

Town of Deering, New Hampshire

2022 Annual Report



Photo: Lisa Mullen



**For Dedication in Service to the Town
Nancy A. Cowan
1997-2013**

NH citizens have been served by Town Clerks since towns across NH were established. In Deering for the past 86 years only 5 women have been elected to serve as Town Clerk. Nancy Cowan was the 4th woman to serve as Town Clerk/Tax Collector from 2003 thru 2013. She began her employment here in 1997 as Deputy Town Clerk/Tax Collector working along with Hazel Vogelien and Nancy was easily elected as her successor in 2003. Nancy was instrumental in helping to bring the Town of Deering into the computer age when everything prior was recorded by pen and ink. Although Nancy found herself working extra hard in keeping both manual and electronic data up to date, the ability to advance the department into the future was crucial in bringing us to the 21st century with technology.

With Nancy's personal experience in writing as an author through her lifetime, she was determined to write a grant while in office to help secure the funds to preserve the town's oldest and most fragile historical documents. Nancy's grant allowed the town to preserve the town's oldest documents to be scanned and put on microfilm, for the documents be sealed in acid free albums, and to purchase a locking fireproof cabinet for the town's vital records. The earliest records from 1774 to 1857 are now being housed in the State's archives with the 1858 through 1940 town clerk and vital records completely preserved in house. Thanks to Nancy's dedication to preserving the Town's history it will forever remain intact for many generations to come.

Nancy was also active in town affairs, volunteering on different committees during her tenure and she especially enjoyed the Election process so much so that she continued to serve as a ballot clerk even during her retirement. She had a very active lifestyle with the School of Falconry along with many other hobbies, but she made the time to remain involved in town functions as an active member of the community. Nancy was a caring, loving and dedicated Town Clerk/Tax Collector and a valuable member of the Deering Community and always had the towns best interest. If you needed something and asked for her assistance, Nancy was always there to assist you and encourage you to succeed. We all owe her a gratitude of thanks and accolades for a job well done.

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New Hampshire
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Revenue Administration*

2023 WARRANT

Deering

The inhabitants of the Town of Deering in the County of Hillsborough in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 14, 2023

Time: 8:00 am

Location: Deering Town Hall, 762 Deering Center Rd.

Details: Polls shall not close before 7:00 pm

Second Session of Annual Meeting (Transaction of All Other Business)

Date: Saturday, March 18, 2023

Time: 9:00 am

Location: Deering Town Hall, 762 Deering Center Rd.

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 22, 2023, a true and attested copy of this document was posted at the place of meeting and at the Deering Town Hall (762 Deering Center Rd), Deering Town Offices, 2nd floor (762 Deering Center Rd) and that an original was delivered to Carol Baker, Town Clerk-Tax Collector.

Name	Position	Signature
Roy Watson	Select Board Chair	
William Whisman	Select Board Member	
Jill Smith	Select Board Member	



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Article 01 To choose all necessary Town Officers

To the Inhabitants of the Town of Deering in the County of Hillsborough in the State of New Hampshire qualified to vote in town affairs:

You are hereby notified that the election of officers, as part of the annual Deering Town Meeting, shall occur at the Town Hall located at 762 Deering Center Road in said Deering on Tuesday the 14th day of March 2023. Polls open from 8:00 AM to 7:00 PM to vote for the following offices:

To choose all necessary Town Officers for the ensuing year.

Selectman	3-year term
Moderator	2-year term
Cemetery Trustee	3-year term
Library Trustee	3-year term
Supervisor of the Checklist	6-year term
Supervisor of the Checklist	3-year term
Trustee of the Trust Fund	3-year term
Treasurer	3-year term

Polls will open at 8:00 am and remain open until 7:00 pm.

Pursuant to RSA 39:2-a, you are hereby notified that Articles 2 through 10 shall occur at the Deering Town Hall located at 762 Deering Center Rd, Deering, NH 03244 in said Hillsborough on Saturday the 18th day of March 2023 beginning at 9:00am.

☐ Yes ☐ No

Article 02 To Accept Town Reports

To see if the Town will vote to accept the 2022 reports of the Town Officials, agents, and committees, and to accept the 2021 auditor's report.

☐ Yes ☐ No

Article 03 Readopt Optional and All Veterans Tax Credit

To see if the Town will vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, previously adopted, for the Optional Veterans' Tax Credit at Five Hundred (\$500) per year. If readopted, the All-Veterans Tax Credit previously adopted, will also be Five Hundred (\$500) per year, the same amount as the Optionsl Veterans' Tax Credit. If readopted and approved, this article shall take effect for the 2023 property tax year.

