been appointed to complete Diane Downward's term. Jackie Sawyer is now serving as our newest Supervisor

Respectfully,

Barbara Cavanaugh, Chair
Patricia Groome Samuels
Jackie Sawyer



Report of Trustees of the Deering Public Library



VISION STATEMENT: The Deering Library Trustees envision a library as a creative, vibrant community center that will inspire curiosity, personal growth, and opportunities for life-long learning.

TRUSTEES IN 2019:

Cynthia Krill	2022
Gary Samuels	2020
Betsy Holmes	2021

Betsy Holmes was elected as chair of the Deering Library Trustees. Gary Samuels was elected as Secretary and acted as Treasurer for the year.

Library and Community Center

The 2018 Deering Budget Advisory Committee encouraged the trustees of the Deering Public Library to explore the possibility of developing a combined library and community center for the town. To this end the trustees devoted significant time during the year.

The Library Trustees held a meeting at Town Hall on April 4, 2019 to encourage opinion and feedback from the Deering community on their perception of need for a library / community center. The meeting was well attended, with roughly 28 Deering residents present. The informal charge that came out of the meeting was to form a Community Center Feasibility Study Committee to investigate how current resources (the former library building/school house; the Tyrell Foundation donated land on Deering Center Road) could be utilized to serve as the first step towards a Community Center/Library in Deering.

The Deering Community Center Feasibility Study Committee was formed as an ad hoc group, and included Gary Samuels, Stephen Fogelson, Kay Hartnett, Eric Stauffer, and Betsy Holmes.

The committee met four times, and presented the following conclusions to the Deering Board of Selectmen:

1. The existing schoolhouse will not adequately be able to serve the needs of the community due to its location, size, and lack of plumbing and heat. The library trustees are pursuing Historical Registry status to qualify it for grant funding (see below) which may help fund certain improvements in the future.
2. The land on Deering Center Road may work as a future location; initial contact was made with a NH architectural firm to determine feasibility of the site and potential costs. The committee has held off further work on this pending historic registry status of the schoolhouse and exploration of uses of that structure.
3. The Donovan Fire Station was also considered; the committee, noting concerns regarding safety of individuals in the same area as emergency vehicles and the extended time-line for this project, the committee felt this was not a good solution at this time.
4. Through its discussion and research, the committee felt the need to better establish community expectations and wants/needs for the Community Center/Library. The process of identifying and working with community ‘influencers’ (town leaders in a wide variety of capacities) is a recommended practice that provides better feedback than a town survey or community forum. ‘Influencers’ can be considered both ‘pro’ and ‘con’ to a project, and while the committee felt this is an important “next step” to this project, it decided to defer this aspect pending the work on the Historic Registry status of the existing building.

Schoolhouse library.

Jim Perkins (New London Town Archivist) volunteered his time to work with the Deering Library Trustees to evaluate the historic value of the Library Schoolhouse. He determined, based on its structural details, that the building undoubtedly dated from the early 19th Century. He recommended that the Trustees endeavor to have the building registered as a NH Historic building, thereby opening the possibility of obtaining grants to fund future building improvements and/or community programming. An application was submitted to the New Hampshire Division of Historical Resources in December 2019. A copy of the application with a historical analysis of the Schoolhouse is posted on the library tab of the town web site.

Book sale.

A book sale was held on 6 July in the Schoolhouse library. After the sale many older books were donated to a variety of recipients.

Little Free Libraries.

The Little Free Library located outside Town Hall, and the free book cart in the Town Hall foyer were heavily used. Two additional Little Free Libraries were constructed during 2019, one of which will be located at Deering Lake for the 2020 season. The other will most likely be located in Wests Deering sometime in 2020.

Story Hour

Story Hour was held in July on a mid-week day, in the belief that stay-at-home parents would welcome the diversion of a day-time story hour in the Schoolhouse library. As nobody came for three successive weeks, Story Hour was abandoned for 2019.

Book Discussion Group.

The Deering Public Library book discussion group met at irregular intervals throughout the year in the Deering Community Church. On average seven or eight Deering residents participated in each discussion. Titles discussed included:

The Children of Blood and Bone, Tomi Adeyemi
To Kill a Mockingbird, Harper Lee
Where the Crawdads Sing, Delia Owens
The Library Book, Susan Orlean
Fahrenheit 451, Ray Bradury
The Overstory, Richard Powers

Meetings Attended: Betsy Holmes attended the Spring Workshop of the New Hampshire Archive Group, gaining information on grant funding. Gary Samuels and Betsy Holmes attended the Fall Workshop, which focused on developing and preserving library and historic collections. Betsy Holmes attended the NH LibraryTrustees2019 Annual Spring Conference, which emphasized fund-raising.

Gifts: The library gratefully accepted a gift from Cynthia Krill of a new Chromebook computer with MS Office suite installed. Cynthia makes this gift in memory of her mother, Villa Ramsey, a long-time Deering resident and library supporter.

Since the library is on a self-serve capacity, it is not possible to know how many residents actually visit and use the collection.

Nineteen books were newly accessioned into the library in the following categories:

Adult Fiction	14
Nonfiction	1
History/political science	1
Children	3

Report of the Planning Board

During 2019, ten applications came before the Board. Nine were for development in the Watershed Overlay District, Section 4.5 of the Town's Zoning Ordinance, and included both minor and major building applications. One of the nine was a revision sought by the property owner of an approved 2018 application. The final application was a three-lot subdivision.

There were no new ordinances developed during 2019. Moving forward into 2020, the Board will continue to serve the residents of Deering. The Board is also working with administration personnel of the Town of Deering to develop better application forms and checklists to ease the application process.

The Board encourages public input. Regular meetings are the second Wednesday of each month at the Town Hall at 7:00 pm. Occasionally, workshop meetings are held the fourth Tuesday of the month at the Town Hall at 7:00 pm. If you would like to serve the community of Deering as a member of the Planning Board, there are several openings for both full time and alternate members. Please contact the Town Administrator at 464-3248.

Respectfully submitted,

Sharon Simpson, Chair

Beth Kelly

Katherine Jenkins, Vice Chair

Bill Whisman, Selectmen's representative

John Shaw

Lynda Winters, Secretary

Robert Carter, alternate

Stephen Walker, alternate

Report of the Zoning Board of Adjustment

In 2019, the Deering Zoning Board of Adjustment received three (3) cases for review.

Case 2019-01 involved an application for a special exception per Deering Zoning Ordinance Article 4, Section 1, Paragraph 4 (b), to permit construction of an outbuilding 15 feet from the lot's sideline, whereas 30 feet are required, in order to construct a 26' x 26' 2-door garage with storage space above on the Property. The ZBA granted the special exception by a vote of 5-0. The property in question is located at 118 Campbell Cove Road, Tax Map 229, Lot 28.

Case 2019-02 involved an application for a special exception per Deering Zoning Ordinance, Article 3, Section 3, Paragraph 2, to utilize the existing barn on the Property for weddings. The ZBA denied the special exception by a vote of 4-1. The property in question is located at 671 East Deering Road, Tax Map 212, Lot 1.

Case 2019-03 involved an application for appeal for a variance from the Deering Zoning Ordinance Article 4, Section 1, Paragraph 4 (b), to permit construction of a structure between 24 and 19 feet from lot's sideline, whereas 30 feet are required, in order to construct a of a 23' x 30' garage. The property in question is property located at 1452 Deering Center Road, and is shown on Deering Tax Map 226, Lot 21.

The ZBA is currently in need of a new regular member as well as, alternate members. If anyone is interested, requests for appointment to the ZBA should be submitted to the Board of Selectmen.

Present members are David LeFevre, chair, Philip Bryce, Robert Girard, and Ralph LaChance. Our sole alternate member is Douglas Lalmond.

The ZBA normally meets on the fourth Thursday 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.

On a sad note, Larry Sunderland, longtime Deering resident, and longtime member of the Zoning Board of Adjustment, resigned this year. Larry brought a depth of knowledge, expertise, and leadership to the ZBA that will be greatly missed. We wish Larry our very best, and thank him for his many years of dedicated service.

David E. LeFevre, Chairman

Deering Zoning Board of Adjustment

Report of the Deering Conservation Commission

The primary responsibility of the Conservation Commission is annual monitoring of Town-owned conservation easements. Additional responsibilities include: management of the Deering Lake Hosts Program, care of wood duck nesting boxes, submitting and reviewing wetland applications, town-wide spring roadside cleanup, quarterly Adopt-A-Highway cleaning, and lake water testing.

Membership

At 31 Dec 2019 the members of the Deering Conservation Commission were:

Gary Samuels, Chair (2021)

Jackie Sawyer, secretary (2022)

Kay Hartnett (2021)

Tim Finn (2021)

Mike Thomas (2021)

Dennis Sawyer (2020)

Rebecca Mitchell, BOS representative

During the year Jon Stuart and Keith Johnson resigned from the Conservation Commission and Jackie Sawyer was appointed by BOS as a full member of the Commission.

