

1858 Map of Deering from Hillsboro County map produced from surveys by J. Chace, Jr.

# TOWN OF DEERING

## 2011 ANNUAL REPORT

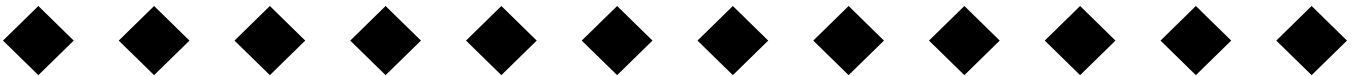
# Judy Wood



Judy Wood has volunteered at the Deering Public Library for 23 years! She worked selflessly to help bring the old schoolhouse library back to life, washing away years of dirt, cobwebs and animal mess from inside. She cleaned the books, one by one, and put them in order on the shelves, encouraging people, especially youngsters, to visit and take out books. Among the programs she planned were Story Hours for Children, Books for Families of Newborns, including Mother & Baby Visits, making cards for the newborns and their moms. And she sponsored an interesting, outdoor interview with Wallace Wood, then Deering's oldest citizen.

With her background knowledge of the town and its history, Judy has been a valuable source for individuals looking for genealogy information. Many times she has escorted visitors to local cemeteries to find names and dates of interest to their families, copying old records for their research. All of these efforts grew out of Judy's passion for preserving Deering's history and the old schoolhouse.

When the Town Hall was renovated, and a room dedicated to the library with shelves for books, Judy devised a system to display the more recent books, best sellers, books with local interest and history available to residents. After retiring from her job with the school district, she volunteered 14 hours each week, keeping track of books that users wanted and ordering them, keeping records for the Library Trustees, inviting groups using the Town Hall to come up and visit the new acquisitions. After the "Tumble Tots" activities, she settled the little ones down with picture books and stories.



# Alfred Kelley

Alfred Kelley "the Fonz" as known to the locals has operated the Town's road grader "with a smile on his face" for over 30 years.

Alfred also served as a part-time Police Officer and was appointed Chief of Police all while working full-time for the Highway Department.

Alfred has shared his expertise as a grader operator with many Deering children, over the years, often stopping and letting them climb into the cab and ride along with him, transferring the smile from his face to theirs.

At the end of April 2012, Alfred will retire from the Town of Deering Highway Department after 32 years of service. He surely will be missed by everyone.



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# WARRANT ARTICLES

762 Deering Center Road

Deering, New Hampshire 03244

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

Tax Clerk/Tax Collector's Phone Number: (603) 464-3224

Fax Number: (603) 464-3804

Website: <http://www.deering.nh.us>

## 2012 TOWN WARRANT

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

You are hereby notified to meet at the Town Hall in said Deering on **Tuesday the 13<sup>th</sup> day of March, 2012 at 11:00 A.M.** in the morning to act upon the following subjects:

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

Selectman – 3 year term  
Town Clerk/Tax Collector – 3 year term  
Trustee of the Trust Funds – 3 year term  
Trustee of the Trust Funds – 2 year term  
Library Trustee – 3 year term  
Cemetery Trustee – 3 year term  
Supervisor of Checklist – 6 year term  
Moderator – 3 year term

**ARTICLE 2: (Submitted by Petition)**

Are you in favor of increasing the Board of Selectmen to 5 members?

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

**ADDITIONALLY, pursuant to RSA 39:2-a, you are hereby notified that Articles 3 through 15 will be taken up on Saturday the 17<sup>th</sup> of March, 2012 next, at 9:00 A.M. in the morning at Town Hall.**

**ARTICLE 3: (To purchase an Ambulance)**

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

The Board of Selectmen recommend this appropriation.

**ARTICLE 4: (To accept the Town Reports)**

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

**ARTICLE 5: (To Appropriate Operating Budget Funds for the Fiscal Year 2012)**

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

01	Executive	\$	185,846
02	Election and Registration	\$	31,168
03	Financial Administration	\$	67,919



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

#### ARTICLE 6: (To Add funds to Previously Established Funds)

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

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

The Board of Selectmen recommend this Article.

#### ARTICLE 7: (To add funds to the Reservoir Usage Permit Expendable Trust Fund)

To see if the Town will vote to raise and appropriate the sum of TWO THOUSAND EIGHT HUNDRED AND SEVENTY DOLLARS (\$2,870) to be added to the Deering Reservoir Usage Permit Expendable





Trust Fund previously established. This sum to come from the December 31, 2011 unassigned fund balance. No amount to be raised by taxation.

The Board of Selectmen recommend this Article.

**ARTICLE 8: (To Establish a Fire Department Building Maintenance Expendable Trust Fund)**

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

The Board of Selectmen recommend this Article.

**ARTICLE 9: (To Establish a Library Building Maintenance Expendable Trust Fund)**

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

The Board of Selectmen recommend this Article.

**ARTICLE 10: (Submitted by Petition)**

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

The Board of Selectmen does not recommend this Article. (Two against, one in favor)

**ARTICLE 11: (Submitted by Petition)**

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

The Board of Selectmen does not recommend this Article. (Two against, one in favor)

**ARTICLE 12: (To adopt the provision of RSA 36-A:4-a, I(b))**

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.

**ARTICLE 13: (To adopt the provision of RSA 154:1-I(a))**

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

**ARTICLE 14: (To adopt an Exemption for the Disabled)**

To see if the Town will vote to adopt an exemption for the disabled pursuant to RSA 72:37-b, in the amount of FIFTEEN THOUSAND DOLLARS (\$15,000). Upon adoption of the exemption by the Town



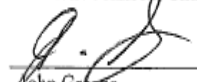
under the procedures in RSA 72:27-a, any person who is eligible under Title II or Title XVI of the Social Security Act is entitled to an exemption under this section. The Claimant must reside in the homestead and have been a New Hampshire resident for at least five (5) years and own and occupy the real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

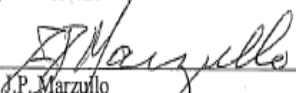
**ARTICLE 15: (To Transact Other Business)**

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

Given under our hands and seals, this 23 day of February, year 2012.

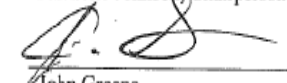
  
Michelle Johnson, Chairperson

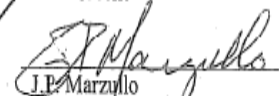
  
John Greene

  
J.P. Marzullo

**A TRUE COPY ATTESTED:**

  
Michelle Johnson, Chairperson

  
John Greene

  
J.P. Marzullo

Board of Selectmen, Deering, NH



## 2012 Summary of Proposed Appropriations

		2011	2012		(per thousand)	
Account	Description	Appropriated	Proposed	Increase	%	\$
<b>4100.00</b>	<b>General Government</b>	<b>\$398,506</b>	<b>\$413,675</b>	<b>\$15,169</b>	<b>3.81%</b>	
<b>4130.00</b>	<b>Executive</b>	<b>\$182,599</b>	<b>\$185,846</b>			
4130.10	Board of Selectmen	\$8,374	\$8,374			
4130.20	Town Administration	\$173,787	\$174,873			
4130.30	Town Meeting	\$438	\$2,599			
<b>4140.00</b>	<b>Election and Registration</b>	<b>\$27,743</b>	<b>\$31,168</b>			
4140.10	Town Clerk	\$25,143	\$27,463			
4140.20	Voter Registration	\$2,130	\$3,705			
4140.30	Election Officials	\$470	\$0			
<b>4150.00</b>	<b>Financial Administration</b>	<b>\$67,300</b>	<b>\$67,919</b>			
4150.20	Auditing Services	\$12,000	\$13,500			
4150.30	Assessing Services	\$30,000	\$28,910			
4150.40	Tax Collection	\$22,609	\$22,818			
4150.50	Treasurer	\$2,691	\$2,691			
<b>4153.00</b>	<b>Legal Expenses</b>	<b>\$35,107</b>	<b>\$35,939</b>			
<b>4191.00</b>	<b>Planning and Zoning</b>	<b>\$8,363</b>	<b>\$9,813</b>			
4191.10	Planning Board	\$3,769	\$6,719			
4191.20	Zoning Board	\$4,594	\$3,094			
<b>4194.00</b>	<b>Gen Government Buildings</b>	<b>\$39,246</b>	<b>\$41,307</b>			
<b>4195.00</b>	<b>Cemeteries</b>	<b>\$17,015</b>	<b>\$18,791</b>			
<b>4196.00</b>	<b>Worker's Comp.</b>	<b>\$17,515</b>	<b>\$19,409</b>			
<b>4199.00</b>	<b>Other Gen Government</b>	<b>\$3,618</b>	<b>\$3,483</b>			
<b>4200.00</b>	<b>Public Safety</b>	<b>\$336,348</b>	<b>\$322,259</b>	<b>(\$14,089)</b>	<b>-4.19%</b>	
4210.00	Police Department	\$222,029	\$221,074			
4215.00	Ambulance/Rescue Services	\$14	\$1			
4220.00	Fire Department	\$80,749	\$66,849			
4290.00	Emergency Management	\$2	\$1			
4299.00	Dispatch Services	\$33,554	\$34,334			
<b>4300.00</b>	<b>Highways and Streets</b>	<b>\$602,599</b>	<b>\$640,402</b>	<b>\$37,803</b>	<b>6.27%</b>	
4311.00	Highway Department Admin	\$367,399	\$379,174			
4312.00	Highway Maintenance	\$233,000	\$258,368			
4316.00	Street Lighting	\$2,200	\$2,860			
<b>4324.00</b>	<b>Solid Waste Disposal</b>	<b>\$99,375</b>	<b>\$92,613</b>	<b>(\$6,762)</b>	<b>-6.80%</b>	
<b>4415.00</b>	<b>Health Agencies and Programs</b>	<b>\$300</b>	<b>\$885</b>	<b>\$585</b>	<b>195.00%</b>	
<b>4442.00</b>	<b>Direct Assistance</b>	<b>\$16,664</b>	<b>\$17,544</b>	<b>\$880</b>	<b>5.28%</b>	
<b>4520.00</b>	<b>Hillsboro Parks &amp; Recs Programs</b>	<b>\$30,776</b>	<b>\$7,239</b>	<b>(\$23,537)</b>	<b>-76.48%</b>	
<b>4550.00</b>	<b>Library</b>	<b>\$1,290</b>	<b>\$1,815</b>	<b>\$525</b>	<b>40.70%</b>	
<b>4611.00</b>	<b>Conservation Commission</b>	<b>\$2,021</b>	<b>\$2,259</b>	<b>\$238</b>	<b>11.78%</b>	
<b>4711.00</b>	<b>Bonds &amp; Notes Principal</b>	<b>\$66,480</b>	<b>\$67,972</b>	<b>\$1,492</b>	<b>2.24%</b>	
<b>4721.00</b>	<b>Bonds &amp; Notes Interest</b>	<b>\$21,768</b>	<b>\$19,026</b>	<b>(\$2,742)</b>	<b>-12.60%</b>	
<b>4723.00</b>	<b>Tax Anticipation Notes</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.00%</b>	
<b>SUB-TOTAL OPERATING BUDGET</b>		<b>\$1,581,127</b>	<b>\$1,590,689</b>	<b>\$9,562</b>	<b>0.60%</b>	<b>\$4.93</b>
<b>4902.00</b>	<b>Vehicle/Equipment/Machinery</b>	<b>\$0</b>	<b>\$44,068</b>			<b>\$0.20</b>
<b>4909.00</b>	<b>Other Improvements</b>	<b>\$0</b>	<b>\$68,106</b>			<b>\$0.31</b>
<b>4916.00</b>	<b>Capital Reserve and/or Exp Trust</b>	<b>\$424,770</b>	<b>\$285,520</b>			<b>\$1.30</b>
<b>TOTAL WARRANT ARTICLES</b>		<b>\$424,770</b>	<b>\$443,626</b>			
<b>TOTAL APPROPRIATIONS</b>		<b>\$2,005,897</b>	<b>\$1,988,383</b>	<b>(17,514)</b>	<b>-0.87%</b>	
<b>LESS: ESTIMATED REVENUES</b>		<b>\$591,995</b>	<b>\$509,756</b>			
<b>Estimated Amount of Taxes to be Raised</b>		<b>\$1,413,902</b>	<b>\$1,478,627</b>	<b>\$64,725</b>		<b>\$6.75</b>

## 2012 Detail of Proposed Appropriations

Expense	<u>Approved</u> <u>2011</u> <u>Budget</u>	<u>Proposed</u> <u>2012</u> <u>Budget</u>
<b>4100 GENERAL GOVERNMENT</b>		
<b>4130 EXECUTIVE</b>		
<b>4130-1 BOARD OF SELECTMEN</b>		
4130-1-110 Selectmen Wages	7,500.00	7,500.00
4130-1-220 FICA	465.00	465.00
4130-1-225 Medicare	109.00	109.00
4130-1-392 Training & Cert.	300.00	300.00
<b>Total 4130-1 BOARD OF SELECTMEN</b>	8,374.00	8,374.00
<b>4130-2 ADMINISTRATION</b>		
4130-2-110 Town Administrator Wages	63,021.00	63,648.00
4130-2-112 Administrator Assistant Wages	28,084.00	30,867.00
4130-2-113 Assessing Clerk Wages	9,677.00	9,360.00
4130-2-210 Health Insurance	35,847.00	32,611.00
4130-2-215 Life Ins/Disability	1,386.00	1,485.00
4130-2-220 FICA	6,250.00	6,440.00
4130-2-225 Medicare	1,462.00	1,506.00
4130-2-230 Retirement	5,450.00	5,671.00
4130-2-340 Service Fees	600.00	300.00
4130-2-341 Telephone	4,000.00	4,140.00
4130-2-342 Cell Phone	660.00	605.00
4130-2-390 Professional Services	2,750.00	3,720.00
4130-2-391 Website & Software	1,350.00	1,350.00
4130-2-392 Training & Cert.	800.00	800.00
4130-2-400 Rentals & Leases	2,500.00	2,220.00
4130-2-550 Printing	2,000.00	2,500.00
4130-2-620 Dues/Books/Office Supplies	1,750.00	1,750.00
4130-2-622 Notices	1,000.00	750.00
4130-2-625 Postage	1,800.00	2,000.00
4130-2-630 Equip. Maint. & Repair	400.00	400.00
4130-2-681 Mileage	2,500.00	2,250.00
4130-2-740 Equipment	500.00	500.00
<b>Total 4130-2 ADMINISTRATION</b>	173,787.00	174,873.00
<b>4130-3 MODERATOR/TOWN MTG EXP</b>		
4130-3-110 Moderator Wages	100.00	400.00
4130-3-120 Ballot Clerk Wages	250.00	1,308.00
4130-3-220 FICA	22.00	106.00
4130-3-225 Medicare	6.00	25.00
4130-3-690 Misc. Exp	60.00	760.00
<b>Total 4130-3 MODERATOR/TOWN MTG EXP</b>	438.00	2,599.00
<b>Total 4130 EXECUTIVE</b>	182,599.00	185,846.00

## 2012 Detail of Proposed Appropriations

	<u>Approved 2011</u>	<u>Proposed 2012</u>
<b>4140 ELECTION, REG, VITAL STATS</b>		
<b>4140-1 TOWN CLERK</b>		
4140-1-110 Town Clerk Wages (8 hrs/weekly)	7,804.00	7,804.00
4140-1-115 Assistant Clerk Wages (12 hrs/weekly)	5,911.00	6,384.00
4140-1-120 Deputy Town Clerk Wages (10 hrs/weekly)	5,598.00	6,280.00
4140-1-220 FICA	1,198.00	1,269.00
4140-1-225 Medicare	281.00	297.00
4140-1-341 Telephone	150.00	155.00
4140-1-391 Town Clerk Software	1,451.00	1,524.00
4140-1-392 Training & Cert.	400.00	450.00
4140-1-620 Dues/Books/Office Supplies	700.00	750.00
4140-1-622 Notices	250.00	50.00
4140-1-625 Postage	1,000.00	2,000.00
4140-1-681 Mileage	400.00	500.00
<b>Total 4140-1 TOWN CLERK</b>	<u>25,143.00</u>	<u>27,463.00</u>
<b>4140-2 VOTER REGISTRATION</b>		
4140-2-110 Supervisor Wages	1,543.00	3,218.00
4140-2-220 FICA	96.00	200.00
4140-2-225 Medicare	23.00	47.00
4140-2-620 Dues/Books/Office Supplies	25.00	15.00
4140-2-622 Notices	223.00	210.00
4140-2-625 Postage	220.00	15.00
<b>Total 4140-2 VOTER REGISTRATION</b>	<u>2,130.00</u>	<u>3,705.00</u>
<b>4140-3 ELECTION ADMINISTRATION</b>		
4140-3-120 Election Officers Wages	250.00	0.00
4140-3-220 FICA	16.00	0.00
4140-3-225 Medicare	4.00	0.00
4140-3-620 Dues/Books/Office Supplies	200.00	0.00
<b>Total 4140-3 ELECTION ADMINISTRATION</b>	<u>470.00</u>	<u>0.00</u>
<b>Total 4140 ELECTION, REG, VITAL STATS</b>	27,743.00	31,168.00
<b>4150 FINANCIAL ADMIN</b>		
<b>4150-2 AUDITING SERVICES</b>		
4150-2-301 Auditing Services	12,000.00	13,500.00
<b>Total 4150-2 AUDITING SERVICES</b>	<u>12,000.00</u>	<u>13,500.00</u>
<b>4150-3 ASSESSING SERVICES</b>		
4150-3-312 Assessing Contract	26,410.00	26,410.00
4150-3-313 Assessing Appeals	3,590.00	2,500.00
<b>Total 4150-3 ASSESSING SERVICES</b>	<u>30,000.00</u>	<u>28,910.00</u>
<b>4150-4 TAX COLLECTING</b>		
4150-4-110 Tax Collector Wages (8 hrs/weekly)	7,804.00	7,804.00
4150-4-120 Deputy Tax Collector Wages (10 hrs/weekly)	4,976.00	6,280.00
4150-4-191 Tax Lien Research	2,500.00	1,300.00
4150-4-220 FICA	793.00	874.00
4150-4-225 Medicare	186.00	205.00
4150-4-341 Telephone	100.00	155.00



## 2012 Detail of Proposed Appropriations

	<u>Approved</u> <u>2011</u>	<u>Proposed</u> <u>2012</u>
4150-4-391 Software Contract	2,600.00	2,500.00
4150-4-392 Training & Cert.	600.00	600.00
4150-4-620 Dues/Books/Office Supplies	350.00	400.00
4150-4-625 Postage	2,000.00	2,000.00
4150-4-681 Mileage	250.00	250.00
4150-4-690 Registry Fees	450.00	450.00
<b>Total 4150-4 TAX COLLECTING</b>	<u>22,609.00</u>	<u>22,818.00</u>
 <b>4150-5 TREASURY</b>		
4150-5-110 Treasurer Wages	2,500.00	2,500.00
4150-5-220 FICA	155.00	155.00
4150-5-225 Medicare	36.00	36.00
<b>Total 4150-5 TREASURY</b>	<u>2,691.00</u>	<u>2,691.00</u>
 <b>Total 4150 FINANCIAL ADMIN</b>	 67,300.00	 67,919.00
 <b>4153 LEGAL EXPENSES</b>		
4153-1-320 Legal Services	15,000.00	15,000.00
4153-1-321 Prosecution (Code Enf.)	3,000.00	3,000.00
4153-1-322 Prosecution (Police)	17,107.00	17,939.00
<b>Total 4153 LEGAL EXPENSES</b>	<u>35,107.00</u>	<u>35,939.00</u>
 <b>4191 PLANNING &amp; ZONING</b>		
<b>4191-1 PLANNING</b>		
4191-1-120 PB Part Time Wages	528.00	528.00
4191-1-220 FICA	33.00	33.00
4191-1-225 Medicare	8.00	8.00
4191-1-320 Legal Services	1,500.00	2,000.00
4191-1-390 Other Prof. Services	200.00	200.00
4191-1-392 Training & Cert.	150.00	150.00
4191-1-550 Printing	50.00	2,500.00
4191-1-620 Dues/Books/Office Supplies	150.00	150.00
4191-1-622 Notices	750.00	750.00
4191-1-625 Postage	400.00	400.00
<b>Total 4191-1 PLANNING</b>	<u>3,769.00</u>	<u>6,719.00</u>
 <b>4191-2 ZONING</b>		
4191-2-120 ZBA Part Time Wages	528.00	528.00
4191-2-220 FICA	33.00	33.00
4191-2-225 Medicare	8.00	8.00
4191-2-320 Legal Services	3,000.00	1,500.00
4191-2-392 Training & Cert.	75.00	75.00
4191-2-620 Dues/Books/Office Supplies	100.00	100.00
4191-2-622 Notices	500.00	500.00
4191-2-625 Postage	350.00	350.00
<b>Total 4191-2 ZONING</b>	<u>4,594.00</u>	<u>3,094.00</u>
 <b>Total 4191 PLANNING &amp; ZONING</b>	 8,363.00	 9,813.00
 <b>4194 GEN GOVERNMENT BLDG</b>		
4194-1-360 TH Custodial Service	4,800.00	4,800.00

## 2012 Detail of Proposed Appropriations

	<u>Approved 2011</u>	<u>Proposed 2012</u>
4194-1-390 TH Groundskeeping	3,325.00	3,657.00
4194-1-410 TH Electricity	5,800.00	5,600.00
4194-1-411 TH Heat & Oil	7,000.00	8,000.00
4194-1-430 TH Maint. & Repairs	8,000.00	8,500.00
4194-1-480 TH Property & Liability Insurance	9,821.00	10,250.00
4194-1-610 TH General Supplies	500.00	500.00
<b>Total 4194 GEN GOVERNMENT BLDG</b>	<b>39,246.00</b>	<b>41,307.00</b>
<b>4195 CEMETERIES</b>		
4195-1-490 Mowing Contract	16,765.00	18,441.00
4195-1-690 Misc. Exp.	250.00	350.00
<b>Total 4195 CEMETERIES</b>	<b>17,015.00</b>	<b>18,791.00</b>
<b>4196 WORKERS COMP</b>		
4196-2-260 Worker's Compensation	17,515.00	19,409.00
<b>Total 4196 WORKERS COMP</b>	<b>17,515.00</b>	<b>19,409.00</b>
<b>4199 OTHER GENERAL GOVERNMENT</b>		
4199-1-001 Local Government Center	1,442.00	1,475.00
4199-2-001 Central NH Regional Planning Comm.	2,176.00	2,008.00
<b>Total 4199 OTHER GENERAL GOVERNMENT</b>	<b>3,618.00</b>	<b>3,483.00</b>
<b>Total 4100 GENERAL GOVERNMENT</b>	<b>398,506.00</b>	<b>413,675.00</b>
<b>4200 PUBLIC SAFETY</b>		
<b>4210 POLICE</b>		
4210-1-110 PD Chief Wages	54,199.00	55,268.00
4210-1-115 PD Full Time Wages	37,403.00	39,980.00
4210-1-120 PD Part Time Wages	34,006.00	34,686.00
4210-1-130 Overtime	100.00	100.00
4210-1-150 On Call	6,000.00	6,000.00
4210-1-210 Health Insurance	35,847.00	25,672.00
4210-1-215 Life Insurance/Disability	1,476.00	1,642.00
4210-1-220 FICA	2,940.00	2,560.00
4210-1-225 Medicare	2,037.00	1,979.00
4210-1-230 Retirement	14,866.00	19,002.00
4210-1-290 Detail Reimbursement	500.00	500.00
4210-1-341 Telephone	1,700.00	1,800.00
4210-1-342 Cell Phone	1,900.00	1,900.00
4210-1-390 Animal Control	500.00	500.00
4210-1-391 Software Contract	2,050.00	2,130.00
4210-1-392 Training & Cert.	3,000.00	3,000.00
4210-1-480 Property/Vehicle/Liability Ins.	6,130.00	6,130.00
4210-1-610 General Supplies	900.00	900.00
4210-1-611 Police Explorer Post	250.00	250.00
4210-1-620 Dues/Books/Office Supplies	1,400.00	1,400.00
4210-1-625 Postage	75.00	75.00
4210-1-630 Equipment Maint. & Repair	400.00	400.00
4210-1-635 Gasoline	10,000.00	10,500.00
4210-1-660 Vehicle Repairs	3,000.00	3,350.00
4210-1-680 Uniforms	1,250.00	1,250.00
4210-1-690 Witness Reimbursement	100.00	100.00
<b>Total 4210 POLICE</b>	<b>222,029.00</b>	<b>221,074.00</b>

## 2012 Detail of Proposed Appropriations

	<u>Approved 2011</u>	<u>Proposed 2012</u>
<b>4215 AMBULANCE</b>		
4215-2-120 Ambulance Wages	1.00	0.00
4215-2-220 FICA	1.00	0.00
4215-2-220 Medicare	1.00	0.00
4215-2-341 Telephone	1.00	0.00
4215-2-350 Medical Services	1.00	0.00
4215-2-390 Paramedic Intercept	1.00	0.00
4215-2-391 Billing Service	1.00	0.00
4215-2-392 Training & Cert.	1.00	0.00
4215-2-520 Liability Insurance	1.00	0.00
4215-2-610 General Supplies	1.00	0.00
4215-2-630 Equipment Maint. & Repairs	1.00	0.00
4215-2-635 Gasoline	1.00	0.00
4215-2-660 Vehicle Maint. & Repairs	1.00	0.00
4215-2-690 Medical Supplies	1.00	0.00
4215-2-695 Misc. Exp	0.00	1.00
<b>Total 4215 AMBULANCE</b>	<u>14.00</u>	<u>1.00</u>
<b>4220 FIRE</b>		
4220-1-120 FD Part Time Wages	20,000.00	20,000.00
4220-1-215 Life/Disability Insurance	1,000.00	900.00
4220-1-220 FICA	1,240.00	1,240.00
4220-1-225 Medicare	290.00	290.00
4220-1-341 Telephone	2,200.00	2,300.00
4220-1-342 Cell Phone	360.00	360.00
4220-1-392 Training & Cert.	3,500.00	3,500.00
4220-1-520 Property/Vehicle/Liability Ins.	3,559.00	6,059.00
4220-1-620 Dues/Books/Office Supplies	400.00	500.00
4220-1-630 Equipment Maint. & Repairs	3,000.00	3,500.00
4220-1-635 Fuel	3,000.00	3,600.00
4220-1-660 Vehicle Maint. & Repairs	19,000.00	5,000.00
4220-1-683 Forestry	900.00	900.00
4220-1-740 New Equipment	8,000.00	8,000.00
4220-5-680 Community Education	400.00	400.00
4220-8-410 Building Electricity	2,400.00	2,800.00
4220-8-411 Building Heat & Oil	6,500.00	7,500.00
4220-8-430 Building Maint. & Repairs	5,000.00	0.00
<b>Total 4220 FIRE</b>	<u>80,749.00</u>	<u>66,849.00</u>
<b>4290 EMERGENCY MANAGEMENT</b>		
4290-1-610 General Supplies	1.00	0.00
4290-1-810 Other Charges	1.00	0.00
4290-1-695 Misc. Exp.	0.00	1.00
<b>Total 4290 EMERGENCY MANAGEMENT</b>	<u>2.00</u>	<u>1.00</u>
<b>4299 OTHER PUBLIC SAFETY</b>		
4299-2-390 FD Concord Dispatch	15,285.00	15,844.00
4299-2-391 PD Hillsboro Dispatch	16,269.00	16,490.00
4299-2-392 HD Hillsboro Dispatch	2,000.00	2,000.00
<b>Total 4299 OTHER PUBLIC SAFETY</b>	<u>33,554.00</u>	<u>34,334.00</u>
<b>Total 4200 PUBLIC SAFETY</b>	336,348.00	322,259.00

## 2012 Detail of Proposed Appropriations

	<u>Approved 2011</u>	<u>Proposed 2012</u>
<b>4300 HIGHWAYS</b>		
<b>4311 HIGHWAY DEPT ADMIN</b>		
4311-1-110 HD Full Time Wages	205,650.00	207,279.00
4311-1-120 HD Part Time Wages	2,500.00	2,500.00
4311-1-140 Overtime	25,000.00	25,000.00
4311-1-160 Comp. Time	5,000.00	7,000.00
4311-1-210 Health Insurance	71,031.00	74,242.00
4311-1-215 Life Insurance/Disability	3,332.00	3,913.00
4311-1-220 FICA	15,075.00	14,990.00
4311-1-225 Medicare	3,526.00	3,507.00
4311-1-230 Retirement	12,315.00	12,436.00
4311-1-341 Telephone	312.00	303.00
4311-1-342 Cell Phone	852.00	745.00
4311-1-392 Training & Cert.	500.00	500.00
4311-1-410 Building Electricity	2,700.00	3,500.00
4311-1-411 Building Heat & Oil	8,500.00	9,500.00
4311-1-430 Building Maint. & Repairs	3,000.00	5,500.00
4311-1-520 Property/Vehicle/Liability Insurance	5,206.00	5,259.00
4311-1-620 Dues/Books/Office Supplies	100.00	200.00
4311-1-680 Uniforms	2,800.00	2,800.00
<b>Total 4311 HIGHWAY DEPT ADMIN</b>	<u>367,399.00</u>	<u>379,174.00</u>
<b>4312 HIGHWAY MAINTENANCE</b>		
4312-1-610 General Supplies	17,000.00	17,000.00
4312-1-635 Vehicle Fuel	45,000.00	55,000.00
4312-1-740 New Equipment	2,000.00	6,000.00
4312-2-390 Contract Services	1,500.00	1,868.00
4312-2-631 Culverts	5,000.00	5,000.00
4312-2-632 Salt	50,000.00	50,000.00
4312-2-633 Cold Patch	3,000.00	3,000.00
4312-2-634 Dust Control	13,500.00	12,000.00
4312-2-635 Cracksealing	14,500.00	14,500.00
4312-2-636 Roadside Mowing	6,500.00	6,500.00
4312-2-637 Gravel Crushing	30,000.00	25,000.00
4312-2-638 Tree Removal	5,000.00	3,500.00
4312-2-639 Sand	0.00	19,000.00
4312-2-660 Vehicle Maint. & Repair	40,000.00	40,000.00
<b>Total 4312 HIGHWAY MAINTENANCE</b>	<u>233,000.00</u>	<u>258,368.00</u>
<b>4316 STREET LIGHTING</b>		
4316-3-410 Electricity	<u>2,200.00</u>	<u>2,860.00</u>
<b>Total 4316 STREET LIGHTING</b>	<u>2,200.00</u>	<u>2,860.00</u>
<b>Total 4300 HIGHWAYS</b>	602,599.00	640,402.00
<b>4324 SOLID WASTE DISPOSAL</b>		
4324-1-390 Hillsboro Transfer Station	68,419.00	62,987.00
4324-2-390 Tipping Fees	28,056.00	28,056.00
4324-3-390 Disposal Contract - Waste Mgmt.	1,400.00	1,570.00
4324-9-440 Rental Service - Portables	1,500.00	0.00
<b>Total 4324 SOLID WASTE DISPOSAL</b>	<u>99,375.00</u>	<u>92,613.00</u>