☐ Yes ☐ No

Article 04 To Appropriate Operating Budget Funds for the Year

To see if the Town will vote to raise and appropriate the sum of TWO MILLION THREE HUNDRED SEVENTEEN THOUSAND SIX HUNDRED SIX DOLLARS (\$2,317,606) for the purpose of funding general municipal operations not including any amount raised and appropriated in any separate warrant article. Recommended by the Board of Selectmen



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Article 05 To Add Funds to Established Trust Funds

To see if the Town will vote to raise and appropriate the sum of FOUR HUNDRED THIRTY-THREE THOUSAND, NINE HUNDRED DOLLARS (\$433,900) to be added to the previously established Capital Reserve and/or Expendable Trust Funds and to fund the sum of FOUR HUNDRED THIRTY-THREE THOUSAND NINE HUNDRED DOLLARS (\$433,900) from the undesignated fund balance as of December 31, 2022.

The Board of Selectmen Recommends this Article.

☐ Yes ☐ No

Article 06 To Purchase an Ambulance

To see if the Town will vote to raise and appropriate THREE HUNDRED FIFTY-NINE THOUSAND DOLLARS (\$359,000) for the purpose of purchasing a new 4x4 Heavy Duty Type 1 Ambulance fully equipped with the necessary items required for certification by the State of New Hampshire and furthermore, to withdraw TWO HUNDRED TWENTY-FIVE THOUSAND (\$225,000) from the Ambulance Revolving Fund, to withdraw FIFTY THOUSAND (\$50,000) from the Fire & Rescue Department Vehicle Replacement Capital Reserve Fund, and EIGHTY-FOUR THOUSAND DOLLARS (\$84,000) to be raised from the Undesignated Fund Balance. The Board of Selectmen Approves this appropriation.

☐ Yes ☐ No

Article 07 To Purchase a Police Vehicle

To see if the Town will vote to raise and appropriate the sum of SIXTY-FOUR THOUSAND NINETY DOLLARS (\$64,090) for the purpose of purchasing a new model year police department patrol vehicle, to include the purchase of various necessary additional equipment for said patrol vehicle, and the cost of transfer of certain reusable equipment and the installation of new equipment, and to withdraw the entire sum from the Police Vehicle Replacement Expendable Trust Fund. The Board of Selectmen recommends this appropriation.

☐ Yes ☐ No

Article 08 Establish a Highway Equipment Expendable Trust Fun

To see if the Town will vote to establish an Expendable Trust Fund under the provisions of RSA 31:19-a, to be known as the Highway New Equipment Trust Fund for the purpose of purchase and installation of new equipment, and replacement of Town-owned old equipment, and to name the Board of Selectmen as agents to expend, and to raise and appropriate the sum of FIVE THOUSAND DOLLARS (\$5,000) from Undesignated Fund Balance to be placed into this fund. The Board of Selectmen approve this appropriation.

☐ Yes ☐ No

Article 09 Establish a Planning & Zoning Legal Expendable Tru

To see if the Town will vote to establish an Expendable Trust Fund under the provisions of RSA 31:19-a to be known as the Legal Expenses Fund for the purpose of funding legal issues, and to name the Board of Selectmen as agents to expend, and to raise and appropriate the sum of THIRTEEN THOUSAND FIVE HUNDRED DOLLARS (\$13,500) from Undesignated Fund Balance to be placed into this fund. The Board of Selectmen recommends this appropriation.

☐ Yes ☐ No



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Article 10 To Increase Cemetary Trustee membership from Three

To see if the Town will vote to increase the membership of the Cemetery Trustees from Three to Five members as authorized by RSA 289:6,I.

☐ Yes

☐ No

Article 11 To Transact Other Business

To Transact any other business that might be brought up before this meeting.

☐ Yes

☐ No



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Proposed Budget
Deering

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2022



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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Proposed Appropriations for period ending 12/31/2023	
					(Recommended)	(Not Recommended)
General Government						
4130-4139	Executive	03	\$0	\$195,255	\$210,378	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$0	\$61,198	\$63,437	\$0
4150-4151	Financial Administration	03	\$0	\$98,329	\$105,329	\$0
4152	Revaluation of Property	03	\$0	\$42,624	\$36,613	\$0
4153	Legal Expense	03	\$0	\$26,000	\$26,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$0	\$11,831	\$11,862	\$0
4194	General Government Buildings	03	\$0	\$36,110	\$37,700	\$0
4195	Cemeteries	03	\$0	\$17,800	\$21,500	\$0
4196	Insurance	03	\$0	\$64,238	\$63,957	\$0
4197	Advertising and Regional Association	03	\$0	\$5,950	\$6,029	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$0	\$559,335	\$582,805	\$0
Public Safety						
4210-4214	Police	03	\$0	\$335,656	\$378,811	\$0
4215-4219	Ambulance	03	\$0	\$127,421	\$139,116	\$0
4220-4229	Fire	03	\$0	\$122,385	\$150,191	\$0
4240-4249	Building Inspection	03	\$0	\$14,518	\$13,992	\$0
4290-4298	Emergency Management	03	\$0	\$1	\$1	\$0
4299	Other (Including Communications)	03	\$0	\$41,064	\$45,834	\$0
Public Safety Subtotal			\$0	\$641,045	\$727,945	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration		\$0	\$464,474	\$0	\$0
4312	Highways and Streets	03	\$0	\$265,281	\$788,474	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$0	\$3,500	\$3,500	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$0	\$733,255	\$791,974	\$0