Easement monitoring: Deering Conservation Commission is responsible for monitoring 17 conservation easements. All easements were monitored this year. All monitored easements are in compliance.

Conservation. Approximately 200 lots, approximately 7500 acres, have been conserved in Deering since 1979. The Town of Deering owns 15 parcels that DCC considered for protection by conservation. Of these the Society for the Protection of NH Forests expressed interest in acquiring two (Tax Map 241 lot 17, 10 ac and Tax Map 219 lot 15, 1 ac) by donation. In addition, DCC considered donating Conservation Easements on four lots to a certified land trust. Those lots are: 'Ferris Tract' (Tax map 219, lot 2) on Longwoods Rd, and in central Deering the 'Gregg Hill lots' (aka 'Library Lot,' Tax map 223 lots 8, 9) and 'Carew lot' (Tax map 222 lot 6).

Conservation Fund contains \$97,438.10 as of 1 November 2018. These funds are specifically for use in acquiring and preserving land and education, including trails.

DCC expresses its appreciation to Ed Cobbett for organizing the documents pertaining to Deering's own-held conservation easements.

Roadside Cleanup. Annual Town Roadside cleanup and Conservation Commission's adopt a highway (Hillsborough town line to Wolf Hill Rd) was held on 4 May in conjunction with the Deering Lakes Improvement Association, and again in October con comm members cleared trash from their adopted part of Deering Center Rd.

Conservation camp. DCC joined with four private donors to send 6 local children to UNH Barry 4-H conservation camp: Grace, Holden, and Brennen Klumb (Deering), and Riley Gatlin (Hillsborough) attended Mini camp. Colin Gatlin (Hillsborough) attended the North Country Adventure camp and

Connor Gatlin (Hillsborough) attended the Jr Conservation Officer camp. DCC opened applications to children from communities surrounding Deering in the belief that we all live in a contiguous rural setting, and it is to the benefit of everybody when all children receive introductions to conservation and outdoor activities.

Wood Duck Nesting Box Program. Members Dennis and Jackie Sawyer have taken the lead in running this program. Forty-two boxes were serviced; missing boxes were replaced. Fourteen of the 42 boxes showed signs of use by ducks. Boxes in the airport marsh and Cobbett marsh were relocated and serviced. Boxes on the shore of Tree Frog pond were relocated. Boxes listed by former Conservation Commissions for Homestead Marsh were not located. DCC received the anonymous donation of two new wood duck boxes.

Lake Host Program and invasive organisms. Hannah Broas, returning Lake Host from 2018, served as manager of Deering’s Lake Host program. DLIA member Glenn Clark and DCC members Mike Thomas, Tim Finn and Gary Samuels trained as Lake Hosts and served as boat inspectors during the season. Lake Hosts undertook 600 boat inspections primarily on weekends between Memorial Day and the end of the first week of September. Fifty-five percent of the inspections were of non-motor boats, the remainders were motor boats. No boats having ballast tanks entered Deering Lake. One boat, which came from Lake Winnepesaukee, was found to be carrying the invasive plant Variable Milfoil. Since 2013 Lake Hosts have intercepted Variable Milfoil twice and Eurasian Milfoil once. Deering’s Lake Host program is supported in part by a grant from NH Lakes and in part by Deering’s Exotic Weed Control EFT. It is essential to maintain a high balance in this EFT because in the likely event that an invasive organism does become established in Deering Lake, matching grants from NH Lakes will be required for eradication.

A new team of Lake Hosts will have to be recruited for the 2020 season.

DCC members also participated in the DLIA-organized Weed Watcher program.

DCC expresses its appreciation to former DCC member Jon Stuart and to DLIA member Glenn Clark for their invaluable help with Deering’s Lake Host Program.

Deering Lake Water Quality. Water quality of Deering Lake is tested periodically throughout the summer by volunteer and Deering Resident Bob Compton. In 2019 DLIA member Glenn Clark assisted Mr Compton. Beginning in 2020 Messrs Compton and Clark will be joined by DCC members in testing lake waters. Because lake testing equipment is owned by NH DES and must be reserved and used for specific dates, DCC decided to purchase its own lake water testing equipment.

Water in the reservoir continues to be very high quality, apart from periodic levels of *E. coli* in the beach area. Significant green algal growth was observed in the shallow, North (Zoski Rd) end of the lake this summer. The algal bloom is natural and nontoxic, albeit a nuisance, and is considered to be temporary. Why the alga developed is unknown. The most recent report on the water quality of Deering Lake is for 2017 and can be seen at <https://www.des.nh.gov/sitemap/index.htm> > search on :

Divisions >Water Division >Programs/Bureaus/Units >Volunteer Lake Assessment Program > Merrimac Valley > Deering Lake

DCC thanks Bob Compton and Glenn Clark for carrying out testing in 2019.

Other activities

SPNHF Chestnut Plantation. DCC members assisted SPNHF in planting 600 germinated American chestnut seeds in the Tom Rush Forest. DCC members took primary responsibility for watering and weeding the plots during the summer of 2019.

Monarch Butterfly walk. DCC joined SPNHF in sponsoring a Monarch Butterfly Walk in the Tom Rush on 8 September. DCC member Mike Thomas led the walk, which was well attended.

Brochure and Trail map. DCC members Kay Hartnett and Mike Thomas designed and published a new brochure that describes activities of DCC and that includes an updated map of the trails in Deering.

Picnic at High Five. DCC joined the Deering Association and SPNHF in sponsoring a picnic at High Five on 14 September. Although the weather was fine on Friday, September 13, the next day was foggy and cold. Attendance at the picnic was low. Another attempt was made for Sunday, 15 September, when the weather was better.

Japanese knotweed control. Deering is unusual among the towns in our area for the lack of conspicuous growth of the invasive plant Japanese Knotweed. This lack is the result of several years annual cutting of roadside patches of the invasive by members of DCC. Repeated cutting 2x per year over years has reduced vigor and amount of knotweed in several locations around town, including: Deering Center Rd between Hillsborough and Weare town lines, /Clement Hill Rd (Johnson Pond, Vogeliën), East Deering Rd,.Reservoir Rd at Deering center, and Second NH Turnpike.

Meetings: Mike Thomas, Gary Samuels, and Dennis and Jackie Sawyer attended the Saving Special Places conference in April. Tim Finn attended the NH Association of Conservation Commission meeting in December.



Report of the Cemetery Trustees



I want to thank Cynthia Krill and Tom Cummings for helping me with the responsibilities of being Chairwoman of the Cemetery Trustees. This year our trustees wanted to get a few projects started and maybe completed and we started off well. We replaced the fence at the East Deering Cemetery, the 30-year-old fence was rotted out and Replaced with a new spit rail fence and should last another 30+ years.

We had Peterborough Monument come to Appleton and assess the damages of headstones and see what the options were to repair the most damaged ones and to straighten the slate headstones before they topple.

We also wanted to address the overgrown boundaries of Appleton and Butler, some headstones are hidden by brush and branches overgrowth and had Barry LaValley (our lawn care contractor) assess both to clean out, cut back and open up the boundary. We had a second contractor asses the issue as well.

We will be looking to use the expendable trust to address both repairs and boundaries and start that this coming Spring.

Wilkins and East Deering Cemeteries are the only two cemeteries that still have available plots to purchase.

We are looking to have volunteers to take pictures of headstones and digitally document information about each headstone. Some cemeteries have been done. Contact any one of us or the town hall for further information. There is a wealth of information in each cemetery, take the time to wander through them.

Respectfully submitted by,
Terry Verville, Chairwoman

Cynthia Krill
Tom Cummings



Report of the Deering Community Center Feasibility Study Committee

The Trustees of Deering Public Library have noted that in recent years significant progress has been made to enhance basic infrastructure in our town. Additionally, progress in improving our town center has been achieved with construction of a very 'New England' bandstand. The library trustees believe that another very 'New England' feature of most towns is a Library and/or Community Center.

Of great concern to the trustees is the inadequacy of our current library and its inability to meet the needs of Deering residents: access is limited (and not anonymous), and information services are not available (e.g. computer, printer, access to State library electronic resources). Town meeting spaces – unaffiliated with the church - - are severely limited. The loss of the Historic Society has left a burden to the Town Clerk to manage historic materials. Libraries across New England currently offer space and services that range from 'maker spaces' and book and knitting clubs, research and group learning areas for home schoolers; local history rooms; senior activities to Alcoholics Anonymous.