## 2012 Detail of Proposed Appropriations

	<u>Approved 2011</u>	<u>Proposed 2012</u>
<b>4415 HEALTH AGENCIES &amp; PROGRAMS</b>		
4415-1-392 American Red Cross	0.00	300.00
4415-1-393 St. Joseph Community Service	300.00	585.00
<b>Total 4415 HEALTH AGENCIES &amp; PROGRAMS</b>	<u>300.00</u>	<u>885.00</u>
<b>4442 DIRECT ASSISTANCE</b>		
4442-1-110 Welfare Officer Wages	1,545.00	2,363.00
4442-1-220 FICA	96.00	147.00
4442-1-225 Medicare	23.00	34.00
4442-1-690 Medical Assistance	500.00	500.00
4442-2-690 Rent Assistance	4,500.00	4,500.00
4442-3-690 Utility Assistance	3,000.00	3,000.00
4442-4-690 Heat Assistance	5,000.00	5,000.00
4442-5-690 Food Assistance	2,000.00	2,000.00
<b>Total 4442 DIRECT ASSISTANCE</b>	<u>16,664.00</u>	<u>17,544.00</u>
<b>4520 PARKS &amp; RECS PROGRAMS</b>		
4520-2-390 Hillsboro Park & Rec. Contract	30,776.00	7,239.00
<b>Total 4520 PARKS &amp; RECS PROGRAMS</b>	<u>30,776.00</u>	<u>7,239.00</u>
<b>4550 LIBRARY</b>		
4550-1-410 Building Electricity	140.00	165.00
4550-1-610 General Supplies/Dues/Postage	100.00	100.00
4550-1-640 Books & Informational Services	400.00	400.00
4550-1-692 Literacy Programs	650.00	1,150.00
<b>Total 4550 LIBRARY</b>	<u>1,290.00</u>	<u>1,815.00</u>
<b>4611 CONSERVATION COMMISSION</b>		
4611-2-120 DCC Part Time Wages	660.00	528.00
4611-2-220 FICA	41.00	33.00
4611-2-225 Medicare	10.00	8.00
4611-2-392 Training & Cert.	25.00	25.00
4611-2-620 Dues/Books/Office Supplies	45.00	300.00
4611-2-622 Notices	50.00	50.00
4611-2-625 Postage	25.00	50.00
4611-2-680 Maps/Files/Resources	15.00	0.00
4611-2-690 Misc. Exp	150.00	100.00
4611-2-692 Deering Lake Testing	500.00	665.00
4611-2-694 Roads & Trails	50.00	50.00
4611-2-695 Conservation Camp	450.00	450.00
<b>Total 4611 CONSERVATION COMMISSION</b>	<u>2,021.00</u>	<u>2,259.00</u>
<b>4711 BONDS &amp; NOTES-PRINCIPAL</b>		
4711-3-981 Town Hall Renovation Bond (matures 2024)	25,000.00	25,000.00
4711-3-983 HD 10-Wheeler (matures 2013)	41,480.00	42,972.00
<b>Total 4711 BONDS &amp; NOTES-PRINCIPAL</b>	<u>66,480.00</u>	<u>67,972.00</u>
<b>4721 BONDS &amp; NOTES-INT</b>		
4721-3-981 Town Hall Renovation Bond (matures 2024)	16,937.00	15,687.00
4721-3-983 HD 10-Wheeler (matures 2013)	4,831.00	3,339.00
<b>Total 4721 BONDS &amp; NOTES-INT</b>	<u>21,768.00</u>	<u>19,026.00</u>

## 2012 Detail of Proposed Appropriations

	<u>Approved 2011</u>	<u>Proposed 2012</u>
<b>4723 TAX ANTICIPATION NOTES</b>		
4723-1-980 Debt Service	5,000.00	5,000.00
<b>Total 4723 TAX ANTICIPATION NOTES</b>	5,000.00	5,000.00
<b>OPERATING BUDGET TOTAL</b>	<b>1,581,127.00</b>	<b>1,590,689.00</b>
 <b>4902 VEHICLES/EQUIP/MACHINERY</b>		
4902-1-743 Ambulance	0.00	44,068.00
<b>TOTAL 4902 VEHICLES/EQUIP/MACHINERY</b>	0.00	44,068.00
 <b>4909 OTHER IMPROVEMENTS</b>		
4909-1-391 Hillsboro Youth Diversion Program	0.00	24,000.00
4909-1-392 Hillsboro Recreation Program	0.00	26,606.00
4909-1-393 Fire Department Building Exp. Trust Fund	0.00	10,000.00
4909-1-395 Library Building Maintenance Exp. Trust Fund	0.00	7,500.00
<b>Total 4909 OTHER IMPROVEMENTS</b>	0.00	68,106.00
 <b>4915 PAYMENTS TO CAP. RES. FUNDS</b>		
4915-1-005 Computer Capital Reserve Fund	5,000.00	10,000.00
4915-1-007 Fire & Rescue Vehicle Capital Reserve Fund	30,000.00	0.00
4915-1-010 HD Vehicle Capital Reserve Fund	10,000.00	10,000.00
4915-1-015 Bridge Improvement Capital Reserve Fund	0.00	0.00
4915-1-018 Municipal and Transportation Imp. CRF	0.00	0.00
<b>Total 4915 PAYMENTS TO CAP. RES. FUNDS</b>	45,000.00	20,000.00
 <b>4916 PAYMENTS TO EXPENDABLE TRUST FUNDS</b>		
4916-1-002 Road Reconstruction and Maint. Exp. Fund	275,000.00	225,000.00
4916-1-003 Grants Reimbursable Exp. Fund	0.00	0.00
4916-1-004 Exotic Weed Control Exp. Fund	0.00	2,000.00
4916-1-006 Government Building Improvement Exp. Fund	0.00	3,000.00
4916-1-008 Dry Hydrant Installation and Maint. Exp. Fund	0.00	0.00
4916-1-009 Turnout Gear Equipment Exp. Fund	70,000.00	0.00
4916-1-011 Cemetery Exp. Fund	6,300.00	4,000.00
4916-1-012 Health & Safety Exp. Fund	0.00	10,000.00
4916-1-013 Heritage Exp. Fund	0.00	8,650.00
4916-1-014 Town Celebration Exp. Fund	0.00	0.00
4916-1-016 Police Vehicles Exp. Fund	15,000.00	10,000.00
4916-1-017 Library Exp. Fund	0.00	0.00
4916-1-018 Recreation Program Exp. Fund	2,000.00	0.00
4916-1-019 Reservoir Usage Permit Exp. Fund	1,470.00	2,870.00
4916-1-020 Youth Diversion Program Exp. Fund	10,000.00	0.00
<b>Total 4916 PAYMENTS TO EXP. TRUST FUNDS</b>	379,770.00	265,520.00
<b>TOTAL EXPENSE</b>	<b>2,005,897.00</b>	<b>1,988,383.00</b>

# FINANCIAL REPORTS

FINANCIAL  
REPORTS

762 Deering Center Road

Deering, New Hampshire 03244

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

Tax Clerk/Tax Collector's Phone Number: (603) 464-3224

Fax Number: (603) 464-3804

Website: <http://www.deering.nh.us>

## 2011 Statement of Revenues

Account	Description	2011 Esti- mated	2011 Received	2012 Esti- mated
<b>Taxes - Total 10%</b>		<b>\$72,311</b>	<b>\$66,470</b>	<b>\$52,533</b>
3185	Tax from timber cutting	\$9,134	\$9,134	\$7,500
3186	Payments in lieu of taxes	\$0	\$0	\$0
3187	Excavation tax	\$33	\$33	\$33
3190	Interest & penalties on taxes	\$63,144	\$57,303	\$45,000
<b>Licenses, permits, fees - Total 44%</b>		<b>\$221,543</b>	<b>\$250,021</b>	<b>\$225,500</b>
3210	Business Licenses & permits	\$500	\$500	\$500
3220	Motor Vehicle registration	\$215,000	\$241,123	\$220,000
3230	Building permits	\$1,953	\$4,156	\$1,500
3290	Other licenses, permits & fees	\$4,090	\$4,242	\$3,500
<b>Revenue from other governments - Total 35%</b>		<b>\$188,428</b>	<b>\$188,428</b>	<b>\$177,985</b>
3319	Federal Grants	\$0	\$0	\$0
3351	Shared revenue block grant	\$0	\$0	\$0
3352	Rooms & meals tax	\$85,403	\$85,403	\$92,000
3353	Highway block grant	\$98,634	\$98,634	\$85,687
3356	State & fed forest reimbursement	\$298	\$298	\$298
3359	Other State Grants, Reimbursement	\$4,093	\$4,093	\$0
3379	From other governments	\$0	\$0	\$0
<b>Charges for services - Total 1%</b>		<b>\$5,294</b>	<b>\$5,847</b>	<b>\$4,000</b>
3400	Income from departments	\$5,294	\$5,847	\$4,000
3404	Tipping fees	\$0	\$0	\$0
<b>Revenue misc. sources - Total 1%</b>		<b>\$92,949</b>	<b>\$93,087</b>	<b>\$2,800</b>
3501	Sale of municipal property	\$72,962	\$72,962	\$0
3502	Interest on investments	\$4,267	\$4,405	\$2,800
3503-3509	Other	\$15,720	\$15,720	\$0
<b>Interfund operating transfer in - Total 9%</b>		<b>\$0</b>	<b>\$0</b>	<b>\$44,068</b>
3912	Transfers from special revenue fund	\$0	\$0	\$44,068
<b>Other Financing Sources—Total 0%</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3934	Proc. From Long Term Bonds & Notes	\$0	\$0	\$0
<b>SUB-TOTAL</b>		<b>\$580,525</b>	<b>\$603,852</b>	<b>\$506,886</b>
<b>Committed Fund Balance</b>	<b>Voted from Committed Fund Balance</b>	<b>\$11,470</b>	<b>\$11,470</b>	<b>\$2,870</b>
<b>Unassigned Fund Balance</b>	<b>Used to reduce taxes</b>	<b>\$0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>\$591,995</b>	<b>\$615,322</b>	<b>\$509,756</b>

The Statement of Revenues reflects the monies the Town estimated to receive for year 2011, what the Town actually received in 2011 and what the Town expects to receive for the coming fiscal year 2012, other than those collected from property taxes. After town meeting, these estimates are sent to the State of New Hampshire Department of Revenue in a report. These additional revenues are not only a component, but an important one, used in the calculation of the tax rate set later in the year, sometime around October. At that time the Department of Revenue sets an appointment with the



Board of Selectmen. Having at that point a couple months left to the fiscal year, the Board reviews these estimates with the Department of Revenue Official and makes necessary adjustments so that the figures accurately reflect the monies available in order to set the tax rate.

The Budget Advisory Committee along with the Board of Selectmen have been consistently reviewing the cost of services and the fee structures that we have control over, raising them appropriately as necessary (this is reflected in the charges for service category and the licenses permits and fees). The largest component of these categories is the motor vehicle permits, (fees set by the state), collected by the Town Clerk, which is mostly affected by the market (if big vehicles are “in” they cost more) and the economy (if families are doing well they may be permitting more than the average 2 cars per family or buying new cars). The Budget Advisory Committee (with request from the Administration Staff) suggested to the Board of Selectmen to implement a new fee and to raise the cost of two already existing fees. The Board of Selectmen at a Public Hearing meeting, voted to implement a Land Use Fee Charge. For many years, the Town of Deering has been covering the recording cost at the Hillsborough County Registry of Deeds of applicants who take their land out of Current Use. The Board of Selectmen voted to set a Fee Charge of \$17.00 to cover the cost of the recording of the Land Use Change Application. The Board of Selectmen also voted to raise the fee for a foundation only permit as well as the demolition permit to \$50.00. This raise in fee was to streamline the cost of permits, which was reviewed and updated in 2009.

Note that an important component of our revenue stream (35%) on this chart is the state and federal monies distributed on the local level. The amounts received are wholly reflective of decisions made on the state and federal levels by elected representatives setting priorities for how our other tax dollars are dispersed.

***What difference does Revenues make?*** A simple calculation to help you understand this component of our local tax system: For every \$219,037 raised in taxes it equals \$1.00 of our tax rate (that’s based on our current net town valuation). If we were to receive the \$509,756 in revenue, we would divide the revenues received by the current net town valuation, and you will see that it amounts to more than \$2 *off your tax rate*. ( $\$465,688 / \$219,037 = \$2.13$ )

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

# Expendable Trust Fund Balances

(As per the Governing Body Records)

Fund Purpose	Balances according to the Trustees year-end report	Monies that have not been requested from the Trustees as of December 31, 2011	Actual Monies Available
Bridge Repair	34,999.86	-	34,999.86
Celebration (A)	2,844.67	-	2,844.67
Celebration (Holiday)	168.85	(108.23)	60.62
Cemetery	6,667.21	(6937.50)	(270.29)
Computer Systems	5,464.21	(5,400.00)	64.21
Exotic Weed	17,291.45	(2,296.00)	14,995.45
Fire Department Vehicle	31,862.16	-	31,862.16
Govt Building Improvement	10,048.14	(4,729.99)	5,318.15
Grants Reimbursable	15,787.86	(2,815.71)	12,972.15
Health and Safety	5,578.32	(1,615.00)	3,963.32
Heritage	531.36	(33.00)	498.36
Highway Vehicle	10,041.26	(300.00)	9,741.26
Library	5,430.55	-	5,430.55
Muni & Transport Imp	12,204.10	-	12,204.10
Police Vehicle	15,196.29	-	15,196.29
Recreation	2,000.00	(202.32)	1,797.68
Reservoir	1,470.00	(1,400.00)	70.00
Road Reconstruction	277,210.88	(225,284.84)	51,926.04
Turnout Gear	73,039.31	(49,040.66)	23,998.65
Wet/Dry Hydrants	7,940.05	-	7,940.05
Youth Diversion	10,000.00	-	10,000.00
<b>Totals</b>	<b>545,776.53</b>	<b>(300,163.25)</b>	<b>245,613.28</b>

*Why are these balances different from the report of the Trustees of the Trust Funds?* Because the balance of the general fund was low prior to receiving the December tax payments, and in order to avoid taking out a Tax Anticipation Note and paying interest, the Town submitted the monies appropriated to the Capital Reserve and Expendable Trust Funds after the December tax payments were received. Therefore, the Town could not be reimbursed for the monies spent during the year because the monies were not available from the Capital Reserve and Expendable Trust Funds. At the end of the first quarter in 2012, the monies will be requested from the Trustees of the Trust Funds for reimbursement leaving the balance of those Funds as mentioned in the "Actual Monies Available" column.

## 2011 Summary of Expenditures and Appropriations

Account	Description	\$ Expended	\$ Appropriated	Over/(Under) Budget	%
<b>4100.00</b>	<b>General Government</b>	<b>\$384,456</b>	<b>\$398,506</b>	<b>(\$14,050)</b>	
<b>4130.00</b>	<b>Executive</b>	<b>\$179,312</b>	<b>\$182,599</b>	<b>(\$3,287)</b>	
4130.10	Board of Selectmen	\$7,924	\$8,374		
4130.20	Town Administration	\$170,573	\$173,787		
4130.30	Town Meeting	\$816	\$438		
<b>4140.00</b>	<b>Election and Registration</b>	<b>\$24,968</b>	<b>\$27,743</b>	<b>(\$2,775)</b>	
4140.10	Town Clerk	\$23,161	\$25,143		
4140.20	Voter Registration	\$1,459	\$2,130		
4140.30	Election Officials	\$348	\$470		
<b>4150.00</b>	<b>Financial Administration</b>	<b>\$62,528</b>	<b>\$67,300</b>	<b>(\$4,772)</b>	
4150.20	Auditing Services	\$12,000	\$12,000		
4150.30	Assessing Services	\$26,476	\$30,000		
4150.40	Tax Collection	\$21,411	\$22,609		
4150.50	Treasurer	\$2,641	\$2,691		
<b>4153.00</b>	<b>Legal Expenses</b>	<b>\$37,271</b>	<b>\$35,107</b>	<b>\$2,164</b>	
<b>4191.00</b>	<b>Planning and Zoning</b>	<b>\$3,661</b>	<b>\$8,363</b>	<b>(\$4,702)</b>	
4191.10	Planning Board	\$2,846	\$3,769		
4191.20	Zoning Board	\$816	\$4,594		
<b>4194.00</b>	<b>Gen Government Buildings</b>	<b>\$38,819</b>	<b>\$39,246</b>	<b>(\$427)</b>	
<b>4195.00</b>	<b>Cemeteries</b>	<b>\$16,765</b>	<b>\$17,015</b>	<b>(\$250)</b>	
<b>4196.00</b>	<b>Worker's Comp.</b>	<b>\$17,515</b>	<b>\$17,515</b>		
<b>4199.00</b>	<b>Other Gen Government</b>	<b>\$3,617</b>	<b>\$3,618</b>	<b>(\$1)</b>	
<b>4200.00</b>	<b>Public Safety</b>	<b>\$321,592</b>	<b>\$336,348</b>	<b>(\$14,756)</b>	
4210.00	Police Department	\$207,816	\$222,029		
4215.00	Ambulance/Rescue Services	\$0	\$14		
4220.00	Fire Department	\$80,223	\$80,749		
4290.00	Emergency Management	\$0	\$2		
4299.00	Dispatch Services	\$33,553	\$33,554		
<b>4300.00</b>	<b>Highways and Streets</b>	<b>\$590,791</b>	<b>\$602,599</b>	<b>(\$11,808)</b>	
4311.00	Highway Department Admin	\$359,510	\$367,399		
4312.00	Highway Maintenance	\$228,398	\$233,000		
4316.00	Street Lighting	\$2,883	\$2,200		
<b>4324.00</b>	<b>Solid Waste Disposal</b>	<b>\$85,472</b>	<b>\$99,375</b>	<b>(\$13,903)</b>	
<b>4415.00</b>	<b>Health Agencies and Programs</b>	<b>\$300</b>	<b>\$300</b>		
<b>4442.00</b>	<b>Direct Assistance</b>	<b>\$16,540</b>	<b>\$16,664</b>	<b>(\$124)</b>	
<b>4520.00</b>	<b>Hillsboro Parks &amp; Recs Programs</b>	<b>\$26,437</b>	<b>\$30,776</b>	<b>(\$4,339)</b>	
<b>4550.00</b>	<b>Library</b>	<b>\$1,297</b>	<b>\$1,290</b>	<b>\$7</b>	
<b>4611.00</b>	<b>Conservation Commission</b>	<b>\$1,811</b>	<b>\$2,021</b>	<b>(\$210)</b>	
<b>4711.00</b>	<b>Bonds &amp; Notes Principal</b>	<b>\$66,479</b>	<b>\$66,480</b>	<b>(\$1)</b>	
<b>4721.00</b>	<b>Bonds &amp; Notes Interest</b>	<b>\$21,788</b>	<b>\$21,768</b>	<b>\$20</b>	
<b>4723.00</b>	<b>Tax Anticipation Notes</b>	<b>\$0</b>	<b>\$5,000</b>	<b>(\$5,000)</b>	
<b>TOTAL OPERATING BUDGET</b>		<b>\$1,516,962</b>	<b>\$1,581,127</b>	<b>(\$64,165)</b>	<b>-4.2%</b>
<b>4902.00</b>	<b>NEW Vehicles/Equip/Machinery</b>	<b>\$0</b>	<b>\$0</b>		
<b>4909.00</b>	<b>Other Improvements</b>	<b>\$0</b>	<b>\$0</b>		
	<b>Payments to Capital Reserve</b>				
<b>4915.00</b>	<b>Funds</b>	<b>\$45,000</b>	<b>\$45,000</b>		
<b>4916.00</b>	<b>Payments to Exp Trust Funds</b>	<b>\$379,770</b>	<b>\$379,770</b>		
	<b>TOTAL WARRANT ARTICLES</b>	<b>\$424,770</b>	<b>\$424,770</b>		
<b>TOTAL APPROPRIATIONS</b>		<b>\$1,941,732</b>	<b>\$2,005,897</b>	<b>(\$64,165)</b>	

## 2011 Statement of Expenses and Appropriations

Expense	<u>Expended</u>	<u>Appropriated</u>
<b>4100 GENERAL GOVERNMENT</b>		
<b>4130 EXECUTIVE</b>		
<b>4130-1 BOARD OF SELECTMEN</b>		
4130-1-110 Selectmen Wages	7,500.00	7,500.00
4130-1-220 FICA	315.00	465.00
4130-1-225 Medicare	108.75	109.00
4130-1-392 Training & Cert.	0.00	300.00
<b>Total 4130-1 BOARD OF SELECTMEN</b>	7,923.75	8,374.00
<b>4130-2 ADMINISTRATION</b>		
4130-2-110 Town Administrator Wages	62,929.20	63,021.00
4130-2-112 Administrator Assistant Wages	28,123.20	28,084.00
4130-2-113 Assessing Clerk Wages	10,226.13	9,677.00
4130-2-210 Health Insurance	35,043.12	35,847.00
4130-2-215 Life Ins/Disability	1,346.16	1,386.00
4130-2-220 FICA	4,162.56	6,250.00
4130-2-225 Medicare	1,437.08	1,462.00
4130-2-230 Retirement	5,459.86	5,450.00
4130-2-340 Service Fees	835.16	600.00
4130-2-341 Telephone	4,139.63	4,000.00
4130-2-342 Cell Phone	614.45	660.00
4130-2-390 Professional Services	2,307.00	2,750.00
4130-2-391 Website & Software	1,350.00	1,350.00
4130-2-392 Training & Cert.	550.00	800.00
4130-2-400 Rentals & Leases	2,363.52	2,500.00
4130-2-550 Printing	2,590.10	2,000.00
4130-2-620 Dues/Books/Office Supplies	1,759.97	1,750.00
4130-2-622 Notices	762.00	1,000.00
4130-2-625 Postage	1,802.66	1,800.00
4130-2-630 Equip. Maint. & Repair	315.00	400.00
4130-2-681 Mileage	1,727.79	2,500.00
4130-2-740 Equipment	727.96	500.00
<b>Total 4130-2 ADMINISTRATION</b>	170,572.55	173,787.00
<b>4130-3 MODERATOR/TOWN MTG EXP</b>		
4130-3-110 Moderator Wages	200.00	100.00
4130-3-120 Ballot Clerk Wages	525.67	250.00
4130-3-220 FICA	30.46	22.00
4130-3-225 Medicare	10.53	6.00
4130-3-690 Misc. Exp	49.08	60.00
<b>Total 4130-3 MODERATOR/TOWN MTG EXP</b>	815.74	438.00
<b>Total 4130 EXECUTIVE</b>	179,312.04	182,599.00

## 2011 Statement of Expenses and Appropriations

	<u>Expended</u>	<u>Appropriated</u>
<b>4140-1 TOWN CLERK</b>		
4140-1-110 Town Clerk Wages	7,766.64	7,804.00
4140-1-115 Assistant Clerk Wages	4,251.75	5,911.00
4140-1-120 Deputy Town Clerk Wages	5,789.76	5,598.00
4140-1-220 FICA	779.04	1,198.00
4140-1-225 Medicare	262.75	281.00
4140-1-341 Telephone	154.21	150.00
4140-1-391 Town Clerk Software	1,503.92	1,451.00
4140-1-392 Training & Cert.	318.50	400.00
4140-1-620 Dues/Books/Office Supplies	1,255.03	700.00
4140-1-622 Notices	42.00	250.00
4140-1-625 Postage	395.94	1,000.00
4140-1-681 Mileage	641.32	400.00
<b>Total 4140-1 TOWN CLERK</b>	23,160.86	25,143.00
<b>4140-2 VOTER REGISTRATION</b>		
4140-2-110 Supervisor Wages	1,077.38	1,543.00
4140-2-220 FICA	45.25	96.00
4140-2-225 Medicare	15.62	23.00
4140-2-620 Dues/Books/Office Supplies	83.00	25.00
4140-2-622 Notices	238.00	223.00
4140-2-625 Postage	0.00	220.00
<b>Total 4140-2 VOTER REGISTRATION</b>	1,459.25	2,130.00
<b>4140-3 ELECTION ADMINISTRATION</b>		
4140-3-120 Election Officers Wages	0.00	250.00
4140-3-220 FICA	0.00	16.00
4140-3-225 Medicare	0.00	4.00
4140-3-620 Dues/Books/Office Supplies	347.88	200.00
<b>Total 4140-3 ELECTION ADMINISTRATION</b>	347.88	470.00
<b>Total 4140 ELECTION, REG, VITAL STATS</b>	24,967.99	27,743.00
<b>4150 FINANCIAL ADMIN</b>		
<b>4150-2 AUDITING SERVICES</b>		
4150-2-301 Auditing Services	12,000.00	12,000.00
<b>Total 4150-2 AUDITING SERVICES</b>	12,000.00	12,000.00
<b>4150-3 ASSESSING SERVICES</b>		
4150-3-312 Assessing Contract	26,410.00	26,410.00
4150-3-313 Assessing Appeals	65.63	3,590.00
<b>Total 4150-3 ASSESSING SERVICES</b>	26,475.63	30,000.00
<b>4150-4 TAX COLLECTING</b>		
4150-4-110 Tax Collector Wages	8,033.97	7,804.00
4150-4-120 Deputy Tax Collector Wages	5,786.80	4,976.00
4150-4-191 Tax Lien Research	897.00	2,500.00
4150-4-220 FICA	572.54	793.00
4150-4-225 Medicare	203.87	186.00
4150-4-341 Telephone	154.25	100.00



## 2011 Statement of Expenses and Appropriations

	<u>Expended</u>	<u>Appropriated</u>
4150-4-391 Software Contract	2,174.70	2,600.00
4150-4-392 Training & Cert.	337.50	600.00
4150-4-620 Dues/Books/Office Supplies	666.41	350.00
4150-4-625 Postage	2,013.61	2,000.00
4150-4-681 Mileage	205.12	250.00
4150-4-690 Registry Fees	364.90	450.00
<b>Total 4150-4 TAX COLLECTING</b>	<b>21,410.67</b>	<b>22,609.00</b>
 <b>4150-5 TREASURY</b>		
4150-5-110 Treasurer Wages	2,500.00	2,500.00
4150-5-220 FICA	105.00	155.00
4150-5-225 Medicare	36.25	36.00
<b>Total 4150-5 TREASURY</b>	<b>2,641.25</b>	<b>2,691.00</b>
 <b>Total 4150 FINANCIAL ADMIN</b>	<b>62,527.55</b>	<b>67,300.00</b>
 <b>4153 LEGAL EXPENSES</b>		
4153-1-320 Legal Services	16,818.90	15,000.00
4153-1-321 Prosecution (Code Enf.)	3,000.00	3,000.00
4153-1-322 Prosecution (Police)	17,452.05	17,107.00
<b>Total 4153 LEGAL EXPENSES</b>	<b>37,270.95</b>	<b>35,107.00</b>
 <b>4191 PLANNING &amp; ZONING</b>		
<b>4191-1 PLANNING</b>		
4191-1-120 PB Part Time Wages	442.75	528.00
4191-1-220 FICA	27.96	33.00
4191-1-225 Medicare	9.66	8.00
4191-1-320 Legal Services	862.60	1,500.00
4191-1-390 Other Prof. Services	329.89	200.00
4191-1-392 Training & Cert.	0.00	150.00
4191-1-550 Printing	252.00	50.00
4191-1-620 Dues/Books/Office Supplies	41.00	150.00
4191-1-622 Notices	497.00	750.00
4191-1-625 Postage	382.93	400.00
<b>Total 4191-1 PLANNING</b>	<b>2,845.79</b>	<b>3,769.00</b>
 <b>4191-2 ZONING</b>		
4191-2-120 ZBA Part Time Wages	387.28	528.00
4191-2-220 FICA	16.26	33.00
4191-2-225 Medicare	5.62	8.00
4191-2-320 Legal Services	0.00	3,000.00
4191-2-392 Training & Cert.	0.00	75.00
4191-2-620 Dues/Books/Office Supplies	41.00	100.00
4191-2-622 Notices	283.00	500.00
4191-2-625 Postage	82.35	350.00
<b>Total 4191-2 ZONING</b>	<b>815.51</b>	<b>4,594.00</b>
 <b>Total 4191 PLANNING &amp; ZONING</b>	<b>3,661.30</b>	<b>8,363.00</b>
 <b>4194 GEN GOVERNMENT BLDG</b>		
4194-1-360 TH Custodial Service	4,590.00	4,800.00
4194-1-390 TH Groundskeeping	3,324.96	3,325.00

## 2011 Statement of Expenses and Appropriations

	<u>Expended</u>	<u>Appropriated</u>
4194-1-410 TH Electricity	5,337.77	5,800.00
4194-1-411 TH Heat & Oil	6,928.36	7,000.00
4194-1-430 TH Maint. & Repairs	8,002.81	8,000.00
4194-1-480 TH Property Insurance & Disability	9,821.00	9,821.00
4194-1-610 TH General Supplies	814.51	500.00
<b>Total 4194 GEN GOVERNMENT BLDG</b>	<b>38,819.41</b>	<b>39,246.00</b>
 <b>4195 CEMETERIES</b>		
4195-1-490 Mowing Contract	16,764.96	16,765.00
4195-1-690 Misc. Exp.	0.00	250.00
<b>Total 4195 CEMETERIES</b>	<b>16,764.96</b>	<b>17,015.00</b>
 <b>4196 WORKERS COMP</b>		
4196-2-260 Worker's Compensation	17,515.00	17,515.00
<b>Total 4196 WORKERS COMP</b>	<b>17,515.00</b>	<b>17,515.00</b>
 <b>4199 OTHER GENERAL GOVERNMENT</b>		
4199-1 Local Government Center	1,441.01	1,442.00
4199-2 Central NH Regional Planning Comm.	2,176.00	2,176.00
<b>Total 4199 OTHER GENERAL GOVERNMENT</b>	<b>3,617.01</b>	<b>3,618.00</b>
 <b>Total 4100 GENERAL GOVERNMENT</b>	<b>384,456.21</b>	<b>398,506.00</b>
 <b>4200 PUBLIC SAFETY</b>		
<b>4210 POLICE</b>		
4210-1-110 PD Chief Wages	54,392.40	54,199.00
4210-1-115 PD Full Time Wages	34,383.91	37,403.00
4210-1-120 PD Part Time Wages	32,079.91	34,006.00
4210-1-130 Overtime	96.83	100.00
4210-1-150 On Call	4,646.25	6,000.00
4210-1-210 Health Insurance	24,602.11	35,847.00
4210-1-215 Life Insurance/Disability	1,445.01	1,476.00
4210-1-220 FICA	1,467.90	2,940.00
4210-1-225 Medicare	1,961.90	2,037.00
4210-1-230 Retirement	17,998.41	14,866.00
4210-1-290 Detail Reimbursement	1,128.86	500.00
4210-1-341 Telephone	1,611.26	1,700.00
4210-1-342 Cell Phone	1,801.71	1,900.00
4210-1-390 Animal Control	450.00	500.00
4210-1-391 Software Contract	2,050.00	2,050.00
4210-1-392 Training & Cert.	2,971.55	3,000.00
4210-1-480 Property/Vehicle/Liability Ins.	6,130.00	6,130.00
4210-1-610 General Supplies	929.78	900.00
4210-1-611 Police Explorer Post	295.00	250.00
4210-1-620 Dues/Books/Office Supplies	1,712.33	1,400.00
4210-1-625 Postage	61.84	75.00
4210-1-630 Equipment Maint. & Repair	670.00	400.00
4210-1-635 Gasoline	7,830.51	10,000.00
4210-1-660 Vehicle Repairs	3,779.81	3,000.00
4210-1-680 Uniforms	1,311.68	1,250.00
4210-1-690 Witness Reimbursement	40.00	100.00
4210-1-800 DWI GRANT	1,966.79	0.00
<b>Total 4210 POLICE</b>	<b>207,815.75</b>	<b>222,029.00</b>