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Account	Purpose	Article	Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Proposed Appropriations for period ending 12/31/2023	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$0	\$128,000	\$129,000	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$0	\$128,000	\$129,000	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$0	\$0	\$4,250	\$0
Health Subtotal			\$0	\$0	\$4,250	\$0
Welfare						
4441-4442	Administration and Direct Assistance	03	\$0	\$9,603	\$9,600	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$4,101	\$0	\$0
Welfare Subtotal			\$0	\$13,704	\$9,600	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	03	\$0	\$25,000	\$25,000	\$0
4550-4559	Library	03	\$0	\$2,650	\$2,950	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$0	\$27,650	\$27,950	\$0

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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Proposed Appropriations for period ending 12/31/2023	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	03	\$0	\$10,470	\$15,612	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$0	\$10,470	\$15,612	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	03	\$0	\$48,137	\$48,137	\$0
4721	Long Term Bonds and Notes - Interest	03	\$0	\$3,200	\$6,448	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$51,338	\$55,585	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$2,344,721	\$0



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Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund	04	\$100,000	\$0
<i>Purpose: To Add Funds to Established Trust Funds</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$376,238	\$0
<i>Purpose: To Add Funds to Established Trust Funds</i>				
4916	To Expendable Trusts/Fiduciary Funds	08	\$5,000	\$0
<i>Purpose: Establish a Highway Equipment Expendable Trust Fun</i>				
4916	To Expendable Trusts/Fiduciary Funds	09	\$10,000	\$0
<i>Purpose: Establish a Planning & Zoning Legal Expendable Tru</i>				
Total Proposed Special Articles			\$491,238	\$0



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Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2023	
			(Recommended)	(Not Recommended)
4902	Machinery, Vehicles, and Equipment	06	\$359,000	\$0
	<i>Purpose: Purchase Ambulance</i>			
4902	Machinery, Vehicles, and Equipment	07	\$64,090	\$0
	<i>Purpose: Purchase Police Vehicle</i>			
Total Proposed Individual Articles			\$423,090	\$0

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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$0	\$20,000	\$20,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$0	\$10,000	\$10,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$30,000	\$30,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$0	\$380,000	\$380,000
3230	Building Permits	03	\$0	\$9,000	\$9,000
3290	Other Licenses, Permits, and Fees	03	\$0	\$25,000	\$25,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$414,000	\$414,000
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$0	\$95,000	\$95,000
3353	Highway Block Grant	03	\$0	\$74,734	\$74,734
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$0	\$240	\$240
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$0	\$169,974	\$169,974
Charges for Services					
3401-3406	Income from Departments	03	\$0	\$1,200	\$1,200
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$1,200	\$1,200
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	03	\$0	\$2,000	\$2,000
3503-3509	Other		\$0	\$0	\$0
Miscellaneous Revenues Subtotal			\$0	\$2,000	\$2,000



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
Interfund Operating Transfers In					
3912	From Special Revenue Funds	06	\$0	\$0	\$225,000
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	06, 07	\$0	\$0	\$114,090
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$0	\$339,090
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	06, 09	\$0	\$0	\$94,000
Other Financing Sources Subtotal			\$0	\$0	\$94,000
Total Estimated Revenues and Credits			\$0	\$617,174	\$1,050,264



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Budget Summary

Item	Period ending 12/31/2023
Operating Budget Appropriations	\$2,344,721
Special Warrant Articles	\$491,238
Individual Warrant Articles	\$423,090
Total Appropriations	\$3,259,049
Less Amount of Estimated Revenues & Credits	\$1,050,264
Estimated Amount of Taxes to be Raised	\$2,208,785