The Library Trustees held a meeting at Town Hall on April 4, 2019 to encourage opinion and feedback from the Deering community on their perception of need for a library / community center. The meeting was well attended, with roughly 28 Deering residents present. Conversation was lively; while many noted that a Community Center/Library would enhance the quality of life in Deering, there were also concerns related to the cost to taxpayers. Ultimately, the informal charge that came out of the meeting was to form a Community Center Feasibility Study Committee to investigate how current resources (the former library building/school house; the Tyrell Foundation donated land on Deering Center Road) could be utilized to serve as the first step towards a Community Center/Library in Deering.

The Deering Community Center Feasibility Study Committee was formed as an ad hoc group, to look into current and future resources for a Community Center/Library in Deering. Members of the committee: Gary Samuels, Stephen Fogelson, Kay Hartnett, Eric Stauffer, and Betsy Holmes.

Mission: The following mission was approved by the committee:

The committee will consider current and future options and opportunities to construct a Community Center to serve the needs of the residents of Deering, NH.

Options considered by the Committee:

Current Library/School House: The committee had a commitment to pursue this as an option, as this was of particular interest to residents during the public meeting held on April 4.

Tyrell Foundation Land: The committee looked into the location, current status of the donation, and its feasibility for a future building site.

Location: The committee agreed that only locations in close proximity to the town center would be considered. Specifically, the committee would investigate town-owned parcels within the vicinity of town hall, and research if any homes in the proximity of Town Hall are likely to be sold in the near future as another option to consider.

Other Options: In order to better understand the potential cost to build a new Community Center, the committee researched other building projects that are within the scope of the Deering project. Of note: Ashland NH (population 2,076) issued a 2019 report for their proposed new library to be reconstructed in an old school house. The estimated cost to retrofit this existing building into the proposed library is \$850,000 (new construction of a similar space was estimated at over \$2 million.) Greenland NH residents (pop. 3,549) voted in 2018 to approve a 2.9 million dollar bond to extend their current library- adding 9,000 sq. ft. Galway NY (pop. 3,545, with a small lake similar to Deering Reservoir) is building a new library (5,930 sq. ft.) scheduled to open in summer, 2019. The cost is estimated at \$2,567,000; funds have been raised through private gifts, grants, and a municipal bond of \$1,150,000, resulting in an additional \$34/year taxpayer impact on \$200,000 fair market value property.

The Committee met a total of 4 times; the following conclusions were made:

Current Library/School House:

While the building is of important historical value to Deering, the committee feels that many issues related to it and its location make it unlikely as a permanent solution for a Community Center/Library. The interior space is limited and is not weatherized for year-round use. There is no heat, water or restroom facilities and it is unlikely that water/plumbing could be made available at this site. Parking is not available and access to the building is not ADA compliant.

The committee looked into the cost to move the building. Rough estimates differed widely, from a minimum cost of \$16/sq. foot (total \$10-20,000) to \$85,000. None of these estimates included transportation costs or any costs associated with building a new foundation, infrastructure, etc. Given the moving costs, the committee decided to not solicit estimates to upgrade the current building at this time.

Concurrent with this study, the Deering Library Trustees have been pursuing NH Historic Registry status for the building; inclusion on the list will make grant funds for renovation and programming involving the building more accessible. The application is scheduled to be submitted before the January, 2020 deadline. If Historic Registry status is achieved, grants will be pursued to potentially add a walkway from Town Hall to the building, and to add a heating source. The building will then be utilized for more library and community events, including book group discussions, community group meeting space and a small programming venue. While this is a long way towards better utilizing the school house, it will not be a viable community center/library if it does not have water, staff, proper infrastructure, etc.

Tyrell Foundation Land:

The donor of the land, The Tyrell Foundation, designated 2 acres as "library use only" per the report written by Edward Cobbett, but the deed does not make this distinction. At this writing the Foundation has not been approached to inquire if a "Community Center" which houses a library would be acceptable under the gift.

The committee walked the parcel, and it was agreed that it could be good location for a future Community Center/Library. The NH architecture firm of Lavalley/Brensinger was contacted – they are one of the major designers of library buildings/renovations in NH. Architect Ron Lamarre sent an overview of basic costs to build a new library/community center building, and he suggested a construction budget of approximately \$275 per sq. foot for a 3,000-5,000 sq. ft building. He has offered (at no cost) to visit the "Library Parcel" to evaluate it as a potential building site. The committee was in favor of moving forward on this although no action has been taken pending the work on the Historic Registry status of the existing building.

Other Deering Center Locations:

The committee met once at Donovan Fire Station to consider it as a possible future location for the Community Center/Library. Chief Dan Gorman gave the group an update on the plans for Deering services; some time in the future (probably at least 4-5 years) the police and fire departments are considering a relocation to a mutual setting. He noted that Weare has a Community Center attached to their Fire Department. The committee considered if a Community Center should be included as part of the Deering consolidation project. After discussion, noting concerns regarding safety of individuals in the same area as emergency vehicles, and the extended time-line for this project, the committee felt this was not a good solution at this time.

Several individuals were contacted regarding possible availability of current homes in the Deering Center area to purchase and retrofit into a Community Center/Library. Currently there are no plans for any of these properties to be available for purchase in the known future.

Funding Opportunities:

Aaron Gill, Trustee of the Trust Funds, indicated that there is a Trust that was passed via warrant article by the Town in 2005 to establish a Deering Library Expendable Trust Fund, for the purpose of providing funds for the operation and future expansion of the Deering Town Library. The amount of \$5,000 was approved and has not yet

been spent. The committee agreed these monies can be used towards future study of the Community Center project, noting it is Library Trustees that are the agents to expend the funds.

The Tyrell Foundation, donor of the “library parcel” has in recent years given significantly to the Society for the Preservation of NH Forests, and modest amounts to Deering Community Church. They could be approached as a possible source of future funding if a concrete proposal is achieved.

The Southeast New Hampshire Planning Commission, which assisted with funding for the Deering Master Plan may support funding for a professional feasibility study. The Central New Hampshire Planning Commission may be able to provide assistance with CIP preparation and updates, development review, and grant proposal writing.

As noted earlier, grant funding to improve the existing Library/Schoolhouse may be available with a successful listing on the NH Historic Register.

The USDA provides rural municipalities various types of funding; the agency currently uses income per capita figures from the 2010 census, and Deering will qualify for loans but not grants.

Identifying “Influencers” in Deering:

Through its discussion and research, the committee felt the need to better establish community expectations and wants/needs for the Community Center/Library. The process of identifying and working with community ‘influencers’ (town leaders in a wide variety of capacities) is a practice that may provide better feedback than a town survey (questions/concerns could come up that we would not have known to include on a survey) or a town forum (which may not bring out some of our most influential residents). ‘Influencers’ can be considered both ‘pro’ and ‘con’ to a project, and the committee was able to quickly come up with many names to be considered.

Creating ‘buy-in’ by influencers is an important and time-consuming process, but one very important to the future of this project. The committee decided to defer this aspect pending the work on the Historic Registry status of the existing building.

Final Recommendations:

Short term:

Keeping in mind the informal charge from the Deering community meeting in April (to investigate current resources in Deering -- in particular the former library building/school house and the Tyrell Foundation donated land on Deering Center Road), the committee decided to defer further action until the library trustees complete their work on the Historic Register status. If/when this is achieved, the committee will observe how this existing (and hopefully somewhat improved) structure is utilized by the community as a potential first step towards a Community Center/Library.

The town of Hillsborough is holding meetings to consider developing a Community Center – we will monitor their progress to see if it would be an appropriate avenue for our residents to be involved.

1-2 years:

If there is adequate interest, the committee should be reinstated to pursue items that were reviewed in the current year, including:

Identifying Deering Influencers- this could be a 6-9 month project, helping to clarify the needs/wants of the community, and to establish meaningful conversations and also create ‘buy-in’ with those who could help other Deering residents support this initiative. Information gathered from Deering influencers will help clarify the scope of the mission for the future committee and will assist the committee to be propose specific solutions that the Community Center/Library can provide.

The direction of the Community Center Feasibility Study committee will be established after the “Influencer” project has been completed.

In Conclusion:

It has been a useful 5 months exploring options available to Deering to establish a Community Center/Library. The Library Trustees remain steadfast in their determination to see a proper library made available to our residents, and positive steps have been made towards achieving historic status for our existing structure. Whether or not a Community Center housing a library is the best option, or if Deering should pursue developing a proper library which is the de facto Community Center remains to be determined. Deliberate, patient study should bring positive outcomes in the future.