## 2011 Statement of Expenses and Appropriations

	<u>Expended</u>	<u>Appropriated</u>
<b>4215 AMBULANCE</b>		
4215-2-120 Ambulance Wages	0.00	1.00
4215-2-220 FICA	0.00	1.00
4215-2-220 Medicare	0.00	1.00
4215-2-341 Telephone	0.00	1.00
4215-2-350 Medical Services	0.00	1.00
4215-2-390 Paramedic Intercept	0.00	1.00
4215-2-391 Billing Service	0.00	1.00
4215-2-392 Training & Cert.	0.00	1.00
4215-2-520 Liability Insurance	0.00	1.00
4215-2-610 General Supplies	0.00	1.00
4215-2-630 Equipment Maint. & Repairs	0.00	1.00
4215-2-635 Gasoline	0.00	1.00
4215-2-660 Vehicle Maint. & Repairs	0.00	1.00
4215-2-690 Medical Supplies	0.00	1.00
4215-2-695 Misc. Exp	0.00	0.00
<b>Total 4215 AMBULANCE</b>	<u>0.00</u>	<u>14.00</u>
<b>4220 FIRE</b>		
4220-1-120 FD Part Time Wages	17,997.50	20,000.00
4220-1-215 Life/Disability Insurance	882.00	1,000.00
4220-1-220 FICA	1,148.18	1,240.00
4220-1-225 Medicare	261.00	290.00
4220-1-341 Telephone	2,474.32	2,200.00
4220-1-342 Cell Phone	359.32	360.00
4220-1-392 Training & Cert.	1,629.96	3,500.00
4220-1-520 Property/Vehicle/Liability Ins.	3,559.00	3,559.00
4220-1-620 Dues/Books/Office Supplies	1,014.26	400.00
4220-1-630 Equipment Maint. & Repairs	6,623.44	3,000.00
4220-1-635 Fuel	3,580.59	3,000.00
4220-1-660 Vehicle Maint. & Repairs	19,179.51	19,000.00
4220-1-683 Forestry	1,224.64	900.00
4220-1-740 New Equipment	7,743.68	8,000.00
4220-5-680 Community Education	34.20	400.00
4220-8-410 Building Electricity	2,692.51	2,400.00
4220-8-411 Building Heat & Oil	7,609.62	6,500.00
4220-8-430 Building Maint. & Repairs	2,209.03	5,000.00
<b>Total 4220 FIRE</b>	<u>80,222.76</u>	<u>80,749.00</u>
<b>4290 EMERGENCY MANAGEMENT</b>		
4290-1-610 General Supplies	0.00	1.00
4290-1-810 Other Charges	0.00	1.00
4290-1-695 Misc. Exp.	0.00	0.00
<b>Total 4290 EMERGENCY MANAGEMENT</b>	<u>0.00</u>	<u>2.00</u>
<b>4299 OTHER PUBLIC SAFETY</b>		
4299-2-390 FD Concord Dispatch	15,285.00	15,285.00
4299-2-391 PD Hillsboro Dispatch	16,268.07	16,269.00
4299-2-392 HD Hillsboro Dispatch	2,000.00	2,000.00
<b>Total 4299 OTHER PUBLIC SAFETY</b>	<u>33,553.07</u>	<u>33,554.00</u>
<b>Total 4200 PUBLIC SAFETY</b>	321,591.58	336,348.00

## 2011 Statement of Expenses and Appropriations

	<u>Expended</u>	<u>Appropriated</u>
<b>4300 HIGHWAYS</b>		
<b>4311 HIGHWAY DEPT ADMIN</b>		
4311-1-110 HD Full Time Wages	203,316.24	205,650.00
4311-1-120 HD Part Time Wages	3,630.00	2,500.00
4311-1-140 Overtime	24,133.84	25,000.00
4311-1-160 Comp. Time	6,194.45	5,000.00
4311-1-210 Health Insurance	69,436.92	71,031.00
4311-1-215 Life Insurance/Disability	3,360.84	3,332.00
4311-1-220 FICA	9,890.08	15,075.00
4311-1-225 Medicare	3,414.41	3,526.00
4311-1-230 Retirement	10,454.04	12,315.00
4311-1-341 Telephone	301.93	312.00
4311-1-342 Cell Phone	795.87	852.00
4311-1-392 Training & Cert.	150.00	500.00
4311-1-410 Building Electricity	3,306.40	2,700.00
4311-1-411 Building Heat & Oil	11,325.44	8,500.00
4311-1-430 Building Maint. & Repairs	1,077.19	3,000.00
4311-1-520 Property/Vehicle/Liability Insurance	5,206.00	5,206.00
4311-1-620 Dues/Books/Office Supplies	208.45	100.00
4311-1-680 Uniforms	3,307.74	2,800.00
<b>Total 4311 HIGHWAY DEPT ADMIN</b>	<u>359,509.84</u>	<u>367,399.00</u>
<b>4312 HIGHWAY MAINTENANCE</b>		
4312-1-610 General Supplies	20,561.47	17,000.00
4312-1-635 Vehicle Fuel	59,776.00	45,000.00
4312-1-740 New Equipment	2,597.81	2,000.00
4312-2-390 Contract Services	1,547.80	1,500.00
4312-2-631 Culverts	6,350.00	5,000.00
4312-2-632 Salt	44,485.84	50,000.00
4312-2-633 Cold Patch	2,545.40	3,000.00
4312-2-634 Dust Control	9,880.00	13,500.00
4312-2-635 Cracksealing	0.00	14,500.00
4312-2-636 Roadside Mowing	6,500.00	6,500.00
4312-2-637 Gravel Crushing	30,000.00	30,000.00
4312-2-638 Tree Removal	650.00	5,000.00
4312-2-660 Vehicle Maint. & Repair	43,504.08	40,000.00
<b>Total 4312 HIGHWAY MAINTENANCE</b>	<u>228,398.40</u>	<u>233,000.00</u>
<b>4316 STREET LIGHTING</b>		
4316-3-410 Electricity	2,882.56	2,200.00
<b>Total 4316 STREET LIGHTING</b>	<u>2,882.56</u>	<u>2,200.00</u>
<b>Total 4300 HIGHWAYS</b>	590,790.80	602,599.00
<b>4324 SOLID WASTE DISPOSAL</b>		
4324-1-390 Hillsboro Transfer Station	55,703.55	68,419.00
4321-2-390 Tipping Fees	27,113.38	28,056.00
4324-3-390 Disposal Contract - Waste Mgmt.	1,521.72	1,400.00
4324-9-440 Rental Service - Portables	1,132.86	1,500.00
<b>Total 4324 SOLID WASTE DISPOSAL</b>	<u>85,471.51</u>	<u>99,375.00</u>

## 2011 Statement of Expenses and Appropriations

	<u>Expended</u>	<u>Appropriated</u>
<b>4415 HEALTH AGENCIES &amp; PROGRAMS</b>		
4415-1-393 St. Joseph Community Service	300.00	300.00
<b>Total 4415 HEALTH AGENCIES &amp; PROGRAMS</b>	<u>300.00</u>	<u>300.00</u>
<b>4442 DIRECT ASSISTANCE</b>		
4442-1-110 Welfare Officer Wages	2,147.89	1,545.00
4442-1-220 FICA	92.09	96.00
4442-1-225 Medicare	31.79	23.00
4442-1-690 Medical Assistance	741.63	500.00
4442-2-690 Rent Assistance	5,178.00	4,500.00
4442-3-690 Utility Assistance	2,196.89	3,000.00
4442-4-690 Heat Assistance	5,270.01	5,000.00
4442-5-690 Food Assistance	882.10	2,000.00
<b>Total 4442 DIRECT ASSISTANCE</b>	<u>16,540.40</u>	<u>16,664.00</u>
<b>4520 PARKS &amp; RECS PROGRAMS</b>		
4520-2-390 Hillsboro Park & Rec. Contract	26,436.63	30,776.00
<b>Total 4520 PARKS &amp; RECS PROGRAMS</b>	<u>26,436.63</u>	<u>30,776.00</u>
<b>4550 LIBRARY</b>		
4550-1-410 Building Electricity	160.74	140.00
4550-1-610 General Supplies/Dues/Postage	60.00	100.00
4550-1-640 Books & Informational Services	400.90	400.00
4550-1-692 Literacy Programs	675.00	650.00
<b>Total 4550 LIBRARY</b>	<u>1,296.64</u>	<u>1,290.00</u>
<b>4611 CONSERVATION COMMISSION</b>		
4611-2-120 DCC Part Time Wages	330.00	660.00
4611-2-220 FICA	13.86	41.00
4611-2-225 Medicare	4.79	10.00
4611-2-392 Training & Cert.	0.00	25.00
4611-2-620 Dues/Books/Office Supplies	225.00	45.00
4611-2-622 Notices	45.00	50.00
4611-2-625 Postage	52.36	25.00
4611-2-680 Maps/Files/Resources	0.00	15.00
4611-2-690 Misc. Exp	0.00	150.00
4611-2-692 Deering Lake Testing	665.00	500.00
4611-2-694 Roads & Trails	0.00	50.00
4611-2-695 Conservation Camp	475.00	450.00
<b>Total 4611 CONSERVATION COMMISSION</b>	<u>1,811.01</u>	<u>2,021.00</u>
<b>4711 BONDS &amp; NOTES-PRINCIPAL</b>		
4711-3-981 Town Hall Renovation Bond	25,000.00	25,000.00
4711-3-983 HD 10-Wheeler	41,479.46	41,480.00
<b>Total 4711 BONDS &amp; NOTES-PRINCIPAL</b>	<u>66,479.46</u>	<u>66,480.00</u>
<b>4721 BONDS &amp; NOTES-INT</b>		
4721-3-981 Town Hall Renovation Bond	16,957.00	16,937.00
4721-3-983 HD 10-Wheeler	4,830.54	4,831.00
<b>Total 4721 BONDS &amp; NOTES-INT</b>	<u>21,787.54</u>	<u>21,768.00</u>



## 2011 Statement of Expenses and Appropriations

	<u>Expended</u>	<u>Appropriated</u>
<b>4723 TAX ANTICIPATION NOTES</b>		
4723-1-980 Debt Service	0.00	5,000.00
<b>Total 4723 TAX ANTICIPATION NOTES</b>	0.00	5,000.00
<b>OPERATING BUDGET TOTAL</b>	<b>1,516,961.78</b>	<b>1,581,127.00</b>
 <b>4902 VEHICLES/EQUIP/MACHINERY</b>		
4901-1-743 Ambulance	0.00	0.00
<b>Total 4902 VEHICLES/EQUIP/MACHINERY</b>	0.00	0.00
 <b>4909 OTHER IMPROVEMENTS</b>		
4909-1-393 Fire Department Building Exp. Trust Fund	0.00	0.00
4909-1-395 Library Building Maintenance	0.00	0.00
<b>Total 4909 OTHER IMPROVEMENTS</b>	0.00	0.00
 <b>4915 PAYMENTS TO CAP. RES. FUND</b>		
4915-1-005 Computer Capital Reserve Fund	5,000.00	5,000.00
4915-1-007 Fire & Rescue Vehicle Capital Reserve Fund	30,000.00	30,000.00
4915-1-010 HD Vehicle Capital Reserve Fund	10,000.00	10,000.00
4915-1-015 Bridge Improvement Capital Reserve Fund	0.00	0.00
4915-1-018 Municipal and Transportation Imp. CRF	0.00	0.00
<b>Total 4915 PAYMENTS TO CAP. RES. FUND</b>	45,000.00	45,000.00
 <b>4916 PAYMENTS TO EXP. TRUST FUND</b>		
4916-1-002 Road Reconstruction and Maint. Exp. Fund	275,000.00	275,000.00
4916-1-003 Grants Reimbursable Exp. Fund	0.00	0.00
4916-1-004 Exotic Weed Control Exp. Fund	0.00	0.00
4916-1-006 Government Building Improvement Exp. Fund	0.00	0.00
4916-1-008 Dry Hydrant Installation and Maint. Exp. Fund	0.00	0.00
4916-1-009 Turnout Gear Equipment Exp. Fund	70,000.00	70,000.00
4916-1-011 Cemetery Exp. Fund	6,300.00	6,300.00
4916-1-012 Health & Safety Exp. Fund	0.00	0.00
4916-1-013 Heritage Exp. Fund	0.00	0.00
4916-1-014 Town Celebration Exp. Fund	0.00	0.00
4916-1-016 Police Vehicles Exp. Fund	15,000.00	15,000.00
4916-1-017 Library Exp. Fund	0.00	0.00
4916-1-018 Recreation Program Exp. Fund	2,000.00	2,000.00
4916-1-019 Reservoir Usage Permit Exp. Fund	1,470.00	1,470.00
4916-1-020 Youth Diversion Program Exp. Fund	10,000.00	10,000.00
<b>Total 4916 PAYMENTS TO EXP. TRUST FUND</b>	379,770.00	379,770.00
 <b>TOTAL EXPENSE</b>	<b>1,941,731.78</b>	<b>2,005,897.00</b>

**TAX COLLECTOR'S REPORT**For the Municipality of DEERING Year Ending 12/31/2011**DEBITS**

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR	PRIOR LEVIES		
		2011	2010	2009	2008+
Property Taxes	#3110	XXXXXX	\$ 430,166.08	\$ 0.00	\$ 0.00
Resident Taxes	#3180	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes		XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Prior Years' Credits Balance**		\$ 0.00			
This Year's New Credits		(\$ 3,329.07)			

**TAXES COMMITTED THIS FISCAL YEAR**

Property Taxes	#3110	\$ 5,134,209.90	\$ 37,824.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 18,650.00	\$ 0.00
Timber Yield Taxes	#3185	\$ 10,194.23	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	\$ 33.40	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00

**FOR DRA USE ONLY****OVERPAYMENT REFUNDS**

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$ 3,329.07	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 4,246.61	\$ 24,254.61	\$ 0.00	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL DEBITS</b>		<b>\$ 5,167,334.14</b>	<b>\$ 492,244.69</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

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

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

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

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

**TAX COLLECTOR'S REPORT**For the Municipality of DEERING Year Ending 12/31/2011**CREDITS**

REMITTED TO TREASURER	LEVY FOR YEAR	PRIOR LEVIES		
	2011	2010	2009	2008+
Property Taxes	\$ 4,632,173.05	\$ 274,778.28	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 5,438.30	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 8,605.77	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 4,246.61	\$ 24,254.61	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 33.40	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 192,968.80	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	\$ 0.00			

**ABATEMENTS MADE**

Property Taxes	\$ 30,283.86	\$ 243.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 1,060.46	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>CURRENT LEVY DEEDED</b>	<b>\$ 3,255.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

**UNCOLLECTED TAXES -- END OF YEAR #1080**

Property Taxes	\$ 468,497.99	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 13,211.70	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 528.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	\$ 0.00	XXXXXX	XXXXXX	XXXXXX
<b>TOTAL CREDITS</b>	<b>\$ 5,167,334.14</b>	<b>\$ 492,244.69</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

\*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a.

(Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)

## TAX COLLECTOR'S REPORT

For the Municipality of DEERING Year Ending 12/31/2011

## DEBITS

UNREDEEMED & EXECUTED LIENS	2011	PRIOR LEVIES		
		2010	2009	2008+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 111,320.73	\$ 72,654.93
Liens Executed During FY	\$ 0.00	\$ 206,916.61	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Costs Collected	\$ 0.00	\$ 3,859.69	\$ 11,129.74	\$ 17,748.09
<b>TOTAL LIEN DEBITS</b>	<b>\$ 0.00</b>	<b>\$ 210,776.30</b>	<b>\$ 122,450.47</b>	<b>\$ 90,403.02</b>

## CREDITS

REMITTED TO TREASURER		2011	PRIOR LEVIES		
			2010	2009	2008+
Redemptions		\$ 0.00	\$ 58,201.41	\$ 35,413.85	\$ 49,564.08
Interest & Costs Collected	#3190	\$ 0.00	\$ 3,859.69	\$ 11,129.74	\$ 17,748.09
Abatements of Unredeemed Liens		\$ 0.00	\$ 24,840.87	\$ 0.00	\$ 0.00
Liens Deeded to Municipality		\$ 0.00	\$ 7,412.62	\$ 8,460.64	\$ 10,737.71
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 116,461.71	\$ 67,446.24	\$ 12,353.14
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL LIEN CREDITS</b>		<b>\$ 0.00</b>	<b>\$ 210,776.30</b>	<b>\$ 122,450.47</b>	<b>\$ 90,403.02</b>

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

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

TAX COLLECTOR'S SIGNATURE

Nancy A. Cowan  
Nancy A. Cowan

DATE

1/9/12

## 2011 Tax Rate Computation

### Town Portion

Total Gross Town Appropriations	\$2,005,897
Less: Revenue	(591,995)
Less: Fund Balance Used	(0)
Less: Shared Revenue	(0)
Add: Overlay	38,140
Add: War Service Credit	57,100
<b>Approved Town Tax Effort</b>	<b>1,509,142</b>

<b>Town Rate</b> <b>\$7.61</b>
-----------------------------------

### School Portion

Regional School Apportionment	4,391,886
Less: Total Equitable Education Grant	(949,234)
State Education Taxes	(458,558)
<b>Approved School Tax Effort</b>	<b>2,984,094</b>

<b>Local School Rate</b> <b>\$15.02</b>
--

### State Education Taxes

Equalized Valuation (no utilities)	197,229,243
	X 2.325
Divided by 1000	1000
<b>Approved State Education Taxes</b>	<b>458,558</b>

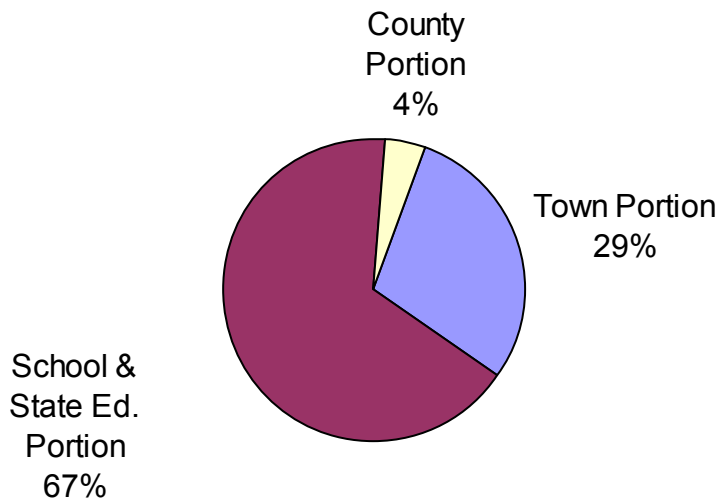
<b>State School Rate</b> <b>\$2.43</b>
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### County Portion

Due to County	219,427
Less: Shared Revenues to Town	(0)
<b>Approved County Tax Effort</b>	<b>219,427</b>

<b>County Rate</b> <b>\$1.10</b>
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<b>TOTAL RATE</b> <b>\$26.16</b>
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## Tax Rate Comparison

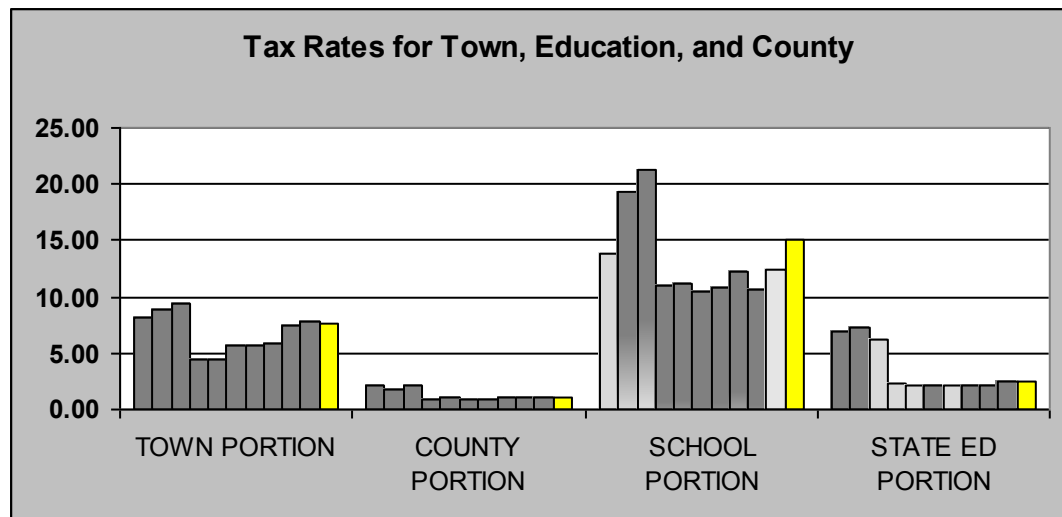
From the graph on the previous page you can see that 71% of your tax dollars goes to fund our schools and county, leaving 29% to fund the operations of the Town.

### *EXAMPLE:*

With a property assessed at \$250,000 your annual tax bill is broken down as follows...

County:	\$ 275.00
Town:	1,902.50
<u>School &amp; State Education</u>	<u>4,362.50</u>
Total Annual Tax Bill:	\$ 6,540.00

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
TOWN PORTION	8.16	8.82	9.39	4.43	4.43	5.64	5.67	5.80	7.41	7.89	7.61
COUNTY PORTION	2.12	1.85	2.07	0.82	1.09	0.95	0.96	1.01	1.04	1.12	1.10
SCHOOL PORTION	13.87	19.32	21.33	11.00	11.25	10.38	10.76	12.25	10.69	12.37	15.02
STATE ED PORTION	6.95	7.25	6.13	2.26	2.12	2.14	2.15	2.14	2.15	2.55	2.43



**Town Clerks Report**  
**Financial Report for 2011**

<b>Beach Permits</b>	\$2,870.10
<b>Dog Licenses</b>	\$4,402.50
<b>Marriage Licenses</b>	\$430.00
<b>Motor Vehicles</b>	\$261,684.97
<b>Miscellaneous Fees</b> (Returned checks, certified mail, tax look up for businesses, copies, etc.)	\$392.31
<b>UCC Filing Fees</b>	\$390.00
<b>Vital Statistics</b>	\$475.00
<hr/>	
<b><i>Total</i></b>	<b>\$270,573.88</b>

# Treasurer's Report

For Fiscal Year 2011

**Jan - Dec 11**

## Income

### Bridge Bond

Antrim Bridge 161,935.08

**Total Bridge Bond 161,935.08**

### Rev. From Lic., Permits, & Fees

Beach Permit 2,870.10

#### Building Permits

Driveway 60.00

Septic System 360.00

Building Permits - Other 3,886.00

**Total Building Permits 4,306.00**

Business Licenses 500.00

Certified Mail 136.77

Dog 4,402.50

Marriage Licenses 430.00

Motor Vehicle 261,683.97

Other 5.54

Pistol Permits 495.00

Returned Check Fee 75.00

Town Clerk Fee 175.00

Town Hall Rental 200.00

UCC Filing Fees 390.00

Vital Statistics 475.00

**Total Rev. From Lic., Permits, & Fees 276,144.88**

### Rev. From State of NH

DWI Patrol Grant 4,759.64

Forest Reimbursement 297.79

Highway Block Grant 98,633.62

OHRV Grant 1,327.50

PD Enforcement Patrols 3,973.48

Rooms and Meals 85,403.42

SOR Fee 10.00

**Total Rev. From State of NH 194,405.45**

### Revenue Fr. Interest/ Penalties

Land Use Int. 381.70

Property Tax Int. 10 10,288.80

Property Tax Int. 11 3,858.89

Redemptions Int. 00 1.23

Redemptions Int. 06 31.15

Redemptions Int. 07 831.90

Redemptions Int. 08 16,834.11

Redemptions Int. 09 11,129.74

Redemptions Int. 10 3,859.69

Redemptions Int. 99 49.70

Yield Tax Int. 1.73

**Total Revenue Fr. Interest/ Penalties 47,268.64**

### Revenue from Federal Gov.

FEMA Grant 2,963.70

**Total Revenue from Federal Gov. 2,963.70**

# Treasurer's Report—*Continued*

For Fiscal Year 2011

<b>Revenue From Misc. Sources</b>	
Ambulance	27,046.17
CDFA Reimbursement	12,000.00
Copies	131.00
Health Ins. Reim.	7,219.32
Interest Lake Sun Checking	4,691.62
Misc. Income	
Aflac Reimbursement	266.95
Reim. 2010 Prop. Tax	3,494.00
Stumpage	9,388.70
Misc. Income - Other	7,011.49
<b>Total Misc. Income</b>	<u>20,161.14</u>
Misc. Refund	264.75
Police Copies	177.00
Police Detail - Police	1,128.86
Police Detail - Town	384.52
Police Tickets	1,835.12
Sale of Deeded Property	92,032.43
Sale of Property	14,971.12
Trans. From Trust Funds	32,457.27
Welfare Reimbursement	544.90
<b>Total Revenue From Misc. Sources</b>	<u>215,045.22</u>
<b>Revenue From Taxes</b>	
Land Use Change Tax	5,438.30
Property Tax 10	274,948.43
Property Tax 11	4,624,212.34
Redemptions 06	701.24
Redemptions 07	4,035.71
Redemptions 08	44,576.46
Redemptions 09	35,408.70
Redemptions 10	58,201.41
Redemptions 99	250.67
Yield Tax	8,632.72
<b>Total Revenue From Taxes</b>	<u>5,056,405.98</u>
<b>Revenue From Town Boards/Groups</b>	
Planning Board	942.00
Zoning Board Application	322.00
<b>Total Revenue From Town Boards/Groups</b>	<u>1,264.00</u>
<b>Total Income</b>	<b>5,955,432.95</b>
<b>Expense</b>	
Hillsborough County Taxes	219,427.00
As Per Selectmen	1,954,446.05
Bank Fees	
Misc Fee	376.42
<b>Total Bank Fees</b>	<u>376.42</u>
Hillsboro-Deering Schools	3,243,239.86
Trans. To Trust Funds	424,770.00
<b>Total Expense</b>	<b><u>5,842,259.33</u></b>

## 2011 Reconciliation of Treasurer's Funds

### TD BANK ESCROW ACCOUNT

<b>Opening Balance</b>	<b>65,032.91</b>
Interest Income	+111.02
Return of Tax Bond	-1,005.10
<b>Closing Balance 12/31/2011</b>	<b>64,138.83</b>

**Ambulance 64,138.83**

### TOWN OF DEERING LIBRARY

<b>Opening Balance</b>	<b>1,917.61</b>
Plus Income	+ 40.83
Minus Expenses	-25.00
<b>Closing Balance 12/31/2011</b>	<b>1,933.44</b>

### CONSERVATION COMMISSION – TD Bank

NHPDIP (Transferred to TD Bank)

<b>Opening Balance</b>	<b>65,081.79</b>
Income	+5,536.09
Expense	-1,945.34
<b>Closing Balance 12/31/11</b>	<b>68,672.54</b>



## **Trustees of the Trust Funds**

### **Annual Report for 2011**

From a financial and accounting perspective the committee had another quiet year. All activities could be characterized as business as usual. From an organizational perspective the committee saw more changes in membership.

Near the end of the year longtime member David Recupero resigned again leaving the committee unable to operate with only one remaining member. Fortunately The Board of Selectmen was up to the challenge. They may have had to coax, cajole and persuade but in the end they found two people who were willing to serve. I wish to sincerely thank them for their efforts. The committee is pleased to welcome Barbara Cavanaugh and Suzanne Huggard to the fold; I look forward to working with them for many years to come.

At this point I would normally outline a set of goals for the coming year but since two-thirds of the committee's personnel has recently changed I will defer until the newly constituted committee has a chance to meet and decide for itself.