Community Church, Deering Center

List of Town Employees

DEPARTMENT	POSITION	CLASS	YEARS OF SERVICE
Selectmen's Office			
Russell McAllister	Town Administrator	FT	6
Diane Kendall	Executive Assistant	FT	2
Kimberly Canfield	Administrative Assistant	TPT	<1
Ann Mooney	Assessing Clerk	PT	7
Town Clerk/Tax Collector's Office			
Dorothy Kirlis	Deputy Town Clerk	PT	3
Planning and Zoning			
Linda Winters	Recording Secretary	PT	16
Police Department			
James Pushee	Chief	FT	17
Stephen Bell	Police Officer	FT	4
Tom Cavanaugh	Captain	PT	16
Nicholas Hodgen	Corporal	PT	14
Ethan Vaillancourt	Police Officer	PT	6
Tom Forsley	Police Officer	PT	3
Trisha Whisman	Administrative Assistant	PT	1
Highway Department			
Brian Houghton	Road Agent	FT	7
Mark Poland	Foreman	FT	22
Darin Labier	Equipment Operator	FT	3
Brett Martin	Equipment Operator	FT	<1
Alfred Kelley	Snow Removal	Per Diem	30
Building Inspector/Code Enforcement			
Michael Borden	Building Inspector	On Call	6
Fire & Rescue Department			
Cole Bannister	Firefighter	On Call	5
Logan Bannister	Firefighter	On Call	22
William Bannister, III	Lt. / FTO	On Call	10
Deb Boyll	EMS Captain	Per Diem On Call	4
Garry Bushey	Firefighter	On Call	<1
Elliott Brown	FF / AEMT	Per Diem	2
Nancy Carney	FF / AEMT	Per Diem	2
Daniel Connell	EMT	Per Diem	1
Douglas Connor	Assistant Chief	On Call	22
Darcy Crisp	FF / AEMT	Per Diem	13
Brittney Croatti	EMT	Per Diem	1
Cynthia Gidley	Lieutenant Paramedic	On Call	13
Daniel Gorman	Chief	PT	3
Allen Grendell	Firefighter	On Call	3
Brandon Grendell	Firefighter	On Call	3

List of Town Employees – Continued

DEPARTMENT	POSITION	CLASS	YEARS OF SERVICE
	James Griffin	FF / EMT	Per Diem 2
	Elaine Kirouac	AEMT	Per Diem 2
	Jeffery LeBlanc	FF / AEMT	Per Diem 2
	Charles LeTourneau	FF	On Call <1
	Sara Munson	Firefighter / EMT	On Call 5
	Patrick Murdough	Captain	On Call 13
	Christopher Nervik	AEMT	Per Diem On Call
	Kris Parece	Fire Lt.	On Call 7
	Dennis Prive	Probationary Firefighter	On Call 2
	Alexander Rousseau	FF / EMT	Per Diem On Call
	Brian Rousseau	EMT	Per Diem On Call 2
	Christopher Rousseau	FF / AEMT	On Call 2
	John Smith	FF / EMT	Per Diem 2
	Mark Voorhees	Firefighter II	On Call 13
	Jason Weiss	EMT	On Call 2
	James Wilcoxon	Captain	On Call 12

List of Town Officers

ELECTED OFFICIALS	TERM EXPIRATION
Board of Selectmen	
William Whisman	2020
Allen Belouin, Chairman	2021
Rebecca Mitchell	2022
Town Clerk/Tax Collector	
Carol Baker	2021
Treasurer	
Stephen Folgson	2020
Thomas Copadis, Deputy	
Trustees of the Trust Funds	
Aaron Gill	2021
Robert Girard	2021
Steve Walker	2020
Cemetery Trustees	
Terry Verville, Chairwoman	2021
Cynthia Krill	2022
Tom Cummings	2022

List of Town Officers – Continued

ELECTED OFFICIALS	TERM EXPIRATION
Library Trustees	
Gary Samuels	2020
Betsy Holmes	2021
Cynthia Krill	2022
Moderator	
Phil Bryce	2019
Thomas Copadis, Assistant	
Supervisors of the Checklist	
Jackie Sawyer	2020
Patricia Groome	2022
Barbara Cavanaugh, Chair	2024
APPOINTED OFFICIALS	TERM EXPIRATION
Budget Advisory Commission	
Allen Belouin, Selectmen Representative	
Bill Demotta	
Stephen Fogleson	
Diane Kendall, Interim Town Administrator	
Gale Lalmond	
Gary Samuels	
John Shaw	
Eric Stauffer	
John Shaw	
Eric Stauffer	
Conservation Commission	
Dennis Sawyer	2020
Gary Samuels, Chair	2021
Kay Hartnett	2021
Tim Finn	2021
Mike Thomas	2021
Jackie Sawyer, Secretary	2022
Rebecca Mitchell, Selectman Representative	
Planning Board	
Bob Carter, Alternate	2020
Sharon Simpson, Chairman	2021
Stephen Walker, Alternate	2021
Katherine Jenkins, Vice Chair	2022
Beth Kelly	2022
John Shaw	2022
William Whisman, <i>Board of Selectmen ex-officio</i>	

List of Town Officers – Continued

Zoning Board

Philip Bryce	2021
Ralph LaChance	2021
Douglas Lalmond, Alternate	2021
Robert Girard	2022
David LeFevre, Chairman	2022
Vacant, Alternate	
Allen Belouin, Selectman Representative	

Central NH Regional Planning Commission

Keith Johnson	2021
Vacant	

Concord Regional Solid Waste/RRC

Keith Johnson	2021
Vacant	

Hazard Mitigation Committee

To be updated in 2020

Heritage Commission

Vacant
 Vacant
 Vacant
 Vacant
 Selectman Representative

Joint Loss Management Committee

Russell McAllister
 Brian Houghton
 Diane Kendall

Non-Profit Organization Advisory Committee

Doris Beane
 Gale Lalmond

Committee Meeting Times

Board of Selectmen	Planning Board	Zoning Board of Adjustment	Conservation Commission
First & Third Wednesday Beginning at 7:00pm	Second Wednesday Beginning at 7:00pm	Fourth Thursday Beginning at 7:00pm	Second Monday Beginning at 6:30pm
selectmen@deering.nh.us	planning@deering.nh.us	zoning@deering.nh.us	conservation@deering.nh.us

Unless otherwise posted, meetings are held at the Town Hall in the Conference Room/Library on the 2nd Floor.

Contact List

Selectmen’s Office:

Address: 762 Deering Center Road, Deering NH 03244
 Office Phone: (603) 464-3248
 Email: assistant@deering.nh.us

Police Department:

Dispatch (Emergency) Phone (603) 464-3600
 Office Phone (603) 464-3127
 Office Fax (603) 464-2677
 Email: Police@deering.nh.us
 policeassistant@ddering.nh.us

Highway Department:

Dispatch (Emergency) Phone (603) 464-3600
 Office Phone (603) 464-5740
 Email: roadagent@deering.nh.us

Fire Department:

Dispatch (Emergency) Phone (603) 225-3358
 Murdough Station (603) 464-5255
 McAlister Station (603) 464-3237
 Donovan Station (603) 464-3237
 Email: firechief@deering.nh.us

Please see the town website www.deering.nh.us for more contact information

Town Office Hours and Services

Day	Town Clerk’s Office	Tax Collector’s Office	Assessing	Board of Selectmen/ Administration
Monday	8:00am to 4:00pm		8:00am to 4:00pm	8:00am to 4:00pm
Tuesday	12:00pm to 4:00pm			8:00am to 4:00pm
Wednesday	8:00am to 6:00pm		8:00am to 4:00pm	8:00am to 4:00pm
Thursday	12:00pm to 7:00pm			8:00am to 4:00pm
Friday	Closed			
Saturday	Last Saturday of Month 9:00am to 12:00pm		Closed	
Services				
	Motor Vehicle Reg.	Tax Payments	Property Tax Cards	BoS Meeting Minutes
	Election Processes	Tax Liens	Property Tax Maps	Permit Applications
	Voter Registration		Elderly Exemptions	State Statute
	Birth Certificate		Veteran’s Credits	Human Services
	Death Certificate		Current Use	Public Assistance
	Marriage License		Intent to Cut	Town Hall Rental
	Dog License			Personnel Management
	Wetlands App.			General Inquiries
	Tax Payments			

2019 Town of Deering Meeting Minutes
March 16, 2019 at 9:00am

Moderator Philip Bryce officially called the meeting to order at 9:00am for the 2019 Town Meeting held at the Deering Town Hall.

The moderator began by introducing himself and asking folks to please take a moment to turn off or silence their cell phones.

He then directed all those who are Deering registered voters to please make sure they checked in with the Supervisors of the Checklist to receive all the necessary material and a voter sticker to signify that you were a registered voter and he asked for everyone to clearly display it in order to be recognized to speak by the moderator. If you are not a registered voter he asked those folks in attendance to please sit in the roped off area in the back of the town hall reserved for non-voters. Voters were also provided with a blue colored sheet with numbers. We will not use the numbers that correspond to the number of the article as in the past. Instead we will just take the use of the ballots in order. For the first vote we will use ballot 1, in this case for Article #3, and for a second ballot vote we will use ballot 2, etc.