Respectfully submitted,

Marc Albert

Chairman, Trustee of the Trust Funds Committee

## 2011 Common Trust Fund Report

### Account Summary (Book Value)

Fund Purpose	Principal					Income				Totals
	Start of Year	Deposits	Cap Gains	Expended	End of Year	Start of Year	Deposits	Expended	End of Year	
Celebrations	800.00	-	-	-	800.00	1,989.81	45.67	-	2,035.48	2,835.48
Cemetery (Deering)	-	-	-	-	-	5,274.79	86.34	-	5,361.13	5,361.13
Cemetery (East Deering)	263.00	-	-	-	263.00	7.38	4.43	-	11.81	274.81
Cemetery (Kohlmann)	4,000.00	-	-	-	4,000.00	596.40	75.24	-	671.64	4,671.64
Cemetery (Wolf)	1,000.00	-	-	-	1,000.00	1,885.88	47.24	-	1,933.12	2,933.12
Flag Pole	263.00	-	-	-	263.00	7.76	4.43	-	12.19	275.19
Flowers	208.00	-	-	-	208.00	21.38	3.75	-	25.13	233.13
Iron Fence	656.00	-	-	-	656.00	430.94	17.79	-	448.73	1,104.73
Perpetual Care	75,102.00	425.00	98.29	-	75,625.29	6,104.48	1,238.28	279.66	7,063.10	82,688.39
School Fund	3,975.13	-	-	-	3,975.13	105.67	66.79	105.67	66.79	4,041.92
Town Purpose	13,130.00	-	-	-	13,130.00	4,507.26	288.35	-	4,795.61	17,925.61
<b>Totals</b>	<b>99,397.13</b>	<b>425.00</b>	<b>98.29</b>	<b>0.00</b>	<b>99,920.42</b>	<b>20,931.75</b>	<b>1,878.31</b>	<b>385.33</b>	<b>22,424.73</b>	<b>122,345.15</b>

### Year Over Year Performance (Book Value)

Fund Purpose	EOY 2010	EOY 2011	Gain / Loss	
			Dollars	Percentage
Celebrations	2,789.81	2,835.48	45.67	1.64%
Cemetery (Deering)	5,274.79	5,361.13	86.34	1.64%
Cemetery (East Deering)	270.38	274.81	4.43	1.64%
Cemetery (Kohlmann)	4,596.40	4,671.64	75.24	1.64%
Cemetery (Wolf)	2,885.88	2,933.12	47.24	1.64%
Flag Pole	270.76	275.19	4.43	1.64%
Flowers	229.38	233.13	3.75	1.63%
Iron Fence	1,086.94	1,104.73	17.79	1.64%
Perpetual Care	81,206.48	82,688.39	1,481.91	1.82%
School Fund	4,080.80	4,041.92	(38.88)	-0.95%
Town Purpose	17,637.26	17,925.61	288.35	1.63%
<b>Totals</b>	<b>120,328.88</b>	<b>122,345.15</b>	<b>2,016.27</b>	<b>1.68%</b>

### Allocation Of Funds (Book Value)

Bank	Account	Start of Year	End of Year	Gain / Loss	
				Dollars	Percentage
Lake Sunapee	Checking	18.31	19.76	1.45	7.92%
Lake Sunapee	Savings	89,934.53	50,369.52	(39,565.01)	-43.99%
Linsco Private Ledger	Brokerage	30,752.08	71,955.87	41,203.79	133.99%
<b>Sub-Totals</b>		<b>120,704.92</b>	<b>122,345.15</b>	<b>1,640.23</b>	<b>1.36%</b>

### Investment Portfolio (Market Value)

Bank	Account	Start of Year	Purchases	Dividends	Interest	Capital Gains		End of Year	Gain / Loss	
						Realized	Unrealized		Dollars	Percentage
Linsco Private Ledger	FFRCX	7,768.29	13,005.00	341.79	-	-	(127.59)	<b>20,647.23</b>	(126.06)	-0.61%
Linsco Private Ledger	GCMCX	-	6,005.00	-	-	-	(643.05)	<b>5,361.95</b>	(643.05)	-10.71%
Linsco Private Ledger	LDLAX	7,548.45	-	279.44	-	-	(71.55)	<b>7,637.71</b>	89.26	1.18%
Linsco Private Ledger	MCDVX	-	8,005.00	97.43	-	3.36	(102.34)	<b>8,003.45</b>	(1.55)	-0.02%
Linsco Private Ledger	MCLOX	8,212.99	555.00	104.25	-	94.93	138.81	<b>8,372.99</b>	(395.00)	-4.51%
Linsco Private Ledger	Money Market	456.04	-	0.10	-	-	-	<b>52.65</b>	(403.39)	-88.45%
Linsco Private Ledger	PMSTX	7,747.11	13,005.00	658.53	-	-	(153.67)	<b>20,961.52</b>	209.41	1.01%
<b>Totals</b>		<b>31,732.88</b>	<b>40,575.00</b>	<b>1,481.54</b>	<b>0.00</b>	<b>98.29</b>	<b>(959.39)</b>	<b>71,037.50</b>	<b>(1,270.38)</b>	<b>-1.76%</b>

## 2011 Expendable Trust Fund Report

Fund Purpose	Start of Year	Deposits	Expended	Interest	End Of Year	Delta
Bridge Repair	34,770.93	-	-	228.93	34,999.86	228.93
Celebration (A)	2,826.06	-	-	18.61	2,844.67	18.61
Celebration (Holiday)	167.75	-	-	1.10	168.85	1.10
Cemetery	913.35	6,300.00	(550.00)	3.86	6,667.21	5,753.86
Computer Systems	461.18	5,000.00	-	3.03	5,464.21	5,003.03
Exotic Weed	17,696.97	-	(520.00)	114.48	17,291.45	(405.52)
Fire Department Vehicle	25,094.93	30,000.00	(23,306.80)	74.03	31,862.16	6,767.23
Friends of Deering	5,873.28	-	(3,992.92)	22.20	1,902.56	(3,970.72)
Govt Building Improvement	12,369.22	3,992.92	(6,386.76)	72.76	10,048.14	(2,321.08)
Grants Reimbursable	15,684.59	-	-	103.27	15,787.86	103.27
Health and Safety	5,541.83	-	-	36.49	5,578.32	36.49
Heritage	527.88	-	-	3.48	531.36	3.48
Highway Vehicle	340.20	10,000.00	(300.00)	1.06	10,041.26	9,701.06
Library	4,716.05	681.50	-	33.00	5,430.55	714.50
Muni & Transport Imp	12,124.27	-	-	79.83	12,204.10	79.83
Police Vehicle	195.01	15,000.00	-	1.28	15,196.29	15,001.28
Recreation	-	2,000.00	-	-	2,000.00	2,000.00
Reservoir	-	1,470.00	-	-	1,470.00	1,470.00
Road Reconstruction	2,196.42	275,000.00	-	14.46	277,210.88	275,014.46
Turnout Gear	4,025.14	70,000.00	(1,008.38)	22.55	73,039.31	69,014.17
Wet/Dry Hydrants	7,888.12	-	-	51.93	7,940.05	51.93
Youth Diversion	-	10,000.00	-	-	10,000.00	10,000.00
<b>Totals</b>	<b>153,413.18</b>	<b>429,444.42</b>	<b>(36,064.86)</b>	<b>886.35</b>	<b>547,679.09</b>	<b>394,265.91</b>

**TOWN OF DEERING, NEW HAMPSHIRE**

**Annual Financial Statements**

**For the Year Ended December 31, 2010**

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## MELANSON HEATH & COMPANY, PC

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### INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Deering, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Deering, New Hampshire, as of and for the year ended December 31, 2010, which collectively comprise the Town's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town of Deering's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Deering, as of December 31, 2010, and the respective changes in financial position, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation

*Additional Offices:*

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 19, 2011 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Melanson, Heath + Company P.C.*

Nashua, New Hampshire  
September 19, 2011



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the Town of Deering, we offer readers this narrative overview and analysis of the financial activities of the Town of Deering for the fiscal year ended December 31, 2010.

### **A. OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

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

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

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

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

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

## **B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 5,733,533 (i.e., net assets), a change of \$ 1,381,593 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 432,930, a change of \$ 44,150 in comparison to the prior year.

- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 19,864, a change of \$ 114,707 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable and capital leases) at the close of the current fiscal year was \$ 483,440, a change of \$ (21,465) in comparison to the prior year.

### C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

	Governmental Activities	
	<u>2010</u>	<u>2009</u>
Current and other assets	\$ 2,502,329	\$ 2,260,664
Capital assets	<u>5,269,527</u>	<u>3,988,470</u>
Total assets	<u>7,771,856</u>	<u>6,249,134</u>
Long-term liabilities outstanding	483,440	504,905
Other liabilities	<u>1,554,883</u>	<u>1,392,289</u>
Total liabilities	<u>2,038,323</u>	<u>1,897,194</u>
Net assets:		
Invested in capital assets, net	4,786,087	3,483,565
Restricted	196,678	174,634
Unrestricted	<u>750,768</u>	<u>693,741</u>
Total net assets	<u>\$ 5,733,533</u>	<u>\$ 4,351,940</u>

## CHANGES IN NET ASSETS

	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2009</u>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 51,478	\$ 30,918
Operating grants and contributions	90,469	337,084
Capital grants and contributions	1,087,049	202,204
General revenues:		
Property taxes	1,493,171	1,590,175
Excises	250,084	262,365
Penalties and interest on taxes	68,744	45,678
Grants and contributions not restricted to specific programs	182,132	176,219
Investment income	7,609	4,929
Other	33,080	125,395
<b>Total revenues</b>	<u>3,263,816</u>	<u>2,774,967</u>
<b>Expenses:</b>		
General government	483,994	416,526
Public safety	375,029	402,550
Highways and streets	783,406	658,802
Sanitation	110,300	89,864
Health and welfare	10,940	32,757
Library and recreation	34,127	24,838
Conservation	60,213	340,565
Interest on long-term debt	25,064	27,847
<b>Total expenses</b>	<u>1,883,073</u>	<u>1,993,749</u>
Change in net assets before permanent fund contributions	1,380,743	781,218
Permanent fund contributions	850	850
Increase in net assets	1,381,593	782,068
Net assets - beginning of year	<u>4,351,940</u>	<u>3,569,872</u>
Net assets - end of year	<u>\$ 5,733,533</u>	<u>\$ 4,351,940</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 5,733,533, a change of \$ 1,381,593 from the prior year.

The largest portion of net assets \$ 4,786,087 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 196,678 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 750,768 may be used to meet the government's ongoing obligations to citizens and creditors.

**Governmental activities.** Governmental activities for the year resulted in a change in net assets of \$ 1,381,593. Key elements of this change are as follows:

General fund revenues and other financing sources	
over expenditures and transfers out	\$ 78,787
Special revenue fund revenues and transfers in	
over expenditures and transfers out	18,464
Fixed assets acquisitions from revenues and transfers,	
primarily for the West Deering Bridge Project	1,582,037
Debt service principal pay downs	198,615
Depreciation expense	(300,980)
Other changes	(195,330)
Total	<u>\$ 1,381,593</u>

#### **D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

**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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.



As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 432,930, a change of \$ 44,150 in comparison to the prior year. Key elements of this change are as follows:

General fund revenues and other financing sources	
in excess of expenditures and transfers out	\$ 78,787
West Deering Bridge Project	(11,428)
Special revenue fund revenues and transfers in	
in excess of expenditures and transfers out	18,465
Trust fund expenditures and transfers out	
in excess of revenues and transfers in	<u>(41,674)</u>
Total	<u>\$ 44,150</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance and total fund balance of the general fund was \$ 19,864. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved and total fund balance represents 1.1 percent of total general fund expenditures. Percentage noted is based on Town expenditures only, and do not include County and School District assessments.

The fund balance of the general fund changed by \$ 78,787 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 91,330
Expenditures less than budget	36,754
Other	<u>(49,297)</u>
Total	<u>\$ 78,787</u>

#### **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 \$ 5,269,527 (net of accumulated depreciation), a change of \$ 1,281,057 from the prior year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, infrastructure, and construction in progress.

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

- \$ 1,098,477 for engineering and construction costs for the West Deering Bridge.
- \$ 301,710 for major repairs and paving of various Town Roads.

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

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$ 483,440, all of which was backed by the full faith and credit of the government.

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

### **REQUESTS FOR INFORMATION**

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

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



TOWN OF DEERING, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

DECEMBER 31, 2010

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current:	
Cash and short-term investments	\$ 1,625,261
Investments	31,277
Receivables, net of allowance for uncollectibles:	
Taxes	518,278
Intergovernmental	161,935
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	165,578
Capital assets, being depreciated, net	2,302,368
Capital assets, not being depreciated	<u>2,967,159</u>
<b>TOTAL ASSETS</b>	7,771,856
<b>LIABILITIES</b>	
Current:	
Accounts payable	59,319
Accrued liabilities	22,031
Due to other governments	1,463,332
Due to external parties - fiduciary funds	10,201
Current portion of long-term liabilities:	
Bonds payable	66,479
Noncurrent:	
Bonds payable	<u>416,961</u>
<b>TOTAL LIABILITIES</b>	2,038,323
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	4,786,087
Restricted for:	
Grants and other statutory restrictions	74,992
Permanent funds:	
Nonexpendable	99,397
Expendable	22,289
Unrestricted	<u>750,768</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 5,733,533</u>

See notes to financial statements.



TOWN OF DEERING, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2010

FINANCIAL  
REPORTS

		Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
<b>Governmental Activities:</b>					
General government	\$ 483,994	\$ 22,171	\$ 9,240	\$ -	\$ (452,583)
Public safety	375,029	-	9,093	-	(365,936)
Highways and streets	783,406	27,837	-	1,087,049	331,480
Sanitation	110,300	-	-	-	(110,300)
Health and welfare	10,940	-	-	-	(10,940)
Library and recreation	34,127	-	1,785	-	(32,342)
Conservation	60,213	1,470	70,351	-	11,608
Interest	25,064	-	-	-	(25,064)
Total Governmental Activities	<u>\$ 1,883,073</u>	<u>\$ 51,478</u>	<u>\$ 90,469</u>	<u>\$ 1,087,049</u>	(654,077)
<b>General Revenues and Contributions:</b>					
					1,493,171
Taxes					250,084
Motor vehicle permits					68,744
Penalties, interest and other					
Grants and contributions not restricted to specific programs					182,132
Investment income					7,609
Miscellaneous					33,080
Permanent fund contributions					850
Total general revenues					<u>2,035,670</u>
Change in Net Assets					1,381,593
<b>Net Assets:</b>					
Beginning of year					<u>4,351,940</u>
End of year					<u>\$ 5,733,533</u>

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2010

	<u>General</u>	<u>West Deering Bridge Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and short-term investments	\$ 1,309,588	\$ -	\$ 315,673	\$ 1,625,261
Investments	-	-	31,277	31,277
Receivables, net of allowance:				
Taxes	702,253	-	-	702,253
Intergovernmental	-	161,935	-	161,935
Due from other funds	112,077	-	3,142	115,219
<b>TOTAL ASSETS</b>	<b>\$ 2,123,918</b>	<b>\$ 161,935</b>	<b>\$ 350,092</b>	<b>\$ 2,635,945</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 59,319	\$ -	\$ -	\$ 59,319
Accrued liabilities	15,539	-	-	15,539
Deferred revenue	539,405	-	-	539,405
Due to other governments	1,463,332	-	-	1,463,332
Due to other funds	26,459	68,922	30,039	125,420
<b>TOTAL LIABILITIES</b>	<b>2,104,054</b>	<b>68,922</b>	<b>30,039</b>	<b>2,203,015</b>
Fund Balances:				
Reserved for:				
Perpetual (nonexpendable) permanent funds	-	-	99,397	99,397
Unreserved:				
Undesignated, reported in:				
General fund (note #17)	19,864	-	-	19,864
Special revenue funds	-	-	198,367	198,367
Capital project funds	-	93,013	-	93,013
Permanent funds	-	-	22,289	22,289
<b>TOTAL FUND BALANCES</b>	<b>19,864</b>	<b>93,013</b>	<b>320,053</b>	<b>432,930</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,123,918</b>	<b>\$ 161,935</b>	<b>\$ 350,092</b>	<b>\$ 2,635,945</b>

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

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

DECEMBER 31, 2010

<b>Total governmental fund balances</b>	\$ 432,930
<ul style="list-style-type: none"><li>• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</li></ul>	5,269,527
<ul style="list-style-type: none"><li>• Revenues are reported on the accrual basis of accounting and are not deferred until collection.</li></ul>	521,008
<ul style="list-style-type: none"><li>• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.</li></ul>	(6,492)
<ul style="list-style-type: none"><li>• Long-term liabilities, including bonds payable and capital leases, are not due and payable in the current period and, therefore, are not reported in the governmental funds.</li></ul>	
Bonds payable	<u>(483,440)</u>
<b>Net assets of governmental activities</b>	<b>\$ <u>5,733,533</u></b>

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>General</u>	<u>West Deering Bridge Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Taxes	\$ 1,458,917	\$ -	\$ -	\$ 1,458,917
Penalties, interest, and other taxes	68,744	-	-	68,744
Charges for services	13,668	-	27,291	40,959
Licenses and permits	259,985	-	1,470	261,455
Intergovernmental	189,207	1,087,049	9,093	1,285,349
Investment income	2,033	-	5,576	7,609
Contributions	-	-	74,300	74,300
Miscellaneous	33,079	-	-	33,079
Total Revenues	<u>2,025,633</u>	<u>1,087,049</u>	<u>117,730</u>	<u>3,230,412</u>
<b>Expenditures:</b>				
Current:				
General government	419,345	-	27,909	447,254
Public safety	280,764	-	26,444	307,208
Highways and streets	614,811	-	262,303	877,114
Sanitation	110,300	-	-	110,300
Health and welfare	10,940	-	-	10,940
Library and recreation	32,785	-	1,342	34,127
Conservation	1,272	-	58,941	60,213
Capital outlay	309,938	1,098,477	-	1,408,415
Debt service	107,841	-	-	107,841
Total Expenditures	<u>1,887,996</u>	<u>1,098,477</u>	<u>376,939</u>	<u>3,363,412</u>
Excess (deficiency) of revenues over expenditures	137,637	(11,428)	(259,209)	(133,000)
<b>Other Financing Sources (Uses):</b>				
Issuance of debt	177,150	-	-	177,150
Transfers in	10,000	-	246,000	256,000
Transfers out	(246,000)	-	(10,000)	(256,000)
Total Other Financing Sources (Uses)	<u>(58,850)</u>	<u>-</u>	<u>236,000</u>	<u>177,150</u>
Changes in fund balances	78,787	(11,428)	(23,209)	44,150
Fund Balance, at Beginning of Year, reclassified	<u>(58,923)</u>	<u>104,441</u>	<u>343,262</u>	<u>388,780</u>
Fund Balance, at End of Year	<u>\$ 19,864</u>	<u>\$ 93,013</u>	<u>\$ 320,053</u>	<u>\$ 432,930</u>

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2010

<b>NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$</b>	<b>44,150</b>
<ul style="list-style-type: none"> <li>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</li> </ul>		
Capital outlay purchases, net of dispositions		1,582,037
Depreciation		(300,980)
<ul style="list-style-type: none"> <li>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue.</li> </ul>		
		34,255
<ul style="list-style-type: none"> <li>The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:</li> </ul>		
Issuance of debt		(177,150)
Repayments of debt		82,110
Repayment on capital leases		116,505
<ul style="list-style-type: none"> <li>In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.</li> </ul>		
		<u>666</u>
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b><u>1,381,593</u></b>

See notes to financial statements.

## TOWN OF DEERING, NEW HAMPSHIRE

## GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<b>Revenues and Other Sources:</b>				
Taxes	\$ 1,490,978	\$ 1,490,978	\$ 1,490,978	\$ -
Interest, penalties and other taxes	35,000	35,000	68,744	33,744
Charges for services	9,145	9,145	13,668	4,523
Licenses and permits	207,826	207,826	259,985	52,159
Intergovernmental	189,208	189,208	189,207	(1)
Investment income	976	976	2,033	1,057
Miscellaneous	32,700	32,700	32,548	(152)
Transfers in	10,000	10,000	10,000	-
Total Revenues and Other Sources	1,975,833	1,975,833	2,067,163	91,330
<b>Expenditures and Other Uses:</b>				
General government	394,810	394,810	419,166	(24,356)
Public safety	303,586	303,586	280,160	23,426
Highways and streets	596,937	596,937	582,456	14,481
Sanitation	130,737	130,737	125,671	5,066
Health and welfare	35,128	35,128	10,940	24,188
Library and recreation	23,603	23,603	32,785	(9,182)
Conservation	2,287	2,287	1,272	1,015
Capital outlay	132,761	132,761	132,788	(27)
Debt service	109,984	109,984	107,841	2,143
Transfers out	246,000	246,000	246,000	-
Total Expenditures and Other Uses	1,975,833	1,975,833	1,939,079	36,754
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 128,084	\$ 128,084

See notes to financial statements.



TOWN OF DEERING, NEW HAMPSHIRE  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET ASSETS  
DECEMBER 31, 2010

	<u>Agency Funds</u>
<b><u>ASSETS</u></b>	
Cash and short term investments	\$ 65,033
Due from other funds	<u>10,201</u>
Total Assets	75,234
<b><u>LIABILITIES AND NET ASSETS</u></b>	
Other liabilities	<u>75,234</u>
Total Liabilities	<u>\$ 75,234</u>

See notes to financial statements.

## TOWN OF DEERING, NEW HAMPSHIRE

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies

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

##### A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2010, it was determined that no entities met the required GASB 39 criteria of component units.

##### B. Government-wide and Fund Financial Statements

###### Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

*Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. In 2010, it was determined that no funds met the criteria for business-type activities.

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

###### Fund Financial Statements

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

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

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

Government-wide Financial Statements

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

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

Fund Financial Statements

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

The government reports the following major governmental funds:

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

- *West Deering Bridge fund* is used to account for the construction of the new bridge in West Deering.

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

#### D. Cash and Short-Term Investments

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

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

#### E. Investments

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

#### F. Interfund Receivables and Payables

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

#### G. Capital Assets

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



historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

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

#### *H. Long-Term Obligations*

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

#### *I. Fund Equity*

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

#### *J. Use of Estimates*

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

## 2. Stewardship, Compliance, and Accountability

### A. Budgetary Information

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

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

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

### B. Budgetary Basis

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

### C. Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 2,025,633	\$ 1,887,996
Other financing sources/uses (GAAP Basis)	<u>187,150</u>	<u>246,000</u>
Subtotal (GAAP Basis)	2,212,783	2,133,996
Adjust tax revenue to accrual basis	(3,166)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(35,920)
To reverse nonbudgeted activity	<u>(142,454)</u>	<u>(158,997)</u>
Budgetary Basis	<u>\$ 2,067,163</u>	<u>\$ 1,939,079</u>

### 3. Cash and Short-Term Investments

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

As of December 31, 2010, \$ 14,604 of the Town's bank balance of \$ 2,015,853 was exposed to custodial credit risk as uninsured or uncollateralized. The entire \$ 14,604 is on deposit with the New Hampshire Deposit Investment Pool (NHPDIP).

### 4. Investments

#### A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reason-



able income, preserve capital, and, in general, avoid speculative investments.

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>
Debt Related Securities:			
Mutual funds	\$ <u>31</u>	N/A	\$ <u>31</u>
Total investments	\$ <u><u>31</u></u>		\$ <u><u>31</u></u>

#### **B. Custodial Credit Risk**

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Trustees of the Trust Funds do not have policies for custodial credit risk.

The government has a custodial credit risk exposure of \$ 31,277 because the related securities are uninsured, unregistered and held by the Town's brokerage firm, which is also the Counterparty to these securities. The custodial credit risk is managed with SIPC and Excess SIPC insurance coverage.

#### **C. Concentration of Credit Risk**

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

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

#### **D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trustees of the Trust Funds' policy on interest rate risk is that no individual structured CD maturity may exceed five years, and no individual bond maturity may exceed twenty-five years.

**E. Foreign Currency Risk**

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

**5. Taxes Receivable**

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

Taxes receivable at December 31, 2010 consist of the following:

Real Estate	
2010	\$ 433,660
Tax Liens	183,975
Deeded Property	<u>84,618</u>
Total	<u>\$ 702,253</u>

**Taxes Collected for Others**

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

**6. Allowance for Doubtful Accounts**

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

Property taxes	\$ 18,397
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## 7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2010.

## 8. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2010 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 112,077	\$ 26,459
Special Revenue Funds:		
Capital Reserve	-	30,039
Grants	1,672	-
Reservoir	1,470	-
Capital Project Funds:		
West Deering Bridge	-	68,922
Agency Funds:		
Ambulance escrow	<u>10,201</u>	<u>-</u>
Total	<u>\$ 125,420</u>	<u>\$ 125,420</u>

## 9. Capital Assets

Capital asset activity for the year ended December 31, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 793,475	\$ -	\$ -	\$ 793,475
Machinery, equipment, and furnishings	1,553,411	200,451	(24,644)	1,729,218
Infrastructure	749,302	301,710	-	1,051,012
Total capital assets, being depreciated	3,096,188	502,161	(24,644)	3,573,705
Less accumulated depreciation for:				
Buildings and improvements	(156,037)	(15,815)	-	(171,852)
Machinery, equipment, and furnishings	(808,747)	(178,734)	24,644	(962,837)
Infrastructure	(30,217)	(106,431)	-	(136,648)
Total accumulated depreciation	(995,001)	(300,980)	24,644	(1,271,337)
Total capital assets, being depreciated, net	2,101,187	201,181	-	2,302,368
Capital assets, not being depreciated:				
Land	1,687,597	22,574	(40,613)	1,669,558
Construction in progress	199,686	1,097,915	-	1,297,601
Total capital assets, not being depreciated	1,887,283	1,120,489	(40,613)	2,967,159
Governmental activities capital assets, net	\$ 3,988,470	\$ 1,321,670	\$ (40,613)	\$ 5,269,527

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

Governmental Activities:	
General government	\$ 19
Public safety	91
Highways and streets	191
Total depreciation expense - governmental activities	\$ 301

#### 10. Accounts Payable

Accounts payable represent 2010 expenditures paid after December 31, 2010.

#### 11. Accrued Liabilities

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

## 12. Deferred Revenue

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

The balance of the General Fund *deferred revenues* account is equal to the total of all December 31, 2010 receivable balances, except property taxes that are accrued for subsequent 60 day collections.

## 13. Due to Other Governments

The school district assessments for the period July 1, 2010 through June 30, 2011 were \$ 2,911,205 for the Hillsboro-Deering School District. The School District assessments are paid in monthly installments. As of December 31, 2010, \$ 1,448,195 was paid, leaving a balance of \$ 1,463,010 to be paid through June 30, 2011. In addition, the Town owed the State of New Hampshire \$ 322 for dog license fees collected prior to year-end.

## 14. Anticipation Notes Payable

The following summarizes activity in notes payable during fiscal year 2010:

	Balance Beginning of Year	New Issues	Maturities	Balance End of Year
Tax Anticipation Note	\$ -	\$ 400,000	\$ (400,000)	\$ -
Total	\$ -	\$ 400,000	\$ (400,000)	\$ -

## 15. Long-Term Debt

### A. General Obligation Bonds

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

	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 12/31/10
<u>Governmental Activities:</u>			
Town Hall Bond	08/15/24	4.91%	\$ 350,000
HD 10 Wheeler	12/30/13	3.62%	133,440
Total Governmental Activities:			<u>\$ 483,440</u>

**B. Future Debt Service**

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2010 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 66,479	\$ 21,768	\$ 88,247
2012	67,972	19,025	86,997
2013	73,989	16,210	90,199
2014	25,000	13,187	38,187
2015	25,000	11,937	36,937
2016-2020	125,000	40,914	165,914
2021-2024	<u>100,000</u>	<u>12,500</u>	<u>112,500</u>
Total	<u>\$ 483,440</u>	<u>\$ 135,541</u>	<u>\$ 618,981</u>

**C. Changes in General Long-Term Liabilities**

During the year ended December 31, 2010, the following changes occurred in long-term liabilities:

	Total Balance 1/1/10	Additions	Reductions	Total Balance 12/31/10	Less Current Portion	Equals Long-Term Portion 12/31/10
<u>Governmental Activities</u>						
Bonds payable	\$ 388,400	\$ 177,150	\$ (82,110)	\$ 483,440	\$ (66,479)	\$ 416,961
Other:						
Capital leases	<u>116,505</u>	<u>-</u>	<u>(116,505)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 504,905</u>	<u>\$ 177,150</u>	<u>\$ (198,615)</u>	<u>\$ 483,440</u>	<u>\$ (66,479)</u>	<u>\$ 416,961</u>

**16. Landfill Closure and Postclosure Care Costs**

State and Federal laws and regulations require towns to place a final cover on its landfill site when it stops accepting waste and to perform certain mainte-



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

## 17. General Fund Undesignated Fund Balance

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

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

GAAP basis balance	\$ 19,864
Deferred revenue	<u>539,405</u>
Tax Rate Setting Balance	<u>\$ 559,269</u>

## 18. Restricted Net Assets

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

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

## 19. Reserves of Fund Equity

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.



The following types of reserves are reported at December 31, 2010:

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

## 20. Commitments and Contingencies

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

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

## 21. Post-Employment Healthcare and Life Insurance Benefits

During the year, the Town implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the statement of revenues, expenses, and changes in net assets when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time. However, the Town participates in a community-rated plan, which insurance premium rates reflect the health claim experience of all participating employers. As a result, it is appropriate to use the unadjusted premium as the basis for projecting retiree benefits. Since the Town does not provide a benefit to retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability.

## 22. Retirement System

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

*A. Plan Description*

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

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 4 Chenell Drive, Concord, New Hampshire 03301-8509.

*B. Funding Policy*

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 5% for employees and teachers and 9.3% for police and fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 3.7% for teachers and 6.81% for all other covered employees. The Town's contributions to the System for the year ended December 31, 2010, was \$ 12,584, which are equal to its annual required contribution.

The payroll for employees covered by the System for the year ended December 31, 2010, was \$ 89,309.

**23. Risk Management**

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

**24. Beginning Fund Balance Reclassification**

The Town's major governmental funds for fiscal year 2010, as defined by GASB Statement 34, have changed from the previous fiscal year. Accordingly, the following reconciliation is provided:

	Fund Equity 12/31/09 (as previously reported)	<u>Reclassification</u>	Fund Equity 12/31/09 (as reclassified)
Nonmajor funds	\$ 268,380	\$ 74,882	\$ 343,262
Conservation Commission	55,447	(55,447)	-
Road Reconstruction	19,435	(19,435)	-
Total	<u>\$ 343,262</u>	<u>\$ -</u>	<u>\$ 343,262</u>

TOWN OF DEERING, NEW HAMPSHIRE

Independent Auditors' Reports Pursuant  
to Governmental Auditing Standards  
and The Single Audit Act Amendments of 1996

For the Year Ended December 31, 2010



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## MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS  
MANAGEMENT ADVISORS

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### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Selectmen  
Town of Deering, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Deering, New Hampshire, as of and for the year ended December 31, 2010, which collectively comprise the Town's basic financial statements and have issued our report thereon dated September 19, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

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

*Additional Offices:*

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH



Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of the section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Town in a separate letter dated September 19, 2011.

This report is intended solely for the information and use of management, the Board of Selectmen, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Melanson, Heath + Company P.C.*

Nashua, New Hampshire  
September 19, 2011



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### REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Selectmen  
Town of Deering, New Hampshire

#### Compliance

We have audited the Town of Deering, New Hampshire's compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

### **Internal Control Over Compliance**

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

*A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.*

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended December 31, 2010, and have issued our report thereon dated September 19, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial

statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of Selectmen, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Melanson, Heath + Company P.C.*

Nashua, New Hampshire  
September 19, 2011

TOWN OF DEERING, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program Name</u>	<u>Federal Catalogue Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Transportation</u>		
Passed Through New Hampshire Department of Transportation Highway Planning and Construction	20.205	\$ 642,572
Total U.S. Department of Transportation		<u>642,572</u>
Grand Total		<u>\$ 642,572</u>

See Auditors' report on Schedule of Federal Awards.

This schedule is prepared on the modified accrual basis of accounting.

State identifying numbers were not available for the pass-through grants listed above.

**TOWN OF DEERING, NEW HAMPSHIRE**

**Schedule of Findings and Questioned Costs**

**For the Year Ended December 31, 2010**

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ☐ yes ☒ no
- Significant deficiencies identified? ☐ yes ☒ none reported

Type of auditors' report issued on compliance for major programs:

Highway Planning and Construction Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

☐ yes ☒ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between type A and type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no



**SECTION II - FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None.

**SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS**

There were no findings in the prior year.

**TOWN OF DEERING, NEW HAMPSHIRE**

**Management Letter**

**For the Year Ended December 31, 2010**

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To the Board of Selectmen  
Town of Deering, New Hampshire

In planning and performing our audit of the financial statements of the Town of Deering, New Hampshire as of and for the year ended December 31, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Deering's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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

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

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

*Additional Offices:*

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

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

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

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

*Melanson, Heath + Company P.C.*

Nashua, New Hampshire  
September 19, 2011

## **CURRENT YEAR RECOMMENDATIONS:**

### **1. Develop a More Formal Risk Assessment/Monitoring Process**

The Town informally prepares its own risk assessment for possible fraud or material misstatement through various policies and procedures and regular review of trends in the financial statements. Risk assessment is a management function designed to identify where an organization may be vulnerable to error and/or irregularities. A complete risk assessment process involves a written description of risk areas identified by those charged with governance (management and elected officials) and a description of how the organization intends on responding to the risks.

We recommend that the Town implement a more formal risk assessment process that includes written identification of areas where potential fraud or material misstatements to the financial statements may occur. Regular department-head meetings could be used as a starting point for such risk assessment discussions. Specific attention should be given to related party relationships that involve the Town and its employees, monitoring procedures over segregation of duties over receipt collections, and monitoring of vendor disbursements for decentralized departments to ensure proper supporting documentation and departmental approvals are provided.

#### **Board's Response:**

The Board of Selectmen understands the need of a more formal risk assessment process. The Town has developed numerous formal written policies and procedures to provide departments with documented guidance over certain administrative and accounting areas. This proactive measure should result in Town-wide consistency, fewer internal conflicts, and would minimize the risk of future irregularities or abuses occurring. The Town will also seek professional help from associations who specialize in risk assessment programs at no cost to the taxpayers.

### **2. Transfer Remaining Ambulance Balance to the Ambulance Escrow Account**

The Town collects receipts and pays payroll and vendors for ambulance services on behalf of the Fire Department. These activities are maintained in a



"Due to Ambulance" account and do not have any financial impact on the Town's general fund. Any monies remaining at year-end should be closed out of the general fund and deposited into the Ambulance Escrow account.

During our testing of due to/from accounts, we noted that the Town has been carrying a balance in the Due to Ambulance account for the past couple of years. As of December 31, 2010, the Town owed approximately \$ 10,200 to the Ambulance Escrow account.

We recommend that the Town transfer the cash balance at year-end to the Ambulance Escrow bank account. We encourage the Town to complete this transfer annually.

Board's Response:

The Board of Selectmen agrees that the bulk amount of the cash balance at year-end should be transferred to the Ambulance Escrow bank account; however, the Board will write and implement a formal policy on the amount that shall be held in reserve in the general fund to cover the expenses incurred by the Rescue Department after the closing of the fiscal year and prior to ambulance reimbursements received.

### 3. Consider Actuarial Valuation

A recent accounting standard called the Government Accounting Standards Board (GASB) Statement # 45 requires that municipalities determine the cost of post-employment benefits (i.e., health insurance) for current and past employees. Even though the Town does not directly pay health insurance benefits for retired employees, it actually subsidizes the cost retirees pay because retirees are included in the same pool of insured participants as current employees. This causes the insurance rates for current employees to be higher than it would have been without the retirees. This increased cost is called the implicit rate, and must be accounted for and reported in the audited financial statements. Not recording this implicit cost could result in an audit opinion exception in future years.

We recommend the Town consider the cost versus benefit of having an actuarial valuation performed to determine the implicit cost of post-employment benefits.

Board's Response:

The Town provides its eligible retirees, including in some cases their beneficiaries (as governed by RSA 100-A:50), the ability to purchase health and prescription insurance at the Town's group rates. Although the Town does not supplement the cost of these plans, GASB Statement 45 requires the Town to recognize the liability for the inclusion of any implicit rate subsidies afforded its retirees. This subsidy is generated as a result of the basic nature of insurance – one risk group subsidizes another to arrive at a blended premium, therefore current employees who are young and healthy subsidized the older retirees. A full actuarial contract would cost the Town \$ 7,500 - \$ 17,000. Since the Town of Deering has less than 100 plan members, the Town can opt for an 'Alternative Measurement Method'. The cost to the Town for the 'Alternative Measurement Method' will be between \$ 1,000 - \$ 1,500 for three years of a web-based application which will calculate the OPEB (Other Post-Employment Benefit) liabilities.



# DEPARTMENT REPORTS

762 Deering Center Road

Deering, New Hampshire 03244

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

Tax Clerk/Tax Collector's Phone Number: (603) 464-3224

Fax Number: (603) 464-3804

Website: <http://www.deering.nh.us>

## **Board of Selectmen**

### **Annual Report for 2011**

Aside from two unusual events punctuating the year: tropical storm Irene and the Northeaster on Halloween weekend, the fiscal year 2011 for the Town of Deering was much like the weather for the past year: mostly quiet, rather uneventful, weeks of mild temperatures, and somewhat overcast with the lingering effects of the recent recession. But there was sunshine too let's not forget, and fiscally the bright spots to highlight for the past year in Town are as follows:

- Ending the fiscal year with our budget well into the black;
- Avoidance of having to take out tax anticipation notice;
- Better than estimated revenue stream;
- Smooth and positive full audit;
- Few assessing appeals;
- No new legal issues adjudicated.

Such results stem from a concerted effort by all our Town employees and elected officials (giving deserving credit to keen attention of our Treasurer and hawk-like attention of our Town Clerk Tax Collector) to really work together for the benefit of all.

Otherwise, the Board and staff as well as all our Town employees kept busy with general housekeeping or routine tasks throughout the year. We conducted an in house update of our Town Employee Wage and Benefit Survey. We worked on updating the Employee Policies and Procedures Manual and also worked with the Fire Department to do the same. The Town Hall interior was repainted, the floor redone, an energy audit completed. Various volunteer committees were formed like the one for review of the Nonprofit and Charitable Organizations and for Budget preparation were formed, new appointees were found to fill vacant committee seats. Overall, a productive year one punctuated with cooperation, team work and positive attitude: forecast for 2012 looks good!

Respectfully submitted by,

Town of Deering Board of Selectmen

## **Assessing Annual Report for 2011**

For the Town of Deering the Board of Selectmen are the Assessors, they are supported by Avitar Associates of New England, and I. As per statute the assessing office, files and applications are reviewed and inspected by the Department of Revenue. As of this report, I am happy to inform you that we are in compliance and in good standing with the Department.

The Town of Deering Assessing Office was a busy place in 2011. In 2011, I maintained and processed for the residents behalf:

Abatement & refund requests, intent to cut for timber & timber reporting to the Department of Revenue of New Hampshire, intent to excavate, elderly exemptions, blind exemptions, veteran's credit, charitable and religious exemptions.

I maintained the database that holds all property data, including the sketch of your home, features, and the acreage. Twice a year I create and present to the Board of Selectmen the Tax Warrant's which is then sent to the office of Tax Collector. I submit to Cartographic Associates changes to maintain and update the Parcel Maps. I also tract and research the sales and deeds for the transferred parcels; or if any resident would like to find past deeds for their property. Land records, like Current Use, Conservation and their updates are also something that I work closely with. I collaborate with Avitar for the equalization ratio report and submit to the Department of Revenue.

One of the most important items that I would like to emphasis for Residents is that I am your advocate for your property and assessment. I cannot strongly suggest enough that everyone stops in and reviews their property card; for errors and data that is not correct, yes even if the card does not have something, all property to be fair and equal. The database is only as good as the data, so it is vital and fair for it to be correct.

Are you aware of all the exemptions and credits available for the residents in town and how they may apply to you? If not, please contact me and I will be happy to analyze your file to see if you are able to obtain any of these exemptions and or credits.

Please see the following pages for the data for the year 2011.





## Assessing—Continued

### Assessing Data Summary 2011:

Top Ten Highest Taxpayers based on Current Assessed Values:

The Wilds Christian	\$23,272,265.00
Public Service company of New Hampshire	\$10,236,200.00
Hillsboro Fuel Oil Inc. a.k.a Longwoods Park	\$ 1,603,558.00
TDS	\$ 1,243,300.00
Harvey, Henry D.	\$ 1,101,083.00
Dawson, Jonathan T.	\$ 805,351.00
Robin Hill Estate	\$ 796,474.00
Ilse Traulsen Revocable Trust	\$ 744,332.00
Pierce, Hugh M. Charles E.W.	\$ 735,307.00
Jensen, David H.	\$ 723,263.00

#### DEPARTMENT REPORTS

Type of Exemption	Affected Number	Amount Exempt from Tax Assessment
Blind:	1	\$ 15,000.00
Elderly Ages 65-74:	26	\$1,929,655.00
Elderly Ages 75-79:	16	\$ 812,500.00
Elderly Ages 80+:	21	\$1,430,500.00
Charitable:	1- The Wilds Christian	\$1,929,665.00
Non-Profit	0	N/A

Tax Credit	Affected Number	Amount Credited from Tax Bill
Veteran War Service	101	\$ 500.00 <i>per each</i> <i>Total</i> \$51,000.00
Veteran Total Disabled	4	\$1,400.00 <i>per each</i> <i>Total</i> \$ 5,600.00

Abatements and or Refunds: 41

Appeals to the Board of Tax and Land Appeals: 5

1 April 2011 to 31 March 2012 Intent to Cut Request: 11

Intent to Excavate: 1

# Assessing—Continued

Deering Sales List  
List of all sales between 01/01/2011 and 12/31/2011.

Dated	Bk	Pg	QI	Map	Lot	Sub	Location	Grantor	Sales Price
01/02/2011	8365	0227	QV	000218	000027	000000	HEDGEHOG MTN ROAD	LYONS, REGINALD	53,400
01/04/2011	8281	156	UI	000204	000003	000000	173 NORTH ROAD	PAYNTER, ELIZABETH S	0
01/07/2011	8285	2578	UV	000216	000010	000000	CLEMENT HILL ROAD	JOHNSON, DONALD J	55,000
01/07/2011	8282	2383	UI	000218	000013	000000	101 OLD COUNTY ROAD	DESCHENES, DONALD E	0
01/11/2011	8283	2103	UI	000234	000030	000000	771 WHITE GATE ROAD	BHILADVALA, PALLONJI	0
01/14/2011	8284	2773	UI	000240	000003	000000	469 RESERVOIR ROAD	STEPHENSON/FORECLOSURE	232,106
01/19/2011	8285	2440	UV	000229	000063	000000	OLD COUNTY ROAD	BELANGER, ANDRE J	25,000
01/22/2011	8290	0406	UI	000228	000038	000000	415 BARNES ROAD	MLM TRUST	1
01/25/2011	8287	1402	QI	000241	000021	000000	205 SKY FARM ROAD	MOUNTAIN VIEW HOMEST	199,000
01/28/2011	8288	1845	UI	000235	000011	000000	351 RESERVOIR ROAD	ESTATE OF R. DRISCOL	260,000
01/28/2011	8288	1845	UI	000235	000012	000000	RESERVOIR ROAD	DRISCOLL ESTATE	260,000
01/28/2011	8288	1845	UV	000235	000014	000000	RESERVOIR ROAD	DRISCOLL ESTATE	260,000
01/28/2011	8288	1845	UV	000235	000013	000000	RESERVOIR ROAD	DRISCOLL ESTATE	260,000
01/28/2011	8288	1845	UI	000235	000015	000000	383 RESERVOIR ROAD	DRISCOLL ESTATE	260,000
02/02/2011	8290	0406	UI	000228	000039	000000	OFF BARNES ROAD	MLM TRUST	1
02/02/2011	8291	306	UV	000240	000007	000000	523 RESERVOIR ROAD	BARTLETT, SUSAN J	40,000
02/25/2011	8287	1838	UI	000209	000071	000000	201 DEERING CENTER R	JOHNSON, KEITH	0
03/08/2011	8300	0295	QI	000206	000006	000000	13 MERRILL WAY	SPRAGUE, JONATHAN	14,229
03/09/2011	8300	1558	UI	000227	000019	000000	175 CAMP ROAD	THE WILDS CHRISTIAN	200,000
03/09/2011	8300	1555	UI	000227	000036	000000	1223 DEERING CENTER	JOHNSON JR, R BURTON	425,000
03/09/2011	8300	0984	UV	000217	000018	000000	DICKEY HILL ROAD	TOWN OF DEERING	1
03/09/2011	8300	0986	UV	000217	000018	000000	DICKEY HILL ROAD	LINDQUIST, AL	29,133
03/09/2011	8300	1555	UI	000227	000036	OTAXED	1223 DEERING CENTER	JOHNSON JR, ROBERT	425,000
03/10/2011	8300	2383	QI	000240	000019	000000	639 RESERVOIR ROAD	BAKER, BARBARA K	375,000
03/14/2011	8301	1712	UI	000217	000005	000000	366 DEERING CENTER R	WOOD ESTATE	135,000
03/18/2011	8303	0015	UI	000215	000025	000000	193 GLEN ROAD	PATTERSON, MICHAEL D	0
03/18/2011	8303	0066	UI	000208	000011	000045	8 HUBBARD ROAD	LYONS, DEANNE E	1
03/21/2011	8303	0764	UV	000225	000005	000000	36 GOVE ROAD	NARAYAN, ARVIND	0
03/22/2011	8303	2385	QI	000218	000032	000000	140 OLD COUNTY ROAD	BURNS/ FORECLOSURE	99,000
03/22/2011	8303	2194	UI	000209	000004	000000	183 DEERING CENTER R	COWAN, NANCY & JAMES	0
03/28/2011	8305	38	UV	000231	000008	000000	2289 SECOND NH TURNP	MOSES, DAVID	293,512
03/31/2011	8306	0332	UI	000208	000014	000000	136 MILL STREET	PERRY/ FORECLOSURE	142,782
03/31/2011	8305	2697	QI	000209	000072	000000	223 DEERING CENTER R	JONES, THOMAS & DEBO	253,200
04/04/2011	8306	2206	UI	000220	000029	000016	24 JOHNSON ROAD	BREWER, RAYMOND	1
04/21/2011	8311	0650	UI	000218	000036	000000	66 OLD COUNTY ROAD	CHOPP/FORECLOSURE	106,175
04/26/2011	8312	789	UV	000240	000013	000001	NEWSTEAD ROAD	BRUDER, PAULA S	41,467
05/10/2011	8316	1840	QI	000220	000030	000000	34 JOHNSON ROAD	NICKERSON, MILDRED	75,000
05/12/2011	8317	1387	QI	000228	000013	000000	133 RESERVOIR ROAD	JONES, THOMAS C	160,000
05/18/2011	8318	1397	QI	000241	000011	000011	149 SKY FARM ROAD	BRANDES, BYRON A	292,500
05/18/2011	8325	1252	UV	000243	000017	000000	CODMAN HILL ROAD	AVERY, DOROTHY H TRU	0
05/25/2011	8321	0031	UI	000206	000006	000000	13 MERRILL WAY	CITIFINANCIAL, INC.	25,000
05/26/2011	8320	2096	UI	000212	000015	000000	433 NORTH ROAD	DEERING, TOWN OF	0
05/26/2011	8320	1554	QI	000209	000001	000000	9 OLD COUNTY ROAD	SHEEHAN-JR, JOHN T	312,500
05/27/2011	8320	8376	UV	000221	000019	000000	OLD COUNTY ROAD	DEERING, TOWN OF	0
05/27/2011	8320	2481	UI	000227	000011	000000	129 CROSS ROAD	MARTELL/FORECLOSURE	118,812
06/09/2011	8323	2845	UI	000221	000016	000000	274 OLD COUNTY ROAD	HERSEY, ALISON S.	0
06/10/2011	8324	0548	UV	000218	000028	000000	HEDGEHOG MTN ROAD	DIOREG REALTY LLC	337,400
06/10/2011	8324	0985	UV	000214	000009	000000	OFF EAST DEERING ROA	MACKIE, NORMA R.	20,000
06/10/2011	8324	0548	UV	000219	000014	000000	HEDGEHOG MTN ROAD	DIOREG REALTY LLC	337,400
06/10/2011	8324	0548	UV	000219	000012	000000	HEDGEHOG MTN ROAD	DIOREG REALTY	337,400
06/10/2011	8324	0548	UV	000219	000011	000000	HEDGEHOG MTN ROAD	DIOREG REALTY, LLC	337,400
06/17/2011	8327	1609	UI	000229	000010	000000	14 ZOSKI ROAD	RBB DEERING LAKE REA	0
06/20/2011	8327	1550	UI	000222	000002	000000	FISHER ROAD	DEARBORN, DAVID	0
06/20/2011	8327	1549	UI	000232	000028	000000	2325 SECOND NH TURNP	DAVISON, DELORES	0
06/20/2011	8326	0813	UI	000241	000011	000002	127 SKY FARM ROAD	FEDERAL NATIONAL MOR	158,400
06/20/2011	8327	1548	UI	000232	000025	000000	2352 SECOND NH TURNP	EMERY, RANDY	0
06/28/2011	8328	2039	UI	000218	000013	000000	101 OLD COUNTY ROAD	OCWEN LOAN SERVICING	0
06/28/2011	8238	1321	UI	000218	000032	000000	140 OLD COUNTY ROAD	NH HOUSING FINANCE	72,400
07/01/2011	8330	450	UI	000242	000009	000000	2542 SECOND NH TURNP	DUTTON, ESTATE OF CA	132,000
07/01/2011	8330	0685	QI	000237	000018	000001	1397 DEERING CENTER	STOMPER, STANISLAW F	205,000
07/06/2011	8330	2692	UI	000204	000004	000000	185 NORTH ROAD	JARVIS'S, WOOD, SUTTER	48,000
07/08/2011	8331	1625	UI	000244	000007	000000	2750 SECOND NH TURNP	DEPARMENT OF VETERAN	90,000
07/15/2011	8333	0916	UI	000221	000016	000000	274 OLD COUNTY ROAD	HERSEY, ALISON S.	0
07/20/2011	6459	1245	UI	000244	000005	000000	2794 SECOND NH TURNP	CASHION, MICHAEL TOD	0
07/25/2011	8335	1735	UI	000218	000036	000000	66 OLD COUNTY ROAD	FEDERAL HOME LOAN MO	125,340
07/29/2011	8337	184	UI	000218	000004	000000	254 DEERING CENTER R	RETAINED REALTY, INC	82,467
08/08/2011	8339	1977	UV	000202	000007	000000	QUAKER STREET	DUREN-JR, S. EDWARD	1
08/29/2011	8344	2513	QI	000226	000010	000000	112 EAST DEERING ROA	ELLSWORTH, RACHAEL J	170,000
08/30/2011	8345	1806	UI	000208	000014	000000	136 MILL STREET	FEDERAL NATIONAL MOT	46,000
08/31/2011	8346	200	UI	000218	000038	000000	30 OLD COUNTY ROAD	WELLS, PARIS	1
08/31/2011	8345	2293	QI	000208	000011	000068	25 WYMAN ROAD	ENGLAND, JEAN M	32,467
09/01/2011	8346	984	UI	000208	000011	000047	16 HUBBARD ROAD	SMITH, HARRY, ESTATE	8,134
09/12/2011	8349	498	UI	000218	000010	000000	75 OLD COUNTY ROAD	GADIES CHARLES A. LY	1
09/13/2011	8349	302	UI	000208	000011	000080	4 WYMAN ROAD	MCCLURE, SANDRA	10,534

## Assessing—Continued

Dated	Bk	Pg	QI	Map	Lot	Sub	Location	Grantor	Sales Price
09/14/2011	8349	1105	UI	000232	000017	000000	78 BENNINGTON DEPOT	DOYLE/ TAX COLLECTOR	1
09/15/2011	8349	2110	UI	000204	000020	000000	246 NORTH ROAD	BUDGE, DARRYL H. JR.	123,000
09/16/2011	8349	2784	QI	000217	000013	000000	274 DICKEY HILL ROAD	BLISS II, LOUIS DE	140,000
09/16/2011	8353	1341	UI	000243	000015	000000	49 CODMAN HILL ROAD	KUSTRON, JOSEPH L.	0
09/27/2011	8353	53	UI	000229	000046	000000	96 FISHER ROAD	LOBINS/FORECLOSURE	133,000
09/28/2011	8353	512	UI	000226	000021	000000	1452 DEERING CENTER	AMERICAN GENERAL	55,000
10/18/2011	8359	2533	UI	000232	000005	000000	9 BLUEBERRY HILL ROA	JOHNSON, ALLAN R	1
10/24/2011	8364	0191	UV	000232	000025	0000MH	2350 SECOND NH TURNP	EMERY, CLAYTON	0
10/31/2011	8363	1429	QI	000224	000004	000000	295 EAST DEERING ROA	SWEDBERG, GEORGE R	157,000
11/08/2011			UI	000206	000004	000000	5 MERRILL WAY	ESTATE OF SEYMOUR, A	0

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

### Deering Parcel Count

	# of Parcels	Value
<b>RESIDENTIAL LAND ONLY (not including current use):</b>	<b>145</b>	<b>\$ 9,414,400</b>
<b>RESIDENTIAL LAND ONLY WITH CURRENT USE:</b>	<b>262</b>	<b>\$ 3,055,792</b>
<b>RESIDENTIAL LAND &amp; BUILDING (not including current use):</b> Median: \$ 203,750	<b>552</b>	<b>\$ 118,791,700</b>
<b>RESIDENTIAL LAND &amp; BUILDING WITH CURRENT USE:</b>	<b>172</b>	<b>\$ 46,002,494</b>
<b>MANUFACTURED HOUSING ON OWN LAND:</b>	<b>45</b>	<b>\$ 4,949,304</b>
<b>MANUFACTURED HOUSING ON LAND OF ANOTHER:</b>	<b>113</b>	<b>\$ 2,796,300</b>
<b>RESIDENTIAL CONDOMINIUMS:</b>	<b>Included in Residential Buildings</b>	
<b>DUPLEX &amp; MULTI-FAMILY:</b>	<b>10</b>	<b>\$ 2,843,957</b>
<b>COMMERCIAL/INDUST. LAND ONLY (not including current use):</b>	<b>3</b>	<b>\$ 1,800,700</b>
<b>COMMERCIAL/INDUST. LAND &amp; BUILDING (not including current use):</b>	<b>4</b>	<b>\$ 633,300</b>
<b>COMMERCIAL/INDUST. WITH CURRENT USE:</b>	<b>5</b>	<b>\$ 3,119,463</b>
<b>UTILITY:</b>	<b>1</b>	<b>\$ 10,236,200</b>
<b>TOTAL TAXABLE:</b>	<b>1312</b>	<b>\$ 203,643,610</b>
<b>TOTAL EXEMPT/NONTAXABLE:</b>	<b>69</b>	<b>\$ 11,124,100</b>
<b>TOTAL NUMBER OF PARCELS:</b>	<b>1381</b>	
<b>(TOTAL NUMBER OF CARDS):</b>	<b>1441</b>	
<b>PROPERTIES WITH VIEWS (included above):</b>	<b>88</b>	
<b>PROPERTIES WITH WATER FRONTAGE (included above):</b>	<b>177</b>	
<b>DRA CERTIFICATION YEAR:</b>	<b>2010</b>	
<b>LARGEST PROPERTIES</b>		

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.

## Assessing—Continued

### Committee Service

There was no Assessing Advisory Committee this past year, although as a resident, I do volunteer for service.

### Education

For the Residents benefit, I have attended and received certificates from the New Department of Revenue Administration and New Hampshire Association of Assessing Offices. This year the classes were Overview of New Hampshire Assessing, State Statutes Class.



**Per the Board of Tax and Land Appeals the following RSA needs to be posted:**

Section 674:39-aa

#### **674:39-aa Restoration of Involuntarily Merged Lots. –**

I. In this section:

(a) "Involuntary merger" and "involuntarily merged" mean lots merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

(b) "Owner" means the person or entity that holds legal title to the lots in question, even if such person or entity did not hold legal title at the time of the involuntary merger.

(c) "Voluntary merger" and "voluntarily merged" mean a merger under RSA 674:39-a, or any overt action or conduct that indicates an owner regarded said lots as merged such as, but not limited to, abandoning a lot line.

II. Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:

(a) The request is submitted to the governing body prior to December 31, 2016.

(b) No owner in the chain of title voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be stopped from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots.

III. All decisions of the governing body may be appealed in accordance with the provisions of RSA 676.

IV. Any municipality may adopt local ordinances, including ordinances enacted prior to the effective date of this section, to restore previously merged properties that are less restrictive than the provisions in paragraph I and II.

V. The restoration of the lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

VI. Municipalities shall post a notice informing residents that any involuntarily merged lots may be restored to premerger status upon the owner's request.

## Assessing—*Continued*

Such notice shall be posted in a public place no later than January 1, 2012 and shall remain posted through December 31, 2016. Each municipality shall also publish the same or similar notice in its 2011 through 2015 annual reports.

**Source.** 2011, 206:4, eff. July 24, 2011.

My door is always open for you if you have any questions or would like more information about your property card. Please contact me in any way, e-mail @Kathleen\_hennebury@yahoo.com, telephone 603.464.3248, office hours: Monday 8:30-4:30 Wednesday 1:00-4:30 Thursday 11:00-4:30 and I am always available for appointment at a time that is convenient for you.

I look forward to serving you in 2012.

Respectfully Submitted,

*Kathleen M.E. Hennebury*

Kathleen M.E. Hennebury  
Assessing Clerk

DEPARTMENT  
REPORTS





# Budget Advisory Committee

## Annual Report

The Town of Deering Budget Advisory Committee began its budget review sessions with an organizational meeting on October 17, 2011. This year the Budget Advisory Committee welcomed one new member, Bruce Couturier. The returning members were James Greene, Gale Lalmond, Dan Morehouse, Hazel Vogelien, Al Glauner, Board of Selectmen Liaison Michelle Johnson, Town Administrator Craig Ohlson, and Administrative Assistant Beth Rouse.

The Board of Selectmen charged the Budget Advisory Committee to review sources of revenue relevant to offsetting taxes related to the expenditures of town departments, elected and appointed officials, also to include the review of the current fee schedule and to propose a 2012 Budget to the Board of Selectmen. The Budget Advisory Committee proposed to include a new fee and increase two existing fees in the Town of Deering Fee Schedule as requested by the Administration Staff. The Board of Selectmen held a public hearing to adopt the new fee and the increase of two existing fees. The new fee proposed was a \$17.00 fee for Land Use Application Submittal. The Town of Deering has, in the past, covered the cost of recording the Land Use Application with the Hillsborough County Registry of Deeds. The Applicant will now be responsible for the recording fee and will submit a \$17.00 payment along with the application. Also, an increase from \$35.00 to \$50.00 for both a demolition permit and a foundation only permit. The reason for these increases was due to the fact that a couple years ago when the fee schedule was revised, these two items were omitted at that time.

The process in which the Budget Advisory Committee members reviewed the budget was the same as it has been for the previous three years. Each Department Head, Chairman, and Trustee submitted their proposed budgets to the Town Administrator, where they had an opportunity to discuss and revise their proposed budgets. The Budget Advisory Committee saw the budget broken down into seven categories. The seven categories were 1) Revenues 2) Contracts 3) Non-discretionary items 4) Notes & Bonds 5) Warrant Article & Trust Funds 6) Payroll and 7) Discretionary Items.

The requested budgeted amounts received from Department Heads, Chairmen, and Trustees was \$2,027,450. After a few months of meeting, discussing, reviewing and researching, the Budget Advisory Committee was able to cut that requested amount by 5.5%. The Budget Advisory Committee proposed a \$1,921,709 Budget for 2012 to the Board of Selectmen.

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

Respectfully submitted,  
The Budget Advisory Committee  
*Bruce Couturier*  
*Al Glauner*  
*James Greene*  
*Gale Lalmond*  
*Dan Morehouse*  
*Hazel Vogelien*  
*Michelle Johnson (Selectmen Liaison)*  
*Craig Ohlson (Town Administrator)*



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

### **Revenues - *Approximately 24% of proposed expenditures***

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

### **2) Payroll – *Approximately 40% of the entire budget (\$768,891)***

Along with Employee wages this categories consists of all taxes, retirement benefits, insurance benefits, overtime, compensation time, on call time, Police detail reimbursement, and life insurance/disability.

### **3) Contracts – *Approximately 15% of the entire budget (\$291,535)***

The Town is obligated to make payments for these contracts in fiscal year 2012. These include website support, software support, rentals & leases on office equipment, auditing and assessing services, tax map contract, prosecution, town hall custodial, town hall and cemetery grounds keeping contracts, Property and Liability Insurance, dispatch services, tipping fees, and the Hillsborough Transfer station.

### **4) Warrant Articles and Trust Funds – *Approximately 17% of the entire budget (\$333,020)***

This includes all monies appropriated for warrant and petition articles and monies appropriated to the already existing Expendable and/or Capital Reserve Funds.

### **5) Discretionary Items – *Approximately 16% of the entire budget (\$298,077)***

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

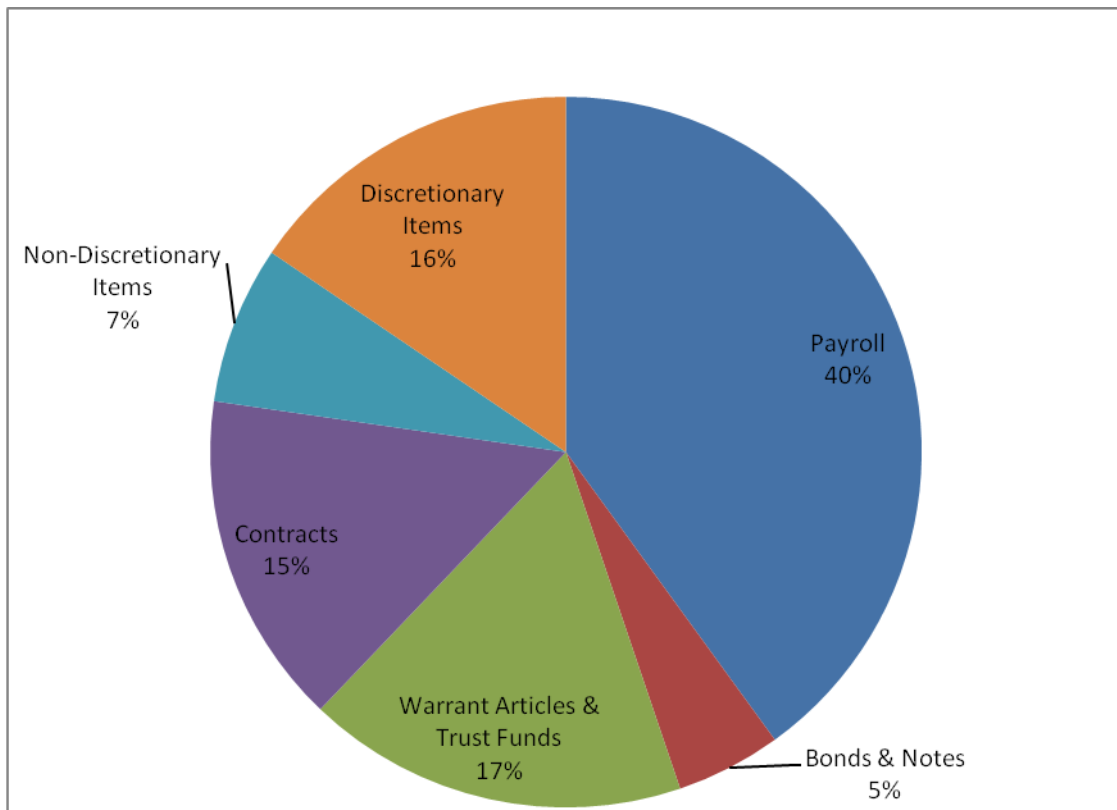
### **6) Non-Discretionary Items – *Approximately 7% of the entire budget (\$138,188)***

Non-Discretionary Items are items in which the Town needs to conduct business. These include telephone services, electricity, heat and oil, gasoline, uniforms for the Police Department, and welfare assistance.