Moderator shared that he had appointed Charles Gaides as Assistant Moderator in case the moderator wished to reclude himself to speak on an article and ballot clerks Bert Terry and Stephen Fogelson to collect and count ballots and counting hands if necessary.

Everyone was asked to please stand for the Pledge of Allegiance followed by singing the first verse of “America, My Country Tis of Thee” and concluded with a moment of silence in remembrance for those neighbors who have passed during the 2018 year as listed on page 80 of the 2018 Deering Annual Report and for all the men and women presently serving in our armed forces.

The moderator continued with reading the results of the Elections held On Tuesday, March 12, 2019 starting with the combined Hillsboro-Deering School results. Announcing the winner of **School Board Member (1 seat at Large) is Herla Iadonisi and (1 seat Deering Member) is Chris Bober. School Board Moderator is John Segedy. All Articles #2 thru 9 and Articles #11 thru 13 on the School ballot Passed and Article #10 for the Feasibility Study on the Performing Arts Center Failed.**

The Moderator proceeded to give the results of the Deering Town Officials Results voted on by Ballot

Selectmen (3 year term)	Rebecca Mitchell
Selectmen (1 year term)	William Whisman
Moderator (2 year term)	Phil Bryce
Supervisors of the Checklist (1 year term)	Jacqueline Sawyer
Library Trustee (3 year term) write-in	Cynthia Krill
Cemetery Trustee (3 year term) write-in	Tom Copadis
Trustee of the Trust Fund (3 year term)	Aaron Gill
Trustee of the Trust Fund (2 year term)	Robert Girard

The moderator congratulated all who won and commend all who ran and their willingness to serve and also he took a moment to thank all those who volunteered or worked at the Election and also to the voter for coming out to vote as there was a good turnout.

The moderator Phil proceeded to introduce all the Deering Town Officials, Selectmen, John Shaw, Allen Belouin, and Aaron Gill. Town Administrator, Russell McAllister. Town Clerk/Tax Collector, Carol Baker. Supervisors of the Checklist, Barbara Cavanaugh, Patty Groome Samuels, and Jacqueline Sawyer, and Town Treasurer, Stephen Fogelson.

There are also a number of town employees and department heads who are not town residents who can share important and critical information with us to assist us with our proceedings. They will need permission to speak, therefore **the moderator introduced a a request for a motion for all the following individuals to be allowed to speak when and if needed. Chief of Police, James Pushee. Highway Road Agent, Brian Houghton and Fire and Rescue Chief, Dan Gorman. A motion was made by Aaron Gill and seconded by Allen Belouin. No discussion ensued a vote was called the Ayes have unanimously.**

Phil shared that he would also be using the Deering Moderators' Rules of Procedure as printed on page 107 of the 2018 Town Report which would be used to help maintain order and help keep the meeting moving along. He proceeded with drawing attention to a few of the most important points. For those registered voters wishing to speak on an article, need to raise their hand and the moderator will recognize you to speak. The Voter should state their name and address before speaking. Only one person should be speaking at a time and all speakers should address the moderator and not each other. Conversations between voters are not allowed and those wishing to catch up with neighbors should move to another area in respect for those present and to not disrupt the meeting. In respect for those with presentations for warrant articles they will be limited to 10 minutes, and all speakers in debate will be limited to 3 minutes. Each speaker may only speak once until all those have spoken who choose to, and it will be requested to keep the meeting moving should the dialog begin to repeat itself. On the issue of secret ballots, 5 voters must submit the request in writing. There will be a motion, a second, a debate and when the moderator request if the voters are ready to vote, at that time you should raise your hand and bring the request the forward to hold a secret ballot. Also by majority vote the voters can decide to overrule any rule that the moderator makes or establishes. If there is a rule a voter does not agree with they can raise a Point of Order at any time in order to emphasize that a moderator is present to simply help conduct the business of the town and that Town Meeting is the meeting for the voters. There is one additional rule of order that he wanted to bring attention to and that was whether or not a moderator should vote to break a tie. Right now in the Rules it says the Moderator will not vote (even though he is allowed to vote) in order to maintain impartiality. I will make a request for a motion, If you do not accept this feel free to amend the motion to accept the Moderator Rules of Order.

The moderator made a request for a motion to accept the Moderator's Rules of Procedure. A motion was made by Chuck Gaides, seconded by JP Marzullo, a vote was called, the Ayes have it and the motion passed unanimously.

The moderator wanted to make a quick point about Article # 12 To Transact Other Business, no substantive motion may be made under this article. Nonetheless it is an important article as it provides a unique opportunity to bring things before our community. The moderator requested that if folks would like to speak and share information to please write down your name and the

topic you wish to speak on a piece of paper and then the moderator would be able to introduce you in order to give everyone a chance to speak under this article.

Before proceeding to the Articles **the moderator requested a motion to waive the reading of the entire Town Meeting Warrant and to move directly to Article #2.**

A motion was made by Aaron Gill, seconded by John Shaw, a vote was called. The Ayes have it and the motion passed unanimously.

Article #2: To Accept Town Reports

To see if the Town will vote to accept the 2018 reports of the Town Officials, agents and committees, and to accept the 2017 auditor's report. **A Motion was made by John Shaw, seconded by Aaron Gill.** John Shaw spoke to the motion and began by thanking all those who contributed in creating the Annual Report, there is a wealth of information with all the department reports and financial information along with everything else that happened in town last year. It is worth the read. The moderator hearing no questions requested a vote.

A vote was called. The Ayes have it and Article #2 passed unanimously.

Article #3: Purchase of a Fire Engine

To see if the Town will vote to authorize the purchase and equipping of a new fire engine in the amount of \$500,000 (gross budget); to raise and appropriate \$300,000 towards this purchase and to authorize the withdrawal of \$300,000 from the Fire Department Equipment Replacement Capital Reserve Fund; further to authorize the Selectmen to enter into a long-term lease/purchase agreement in the amount of TWO HUNDRED THOUSAND (\$200,000) payable over a term of (10) PAYMENTS; and further to raise and appropriate the sum of TWENTY-THREE THOUSAND SIX HUNDRED FORTY-THREE DOLLARS (\$23,643) for the first year's payment for that purpose. **This article requires a 2/3 majority vote for passage** and the Blue Secret Ballot #1 will be used to cast a vote on this article. **A motion was made by Allen Belouin and a second by John Shaw.** The Moderator asked Allen Belouin to speak on the article, he spoke briefly and shared that the article referenced was part of the recommendation from the Fire Department Study and he asked Chief Gorman to speak on the article.

Chief Gorman shared that this article was to replace 1986 International Engine 3 (used to respond to motor vehicle accident, it carries extraction tools and special rescue equipment, but it is 33 years old, it a manual transmission (only 4 members able to drive), inadequate braking system, lap belts apposed to shoulder belts for safety and many other small issues. The Study states that it should have been replaced 3 years old. This and Engine 2 tanker that was in an accident a couple years ago is also going to be replaced with the purchase of a new engine. The new engine will carry a lot more water, it will carry 2000 gals of water. This will allow fire department to respond to calls and have enough water till mutual aid arrives. Without hydrants in the town, the need for a fire truck to carry more water is essential. In being able to have equipment to help provide mutual aid to neighboring towns will also ensure that they will return the mutual aid to Deering as every town depends on that mutual aid. He shared that this will also downsize the fire department fleet which is more economical for the town, and being better equipped to serve the town.

Aaron Gill pointed out that a flyer was available to talk about the engines being replaced and was informative and he recommended everyone pick one up. Aaron went on to explain the wording

of Article 3, the language was set by the Department of Revenue and he laid out the wording on raising and appropriating taxes. The whole price for the new engine is \$500,000 using \$300,000 for savings the town has set aside for such. The remaining \$200,000 is coming from a 10 year lease with the first year's payment of \$23,643 being raised and appropriated through taxes.