### **7) Notes & Bonds – *Approximately 5% of the entire budget (\$91,998)***

These are the Notes & Bonds that the Town has borrowed and is obligated to pay back. The Town Hall Renovation bond matures in the year 2024. The last payment on the 10-wheeler purchased for the Highway Department will be in 2013. Monies for interest on these bonds and notes must also be appropriated, including interest on an anticipate TAN (tax anticipation note).

## Budget Advisory Committee—*Continued*



# Capital Area Mutual Aid Compact

## Annual Report for 2011

The 2011 annual report is prepared for the Board of Directors of the Capital Area Fire Compact as a summary of general activities for the 2011 calendar year. It is also forwarded to the Town offices of the Compact's member communities for information and distribution as desired.

This organization was created forty five years ago when a handful of fire chiefs decided they needed to work together by sharing equipment and personnel resources to provide better fire protection and quicker responses to their communities. In addition to fire protection, fire departments now provide emergency medical services as well. Approximately 70% of the Compact's call volume represents medical emergency responses.

The Compact provides 24/7 emergency dispatch service to its twenty member communities. This service is contracted with the City of Concord Fire Department's Communications Center utilizing eight shift dispatchers and the Dispatch Supervisor. Fire and Emergency Medical dispatched calls totaled 21,127 in 2011, an increase of 1.7% from the previous year. The detailed activity report by agency is attached.

The Compact's operational area is currently 711 square miles with an estimated resident population of 125,004. The latest Equalized Property Valuation published by NH Department of Revenue Administration is 12.2 billion dollars for our member area. All departments participate in automatic responses to other communities as needed.

The Chief Coordinator responded to 173 incidents in 2011, and provided command post assistance on major incidents. He also aids all departments with response planning and updating addressing information.

Current Compact officers, elected in January 2011, are:

President, Chief Ray Fisher, Boscawen  
Vice President, Chief George Ashford, Northwood  
Secretary, Chief Alan Quimby, Chichester  
Treasurer, Chief Daniel Andrus, Concord

Installation of the Homeland Security funded microwave point-to-point communications was completed in 2011. We also have grant approval for cross training of dispatchers of the Capital Area Fire Compact with the dispatchers of the Lakes Region Mutual Fire Aid dispatch center in Laconia. This provides redundancy for both systems in the event of a major failure for any reason at either site. These two dispatch centers provide fire and EMS dispatching to a large area of Central New Hampshire.

The 2011 Compact operating budget was \$ 932,187. All Compact operations, including the Chief Coordinator's position, office, command vehicle, and dispatch services are provided by the member communities based on local property valuations and population.



## Capital Area Mutual Aid Compact—*Continued*

The Training Committee chaired by Assistant Chief Dick Pistey, with members Chiefs Keith Gilbert, Gary Johnson, and Peter Angwin assisted all departments with mutual aid exercises. These joint drills provide valuable training in the delivery of our emergency services.

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

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

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

Dick Wright, Chief Coordinator  
CAPITAL AREA FIRE COMPACT

cc: Fire Chiefs  
Boards of Selectmen

Encl. 1/06/2012



DEPARTMENT  
REPORTS

## Capital Area Mutual Aid Fire Compact 2010 Incidents vs. 2011 Incidents

ID #	Town	2010 Incidents	2011 Incidents	% Change
50	Allenstown	675	697	3.3%
51	Boscawen	177	175	-1.1%
52	Bow	1178	1083	-8.1%
53	Canterbury	236	238	0.8%
54	Chichester	468	399	-14.7%
55	Concord	7002	7526	7.5%
56	Epsom	887	869	-2.0%
57	Dunbarton	222	224	0.9%
58	Henniker	706	802	13.6%
60	Hopkinton	1016	1191	17.2%
61	Loudon	983	818	-16.8%
62	Pembroke	360	340	-5.6%
63	Hooksett	2159	2292	6.2%
64	Penacook RSQ	695	775	11.5%
65	Webster	174	161	-7.5%
66	Central NH Haz Mat	5	10	100.0%
71	Northwood	603	660	9.5%
72	Pittsfield	811	747	-7.9%
74	Salisbury	128	131	2.3%
79	Tri-Town Ambulance	1447	1132	-21.8%
80	Warner	340	367	7.9%
82	Bradford	272	265	-2.6%
84	Deering	230	225	-2.2%
		<b>20774</b>	<b>21127</b>	<b>1.7%</b>



# Central New Hampshire Regional Planning Commission

## Annual Report for 2011

28 Commercial Street Suite 3  
Concord, New Hampshire 03301  
phone: (603) 226-6020 fax: (603) 226-6023 [www.cnhrpc.org](http://www.cnhrpc.org)

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

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

In 2011, the Central New Hampshire Regional Planning Commission undertook the following local and region-wide activities:

- Provided technical assistance services for member communities, including zoning ordinance development, grant writing assistance, plan review services, local master plan development, and planning board process training.
- Undertook Hazard Mitigation Plan update development assistance in twelve communities through funding from the NH Department of Homeland Security and Emergency Management (NH HSEM).
- Provided assistance to the Suncook River Community Planning Team through funding and local match provided by NH HSEM and the New Hampshire Department of Environmental Services (NH DES). Staff also initiated work with the Suncook River Nomination Committee to seek designation of the river into the NH Rivers Management and Protection Program. More information on the project can be found at [www.suncookriver.org](http://www.suncookriver.org).
- Undertook energy planning assistance to local communities through the New Hampshire Energy Technical Assistance and Planning Program (ETAP) using ARRA funding provided through the NH Office of Energy and Planning. In Deering, CNHRPC staff coordinated the setup of the Town's energy data in the Peregrine Focus Energy Inventory Tool. CNHRPC also coordinated a site visit and follow-up from Peregrine Energy Group to assess the Town's municipal buildings. CNHRPC also formed and began coordination of regular meetings for a Central New Hampshire Roundtable for Local Energy Committees (LECs), where LECs can share information and explore opportunities for future collaboration.





## Central New Hampshire Regional Planning Commission — *Continued*

- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC).
- CNHRPC staff worked with the TAC to complete the preparation of the 2013-2022 Regional Transportation Improvement Program (TIP). Information related to the TIP update process can be found at [www.cnhrpc.org/transportation/transportation-improvement-program-tip.html](http://www.cnhrpc.org/transportation/transportation-improvement-program-tip.html).
- Conducted 265 traffic counts throughout the region. Based on individual requests, these counts can consist of volume, speed, vehicle classification and direction. Historical traffic counts by town are available at [www.cnhrpc.org/gis-a-data/traffic-count-data.html](http://www.cnhrpc.org/gis-a-data/traffic-count-data.html).
- Following the recommendations of the 2010 Coordinated Transit and Human Services Transportation Plan, CNHRPC assisted in the development of an expanded volunteer driver program in the region in coordination with the Mid-State Regional Coordinating Council. The volunteer driver program provides rides at no cost to seniors and disabled residents of the Central NH Region. For more information see [www.midstatercc.org/volunteer-driver-program](http://www.midstatercc.org/volunteer-driver-program).
- Provided assistance to eleven communities with Safe Routes to School (SRTS) projects including grant writing, comprehensive travel plan preparation, and technical assistance for infrastructure projects.
- Compiled information regarding the availability of broadband internet services throughout the region through funding provided by the National Telecommunications and Information Administration (NTIA). Planning for future broadband services, including the organization of a regional broadband stakeholders group, was initiated in 2011.
- Continued to acquire, update, and utilize Geographic Information Systems (GIS) data for planning, cartography, and analysis across all projects.
- In partnership with the Southern NH Planning Commission, CNHRPC provided outreach assistance on the Piscataquog River Management Plan and the Piscataquog Watershed Land Conservation Plan in the towns of Deering, Henniker, and Dunbarton. CNHRPC staff met with Conservation Commissions in each town to present the plans and discuss follow-up efforts for watershed conservation. In Deering, CNHRPC also presented the plans at a Planning Board public hearing, when the Deering Planning Board formally adopted the Piscataquog Plans into the Town's Master Plan.
- Completed assistance to the Contoocook and North Branch Rivers Local Advisory Committee (CNBRLAC) in the development of the Contoocook and North Branch Rivers Management Plan.



## Central New Hampshire Regional Planning Commission — *Continued*

- Provided continuing technical assistance to the Upper Merrimack River Local Advisory Committee (UMRLAC), specifically working to implement additional objectives of the Upper Merrimack Management and Implementation Plan pertaining to buffer protection.
- Developed 2010 Census Data Fact Sheets for each community in the CNHRPC region. The fact sheets summarize population, housing, and race data for each community, the county, and the state from the 2010 Census. Fact Sheets are available at [www.cnhrpc.org/gis-a-data/censusdata.html](http://www.cnhrpc.org/gis-a-data/censusdata.html).
- Continued to host and provide staff support to “PATH” - Program for Alternative Transportation and Health - which encourages and provides incentives for people to rideshare, bicycle, walk, or take transit to work. More information on PATH can be found at [www.path-nh.org](http://www.path-nh.org).

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



## Cemetery Committee

### Annual Report for 2011

The repair of broken headstones and monuments at Appleton Cemetery was completed this past fall. It was a two year project that was done by Perry Brothers Monument Company.

East Deering Cemetery will be the next project for 2012; we will be taking down the rotted wooden fence and will be using the existing granite pillars that sit back from the road and adding chain from one post to the other. It will be cost effective over time because the wooden fence needed to be scraped and painted every year which became costly. In addition having the chain will hold up better during winter snow season.

The Cemetery Committee will continue to do research into the cemetery mapping project. It will give the public access to the towns' people that have been buried in our cemeteries on the town web site.

As has been the tradition, the cemetery committee places flags on all the grave sites of Veterans and plants flowers by the town memorial in honor of the Veterans who have served our country.

We are into the last year of our contract with Cutting Blade Landscaping. They are the people that do the lawn maintenance of all the cemeteries. This fall we will be accepting bids for the 2013 season. The contract includes lawn cutting, leaf pickup in the fall, and general spring cleanup of all nine town cemeteries. If anyone would like to submit a quote, please contact Craig Ohlson, Town Administrator.

I would like to thank the two other trustees on the Cemetery Committee for their help and assistance in the past year. Terry Verville and Cynthia Krill.

### TOWN CEMETERIES

Goodall Driscoll Hill Road

Gove 'Mother's Walk' near property of His Mansion

East Deering- East Deering Road

Wilkins-Old County Road

Ellsworth-Reservoir Road

Appleton-Route 149

Butler-Route 149

West Deering-Second NH Turnpike

Patton-Audubon Sanctuary



## Cemetery Committee—*Continued*

Three Cemetery Trustees

Donna Marzullo Chairperson 2<sup>nd</sup> year of 3 year term

Terry Verville 1<sup>st</sup> year of 3 year term

Cynthia Krill last year of 3 year term

Wilkins and East Deering are the only Cemeteries in town that have cemetery plots available

Submitted by:

Donna M. Marzullo, Cemetery Trustee, Chairperson



## CONCORD REGIONAL SOLID WASTE / RESOURCE RECOVERY COOPERATIVE

### 2011 ANNUAL REPORT

#### 2012 BUDGET

1.	Wheelabrator Concord Company Service Fee	\$5,198,256
2.	Franklin Residue Landfill	
	a. Operation and Maintenance	\$1,326,250
	b. Closure Fund	180,000
	c. Long Term Maintenance Fund	110,000
	Total	\$ 1,616,250
3.	Cooperative Expenses, Consultants & Studies	479,649
	<b>TOTAL BUDGET</b>	<b>\$ 7,294,155</b>
4.	Less: Interest and applied reserves	<u>-1,061,900</u>
	Net to be raised by Co-op Communities	<b>\$6,200,590</b>

2011 GMQ of 92,826 tons and Net Budget of \$6,200,590 =

#### Tipping Fee of \$66.80 per ton

We are happy to report to all member communities that 2011 marked our twenty second complete year of successful operations. Some items of interest follow:

The 2012 budget reflects a tipping fee of \$66.80 per ton. The 2012 tipping fee is the same as in 2011. A larger portion of reserves was applied to this year's budget to maintain a level tipping fee

A total of 91,065 tons of Co-op waste was delivered to the Wheelabrator facility this year. This represents a decrease of 7,800 tons from 2010.

A total of 66,172 tons of ash were delivered to the Franklin ash monofill for disposal. The ash landfill continues to operate very well. Phase V Stage III is being filled at this time. Phase V will provide ash disposal capacity through 2014.

The Joint Board continues to finalize the building of a single stream recycling facility to improve recycling rates and offset the increased tipping fees. The Co-op has contacted many communities in an effort to determine interest in joining with the Co-op in this effort. To date nearly thirty NH communities have shown interest in joining with the Co-op.



# Conservation Commission

## Annual Report for 2011

The board met with Central NH Planning Commission and the Planning Board to adopt and incorporate the Piscataquog River Management Plan and the Piscataquog Land Conservation Plan into Deering's Master Plan. Larry Sunderland updated the board on the lake Noxious & Exotic Weed program. Steve Walker of LCIP reviewed easement monitoring with the board. The board is in the process of updating the Natural Features section of Deering's Master Plan. We are also in the process of checking all the Duck boxes in town; this process was delayed due to the warm weather and lack of ice on water bodies.

The commission looks forward to supporting its regular and long standing programs including road side clean up, the wood duck program, water testing program, easement monitoring, trail maintenance, and sponsorship of campers at conservation camp.

A recent survey conducted by the Planning Board last year showed once again how much the residents of Deering support conservation efforts. This is a recurring theme since the start of the commission early in the 1970's. In 2011 an additional 600 acres were conserved. This land is on Hedgehog Mountain and held by the Forest Society. Currently, in Town there is about 7000 acres of conserved land, which is host to many special places and habitats in Deering that you can't put a price on, but nonetheless still generates thousands of dollars in tax revenue for the Town.

Many previous members of the Conservation Commission contributed to those preserved places, but none more so than previous member Ed Cobbett. While he was Chair of the Commission, over 6000 acres of land were placed in conservation easements and many of our protective ordinances are a result of his love of the outdoors and passion for preserving our environment. Such dedication and commitment to preserving and caring for the land and educating others on the value of preserving land for perpetuity rather than only for development has been a common characteristic of Eds, along with members of the commission for years. Gary Bono and Bob Garland exemplify that spirit with their tireless work on the maps, photographs, maintaining trails, walking easements and so much more.

As always the success of any committee rests on the commitment of the members to succeed together. We wish to both acknowledge and thank all the work seen and unseen by these three members as well as so many other previous members of the commission and we look forward to working with new members drawn to *Go Outside!*

Respectfully submitted by,  
Deering Conservation Commission





## Fire and Rescue Department

### Annual Report for 2011

The Deering Fire and Rescue responded to 225 calls in 2011, five calls fewer than 2010.

Of the calls, 153 (68%) were requests for Medical Aid and the remaining 72 responses were fire related. 20 of these were Motor Vehicle Accidents, 13 Fire Alarm Activations, 8 requests for Mutual Aid, 5 Electrical Emergencies, 4 Service Calls, 3 Structure Fires, 3 Hazardous Materials calls, 2 Motor Vehicle Fires, one Chimney Fire and one Smoke Investigation. There were also twelve miscellaneous responses; including manning the stations during August as Hurricane Irene came through New England.

While some members have departed and others have joined, we currently have the same number of members on the Department roster, twenty-six, as last year. 18 of those have earned Firefighting certifications, 10 are Emergency Medical Technicians, and we have one Paramedic.

As our fleet of Fire and Rescue apparatus ages, we have seen maintenance issues nearly every month, some minor and some major. Probably the most worrisome were the fairly expensive repairs to our ten year old Ambulance that came up during the second half of the year. Our Highway Mechanic performed repairs to the transmission and the starter and did his best to minimize the amount of time our only Ambulance was out of service, but it is time to consider replacing this vehicle.

Both Engine Two and Tanker One required repairs to the pumps. Engine Three went out for refurbishing in March and returned to us in June. We performed in house repairs to Engine Three's generator and upgraded the light package on this vehicle as well.

The Donovan Station has been sorely in need of some interior paint for some time now. This was accomplished over five days in December with a work crew from the Hillsboro County House of Corrections. The Highway Department also extended our parking area at the Donovan Station which has allowed us to minimize the number of personal vehicles we have parked along Deering Center Road during meetings and training sessions.

We participated in our annual training in CPR, Blood Borne Pathogens, and Self Contained Breath Apparatus. We hosted a certification class in March on Personal Protective Equipment and Self Contained Breathing Apparatus for two of our members and Firefighters from neighboring Departments.

EMS training for 2011 covered a wide variety of subjects including Pediatric Emergencies, Diving Emergencies, Patient Handling, Airway Management, Patient Assessment, and Hazardous Materials response. We took delivery of and received training with a new Cardiac Monitor and an Auto Pulse unit.

Our members also completed training on the updated New Hampshire Bureau of EMS State Protocols.

## Fire and Rescue Department—*Continued*

In addition to the new purchases for our Ambulance, the Antrim Fire and Ambulance donated a used cot to our Department. The multi-level cot we received is in very good shape and is a definite equipment upgrade to what we have had in service for a decade.

Our Fire Training was busy as well, covering Pumps and Water Supply, Rural Hitch Operations, Preplanning and training with our newly purchased Thermal Imaging Camera.

The entire Department participated in a Mass Casualty Incident drill for our biennial Mutual Aid training as part of our agreement as a member of the Concord Area Fire Mutual Aid Compact.

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

We attended parades and musters throughout the area during the Summer. Our Muster Team that represented us in Hillsboro was comprised entirely of Explorers, and they performed very well bringing home several trophies.

The Fire Prevention Open House was held at the Donovan Station late in the month of October during one of the two October snowstorms. Despite the bad weather, approximately twenty children and their parents attended the event.

Late in the year, we took delivery of our new turnout gear and the washer and dryer we purchased to maintain them. At one time it was considered acceptable to respond to calls in soiled turnouts; we have since learned that this is dangerous to the health and safety of the wearer and is detrimental to the protective clothing. Considering the cost of new turnout gear, the washer and dryer should prove to be one of the best purchases the Department has made.

In addition to mustering, the Explorer Post continued to do very well. They have blended and bonded with the members of our Department, and we have come to rely on their valuable support at training events and responses. They have continued to work on the antique Engine, and participated with the Bedford Fire Explorers during two training events.

Along with some of our Firefighters, the Explorers represented the Department at Career Day and “Touch- A-Truck” activities at the Hillsboro-Deering schools.

Our annual dinner, to thank our Mutual Aid towns for their ongoing and invaluable assistance, was again held in April at the Legion Hall in Hillsboro. The evening was sparsely attended for the second year in a row and likely became our last annual dinner.

## **Fire and Rescue Department—*Continued***

In August, Hurricane Irene washed out our Fourth Annual Family Barbecue.

Undaunted, we rescheduled and held the event in September. We are grateful to the staff of Oxbow Campground for allowing us to use their facility as we recognize our families for all of the support they give our responders throughout the year.

In December, to finish out our year, Santa Claus once again allowed the Fire and Rescue the privilege of escorting him to the Town Hall for our Christmas celebration.

In closing I would like to include our annual reminder to make sure that you have smoke detectors and carbon monoxide detectors in your home and that they are working properly.

Make and practice an exit plan with your family. At the first sign of fire evacuate immediately and report the fire to 911 from a safe location. Designate a meeting place outside of your home so you will be sure that everyone has left the building.

If you have any questions contact a member of the Fire and Rescue and we will be happy to assist you. Our goal is to keep you Fire Safe throughout the year.

On behalf of the members of your Department, I thank you for your continued faith and your most generous support.

Respectfully Submitted,

Andy Anderson  
Chief of Department

### **Apparatus Condition Report**

**December 2011**

<b>APPARATUS</b>	<b>MAKE/YEAR</b>	<b>CONDITION</b>
<b>Engine One</b>	<b>2006 International</b>	<b>Excellent</b>
<b>Engine Two</b>	<b>1999 Freightliner</b>	<b>Good</b>
<b>Engine Three</b>	<b>1986 International</b>	<b>Fair</b>
<b>Tanker One</b>	<b>1996 International</b>	<b>Good</b>
<b>Tanker Two</b>	<b>1987 International</b>	<b>Fair</b>
<b>Ambulance One</b>	<b>2001 Ford</b>	<b>Good</b>
<b>Boat One</b>	<b>2006 Mercury</b>	<b>Excellent</b>

## Fire & Rescue Department—*Continued*

### 2011 Department Roster

1	Chief Andy Anderson
2	Assistant Chief Chris Ladue
3	Deputy Chief Jim Tramontozzi
4	Captain Joe Bulcock
5	Captain Doug Connor
6	Captain Daryl Mundy
7	Lieutenant Steve Brooks
8	Lieutenant Cindy Gidley
9	Lieutenant Pat Murdough
10	Lieutenant James Wilcoxon
11	FF Bill Bannister
12	FF Will Bannister
13	FF/EMTI Michael Blain
14	FF Tim Coombs
15	FF/EMTI Melanie Coulter
16	FF Brad Desmairis
17	FF Chrissy Elliott
18	FF Donna Grant
19	FF/EMT Tony Mayfield
20	FF John Pearl
21	FF Corey Porter
22	FF Shawn Stone
23	FF Adrian Smith
24	FF Mark Voorhees
25	FF/EMTI Dave Warren Sr.
26	FF Ed Whitney

## Deering Forest Fire Warden

### Report for 2011

This past year we weren't lucky enough to receive the 50/50 State Forestry Grant but have applied again this year to attempt to optimize our \$900 budget. The 2011 budget was spent on acquiring (2) Handheld GPS units and a new chain-saw for forestry related calls. The GPS units will be extremely helpful for locating and accurate mapping of all wildland fires. They will also be an extremely valuable tool for search and rescue related calls. In order to better familiarize myself with the operation of our new units, this past Summer I attended the annual weekend long State Forestry training in Gilmanton and took the 16 hour GPS & Compass class that was offered.

We continued to stay extremely busy throughout the year issuing both seasonal and brush permits. This figure seems to increase year over year as we issued 171 burn permits in 2011. With the exception of those permits issued during the day at Town Hall, which I am truly thankful to Craig for, we do this on our own time and at no expense to the town. With the constantly increasing cost of gas, I truly appreciate the fact that our wardens are willing to sacrifice their time and gas toward this cause.

As you recall, we had what I would call an extremely wet Spring and Summer this past year, which resulted in only a couple very small outside fires in Deering and a statewide record for minimum acres burned. However we are already quite concerned regarding the lack of snow cover this year and if this trend continues, how it could possibly affect the fire danger for 2012. With this in mind, I do want to remind all residents to be aware of all outdoor burning regulations and to use caution at all times. We are very lucky to have the amount of conservation land available to us here in Deering and would hate to see any large scale fire scar our beautiful landscape.

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

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

For all of you folks that continue to take advantage of our annual seasonal permit day in May, we are tentatively scheduled this year for Saturday, May 12<sup>th</sup> from 9 to noon at the McAlister & Donovan fire stations. We will also have personnel available for permits at the spring Lake Owners Association meeting. Once

again, if you have an immediate need please don't hesitate to give one of us a call.

## **Deering Forest Fire Warden—*Continued***

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

Captain, Doug Connor (Warden) 620-0953  
Chief, Andy Anderson (Deputy Warden) 464-5308  
Asst. Chief, Chris Ladue (Deputy Warden) 496-7334  
Deputy Chief, Jim Tramontozzi, (Deputy Warden) 547-7681  
Captain, Daryl Mundy (Deputy Warden) 731-7025  
Lieutenant, Pat Murdough (Deputy Warden) 547-0673  
Lieutenant, Steve Brooks (Deputy Warden) 340-2638  
Town Hall - Craig Ohlson (Deputy Warden) 464-2746

Respectfully submitted,  
Doug Connor  
Forest Fire Warden

# Forest Fire Warden and State Forest Ranger

## Report for 2011

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nhdf.org](http://www.nhdf.org).

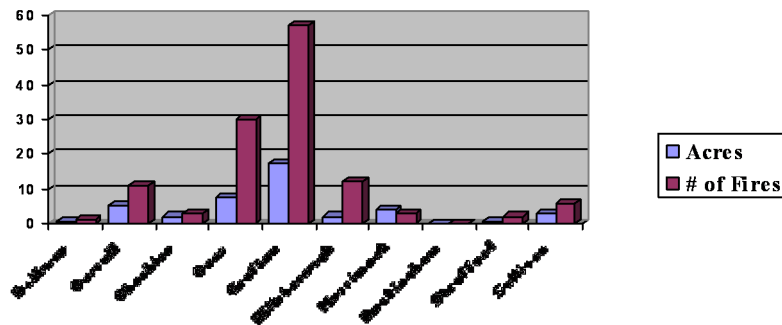
Both in terms of the number of fires, as well as the number of acres burned, this past fire season was the smallest since records have been kept. Extensive rainfall virtually all season long kept the fire danger down. When fires did start they were kept very small. The largest fire for the season was only 5.4 acres which occurred in Littleton on May 2nd 2011. There was however a small window of high fire danger in the northern third of the state during July when little rainfall was recorded. During this time there were a number of lightning started fires which are fairly unusual in New Hampshire. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by contracted aircraft and the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2011 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!



## 2011 Fire Statistics

(All fires reported as of November 2011)

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



CAUSES OF FIRES REPORTED		Total	Fires	Total Acres
Arson	7	2011	125	42
Debris	63	2010	360	145
Campfire	10	2009	334	173
Children	2	2008	455	175
Smoking	9	2007	437	212
Railroad	1			
Equipment	1			
Lightning	3			
Misc.*	29 (			

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	.5	1
Carroll	5	11
Cheshire	2	3
Coos	7.5	30
Grafton	17.5	57
Hillsborough	2	12
Merrimack	4	3
Rockingham	0	0
Strafford	.5	2
Sullivan	3	6

ONLY YOU CAN PREVENT WILDLAND FIRE

## Heritage Commission

### Annual Report for 2011

During the past year we focused on two major projects, identifying the surviving 18<sup>th</sup> century houses in Deering and their original owners and planning for the installation of a new Veterans' Memorial in May of 2012.

We have found some eighteen of the approximately thirty of Deering's earliest houses as well as the original owners of these historic treasures. We have also decided on the design and manufacturer of historic plaques that we hope to present to the present owners of these houses during the coming year. When we finish this project, we will develop a map of Deering showing the locations of these historic houses. We are also identifying other historic landmarks for which we hope to place historic plaques, such as the Center and East Deering Schools, Appleton Hotel, Militia Muster Ground, Holton Railroad Station, 2<sup>nd</sup> New Hampshire Turnpike and several others.

Most of the Commission's time and energy last year was devoted to the creation of a new Veterans' Memorial. We decided to include on the memorial all those who lived in Deering at the time of their service. Thus far we have identified 58 veterans from World War II, 10 from the Korean Conflict, 7 from the Vietnam War and 2 from Iraq/Afghanistan. If anyone knows of anyone who served in these wars whose name we do not have, please contact the Heritage Commission.

During the past two years of planning for the memorial, we have looked at various granite slabs, bronze plaques and the new laser inscribed technology. Thanks to Tom Cummings, we have a large granite block for the monument. After soliciting many bids, we have decided to have a black granite slab with laser cut names which will be attached to the large granite block. We displayed a mock up of the memorial at the town hall at the October election and there is a photo of the site plan on display at the town offices.

We have created site plans that include grading an oval near the flag pole on the Common, lowering the World War I memorial to grade level, installing new granite bases for both memorials and constructing a stone wall around the back of the site.

We are grateful for the financial contributions of our citizens to this project and for the strong support of the Selectmen and others who have offered opinions and volunteer help on this project. We invite you to the dedication ceremonies in May.



# Highway Department

## Annual Report for 2011

2011 started with a snowstorm on January 11th and ended with a snowstorm on December 23rd with 26 events requiring plowing, sanding and/or salting in between.

The most memorable of which was the Halloween snowstorm dropping approximately 30 inches of wet, heavy snow in a short period of time.

August was a busy month. Hobart Kiblin, equipment operator, having a baby boy in the beginning and Tropical Storm Irene visiting on August 28th. Heavy rains and wind overtook us, however, with the whole crew out, damage was kept to a minimum with no road closures.

Underdrain was installed in East Deering and also on Reservoir Road along with several catchbasins. More catchbasins were installed as well in North Deering. In September, Reservoir Road saw a healthy shim coat of asphalt improving the ride to the reservoir and just beyond.

Mansellville culvert had repairs made to the headwalls in preparations for the culvert lining. Unfortunately Mother Nature did not allow us to finish the project. The culvert now sits beside the road awaiting low water.



DEPARTMENT  
REPORTS



## Historian

### Annual Report for 2011

During the past year I was able to assist eight people researching their family roots in Deering. Being able to help people find the graves of ancestors is rewarding. I was able to connect 2 branches of the Gove family (lived in my home) that didn't know the other existed.

I have extra copies of Town Reports from 1900 – 2000. If you would like one to have for family information (Births, Deaths, Marriages, etc.) please contact me:

Thomas J. Copadis  
99 Peter Wood Hill Road  
Deering, NH 03244  
(603) 529-2441

DEPARTMENT  
REPORTS



## Library Trustees

### Annual Report for 2011

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.*

To encourage that vision, the Trustees have provided the following to the public:

- “Curious Creatures”, a hands-on exhibit of exotic animals during the February school break.
- Poetry Celebration with local authors and readers
- “Make Your Own Book” workshop for children.
- Story Hour for children
- Music Program at the Town Holiday Party.
- Monthly Coffee Chats featuring the history of Deering and One-room Schoolhouses
- Meeting with Margaret Colburn, former teacher in the East Deering One-room Schoolhouse
- Coffee Chat with members of the Heritage Committee



Self-checkout:

Town residents may check out books when the Town Hall is open.