Several people asked questions, a gentleman asked if the department considered additional training for the fire personnel to learn to drive manual transmissions. It was asked if the replaced equipment could be sold to offset the cost of the new engine. A resident enquired about the age of the equipment affecting homeowner insurance. The town administrator spoke on how the ISO rating works and that the age of the equipment does impact that rating, but maybe only slightly, with so many other factors to consider that are also part of the ISO rating. It was asked if the Select board had received 3 bids for the new engine. Aaron Gill responded that they did, but it would go back out again for 3 current bids if approved. Another resident thought it was great in having all that extra water, but how would that impact transporting all that water across some of the town dirt roads, since it would be so much heavier. Where there any grants applied to help with the cost? Chief Gorman replied no. Would equipment be transferred over from the older engines to the new one? Chief stated that most of the equipment would be re-installed into the new engine. Jackie Sawyer pointed out that the engine would not weigh as much as thought, since there was foam used to increase the amount of water used to put out fires, the foam is much lighter than water. Patrick Murdough helped folks to understand the basis of this request, that it had been recommended by the Fire Study to help keep the cost of repairs to a min. with older equipment requiring continual expense to keep them running. Needing less personnel to get the equipment to the scene and being more capable in returning mutual aid to neighboring towns. These were the drivers in this request. Kris Parece also spoke on the multiple issues with the engines that needed replacement and explained that the department had been trying to nurse the engine and the longer the wait the more money that needs to be put into it. If they buy used you typically buy someone else's issues and he also shared a few stories of the different troubles the engine continual experiences and the vehicle's inability to arrive to the call in a timely fashion.

Hearing no further discussion the moderator explained that **this vote required a secret ballot and a 2/3 majority vote to pass.** The moderator called the 2 ballots counters, Bert Terry and Stephen Fogelson forward to prepare the ballot box and show everyone that it was empty and lock the box. The moderator explained that everyone would be using the #1 secret ballot on the blue forms given to the registered voters when they signed up with the Supervisors of the Checklist. **The polls would be opened for 1 hour** and he would allow a short recess to give everyone a chance to come forward and cast your vote. **Moderator announced the Polls were open for vote on Article #3 at 9:55am.**

Once all appeared to have had opportunity to cast a ballot, everyone returned to their seat from the 15 minute break and the moderator called the meeting back to order and proceeded to move onto the next warrant article #4, the Operating Budget.

Before proceeding Phil Bryce took a moment to remind everyone of the process. He stated that he would read each of the budget line items and provide an opportunity for questions and comments. Please remember that this is a bottom line budget. So while we are going to go through each of the budget lines, the vote is on the total dollar amount. Votes to change the amount in a specific line are advisory to the selectmen.

Article #4: To Appropriate Operating Budget Funds for the Year 2019

To see if the Town will vote to raise and appropriate the sum of two million One hundred twenty-five thousand nine hundred twenty-one dollars (\$2,125,921) for the purpose of funding general municipal operations not including any amount raised and appropriated in any separate warrant article.

Acct	Function	Amount
4130	Executive	\$ 218,698
4140	Elections, Registrations, Vital Statistics	\$ 38,049
4150	Finance Administration	\$ 70,574
4152	Assessing Revaluation	\$ 30,695
4153	Legal Expense	\$ 18,000
4191	Planning & Zoning	\$ 8,906
4194	General Government Buildings	\$ 33,800
4195	Cemeteries	\$ 16,150
4196	Insurance	\$ 53,219
4197	Advertising & Regional Association	\$ 5,389
4210	Police	\$ 348,177
4215	Ambulance	\$ 109,480
4220	Fire	\$ 115,119
4240	Building Inspection	\$ 13,518
4290	Emergency Management	\$ 1
4299	Other Public Safety - Dispatching	\$ 36,718
4300	Highways and Streets	\$ 745,304
4324	Solid Waste Disposal	\$ 111,000
4415	Health Agencies & Programs	\$ 5,195
4442	Direct Assistance	\$ 15,003
4520	Parks & Recreation	\$ 25,000
4550	Library	\$ 2,375
4611	Conservation Commission	\$ 5,170
4711	Bonds, Notes - Principal	\$ 87,500
4722	Bonds, Notes - Interest	\$ 7,881
4723	Tax Anticipation Notes	\$ 5,000
Total		\$ 2,125,921

A motion was made by Aaron Gill and it was seconded by John Shaw. The moderator asked Mr. Gill to speak on the article. Aaron went through the way the budget is developed and gave some examples of ways the budget committee and the department heads work together to control expenditures and find solutions to reduce cost, like replacing incandescent lighting to led lighting, new windows and doors to save on the heating and cooling cost, and many different other ways with each corresponding department. Last year's operating budget was \$2,079,377, so this year's budget is only slightly higher with an increase of approximately \$46,500.

The moderator began with running through each line item and although most line items did not receive any questions or comments, there were a few line items that created much more discussion like the Highways & Streets, Solid Waste Disposal, Direct Assistance and Parks & Recreation.

The Police chief did not have many changes from last year, the new office assistant was now part of the budget. The Fire Chief also shared that the Ambulance line item had absorbs the EMS per diem program as their biggest change.

The Highway department had several residents making comments that the roads in town are deplorable and asking questions about the unspent money in the prior year's budgets that were not being used and returned to the unassigned fund balance, and why it wasn't being used to purchase the materials they needed to repair the roads across town. Many residents voiced dissatisfaction with the roads all throughout town. Inquiry about the cost to repair the new highway truck that needs a new engine, the budget advisory committee was asked why they approved more money this year, if they failed to use up over \$100,000 from last year's budget and it looked like this was becoming a pattern from the past 3 years. A budget advisory member replied that they will address this and other concerns with the road agent during next year's process. Some were unhappy that the road agent was simply not present to address their concerns. It was mentioned that the department was down a member on the road crew and also down a mechanic and the selectmen pointed out that the department needs to account for unforeseen expenditures from a difficult winter or a catastrophic event, if they don't plan ahead, then if a tough winter strikes, they will not be able to operate or get the supplies needed for those times. If they don't then the money goes back into the general fund, but then that money is to help offset the budget in a different way.

The discussion continued and one resident felt that this wasn't a money issue but rather it sounded like a management issue from what he is seeing from living on his dirt road for years. It seems like the highway department keeps missing the switch, like when to get sand, when to plow, when to do different things, and the like...the money is there, but rather the management of those funds may be lacking. Another asked about how much it cost the town for the towing company who used 3 tow trucks to remove the Highway department 10 wheeler on Peter Wood Hill this past year? It cost approx. \$3,200 according to the Town Administrator.

Some felt the department should spend the unspent money on crushed gravel and repair the roads other thought we were headed down a slippery slope the way the department was being run and others were upset that the Selectmen were not addressing the situation, the budget advisory member promised to look deeper into people's concerns with materials not being purchased but once again she stated that she would not recommend cutting back the budget so lean that in times of disaster or a tough winter leaving the town unprepared to deal with it.

The selectmen heard their concerns, address everything they could and agreed to pass the information onto the road agent.

The town administrator explained the majority of money that was expended was due to not having a full department of people, so the wages and the insurance wasn't used. This also part of the problem with having the manpower to do the work. It is more difficult to attract workers to Deering due to the requirements for various driving licensing, most workers can get better wages in the private sector. They also many times have better retirement plans like the NH Retirement system, that require time period for being vested, and many will stay with their current employment due to retirement needs.

The moderator felt that everyone had an opportunity to comment on the Highway Line Item and proceeded to move the meeting forward to the next line item listed as Solid Waste Disposal. A

small discussions was had on glass recyclables no longer being accepted at the transfer station in Hillsboro.

A few questions were asked on Health Agencies & Programs regarding who was the Welfare Officer in town and Aaron Gill explained that the position was now being handled in house through the Administration office. Then folks inquired about the Parks and Recreation and how the program cost were being calculated, how many participants in the programs. Without a representative from Deering attending Hillsboro meetings on Parks and Recreation the information from Hillsboro has not been so easily forthcoming, however the board and Town Administrator agreed to contact Hillsboro to see if they would contribute a report on Parks and Recreation to be added to the Deering Town Annual report for next year. Proceeding through the line items for the budget, stopping with a question on Tax Anticipation Notes and a final brief discussion regarding Building Inspection.

The moderator then interrupted to state there wasn't much time left for anyone who had not the opportunity to vote on Article #3 on the Purchase of a Fire Engine. He then explained how the ballot clerks would process the ballots once the polls closed. A couple more voters came forward and casted their ballots and **then the moderator declared the polls were closed for Article #3 at 10:55am.** The ballots clerks began counting the ballots at that time.

The moderator allowed the town administrator an opportunity to return to answer the questions on Building Inspecting. A last question was made on whether or not there was a default budget if this budget was not approved. The answer was no. Since the Town of Deering holds a traditional town meeting and is not a SB2 town, whatever is decided as the amount for the operating budget at town meeting is what the budget bottom line will be.

Moving on and hearing no further comments or concerns **Article #4 was re-read, with already having a motion, and a second a vote was called. The Ayes have it and the Article passes.**

Article #5: To Add Funds to Established Trust Funds

To see if the Town will vote to raise and appropriate the sum of THREE HUNDRED THIRTY-FOUR THOUSAND SEVEN HUNDRED FIFTY DOLLARS (\$334,750) to be added to the previously established Capital Reserve and/or Expendable Trust Funds and to fund the sum of FIFTY THOUSAND DOLLARS (\$50,000) from the unassigned fund balance as of December 31, 2018 for the following accounts in said amounts:

Acct.	Fund	Amount
60.1010.00.054	FD Vehicle Replacement/CRF	\$50,000.00
	Total Unassigned Fund Balance	\$50,000.00

Acct	Fund	2018	2019
60.1010.00.054	FD Vehicle Replacement/CRF	\$ 120,000.00	\$ 50,000.00
60.1010.00.055	HWY Vehicle Replacement/CRF	\$ 70,000.00	\$ 20,000.00
60.1010.00.060	Assessing/ETF	\$ 9,300.00	\$ 9,300.00
60.1010.00.062	Celebration (A)	\$ 1,000.00	\$ 1,000.00
60.1010.00.063	Cemetery Maint/ETF	\$ 3,000.00	\$ 3,000.00
60.1010.00.064	Computer Systems/ETF	\$ 2,300.00	\$ -

60.1010.00.065	Exotic Weed Control/ETF	\$ 5,000.00	\$ 5,000.00
60.1010.00.066	FD Building Maint/ETF	\$ 5,000.00	\$ 5,000.00
60.1010.00.069	Gov't Bld Improvement/ETF	\$ 20,000.00	\$ 20,000.00
60.1010.00.071	Health & Safety/ETF	\$ 1,500.00	\$ 1,500.00
60.1010.00.075	Library Bld Maint/ETF	\$ -	\$ -
60.1010.00.076	Master Plan/ETF	\$ 1,250.00	\$ 1,250.00
60.1010.00.078	PD Ballistic Vest Replacement/ETF	\$ 700.00	\$ 700.00
60.1010.00.079	PD Equipment Replacement/ETF	\$ -	\$ -
60.1010.00.080	PD Vehicle Replacement/ETF	\$ 12,500.00	\$ 12,500.00
60.1010.00.082	Reservoir Usage/ ETF	\$ 5,000.00	\$ 5,000.00
60.1010.00.083	Road Reconstruction/ETF	\$ 122,500.00	\$ 188,000.00
60.1010.00.084	FD Turnout Gear Replacement/ETF	\$ 5,000.00	\$ 2,500.00
60.1010.00.087	HWY Bld Improvement/ETF	\$ 20,000.00	\$ 10,000.00
Total		\$ 404,050.00	\$ 334,750.00

Motion was made by Aaron Gill, seconded by Allen Belouin. Mr. Gill spoke to the motion. He gave a brief overview of what the trusts funds are used for and he went over the high points.

Hearing no questions or concerns a **vote was called the Ayes have it Article #5 passed unanimously.**

Article #6: Paving Town Hall Parking Lot

To see if the Town will vote to raise and appropriate THIRTY THOUSAND DOLLARS (\$30,000) to pave the Town Hall parking lot and to be funded from the unassigned fund balance as of December 31, 2018. This appropriation shall not raise any taxes and have no effect on the tax rate.

A motion was made by Allen Belouin, seconded by John Shaw. Mr. Belouin gave a brief explanation on the muddy parking lot and asked the Town Administrator to explain the need to pave the town hall parking lot. It will help to protect the septic tank and lines that is located at the back of the building that is currently being driven over and assist with the drainage issues occurring in the basement. This will also help with removing the mud and offer better access for those needing mobility assistant to get to the Handicapped Accessibility ramp.

A short discussion was had on using the Road Reconstruction fund for this purpose instead of the unassigned fund balance.

Hearing no further questions the moderator called for a vote. He re-read Article #6. **The Ayes have it and Article #6 passes unanimously.**

A short recess was called by the moderator for him to share the results of the ballot vote held for Article #3 needing a 2/3rd majority vote to pass.

86 ballots were cast. Yes 59 No 27

The 2/3rd majority was achieved and Article #3 passes for the Purchase of a Fire Engine.

Article #7 Power Purchase Agreement

To see if the Town will vote to authorize the Board of Selectmen to enter into a 20 year electric power purchase agreement with Revision Solar Impact Partners LLC, of Portland, ME who will install, own and maintain a solar energy system on the Town Office and Highway Department shed, and to grant a lease and easement for access to the location of the system. The Town will purchase the local solar energy at \$0.16/kWh during the first and second year, with a 2% increase each year thereafter, and includes an option to purchase the system in year six for an estimated amount of SEVENTY-EIGHT THOUSAND ONE HUNDRED NINETY-SEVEN DOLLARS (\$78,197).

A Motion was made by Aaron Gill and seconded by Allen Belouin. Mr Gill spoke on the article and gave information about the company and the lease agreement that was being proposed and the cost savings in moving towards use of alternative energy to encourage cost savings for town, such as having changed to led lighting.

The moderator shared that there was an amendment that the select board would like to propose to address the wording of the article. The moderator felt that before they addressed the amendment he wanted to open the floor to discussion. A lengthy discussion ensued on the details and terms of the agreement with Revision and whether solar power would generate enough energy to supply the town buildings, how would it be stored and how the rate is calculated, if purchased at the end of the 6 year lease agreement it would be brought back to the town at that time to vote on whether or not the town wants to purchase the panels or not. A few different residents shared their experiences with using solar panels at their own homes. Both shared pros and cons of having solar, the negative was that the company used by a resident has since gone out of business and out of the country and repair or replacement is no longer available to them. The other resident who is a current customer of Revision gave them a good review using their solar panels sharing that the system has out-performed the estimates that the company provided them in 2010. They are very happy with the system for the past 9 years.

The discussion continued with different places to put the panels instead of on the town hall roof. The need for space to put the array panels is a problem. The company did review the roof and felt it capable of handling the panels. Some felt that although Revision sounded like a good company, they felt the town needed to get 3 quotes. Another resident shared that in their experience from getting 3 quotes in another neighboring town on this same issue that Revision came out almost ½ of the cost of the other companies offering similar Solar Panels. After everyone had an opportunity to speak, the moderator asked for any further questions. **JP Marzullo requested that a Secret ballot be used for voting on this warrant article. The moderator explained that he would need that in writing and that it would also require 5 registered voters to sign it.**

Before the vote on Article #7, an amendment on the wording of Article #7 was addressed so that what was being voted on was worded correctly.

A motion was made by Aaron Gill and seconded by Allen Belouin to amend the wording of Article #7 as such:

Article #7: Power Purchase Agreement.

To see if the Town will vote to authorize the Board of Selectmen to enter into a electric power purchase agreement, for an initial term of 25 years, with Revision Solar Impact Partners LLC, of Portland, ME who will install, own and maintain a solar energy system

on the Town Office and Highway Department shed, and to grant a license, lease, easement or other necessary permission for access to the location of the system. The Town will purchase the local solar energy at \$0.16/kWh during the first and second year, with a 2% increase each year thereafter, and includes an option to purchase the system in year six for an estimated amount of SEVENTY-EIGHT THOUSAND ONE HUNDRED NINETY-SEVEN DOLLARS (\$78,197).

The moderator asked if there was any questions or concerns on the Amendment. Hearing none the moderator called **for a vote on the Amendment, the Ayes have it and the amendment passes.**

The moderator read the written request with 5 registered voter's signatures to allow secret ballot voting on Article #7. The moderator accepted the request and asked voter to use #2 secret ballot to cast a vote on Article #7. The moderator called the polls open and a brief recess ensued to allow the voters an opportunity to cast their vote. Once all ballots were cast, the ballot clerks began the process to count the ballots. Once the results are available the moderator will report the results.

Moving forward the moderator proceeded to Article #8.

Article #8: Solar Energy Expendable Trust Fund

To see if the Town will vote to establish an expendable trust fund under the provisions of RSA 31:19-a, to be known as the Town Solar Energy Expendable Trust Fund for the purpose of providing funds for the purchase, installation, maintenance, repair, and replacement of solar arrays and / or panels on Town owned buildings and Town owned property and to name the Board of Selectmen as agents to expend and to raise and appropriate the sum of SEVENTEEN THOUSAND DOLLARS (\$17,000) to be placed into this fund and to be funded from the undesignated fund balance as of December 31, 2018. This appropriation shall not raise any taxes and have no effect on the tax rate.

A motion was made Aaron Gill and seconded by Allen Belouin. Mr. Gill spoke briefly on the article and a very short discussion ensued. Hearing no further questions **the moderator called for a vote. The Ayes have it and the Article #8 passes.**

Article #9: Conversion of Town Clerk/Tax Collector Position to Full-Time

To see if the Town will vote to raise and appropriate TEN THOUSAND SEVEN HUNDRED TWENTY-NINE DOLLARS (\$10,729) to convert the part-time Town Clerk / Tax Collector position to a 35-hour full-time position. The cost items associated with the full-time position are as follows:

- Wages \$3,250.00
- FICA/MEDI \$ 249.00
- Life / Disability \$ 314.00
- Retirement \$ 156.00
- Health Insurance \$6,760.00

If approved these costs will be included in next year's operating budget.