New Acquisitions:

“The Nature of New Hampshire” by two NH authors, current best sellers, audio books, and donations from the public.

Trustee Changes and Training:

Susan Bearor resigned as a Library Trustee with a year and ½ left to her term. Kathleen Hennebury was appointed to fill the position. Lois Marchand was appointed as Alternate Trustee. Three members of the board attended a Workshop by the NH Library Trustees Association to learn local laws and procedures pertaining to NH libraries. Trustees also attend monthly meetings of the Monadnock Area Trustees, sharing needs and networking.

Monthly Meetings:

Trustees meet on the second Thursday of each month at 6:30 p.m. Minutes of the meetings are available to the public in a binder at the conference room and on the website. The trustees welcome input from the public and their presence at meetings. We encourage interested residents to join the Friends of the Deering Library group that supports library activities and encourages participation.

Budget:

Expenses for the year totaled \$1,296.64 which includes expenses for all programs, books, audio books, magazines subscriptions, NH Library Trustees Association memberships, and electricity. This was \$6.64 over the annual budget of allocated funds.



## Library Trustees—*Continued*

The Library Trustees thank Pia Sunderland and her assistants with the plant sale for a very generous donation of \$651.50 which was added to the Expendable Trust Fund, now totaling \$5,430.55.

Thank You!

Many thanks to Judy Wood who has supervised the library for over 20 years. She has donated up to fourteen volunteer hours each week to the Deering Public Library and its patrons. We wish her happiness and good health in her retirement from the position of Library Director.

Library Trustees: Kathleen Lassey, Amy Lefevre, Kathleen Hennebury, and Lois Marchand, Alternate.





# Non-Profit Organizations Advisory Committee

## Annual Report for 2011

The Non-Profit Organizations Advisory Committee held their first meeting on June 20, 2011 and held five meetings thereafter. The responsibility of this committee, per the Board of Selectmen, was to review and research the status of the charitable organizations within the town of Deering. The committee made a unanimous decision that it was not necessary to review every non-profit organization every year. The Committee, after meeting with the Board of Selectmen, decided to hold meetings annually and review one-half of the non-profits one year and review the other half the following year. The Committee invited representatives from His Mansion, The Audubon Society, The Deering Community Church, and the Deering Historical Society to come before the Committee this year.

The Committee met with Stan Farmer, representing His Mansion and at a later meeting met with Paul Atkinson, the new CEO. Both gentlemen gave a brief presentation on the purpose of His Mansion. There have been few changes to His Mansion since the Committee met with them last. The new dorm building was erected and His Mansion has a new CEO, Paul Atkinson.

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

The Audubon Society was invited to come before the committee on July 13<sup>th</sup>, 2011. Representing The Audubon Society was Phil Brown. Their mission is to protect wildlife and educate the public with teacher workshops, scavenger hunts and snowshoeing events. They also hold a summer camp in Concord, N.H. Mr. Brown and members of the Committee discussed events and ways to bring awareness to the residents of Deering. Mr. Brown agreed to try to keep Deering residents better informed of coming events.

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

The Committee met with Stuart Huggard, Chairman of the Board of Trustees with the Deering Community Church. Mr. Huggard informed the Committee that the church hosts different events i.e. different religions, different backgrounds, and forums (information sessions).

*It is the recommendation of the committee that The Deering Community Church maintain their property tax exemption at this time.*

The Committee invited Thomas Copadis, Chairman of the Deering Historical Society. Mr. Copadis explained to the Committee that the Society has been low funded until the death of Bev Yeaple, who willed some monies to the Historical Society for the repair of the East Deering Church. Mr. Copadis informed the Committee members that currently Stuart Huggard, Nancy Cowan, Hazel Vogel-

## Non-Profit Organizations Advisory Committee—*Continued*



ien and himself are members of the Historical Society. Mr. Copadis stated that he will stay on the Society to see that Bev's wishes are fulfilled and that the East Deering Church gets cleaned up. Mr. Copadis explained that this would entail tearing all the interior walls and ceiling down and cleaning up the church itself. Maybe someday more funds will be raised in order to restore the Church to become a museum of Deering artifacts.

*It is the recommendation of the committee that the Deering Historical Society maintain their property tax exemption at this time.*

Submitted by,

The Non-Profit Organizations Advisory Committee Members

Dan Morehouse, Chairman

Gale Lalmond

Betty Dishong

Ray Petty

Craig Ohlson, Town Administrator

## **Planning Board**

### **Annual Report for 2011**

The 2011 calendar year experienced a slow down in applications from developers in comparison to prior years. As such, the Planning Board reviewed and approved one lot line adjustment. The board took this time to focus on areas of improvement for the town in regards to reviewing and updating the Town of Deering Master Plan so that the goals and objectives of the plan continue to be met.

As part of this exercise, the Board worked on updating its survey questionnaire, which was sent to all Deering voters and landowners in 2011. The response to the survey was strong, giving direction to the Board's continuing efforts to make sure that the Master Plan reflects the wishes of Deering residents in regards to planning, growth and the preservation of the rural character the town currently enjoys. As stipulated in the Town regulations, the Master Plan must be updated every five years. Any updates made by the board will not change the goals or direction of the current Master Plan, but are necessary to ensure that the information in the plan reflects current conditions in the town.

While there were no amendments made to the Subdivision Regulations in 2011, the Board continued a comprehensive review of all ordinances to ensure that consistency remains in regards to the Zoning Ordinance as well as State of NH mandated RSA laws. These efforts will carry on into 2012.

In December, the Planning Board adopted the Piscataquog River Management Plan (1999 Piscataquog River Management Plan updated in 2010) and the Piscataquog Land Conservation Plan. These plans were prepared by the Piscataquog River Local Advisory Committee and the Central and Southern New Hampshire Planning Commission. The plans aim to enhance the overall protection and functioning of the Piscataquog River and its tributaries. Specifically, the plan is designed to assist and provide guidance to municipalities and other decision makers in protecting the river for its value as drinking water, natural areas and fish and wildlife habitat. With the adoption, these plans are now an appendix to the town's Master Plan.

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



## Planning Board—*Continued*

The Planning Board meets on the second Wednesday of each month and holds an occasional workshop on the fourth Tuesday of each month. Minutes are posted at the Deering Town Hall and are online at [www.deering.nh.us](http://www.deering.nh.us)

Respectfully submitted,  
Katherine Jenkins, Chair  
Robert Compton, Vice Chair  
Karl Bearor  
Robert Carter  
Keith Johnson  
Beth Kelly  
Steven Miller  
Stuart Huggard, Alternate  
Peter Kaplan, Alternate



## Police Department

### Annual Report for 2011

I hope this year has been a good one for you all, despite the economy. Once more your Police Department has had a busy year, with some changing trends in our activity and statistics. At the start of 2012, we find the Police Department “fully staffed and fully trained” for the first time in many years, but it took a lot of work in 2011 and some good luck to get that way! For the first six months of 2011, our new Full Time Officer, Preston Migdal, was assigned to the Police Academy and to Field Training. Since June Officer Migdal has been out on patrol, learning the daily operations, and gaining knowledge and experience.



During the early part of 2011 we also welcomed Part Time Officer Mark Philibert safely back from his National Guard Deployment in Afghanistan. We missed you Mark, and are so glad you made it back to family and friends safely. Unfortunately, in April 2011 we lost Part Time Officer Lisa Censabella to her other employment needs and to her pending motherhood. Congratulations to Lisa and her partner Edward, who welcomed their daughter Ava Rose Dias into the world in early December.

In addition to the loss of Officer Censabella, Part Time Officer Jim Hargreaves was not available for patrol duties due to personal reasons, though he continues now as a Civilian Reserve, and assists as an Advisor to our Hillcat Police Explorer Post #612. We began searching for replacements, and in July 2011 we hired former Hillsboro PD Officer Amy Collins as a Part-Time Officer, and sent her to the Police Academy to regain her certifications through a “Law Package” program. Officer Collins lives in Hillsboro and comes to us after being out of Law Enforcement for several years, but with nearly six years of previous experience. We were also very fortunate to have a former Deering PD Officer, who is currently a full-time Officer in Hillsboro, rejoin our department, when we welcomed Part Time Corporal Nicholas Hodgen back in early December 2011. Corporal Hodgen and his family still live in Bennington.

As far as Department Activity, we continue to stress Community Relations activities, attending 86 functions (including the birthday party of a 5 year old resident), as well as having our Explorer Post provide 12 Community Service Details in Deering and surrounding areas. We also created a government facebook page for the Deering Police Department as a way to help people keep updated on what your Police Department is doing, planning, responding to, and other town news. If you “facebook,” please check out the page and “like” us to begin receiving updates and posts!

In the realm of departmental statistics, we saw a small decrease in call volume, which I attribute to be shorthanded during most of the year and having to rely occasionally upon State Police to cover when no Deering Officers were available to take on-call time. As we’ve spent good portions of the year shorthanded for the past several years, our motor vehicle enforcement activities have actually dropped, which seems to have resulted in an increase in our Accident Rates (especially for speed related accidents), and more unfortunately, in the rates and severities of injuries during such accidents. We had no “diversionable” juvenile criminal investigations in 2011, though we did break up a large underage drink-





## Police Department—*Continued*



ing party, and many under-21 young adults were given the opportunity to go through one of the alcohol/drug abuse courses that we authorize in lieu of a conviction.

Unfortunately, the Deering Police had to respond to a very unfortunate and deadly motor vehicle crash during the fall of 2011, where a young couple both lost their lives. The Department extends its condolences to the families of both victims. We would also like to thank all those who helped us respond to, secure, and investigate this crash, including the Deering Fire/Rescue, Deering Fire Explorers, Hillsboro Fire/Rescue, and the Henniker Police Department. Please use caution when driving, stay aware of your surroundings, refrain from the use of cell phones or other distracters, and please slow down a bit. All of your families and your emergency responders would much rather you arrive a little later than not at all.

Lastly, we also seen an increase in burglarious and theft related activities, with many being copper and metal thefts from unoccupied homes. PLEASE help us out by keeping an eye on your neighbor's houses when they area away, by keeping an eye open on vacation homes or homes on the market, and such. Because we usually only have one officer working at a time, it is very difficult to "watch over" all 33+/- square miles of town and all 65+/- miles of roadway at the same time. If you see anything that is out of place or suspicious in any manner, please call our dispatch center right away so an officer can be dispatched to respond. We would rather check it out and find it was nothing to worry about than to find out much later that a resident was victimized.

Thank you for your ongoing support and we look forward to continuing to provide you with visible and responsive law enforcement and public safety services. If you have any questions, concerns, or ideas to help us serve you better, please do not hesitate to call the office for me.

Sincerely,

James H. Pushee  
Chief of Police  
762 Deering Center Road  
Deering, NH 03244

James H. Pushee, Chief of Police

(603) 464-3600 (dispatch)      (603) 464-3127 (office)      (603) 464-2677 (fax)

Email: [deeringpd@conknet.com](mailto:deeringpd@conknet.com)





# Deering Police Department

## 2011 Statistics Report

### Calls For Service Logged

Call Reason/Type	FY2007	FY2008	FY2009	FY2010	FY2011	Call Reason/Type	FY2007	FY2008	FY2009	FY2010	FY2011
911 Calls	14	15	7	8	6	MV-Complaint	76	63	43	43	38
Animal-Domesticated	24	14	8	22	28	MV-Parking Complaint	31	37	41	87	118
Animal-Wild	9	12	7	10	8	MV-Stop for Violation	866	1455	911	882	988
Admin-General	352	264	318	262	155	Non-Criminal Comp.	31	35	18	28	35
Admin-Maintenance	36	30	53	57	54	OHRV Complaint/Stop	na	40	29	13	38
Admin-VehicleMaint	60	57	47	57	42	Outside Detail Services	16	18	25	51**	71**
Alarm	32	22	17	21	28	Persons Assisted	225	264	177	196	174
Assist-Antrim PD	5	4	5	4	10	PD-Community Relat.	75	43	101	95	86
Assist-Bennington PD	13	7	9	8	3	Paper Service Request	178	206	155	175	182
Assist-Francestown PD	12	4	1	2	0	Property- Lost&Found	30	10	21	21	15
Assist-Hillsboro PD	68	85	78	66	71	Recovered Stolen Ppty	1	na	1	na	0
Assist-NHSP	1	1	3	5	5	Restraining Orders	4	10	6	8	11
Assist-Other Agency	45	49	41	43	74	Rescue/Amb. Assist	67	60	65	57	60
Assist-Weare PD	9	13	14	11	13	Road Hazards	29	54	29	42	33
BeOnLookoutFor	10	18	19	17	28	School Resource Ofc.	na	na	na	na	8
Bomb Threat	na	na	na	na	1	Suspicious Activity	71	56	58	53	65
Cadet-CmntyRelation	2	2	4	1	1	Traffic Control Service	5	45	39	2**	3
Cadet-Service Detail	10	22	29	18	11	Training-InHouse	42	29	61	29	29
Cadet-Meeting	21**	27	28	40	27	Training- FTO	na	na	na	43	36
Civil Issues-AllOther	22	63	43	34	27	Training- PSTC	10	8	14	17	19
Civil Standby Req.	19	16	16	6	12	Traffic Survey Report	181	146	195	129	137
Criminal Rec. Check	51	45	41	41	59	Traffic Survey - VIPS	na	6	8	12	1
Criminal Complaint	146	141	107	91	98	Untimely/Unattended	3	2	1	na	3
Disturbing The Peace	6	9	12	7	7	VIN Verification	29	19	26	25	30
DMV-Restoration	45	38	33	25	14	Warrant- Arrest Type	56	74	42	22	32
DMV-Suspension	82	81	74	81	35	Warrant- Search Type	na	1	na	1	0
DOG Complaint	60	95	70	58	63	Welfare Check Request	33	51	28	26	24
Domestic Disturbance	20	16	22	19	14						
Dept. Information	186	136	143	180	196	<b>TOTAL CFS Logged:</b>	4054	4649	3929	4032	3895
Escort/Transport	2	11	5	4	1						
Fire Dept. Assist	18	29	22	21	21						
House/Property Check	79	40	49	81	75						
Intern/ Ride-Along Trng				24	1						
Invest.FollowUp	366	365	355	486	333	<b>JUVENILE ACTIVITY</b>					
Juvenile Problems	16	18	41	26	16**	Juvenile Arrests	0				
Message Delivery	15	37	19	21	19	Civil JV/Family Assists	16**				
Missing Persons	4	1	4	8	4	Diversionsable Cases	0				
MV-Accident	52	41	24	29	39						
MV-Abandoned	12	6	4	6	10						
MV-Driver Assisted	71	83	63	75	50						

## Vehicle Reports:

2003 Ford Expd. SUV	95,388 Miles as of 31Dec2011	(SUV, repainted by Tech Students in October 2010)
2010 Chevy Impala	49,365 Miles as of 31Dec2011	(this is our primary vehicle, in service in May 2010)

## 2011 Grant Programs

NH Highway Safety - Speed	90 Hours of Overtime / \$4,000 +/-
NH Highway Safety - DWI	90 Hours of Overtime / \$4,000 +/-
NH Highway Safety -Regional	36 Hours of Overtime / \$1,600 +/-
NH Highway Safety-Safe Commute	78Hours of Overtime / \$4,000 +/-
Fish & Game OHRV Patrols	30 Hours of Overtime / \$1,200 +/-
Bulletproof Vest Partnership	50% match on up to 2 new vests / \$1500
Demo Vest Receipt	New/unused Demo vest for Ofc. Collins at no cost /\$1,200
Cruiser Tires	Set of 4 New Tires, won at trade show / \$650

## Call Volume by Shifts

Shift Designator	Total Calls	Self- Initiated	Dispatched
Day/Morning	1034	734	300
Evening/Afternoon	2181	1649	532
CALL OUTS	115	14	101
Detail (scheduled assignment)	488	476	12
NHSP OnCall	32	0	32
<b>Total Calls 3850 / Self Initiated 2873 / Dispatched 977</b>			

## Crime Complaints and Violation Types—2011 Incident Reports

Aggravated Sexual Assaults	1	MV Violations-Variou
Assaults	7	MV Speeding
Threats & Intimidation	12	DMV License/Reg Issues
Arson	1	<b>Total MV Stops (inc. parking)</b>
Burglary/Unlawful Entries	16	<b>Total MV Violations</b>
Theft Related Crimes (inc. Fraud, etc.)	34	
Identity Theft	7	
Criminal Mischief/ Vandalism	17	
Drug Investigations	8	
Sex Offenses	9	
Weapon Law Violations	8	
Hindering/Resisting	8	
Loitering/Prowling	0	
Disorderly Conduct	3	
DWI/ Aggravated DWI	7	
Alcoholism/ Protective Custody	2	
Child Neglect	5	
Alcohol Possessionary Violations	22	
Runaway Juveniles	4	
Trespassing	6	
Dog Offenses- Vicious	7	
Serious MV Violations	12	
Serious OHRV Violations	2	
Psychiatric Evaluation Hold (suicidal)	9	
Contribute to Delinquency	11	
Reckless/Threats w/Deadly Weapons	6	
Warrants	13	
All Other Offenses	51	

Report Type Total	FY2011	FY2011
Arrest Totals	75	<b>71</b>
Accident Totals	31	<b>39</b>
Incident Totals	194	<b>170</b>
Field Interview Totals	6	<b>12</b>
Restraining Orders	6	<b>11</b>
MV Stops	1075	<b>1106</b>

**170 Incident Reports / 311 Offense Types Reports**  
**71 Arrests / 145 Offense Types Charged**

## Supervisors of the Checklist

### Annual Report for 2011

In 2011, Deering had only a couple elections. They consisted of the Local Elections followed by the annual Town Meeting. The Local Election was held March 8<sup>th</sup>. At that time, there were approximately 1409 eligible voters of which 221 voted; roughly 16%. The Deering Town Meeting was held March 12<sup>th</sup>. At that time there were 1406 eligible voters of which 99 individuals attended the meeting; or 7%.

A Special Election was held October 18<sup>th</sup> pertaining to a Hillsboro-Deering School Teacher contract issue. The deliberative session was held September 19<sup>th</sup> and 29 Deering residents attended. One hundred fifty-three voted on the issue out of the 1171 eligible voters; or 13%.

Also, this year the supervisors were required to conduct a Ten Year Verification of the Checklist under the provisions of RSA 654:39. All registered Deering voters were reviewed. Those individuals who had not voted within the last 4 years were struck from the list. Approximately 240 individuals were struck from the checklist in accordance with the RSA.

Respectfully submitted,

Barbara Cavanaugh

Chair



## Tax Collector's Message

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

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

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

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

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

**Nancy Cowan, Town Clerk/Tax Collector**  
**464-3224**

**Town Administrator**  
**Planning & Zoning Administrator**  
**Building Inspector/Code Enforcement Officer**  
**Forester/Health Officer/Deputy Fire Warden**  
**Annual Report for 2011**



## TOWN ADMINISTRATOR

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

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

## PLANNING & ZONING

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

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

## BUILDING INSPECTOR

The Town of Deering saw a slight decrease in the number of permits issued for 2011 compared to the previous year. In 2006 the Town adopted the 2003 International Building Code.

The Town received 22 building permit applications in 2011. The 2011 Building Permit Applications breakdown is as follows:

Single Family Residence	2
Additions/Renovations	3
Garage/Barns	3
Porches/Decks	3
Sheds	4

## **Town Administrator—*Continued***

**Planning & Zoning Administrator**

**Building Inspector/Code Enforcement Officer**

**Forester/Health Officer/Deputy Fire Warden**

Pool	1
Mobil Homes	2
Electrical Upgrade	1
Demolition	2
Cell Phone Antenna	1

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

### **TOWN FORESTER**

As the Town Forester, I review and monitor timber intent to cut permits. This includes both monitoring the volume of timber cut as well as assuring that the Best Management Practices are adhered to which requires several onsite inspections. In 2011 eleven (11) intent to cut permits were processed.

### **CODE ENFORCEMENT**

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

### **HEALTH OFFICER**

As Health Officer, I perform inspections related to failed septic systems and other health and safety issues for both commercial and residential properties. One of the major health issues in town this year was to complete a court ordered cleanup of a property on Codman Hill Road.

Respectfully Submitted,

Craig E. Ohlson





## Town Clerk/Tax Collector

### Annual Report for 2011

If you wonder about the nation's economy, you can look at the returns of the Town Clerk's office for the past three years and read the story. I know this because I keep an eye on such matters. While expenses for the office of Town Clerk have increased, the overall revenue for the Town Clerk side has decreased. This is due primarily to the belt-tightening of all Deering citizens. Fewer cars are being licensed than in the heyday of financial plenty. At the same time, the 2008 commitment of taxes to be collected was \$4,610,891.00 and in 2011 the total tax commitment was \$5,171,719.00, an increase of more than a half million dollars.

None of the above information is meant to depress you. I was prompted to the comparisons between 2008 and 2011 as my current term in office began in 2009 and ends soon. But, all the while that we have been negotiating the downturn in the nation's economy, we in this office have been trying to be as cost efficient and as thrifty as we can be. Our town's tax picture is, according to those who deal with the status of towns and their taxes, very stable, and even enviable in the amounts collected as opposed to uncollected taxes. Both factors help to keep the town portion of the tax rate low, and town clerk/tax office expenses to a minimum.

Events delayed us taking up on-line car registration, dog licensing, and renewal notification, but don't be discouraged. Those days are coming soon. More people have taken advantage of the on-line tax payment capability of our software. Boat registration (sigh) has been held up again by the State as it works to integrate the licenses into printers used for car registrations. All of the Deering Town Clerk staff has gone for the training, and stands ready to begin boat registrations as soon as the State is "printer compliant". If you watch the news, you are aware the office of the Town Clerk is being besieged with new regulations and concerns over voter registration and election purity, car registrations, privacy and security of vital statistics. Throughout my terms of office, we have taken advantage of every training opportunity available to meet the challenges of dealing with these important elements. Deputy Town Clerk/Tax Collector Sarah Gladu has completed one year of the four year program of Certification classes held jointly by the associations for Town Clerks and Tax Collectors. I attended the 2011 Certification event also to maintain my own certification. Our Assistant Clerk, Carol Baker has taken all required classes, as well. By these measures, we are maintaining the proficiency, expediency, and accountability this office increasingly demands.

Enough of looking backward! Our position is always to go AHEAD. I do not know if I will be re-elected, but whatever may come, I want to thank the Townspeople of Deering for the experience of serving them as Town Clerk/Tax Collector for the past nine years. Sarah, Carol, and I look forward to helping you in any way we can.

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



### Births 2011

Date	Name	Place	Father	Mother
01/11/2011	Mercier, Dakota Lynne	Concord, NH	Mercier, Jeremy	Fellows, Krystal
01/24/2011	Bouffard, Wyatt Thomas	Manchester, NH	Bouffard, Thomas	Bouffard, Carol
02/24/2011	Zabriskie, Elena Michelle	Concord, NH	Zabriskie, Steven	Allen, Ninette
03/07/2011	Pedersen, Layla Rose	Concord, NH	Pedersen, Sean	Miller, Kaci
03/09/2011	Viarengo, Samantha Charlotte	Concord, NH	Viarengo, Clayton	Viarengo, Kathryn
06/13/2011	Healy, Jason Edward	Concord, NH	Healy Jr, Michael	Healy, Melissa
07/10/2011	Booth, Mason Douglas	Concord, NH	Booth, Glenn	Booth, Marielle
08/02/2011	Kiblin, Daniel John	Peterborough, NH	Kiblin, Hobart	Kiblin, Stacey
09/23/2011	Pelletier, Garrick James	Concord, NH	Pelletier, Garrick	Pelletier, Amber
09/28/2011	Tart, Kadin William	Concord, NH	Tart III, Robert	Bezio, Alexandria
10/24/2011	Labrie, Sheyanne Lily	Keene, NH	Labrie, David	Starkweather, Cassandra
10/28/2011	Sheppard, Addison Mark	Peterborough, NH	Sheppard, Adam	Grant, Leah
11/11/2011	Torres-Seixas, Alice Sophia	Concord, NH	Seixas, Frederik	Torres, Tania
12/29/2011	Gidley, Mackenzie Suzanne	Peterborough, NH	Gidley, Craig	Gidley, Cynthia

### Marriages 2011

Date	Person A	Residence	Person B	Residence
02/14/2011	Labier, Scott R	Hillsborough, NH	Quinney, Carrie-Ann	Deering, NH
04/27/2011	Recupero, David S	Deering, NH	Janvrin, Katelyn A	Deering, NH
06/12/2011	Antis, Brina M	Deering, NH	Hanlon, Sean P	Deering, NH
07/09/2011	Griffin Jr, Philip J	Deering, NH	Raymond, Jennifer A	Deering, NH
07/29/2011	Morgan, Rebekah E	Deering, NH	Moniz, Vincent L	Deering, NH
08/20/2011	Fellows, Krystal C	Deering, NH	Mercier, Jeremiah J	Deering, NH
09/17/2011	Smith, Adrian C	Deering, NH	Farrin Kristine M	Deering, NH
10/22/2011	Carchide, Toni L	Deering, NH	Howes, Marc A	Hudson, NH
10/29/2011	Day, Cynthia M	Deering, NH	King, Karen J	Deering, NH
12/30/2011	Labore, Megan N	Washington, NH	Ordway, Anthony M	Deering, NH

### Deaths 2011

Date	Name	Place	Father's Name	Mother's Name
04/12/2011	Pearsall, Neal	Deering, NH	Pearsall II, Charles	Goggler, Esther
04/14/2011	Rahmlow Sr, Thomas	Concord, NH	Rahmlow, Thaddeus	Robinson, Marian
09/19/2011	Taylor, Gertrude	Concord, NH	Burnham, James	Richardson, Clara
09/19/2011	Gates, Carol	Concord, NH	Starkweather, George	Cook, Daisy
09/21/2011	Hauptman, Cynthia	Concord, NH	Blaisdell, Clarence	Greenwood, Nellie
10/25/2011	Bumford Sr, Clifford	Deering, NH	Bumford Sr, Walter	Blanchard, Gladys
10/28/2011	Pearsall, Gwen	Northampton, MA	Bergstresser Sr, Glen	Krilovich, Arlene
11/11/2011	McNally, Thomas	Concord, NH	McNally, George	Duggan, Joanne
11/14/2011	Lockwood, Todd	Deering, NH	Keddie, Charles	Vinecombe, Jill
11/15/2011	Morrow, William	Deering, NH	Morrow, William	Lamontagne, Marie
11/28/2011	Wood, Dorothy	Hillsborough, NH	Parker Sr, Maurice	Robertson, Janet
12/10/2011	Colburn, Charles	Weare, NH	Colburn, Edgar	Ellison, Marjorie
12/12/2011	Martin, Glen	Deering, NH	Martin, Fred	Baily, Eleanor

## Welfare

### Annual Report for 2011

As the economic crisis is still felt in the area, the Deering residents found assistance with rent/mortgage, electrical, heating fuel, emergency food and medications at the local Welfare Department. The 2011 Welfare Budget was \$16,664 with expenses by the end of the year totaling \$16,540.40. The highest increase in expenses for the 2011 budget was found in the areas of medical, rental, and heat assistance. The Town of Deering established a wood bank, which is centrally located and donated by the residents of Deering for the residents of Deering who qualify for heat assistance.

With the continued concerns in the areas of fuel, and utilities prices the Town Welfare Department foresees this to be a continued trend for 2012.

	<u>2011 Expenditures</u>	<u>2012 Budget</u>
Medical Assistance	\$741.63	\$500.00
Rental Assistance	\$5,178.00	\$4,500.00
Utility	\$2,196.89	\$3,000.00
Heat Assistance	\$5,270.01	\$5,000.00
Food Assistance	\$882.10	\$2,000.00



## Zoning Board of Adjustment

### Annual Report for 2011

During 2011, the Deering ZBA considered two requests for variances to allow construction of residences which would exceed the maximum height allowed under the Zoning Ordinance. These were the only two requests considered by the Board during 2011.

The first case (decided at the Board's February meeting) involved a request to replace a house on Lake Shore Drive that burned to the foundation in April 2009. The old house had been built on a .23 acre lot prior to the enactment of the Ordinance. The replacement structure would have been of a more modern design and was to be built on the existing foundation, but would have exceeded the maximum 35 feet in height by approximately eleven inches. In addition to the height problem, the new structure, although no closer to the shoreline of Deering Reservoir than the old grandfathered building had been, would have been too close under the Ordinance's current requirements. Although the Ordinance permits rebuilding of a fire-damaged structure within two years of the fire, the new owners would not have been able to re-build within that time frame. The Board found that unique characteristics of the lot would offset any problems which might be caused by the slight non-conformity in the height of the new structure, and that, without a waiver of the required setback from the shoreline, the owners would be unable to build *any* conforming structure on their property. Therefore, the Board granted the variances, finding that denial under the circumstances would be unreasonable and would not advance a legitimate public purpose.

Later in the year, the Board held a public hearing to consider a request for a variance, this time for a proposed new structure on Pleasant Pond Road that would have exceeded the maximum height allowable by more than seven feet. After testimony from the Fire Department to the effect that the extra height would cause problems should a fire have to be fought at the property, the hearing was adjourned to allow the applicant and her architect additional time to consider alternative designs. Prior to the scheduled date for resumption of the hearing, however, the owner withdrew her application.