A motion was made on Article #9 by John Shaw and a second by Allen Belouin. Mr. Shaw introduced the Town Clerk/Tax Collector to speak on the article and the work involved in the position and reasons for requesting full time position with benefits.

Only a handful of complimentary comments were shared by the residents with a few questions by the select board being answered, hearing no other discussion **the moderator asked for a vote. The Ayes have it and Article #9 passed unanimously.**

Article #10: Sale of Cemetery Lots

To see if the Town will vote to adopt the provisions of RSA 289:2-a, whereupon the proceeds from the sale of cemetery lots, including the perpetual care fee, shall be deposited into the Cemetery Maintenance Expendable Trust Fund.

A motion was made by Allen Belouin and seconded by Aaron Gill. The moderator asked Mr. Belouin speak on the article. Mr. Belouin asked Mr. Gill to speak on the issue. The town counsel has requested that the wording of this article be changed to remove the wording of including the perpetual care fee based on the law.

Once the explanation of the law was explained on the change and hearing no further discussion about the change **a motion was made by Donna Marzullo and seconded by Aaron Gill for an amendment to Article #10 as such:**

Article #10: Sale of Cemetery Lots

To see if the Town will vote to adopt the provisions of RSA 289:2-a, whereupon the proceeds from the sale of cemetery lots, shall be deposited into the Cemetery Maintenance Expendable Trust Fund.

Hearing no further questions or comments the **Moderator called for a vote. The Ayes have it and Article #10 amendment passes.**

Now the **moderator called for vote on Article # 10, he re-read the corrected Article, the Ayes have it and the Article passes unanimously.**

Article #11: Citizens Petition

To see if the town will vote to for The Little Free Pantry has become a nationwide movement, originating in Arkansas, in July of 2016. The LFP takes many forms, but in essence is a small box, filled with donations from community members, to encourage kindness, and to aide our food insecure neighbors. The Deering Women's Guild, and the Deering Community Church established the first Deering Little Free Pantry on October 7, 2018. Our goal is to establish more LFP's, some of which we are seeking to have on town property, as discussed last year, with Genera Clay, at a selectmen's meeting.

A motion was made by Allen Belouin and seconded by Aaron Gill. Mr. Belouin asked Genera Clay to speak on the Article.

Genera shared the purpose of the The Little Free Pantry movement, after a significant period of time the moderator re-directed Ms. Clay to please speak on the Article. Several questions and

concerns ensued and many shared their concern for where this box would be placed and who would be responsible for the care of the box, the town's liability. Once everyone had an opportunity to speak on the issue **the moderator called for a vote, it was close and so the moderator asked for a hand count and to raise your hand with the green index card to be counted. Once all votes were counted 30 yes and 24 no, the ayes have it. Article #11 passes.**

and lastly **Article #12: To Transact Other Business**

No further town business was voted on **a motion was made by Aaron Gill and seconded by Allen Belouin to adjourn the meeting a vote was called, the Ayes have it** and the moderator adjourned the meeting at 1:30pm.

Respectfully submitted,

Carol M. Baker
Town Clerk/Tax Collector



DEERING TOWN MEETING MODERATORS' RULES OF PROCEDURE – 2019

Unless changed by the voters at the Meeting, the Town Moderator will use the following Rules of Procedure to conduct the Town Meeting:

1. The Moderator will not follow Robert's Rules. The Moderator will use the following general rules of procedure, whose main purpose is to keep the meeting moving, and not get bogged down in procedural quagmires.
2. By majority vote, the voters can overrule any decision that the Moderator makes and any rule that the Moderator establishes. A voter can raise such a request by Point of Order.
3. The Moderator will take Articles in the order in which they appear on the Warrant unless the Moderator announces the intent to take Articles out of order.
4. The Moderator will reference and provide a brief overview of the Moderator's Rules of Procedure as provided to the voter's and request a motion to accept the rules. After a second and any questions the Meeting will then vote on this motion.
5. The Moderator will request a series of motions to grant permission from the Meeting to allow certain non-voters who are at the meeting such as the Town Department Heads, the Town Legal Counsel and any other consultants or experts that may provide information about an Article that do not live in Deering to speak.
6. Before the Articles are read the Moderator will request a motion to dispense with the reading of the entire Warrant. After a second and any questions the Meeting will then vote on this motion.
7. The Moderator will consider each Article, as follows:
 - a. The Moderator will announce the Article number, and the text of the Article will be read.
 - b. The Moderator will then recognize a member of the Board of Selectmen, or the petitioner (if a petitioned Article) to move the adoption of the Article.
 - c. If the Motion is seconded, the Moderator will recognize a member of the Board of Selectmen or the petitioner to explain the article.
 - d. The Meeting will debate and then vote on the Article.
 - e. No one may have the floor unless they are recognized by the Moderator.
 - f. Only registered voters may speak unless a majority of the voters' present decide otherwise (see 5. above).
 - g. Those registered voters wishing to speak to an article should raise their hands or stand and once the Moderator recognizes you, you must state your full name and address.
 - h. Only one person, the one recognized by the Moderator, may speak at any one time.
 - i. No one may speak unless s/he has the floor.
 - j. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderators ruling, or to overrule the Moderator.
 - k. All speakers are expected to address the Moderator, and no conversations to others at the meeting will be allowed.
8. When voters or permitted non-voters are granted the floor to speak, the speaker's remarks shall be confined to the issue under consideration, or the speaker may be ruled out of order.
9. The Moderator will allow only one motion on the floor at a time. There are two exceptions to

this rule:

- a. A voter may raise a Point of Order at any time, and
 - b. If a voter has the floor, the voter may make
 - i. A motion to amend the pending motion, or
 - ii. A motion to Call the Question.
-
10. The Moderator shall have the right to refuse to recognize a Motion to Call the Question, if in the Moderator's opinion, the voters have not yet had an adequate opportunity to speak and discuss an issue.
 11. The Moderator will not accept motions to "pass over", "table", or "indefinitely postpone" an article. If the majority is opposed to an article, they should simply vote it down. This prevents the confusion of people having to vote positively to, in effect, defeat an article.
 12. The Moderator will not accept negative motions, which are motions that require a "no" vote to vote in the affirmative such as "I move that we not adopt the budget".
 13. Non-voters may not speak at the Meeting without the permission of the voters.
 14. All speakers must be courteous and must speak to the issues, not the individuals raising them. The Moderator will not allow loud outbursts, personal attacks or any type of inappropriate language.
 15. If any person behaves in a disorderly manner, and after notice (warning) from the Moderator, persists in such behavior, or shall in any way disturb the Meeting, or willfully violate any rule of proceeding, the Moderator may have a police officer, or any legal voter of the town, remove such person from the meeting (RSA 40:8).
 16. All questions and comments should be addressed to the Moderator. The Moderator will choose who responds to the questions.
 17. With the exception of initial presentations on the Articles which the Moderator requests be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes.
 18. Each speaker may only speak once until everyone has spoken.
 19. The Moderator may determine the method of voting except as determined by law. However, any voter who doubts the accuracy of any non-counted vote may require the Moderator to determine a vote by a counted show of hands or by a secret ballot vote.
 20. If the Moderator's ruling on the outcome of a voice vote or show of cards is questioned by at least seven (7) voters, the issue will be decided by secret ballot. Such a call for a secret ballot must be made before any other business occurs.
 21. Any five (5) voters may require that the vote on any Article or question be by secret ballot. To do so:
 - a. All five (5) voters must be present and identified, and
 - b. The request must be presented in writing to the Moderator prior to the end of debate on the Article or question.
 22. Any vote on a bond issue of over \$100,000 must be voted on by secret ballot.
 23. Motions to reconsider an Article may only be made immediately after the vote on the Article, and may only be made by a voter who voted on the prevailing side of the vote to be reconsidered. However, the following limits may apply to the reconsideration of an Article:
 - a. Mandatory Restriction: In accordance with RSA 33:8-a, if a motion to reconsider a ballot vote on a bond issue of over \$100,000 passes, the Article cannot be reconsidered until a reconvened Meeting that is at least seven (7) days after the original vote. With respect to bond votes, the restriction on reconsideration automatically applies without the need for

- the Meeting to vote for it.
- b. **Optional Restriction:** Voters may postpone reconsideration of any Article at this Meeting by voting to restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened Meeting held at least seven (7) days after the date of the original vote.
 - c. **Reminder:** Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.
24. The Moderator may vote on all Articles. However, the Moderator plans to vote only in two (2) instances:
- a. To break a tie
 - b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.
25. If the Meeting is not finished at 4 P.M., the Moderator will recess the Meeting to a future date.

Philip Bryce
Deering Town Moderator