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

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

John A. Lassey, Chair

<sup>1</sup>[www.deering.nh.us](http://www.deering.nh.us)

# ADMINISTRATIVE

762 Deering Center Road

Deering, New Hampshire 03244

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

Tax Clerk/Tax Collector's Phone Number: (603) 464-3224

Fax Number: (603) 464-3804

Website: <http://www.deering.nh.us>

## TOWN OFFICES HOURS & NUMBERS

Town Clerk's Office	Tax Collector's Office	Assessing Clerk/ Office Assistant	Town Administrator and Administrative Assistant
Mon. 8:30am – 2:50pm Wed. 8:30am – 5:50pm Thurs. 3:00pm – 6:50pm Sat. 9:00am – 10:50am (last Saturday of the month only)	Mon. 8:30am – 2:50pm Wed. 8:30am – 12:50pm Thurs. 3:00pm – 6:50pm	Mon. 8:30am – 4:00pm Wed. 1:00pm – 4:00pm Thurs. 11:00am – 4:00pm	Monday – Thursday 8:00am – 4:00pm By appointments only on Friday
Phone: 464-3224	Phone: 464-3224	Phone: 464-3248	Phone: 464-2746 Phone: 464-3248
<ul style="list-style-type: none"> <li>• Motor Vehicle Reg.</li> <li>• Election Processes</li> <li>• Vote Registration</li> <li>• Birth Certificate</li> <li>• Marriage Certificate</li> <li>• Death Certificate</li> <li>• Dog License</li> <li>• Wetlands App.</li> </ul>	<ul style="list-style-type: none"> <li>• Tax Payments</li> </ul>	<ul style="list-style-type: none"> <li>• Property Tax Cards</li> <li>• Property Tax Maps</li> <li>• Elderly Exemptions</li> <li>• Veteran's Credits</li> <li>• Current Use</li> </ul>	<ul style="list-style-type: none"> <li>• Research &amp; General Info.</li> <li>• State Statute</li> <li>• Minutes of Meetings</li> <li>• Town Bid</li> <li>• Town Hall Rental</li> <li>• Human Services and Public Assistance</li> <li>• Building Permit</li> <li>• Driveway Permit</li> <li>• Septic Design Permit</li> <li>• Intent to Cut</li> <li>• Health Inspection</li> <li>• Zoning Questions and Violations</li> <li>• Zoning and Planning</li> <li>• Board Application and Assistance</li> <li>• Fire Permits</li> </ul>

Police Department Phone.....464-3127

Highway Department Phone.....464-5740

**Fire Department**

Murdough Station .....464-5255

McAlister Station.....464-3237

Donovan Station.....464-4303

**Warden/Deputy Wardens:**

Captain Doug Connor (Warden).....620-0953

Chief Andy Anderson (Deputy Warden) .....464-5308

Asst. Chief Chris Ladue (Deputy Warden) .....496-7334

Deputy Chief James Tramontozzi (Deputy Warden).....464-4550

Captain Daryl Mundy (Deputy Warden) .....464-3625

Lieutenant Pat Murdough (Deputy Warden) .....568-7719

Lieutenant Steve Brooks (Deputy Warden).....340-2638

Town Hall—Craig Ohlson (Deputy Warden) .....464-2746

**Emergency.....911**

**For All Town Offices:**

762 Deering Center Road

Deering, NH 03244

Phone: 464-3248 (Selectmen's Office)

Phone: 464-3224 (Town Clerk/Tax Collector's Office)

Fax: 464-3804



## LIST OF TOWN EMPLOYEES

DEPARTMENT	POSITION	STATUS	YEARS OF SERVICE
<b>Selectmen's Office</b>			
Craig Ohlson	Town Administrator	Full-time	8
Beth Rouse	Administrative Asst.	Full-time	4
Kathleen M.E. Hennebury	Assessing Clerk/Office Asst.	Part-time	1
Brenda Slongwhite	Welfare Officer	Part-time	3
<b>Town Clerk/Tax Collector's Office</b>			
Sarah Gladu	Deputy Town Clerk/Tax Collector	Part-time	1
Carol Baker	Assistant Clerk	Part-time	<1
<b>Police Department</b>			
James Pushee	Chief of Police	Full-time	9
Tom Cavanaugh	Captain	Part-time	8
Nicholas Hodgen	Corporal	Part-time	<1
Preston Migdal	Police Officer	Full-time	1
Mark Philibert	Police Officer (In-active)	Part-time	3
Amy Collins	Police Officer	Part-time	<1
<b>Highway Department</b>			
Peter Beard	Road Agent	Full-time	28
Al Kelley	Asst. Road Agent	Full-time	30
Mark Poland	Equipment Operator	Full-time	13
Hobart Kiblin	Equipment Operator	Full-time	7
Tom Cummings	Mechanic	Full-time	2

### **Fire & Rescue Department**

(See Fire & Rescue Department Annual Report on page 121 for roster)

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

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

Employees change labor grades only if the level of responsibility for that position has justifiably increased. The administration staff and the Board of Selectmen conducts a study of the current positions or new positions to justify the change in labor grade and increase in the wage schedule. In 2011, the Board of Selectmen updated all the job descriptions and the wage schedule to ensure fair and equitable compensation for duties and responsibilities and to ensure the efficient operation of the Town.

## LIST OF TOWN OFFICERS

### Elected Officials:

#### BOARD OF SELECTMEN:

John Greene	Term Expires	2012
J. P. Marzullo	Term Expires	2013
Michelle Johnson, <i>Chair</i>	Term Expires	2014

#### CEMETERY TRUSTEES:

Cynthia Krill	Term Expires	2012
Donna Marzullo	Term Expires	2013
Terry Verville	Term Expires	2014

#### LIBRARY TRUSTEES:

Kathy Lassey, <i>Chair</i>	Term Expires	2012
Lois Marchand (Appointed Alternate)	Term Expires	2012
Kathleen M.E. Hennebury	Term Expires	2013
Amy LeFevre	Term Expires	2014

#### MODERATOR:

John Lassey	Term Expires	2012
Thomas Copadis, Deputy Moderator		

#### SUPERVISORS OF CHECKLIST:

Barbara Cavanaugh	Term Expires	2012
Eleanor Fitzpatrick	Term Expires	2014
Joan Burke	Term Expires	2016

#### TOWN CLERK/TAX COLLECTOR:

Nancy Cowan	Term Expires	2012
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#### TREASURER:

Stuart Huggard	Term Expires	2014
Thomas Copadis, Deputy Treasurer		

#### TRUSTEES OF TRUST FUND:

Marc Albert	Term Expires	2014
Barbara Cavanaugh (appointed)	Term Expires	2012
Suzanne Huggard (appointed)	Term Expires	2012

### Appointed Officials:

#### CONSERVATION COMMISSION:

Keith Johnson, <i>Chair</i>	Term Expires	2013
Krista Couturier	Term Expires	2014
Betsey McNaughten	Term Expires	2014
Jon Stuart	Term Expires	2014
Aaron Gill	Term Expires	2013

#### CONSERVATION CLERK:

Kathleen M.E. Hennebury	Term Expires	2012
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#### HERITAGE COMMISSION:

Donald Johnson, <i>Chair</i>	Term Expires	2013
Elizabeth Dishong	Term Expires	2012

## LIST OF TOWN OFFICERS—*Continued*

### HERITAGE COMMISSION—*Continued*

Joan Burke	Term Expires	2013
Kathleen M.E. Hennebury	Term Expires	2013

### PLANNING BOARD:

Katherine Jenkins , <i>Chair</i>	Term Expires	2014
Bob Compton , <i>Vice Chair</i>	Term Expires	2013
Keith Johnson	Term Expires	2012
Beth Kelly	Term Expires	2013
Steven Miller	Term Expires	2013
Bob Carter	Term Expires	2014
Karl Bearor	Term Expires	2014

### PLANNING BOARD ALTERNATES:

Peter Kaplan	Term Expires	2013
Stuart Huggard	Term Expires	2012

### PLANNING BOARD CLERK:

Linda Winters

### ZONING BOARD OF ADJUSTMENT:

John Lassey, <i>Chair</i>	Term Expires	2012
Larry Sunderland, <i>Vice Chair</i>	Term Expires	2014
Bob Fuller	Term Expires	2012
David LeFevre	Term Expires	2013
Phil Bryce	Term Expires	2014

### ZBA ALTERNATES:

Doug Lalmond	Term Expires	2012
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### ZONING BOARD CLERK:

Deb Matthews

### CENTRAL NH REGIONAL PLANNING COMMISSION:

Keith Johnson	Term Expires	2015
Craig Ohlson (Town Administrator)	Term Expires	2015

### CONCORD REGIONAL SOLID WASTE RESOURCE RECOVERY

#### CO-OP DEERING REPRESENTATIVE:

Craig Ohlson (Town Administrator)	Term Expires	2014
Keith Johnson	Term Expires	2014

### DEERING FIRE AND RESCUE:

CHIEF Andy Anderson  
 ASSISTANT CHIEF Chris Ladue  
 DEPUTY CHIEF Jim Tramontozzi  
 CAPTAIN Joe Bulcock  
 CAPTAIN Doug Connor  
 CAPTAIN Daryl Mundy  
 LIEUTENANT Steve Brooks  
 LIEUTENANT Cindy Gidley  
 LIEUTENANT Pat Murdough  
 LIEUTENANT James Wilcoxon





## LIST OF TOWN OFFICERS—*Continued*

FF Bill Bannister  
FF Will Bannister  
FF/EMTI Michael Blain  
FF Tim Coombs  
FF/EMTI Melanie Coulter  
FF Brad Desmairis  
FF Chrissy Elliott  
FF Donna Grant  
FF/EMT Tony Mayfield  
FF John Pearl  
FF Corey Porter  
FF Shawn Stone  
FF Adrian Smith  
FF Mark Voorhees  
FF/EMTI Dave Warren Sr.  
FF Ed Whitney

### EMERGENCY MGMT. DIRECTOR

*Vacant*

### CAPITAL IMPROVEMENT PLAN COMMITTEE::

Katherine Jenkins, *Chair*  
J.P. Marzullo (Selectman)  
Bob Compton  
Stuart Huggard  
Craig Ohlson (Town Administrator)

### HAZARDOUS MITIGATION COMMITTEE:

Police Chief James Pushee  
Fire Chief Andy Anderson  
Emergency Mgmt. Dir.  
Road Agent Peter Beard  
Craig Ohlson (Town Administrator)  
Gale Lalmond  
Dan Donovan (Past-Selectman)  
J.P. Marzullo (Selectman)  
Beth Rouse (Town Employee)

### SAFETY COMMITTEE:

Police Chief James Pushee  
Fire Chief Andy Anderson  
Road Agent Peter Beard  
Craig Ohlson (Town Administrator)  
J.P. Marzullo (Selectman)  
Michelle Johnson (Selectman)  
John Greene (Selectman)

### BUDGET ADVISORY COMMITTEE:

Al Glauner  
James Greene  
Gale Lalmond  
Dan Morehouse  
Hazel Vogelien  
Bruce Couturier

## LIST OF TOWN OFFICERS—*Continued*

### BUDGET ADVISORY COMMITTEE—*Continued*

Betty Dishong  
Michelle Johnson (Selectman)  
Craig Ohlson (Town Administrator)  
Beth Rouse (Town Employee)

### NON PROFIT ORGANIZATIONS REVIEW ADVISORY COMMITTEE

Gale Lalmond  
Dan Morehouse  
Ray Petty  
Betty Dishong



## ROLES AND RESPONSIBILITIES OF ELECTED OFFICIALS

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

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

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

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

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

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

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



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

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

## Town Meeting Minutes, March 12, 2011

The moderator, John Lassey, opened the meeting at 9 AM. The Pledge of Allegiance was followed by the singing of the first verse of America. There was a brief statement by the Town Clerk regarding the dedication of the Town Report and Town Meeting to the memory of recently deceased town citizen, David Feather. Moderator called for a moment of silence in honor of townsfolk who had passed away and for our military.

The moderator covered the rules of order and asked that the newly elected town officials come forward at the end of the meeting for him to swear in. He asked for a vote as to whether Town Employees and Town Counsel who were not registered voters of the Town of Deering could be allowed to come forward to speak if necessary. There was a unanimous Aye vote to allow them to speak.

Mr. Lassey then gave the results of the election held on Tuesday, March 8. All races were unopposed. Michelle Johnson retains her seat on the Board of Selectmen with a vote of 168. Stuart Huggard retains his position of Town Treasurer with a vote of 195. Terry Verville retains her position as a Cemetery Trustee for three years with a vote of 195. The open position (2 years remaining) on the Trustees of the Trustfund had a number of write-ins, all of whom declined the office. Marc Albert retains his three year position as a Trustee of the Trust Funds with a vote of 174. Amy Lefevre received the most write in votes for Library Trustee with a vote of 23.

### **ARTICLE 2: (Shoreland Protection and Watershed Overlay Ordinance Amendment)**

Are you in favor of amending the Zoning Ordinance to revise Article 4, Section 4 (Shoreland Protection Ordinance and Article 4, Section 5, Watershed Overlay) as proposed by the Planning Board, to remove inconsistencies between State statutes and the Deering Zoning Ordinances and to make the Shoreland Protection and Watershed Overlay consistent with each other regarding the building of accessory structures such as sheds and gazebos (but not automobile or other vehicle garages) within protected watershed buffers?

**Article 2 passed with 155 ayes compared to 60 nays.**

Nancy Egner Denu (323 votes) lost her race for School Board Member from Hillsboro to Paul Plater (456 votes). Russell Galpin was voted in as School District Moderator.

On the school ballot, all articles passed except for article 6 with (total from both towns) with 278 yes votes to 436 no ballots and article 15 (the football article) with 234 yes ballots to 395 no ballots. Due to the failure of Article 6 to pass, there will be a special extra school district meeting to consider the issue.

The moderator thanked Chief Pushee of the Deering Police and the Hillcats Explorer Troop for assisting with the parking and traffic for Town Meeting.

Moderator Lassey then read Article 3 and asked for a motion to proceed on Article 3. It was moved, seconded, and passed with a unanimous aye vote.

### **ARTICLE 3: (To accept the Town Reports)**

## Town Meeting Minutes, March 12, 2011—Continued

To see if the Town will vote to accept the 2010 reports of the Town officials, agents, and committees, and to accept the 2009 auditor's report. **(passed unanimously)**

After calling for a motion to open Article 4 which was then moved and seconded, Moderator Lassey turned the floor over to Michelle Johnson who read the article and noted that thanks were due to Town Employees and Committee Members who had kept the town expenses below the budget proposed at the 2010 Town Meeting.

### **ARTICLE 4: (To Appropriate Operating Budget Funds for the Fiscal Year 2011)**

To see if the Town will vote to raise and appropriate the sum of ONE MILLION FIVE HUNDRED EIGHTY ONE THOUSAND ONE HUNDRED TWENTY SEVEN DOLLARS (\$1,581,127) for the purpose of general municipal operations.

01	Executive	\$	182,599
02	Election and Registration	\$	27,743
03	Financial Administration	\$	67,300
04	Legal Expenses/Prosecution	\$	35,107
05	Planning and Zoning	\$	8,363
06	General Government Buildings	\$	39,246
07	Cemeteries	\$	17,015
08	Workers Comp	\$	17,515
09	CNHRPC/LGC	\$	3,618
10	Police Department	\$	222,029
11	Ambulance	\$	14
12	Fire Department	\$	80,749
13	Emergency Management	\$	2
14	Dispatch Services (Safety & Highway)	\$	33,554
15	Highways	\$	602,599
16	Solid Waste Disposal	\$	99,375
17	Health Agencies and Programs	\$	300
18	Direct Assistance (Welfare)	\$	16,664
19	Parks and Recreation Programs	\$	30,776
20	Library	\$	1,290
21	Conservation Commission	\$	2,021
22	Bonds & Notes: Principal	\$	66,480
23	Bonds & Notes: Interest	\$	21,768
24	Interest of Tax Anticipation Notes	\$	5,000
	TOTAL	\$	1,581,127

## Town Meeting Minutes, March 12, 2011—*Continued*



Resident Peter Kaplan started discussion of Art. 4, by asking if the number of abatements had increased costs, and was the large number of abatement requests indicative of the quality of the assessing. Selectwoman Michelle Johnson answered that handling the appeals of assessments was not part of the present contract but that would be a point to address in future negotiations of contracts for assessing.

Resident Virginia Leiby raised the second question which regarded Parks and Recreation. Michelle answered her question. Michelle Johnson drew attention to Town Report pages 22-24 that show that the town had stayed under budget for 2010. She stated that while several of the accounts went down in money requested (Planning and Zoning Committees, Election and Registration, General Government Buildings, and Cemetery Committee) the ones that increased did so mostly because of increases in insurance (such as the Police). She drew attention to Page 11 of the Town Report which explains how the budget is decided.

The Fire Department line item went up, and it was explained by Selectwoman Michelle Johnson and Chief Andy Anderson that they were saving for a new Fire Truck and Ambulance and paying for repairs to vehicles in the meantime. Treasurer Stuart Huggard commented that money for an ambulance went into the general fund and explained how the funds worked.

Resident Mike Margulies asked if out of town organizations such as the Contoocook Republican Committee which meets at Deering's Town Hall pays for use of the building. Selectman JP Marzullo answered that the Contoocook Republican Committee had not paid because previous use for meeting by Democrat political meetings had not been charged, but that the Board of Selectmen is planning to look into having any such use of Town Hall by political organizations charged.



Resident Linda Maddox asked why, with Line 15 (Highways) in the amount of \$602,599.00, Route 149 was in such terrible shape. Resident Joanne Devine answered that question by telling her that Rt 149 is maintained by the State.

It was noted by the Selectmen that Line 16 (Solid Waste Disposal) would be apt to go up as Hillsboro completed its revaluation.

Resident Doris Beane asked who handled the Welfare Program (Line 18) for the Town. Craig Ohlson, Town Administrator, came forward to answer that our Welfare Program administrator is Brenda Slongwhite. Doris asked if she was a trained administrator. Craig affirmed that she was and that she served several area towns in that capacity.

Resident Gordon MacDonald said that, regarding Line 19 (Parks & Recreation), he is against how that item is billed to the Town of Deering and feels that the contract should be reviewed. He wanted to change the amount of Line 19 to zero. The Moderator informed him that to change the line item would require a written amendment. Resident Pete Williams suggested pulling the line item all together instead of amending to zero. Resident Chuck Gaides said that the problem was not with the program but with the arrogance of the Hillsboro Board of

## Town Meeting Minutes, March 12, 2011—*Continued*

Selectmen. Resident Ray Petty asked if Line 19 was zeroed, will our Board of Selectmen still have power to add money or to re-negotiate?

Town Counsel, Laura Specter, stated that if the amendment was made to change the line to zero, the Town will have to cover the contract with funds from somewhere else as the present contract requires a year's notice to break. Virginia Lieby said that the dollar value of what we are paying on Line 19 is not there for a number of reasons. She pointed out that parents still pay a fee for each child participating in the activities, that the State puts money towards improvements at Pierce Lake, and that not that many Deering children take advantage of the Hillsboro program. She feels that we need a program in Deering for Deering children. Selectman JP Marzullo said that after a ten year contract with no negotiation, it took a year to get something for the town that was the smallest contract possible with an opt-out clause of a year's notice and with the best benefit for Deering kids. More discussion ensued with Resident Jeanne Bartlett speaking on the program. Gordon MacDonald changed his amendment to read that Line 19 be changed to the amount of ONE DOLLAR (\$1) and submitted that in writing after submitting the zero dollar amount amendment which was never moved nor seconded. The new amendment read:

Amend Line 19 of Article 4 to the amount of \$1.00.

The amendment was moved, seconded, and voted upon by a voice vote which proved inconclusive. The moderator called for a show of hands vote. Upon counting, the Ayes for the amendment were 32 and the Nays against the amendment were 38. The motion to amend was defeated.

Following the vote on the amendment, further discussion ensued on Line 19. Peter Kaplan suggested getting out of the contract at the earliest opportunity. It was noted that this was the only organized sports program available to Deering kids. Resident Ed Cobbett asked what would happen if we got out of the contract. Virginia Lieby said it should be told what the contract paid for and said that the HYAA could not survive without Deering. Michelle Johnson, Selectwoman, said that the contract was for maintenance, and that the other surrounding towns that participate do not get billed. Selectman JP Marzullo said that the Board is trying to get information as to whether the Town of Deering should continue or should get out of this contract.

**Article 4 was read again, there being no further discussion, and a vote was taken by voice. The Ayes had it and Article 4 passed.**

**Article 5: (To Add funds to Previously Established Funds)**



## Town Meeting Minutes, March 12, 2011—*Continued*

Road Reconstruction Fund	\$	250,000
Turnout Gear	\$	70,000
Fire Department Vehicle Fund	\$	30,000
Police Department Vehicle Fund	\$	15,000
Highway Department Vehicle Fund	\$	10,000
Cemetery Repair/Maintenance Fund	\$	6,300
Computer System Trust Fund	\$	5,000
<b>TOTAL</b>		<b>386,300</b>

When Article 5 was read, Selectwoman Michelle Johnson brought an amendment to increase the Road Reconstruction Fund from \$250,000.00 to \$275,000.00 which increased the Fund by \$25,000.00. Road Agent Peter Beard was called upon to speak. One of the reasons for the increase was new regulations about culvert replacement. It is possible at the old standards will apply and that replacement would cost about \$50,000, but if the DES rules that the new type culvert must be installed to replace the broken Manselville Road culvert, it will be very expensive, probably in the neighborhood of \$700,000. The amendment was moved, seconded and voted upon by voice vote. The ayes had it and the amendment passed to increase the Road Reconstruction Fund to \$275,000.00.

### **ARTICLE 5: (To Add funds to Previously Established Funds) (as amended)**

To see if the Town will vote to raise and appropriate the sum of Four Hundred Eleven thousand, Three Hundred Dollars (\$411,300) to be added to the following previously established Funds:

Road Reconstruction Fund	\$	275,000
Turnout Gear	\$	70,000
Fire Department Vehicle Fund	\$	30,000
Police Department Vehicle Fund	\$	15,000
Highway Department Vehicle Fund	\$	10,000
Cemetery Repair/Maintenance Fund	\$	6,300
Computer System Trust Fund	\$	5,000
<b>TOTAL</b>		<b>411,300</b>

**Amended Article 5 was read again, moved, seconded and voted upon by voice vote. The ayes had it and article 5 passed.**

### **ARTICLE 6: (To Establish a Youth Diversion Expendable Trust Fund)**





To see if the Town will vote to establish an Expendable Trust Fund to be known as the Youth Diversion Expendable Trust Fund for the purpose of Youth Diver

### **Town Meeting Minutes, March 12, 2011—*Continued***

sion, and to appropriate the sum of TEN THOUSAND DOLLARS (\$10,000) to be placed into this fund and to fund this appropriation by authorizing the withdrawal of said amount from the unexpended fund balance as of December 31, 2010, and further to name the Board of Selectmen as agents to expend.

The article was moved and seconded. There was a properly executed request for a secret ballot. The moderator announced that voting on Article 6 would be by secret ballot using the perforated sheet of ballots by tearing off one and listing one's vote as to yes or no. Selectman JP Marzullo requested that Chief Pushee come forward and explain what the Youth Diversion Program was and how the expendable trust monies would be utilized. Chief Pushee did so, whereupon Doris Beane brought an amendment to Article 6 naming this the Youth Services Expendable Trust Fund and authorizing the appropriation of \$17,000 (Seventeen thousand dollars). There were numerous calls from the floor declaring this not to be an amendment, but to be a warrant article. The moderator restated the conflict and turned Mrs. Beane's amendment to Town Counsel Laura Specter who examined it and said it was a legitimate amendment. Upon this, the moderator read Doris Beane's amendment:



Amend the article To see if the Town will vote to establish an Expendable Trust Fund to be known as the Youth Services Expendable Trust Fund for the purpose of a Youth Services Program, and to appropriate the fund of SEVENTEEN THOUSAND DOLLARS (\$17,000) to be placed into this fund and to fund this appropriation by authorizing the withdrawal of said amount from the unexpended fund balance as of December 31, 2010, and further to recommend that the Board of Selectmen, as agents to expend, seek to contract with Hillsborough for youth services through their certified/accredited program.

At the end of the amendment being read, there was a call to allow a non-Deering resident to come forward to speak (name unknown by this reporter). The assemblage in a voice vote permitted the person to speak. The young man made a statement about the Town of Hillsboro's Youth Services program and how it had helped him and that he was there at the behest of said program's director, Peter Brigham.

At the conclusion of his statement, a vote was taken on the amendment. In the voice vote, the nays had it and the amendment was defeated.

The moderator called for a vote on the original Article 6 after reading it. A secret ballot vote was made and while the ballots were being counted, he moved ahead with reading Article 7.

#### **ARTICLE 7: (Deering Reservoir Usage Permit Fee)**

To see if the Town will vote to continue the issuance of the Usage Permit Stickers required at the Town of Deering Beach/Boat Launch Recreational Facilities. Beach Parking Lot usage Permit Stickers are free of charge to Deering Residents/Taxpayers and are available for \$15.00 each to non-residents/taxpayers.

Day passes will also be available at a charge of \$5.00 per vehicle at the self-service Kiosk located at the Deering Beach/Boat Launch Recreational Facility.

### **Town Meeting Minutes, March 12, 2011—*Continued***

There was a properly executed request that a Secret Ballot vote be held on Article 7. The moderator announced that voting would be by Secret Ballot number.

**The results of Article 6 were announced as Ayes 71 and Nays 12. The Ayes had it and Article 6 passes.**

**There was a motion to limit reconsideration of Article 6 which was seconded and passed with a voice vote.**

Back to Article Seven, Ed Cobbett brought an Amendment to Article Seven which read: Amended Article 7, To see if the Town will vote to continue the issuance of the Usage Permit Stickers required at the Town of Deering Beach/Boat Launch Recreational Facilities on sixty percent of the available parking spaces on Lot 235/22. Beach Parking Lot Usage Permit Stickers are free of charge to Deering Residents/Taxpayers and are

available for \$15.00 each to non-residents/taxpayers. Day passes will also be available at a charge of \$5.00 per vehicle at the self-service Kiosk located at the Deering Beach/Boat Launch Recreational Facility. The Town will make not attempt to add Lot 235/16 to the Town's Lease Area. The amendment was moved, seconded and passed to Town Counsel Laura Specter for review.

Counselor Specter said that in her opinion the last sentence went beyond the scope of a warrant article. Ed Cobbett then changed his amendment to read: Amended Article 7, To see if the Town will vote to continue the issuance of the Usage Permit Stickers required at the Town of Deering Beach/Boat Launch Recreational Facilities on sixty percent of the available parking spaces on Lot 235/22. Beach Parking Lot Usage Permit Stickers are free of charge to Deering Residents/Taxpayers and are available for \$15.00 each to non-residents/taxpayers. Day passes will also be available at a charge of \$5.00 per vehicle at the self-service Kiosk located at the Deering Beach/Boat Launch Recreational Facility.

The amendment was voted upon by Secret Ballot number 3, number 2 having already been marked by some in expectation of voting on the unammended article. The Ayes had a count of 25, while the Nays numbered 56. The amendment to Article 7 was defeated.

There ensued considerable discussion about Article 7 which had been moved and seconded. At the end of discussion, voting was begun on Ballot #2, on Article 7 as proposed. While the ballots were being counted, the moderator moved ahead by reading Article 8 which was moved and seconded.

**ARTICLE 8: (To Establish a Deering Reservoir Usage Permit Expendable Trust Fund)**



To see if the Town will vote to establish an Expendable Trust Fund to be known as the Deering Reservoir Usage Permit Expendable Trust Fund for the purpose of improving/maintaining the Deering Reservoir Beach/Boat

### **Town Meeting Minutes, March 12, 2011—*Continued***

launch area, and to raise and appropriate the sum of ONE THOUSAND FOUR HUNDRED SEVENTY DOLLARS (\$1,470) to be placed in this fund and to fund this appropriation by authorizing the withdrawal of this amount from the unexpended fund balance as of December 31, 2010, and further to name the Board of Selectmen as agents to expend. It is the intention that each year the selectmen will submit a warrant article to raise and appropriate a sum equivalent to the fees collected by the issuance of Usage Permit Stickers the previous year to be placed in the fund.

**The moderator moved forward with entertaining discussion on Article 8. Discussion concluded, a voice vote was called and the ayes had it. Article 8 passes.**

**Article 9 was then read.**

**ARTICLE 9: (To Establish a Deering Recreation Program Expendable Trust Fund)**

To see if the Town will vote to establish an Expendable Trust Fund to be known as the Deering Recreation Program Expendable Trust Fund for the purpose of providing a variety of recreational programs, and to raise and appropriate the sum of TWO THOUSAND DOLLARS (\$2,000) to be placed into this fund, and to name the Board of Selectmen as agents to expend.

**Ballots having been counted, the results of the voting on Article 7 were read as follows: Ayes 61 and Nays 19. Article 7 passes.**

**There was a motion to limit reconsideration of Article 7 which was seconded and passed with a voice vote.**

Selectman JP Marzullo gave an explanation of Article 9. Virginia Leiby also explained the article. In a voice vote, the ayes had it. Article 9 passes with unanimous ayes.

Article 10 was then read, moved and seconded.

**ARTICLE 10:**

To see if the Town will reclassify Bartlett Hill Road as a Class VI Road (non-municipal maintained road) pursuant to RSA 231:22-a. This would reverse the vote from the 2009 Town Meeting to reclassify Bartlett Hill Road as a Class A Trail pursuant to RSA 231-A:1.

Town Administrator Craig Ohlson came forward to explain why this article was being brought before the Town. Some discussion ensued, both pros and cons about the article. Pros included removing barriers to keep the road open by for use by sportsmen. Cons included that if barriers are removed, trash will be hauled into the site and dumped.

**A voice vote proved inconclusive. A hand count vote was called. Ayes totalled 34, Nays totalled 37. The nays had it and Article 10 was defeated. There was a motion to limit reconsideration of Article 10 which was sec-**

## Town Meeting Minutes, March 12, 2011—*Continued*



The moderator introduced the last article, by reading Article 11. The article was moved and seconded.

### **ARTICLE 11: (To Transact Other Business)**

To transact any other business that may legally be brought before this meeting. The moderator gave the reminder that anything brought under article 11 was considered a non-binding referendum.

Ray Petty opened with: I move that the Selectmen be requested, in conjunction with the Town Recreation Committee, to evaluate the continuation of the Parks and Recreation Services contract with Hillsboro.

Keith Johnson requested that people go to the Town website to complete the survey.

Paul Casaletto requested that the misprint in the Tax Collector's hours listed in the Town Report be corrected from AM to PM.

Linda Maddox reminded people that they could join the Recreation Committee.

Chuck Gaides asked that the restrooms have signage added. He also asked that the Board of Selectmen conduct a study to map and mark the Town with the old names of sites before that history is lost.

Michelle Johnson announced that she had sign up sheets for joining committees at the front of the Hall.

Jeff Brown requested that the Recreation Advisory Committee post information on the Town website.

Joanne Devine noted that in addition to his many other accomplishments, David Feather was the first EMT trained personnel in Deering. She also added a commendation for the fine work of the Rec Committee.

Peter Kaplan noted the excellent job done in producing the Town Report. He commended JP Marzullo for initiating the Rec Committee. He commended the body of the assemblage at Town Meeting for the civility in which opposing points of view were discussed.

Stuart Huggard commended the Town Police and Fire for maintaining safety and providing assistance.

Gale Lalmond thanked the Board of Selectmen for a job well done.

Andy Anderson announced that there was free coffee at the rear of the Hall.

The moderator dissolved the Town Meeting at 1:10 PM.

Respectfully submitted,

Nancy Cowan

Town Clerk/Tax Collector, Town of Deering

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

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

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

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

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

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

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

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

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