Budget Details 2023					
Account #	Description	Budget 2022	Proposed		% Diff
			Budget 2023	\$ Diff	
01.4130.10.112	BOS - Wages	\$ 5,000.00	\$ 5,000.00		
01.4130.10.220	BOS - FICA	\$ 310.00	\$ 382.50	\$ 72.50	23.4%
01.4130.10.221	BOS - Medicare	\$ 73.00	\$ 72.50	\$ (0.50)	-0.7%
01.4130.10.350	BOS - Training & Certification	\$ 100.00	\$ 100.00		
01.4130.11.110	Admin - F/T Wages	\$ 69,360.00	\$ 147,058.00	\$ 77,698.00	112.0%
01.4130.11.111	Admin - P/T Wages	\$ 56,100.00	\$ 2,000.00	\$ (54,100.00)	-96.4%
01.4130.11.210	Admin - Health Insurance	\$ 23,365.00	\$ 16,299.00	\$ (7,066.00)	-30.2%
01.4130.11.220	Admin - FICA	\$ 7,778.00	\$ 11,403.00	\$ 3,625.00	46.6%
01.4130.11.221	Admin - Medicare	\$ 1,819.00	\$ 2,162.00	\$ 343.00	18.9%
01.4130.11.230	Admin - Retirement	\$ 10,100.00	\$ 3,634.00	\$ (6,466.00)	-64.0%
01.4130.11.290	Admin - Life/Disability	\$ 1,250.00	\$ 1,467.00	\$ 217.00	17.4%
01.4130.11.350	Admin - Training & Certification	\$ 800.00	\$ 1,600.00	\$ 800.00	100.0%
01.4130.11.399	Admin - Other Professional Services	\$ 4,000.00	\$ 4,000.00		
01.4130.11.410	Admin - Postage	\$ 2,000.00	\$ 2,000.00		
01.4130.11.420	Admin - Telephone	\$ 3,600.00	\$ 3,600.00		
01.4130.11.430	Admin - Mobile Phone	\$ 750.00	\$ 750.00		
01.4130.11.440	Admin - Rentals & Leases	\$ 2,300.00	\$ 2,300.00		
01.4130.11.460	Admin - Printing	\$ 1,750.00	\$ 1,750.00		
01.4130.11.470	Admin - Office Supplies	\$ 2,200.00	\$ 2,200.00		
01.4130.11.480	Admin - Dues & Subscriptions	\$ 200.00	\$ 200.00		
01.4130.11.490	Admin - Public Notices	\$ 1,000.00	\$ 1,000.00		
01.4130.11.610	Admin - New Equipment	\$ 1,000.00	\$ 1,000.00		
01.4130.11.620	Admin - Equipment Maintenance	\$ 400.00	\$ 400.00		
01.4130.11.710	Admin - Mileage	\$ -	\$ -		
FUNCTION: EXECUTIVE - 4130		\$ 195,255.00	\$ 210,378.00	\$ 15,123.00	7.7%
01.4140.12.112	Town Clerk - Wages	\$ 23,660.00	\$ 24,134.00	\$ 474.00	2.0%
01.4140.12.135	Town Clerk - Deputy Wages	\$ 8,840.00	\$ 9,454.00	\$ 614.00	6.9%
01.4140.12.210	Town Clerk - Health Insurance	\$ 8,802.00	\$ 10,299.00	\$ 1,497.00	17.0%
01.4140.12.220	Town Clerk - FICA	\$ 2,031.00	\$ 2,570.00	\$ 539.00	26.5%
01.4140.12.221	Town Clerk - Medicare	\$ 455.00	\$ 488.00	\$ 33.00	7.3%
01.4140.12.230	Town Clerk - Retirement	\$ 1,365.00	\$ 1,449.00	\$ 84.00	6.2%
01.4140.12.290	Town Clerk - Life/Disability	\$ 286.00	\$ 396.00	\$ 110.00	38.5%
01.4140.12.350	Town Clerk - Training & Certification	\$ 900.00	\$ 900.00		
01.4140.12.410	Town Clerk - Postage	\$ 2,500.00	\$ 2,500.00		
01.4140.12.420	Town Clerk - Telephone	\$ 1,080.00	\$ 1,080.00		
01.4140.12.450	Town Clerk - Software	\$ 3,367.00	\$ 3,800.00	\$ 433.00	12.9%
01.4140.12.470	Town Clerk - Office Supplies	\$ 750.00	\$ 800.00	\$ 50.00	6.7%
01.4140.12.480	Town Clerk - Dues & Subscriptions	\$ 200.00	\$ 200.00		
01.4140.12.490	Town Clerk - Public Notices	\$ 150.00	\$ 75.00	\$ (75.00)	-50.0%
01.4140.12.610	Town Clerk - New Equipment	\$ 200.00	\$ 800.00	\$ 600.00	300.0%
01.4140.12.620	Town Clerk - Equipment Maintenance	\$ 300.00	\$ 250.00	\$ (50.00)	-16.7%
01.4140.12.710	Town Clerk - Mileage	\$ 600.00	\$ 700.00	\$ 100.00	16.7%
01.4140.13.112	Elections - Election Official	\$ 3,800.00	\$ 1,700.00	\$ (2,100.00)	-55.3%
01.4140.13.120	Elections - Ballot Clerk Wages	\$ 800.00	\$ 400.00	\$ (400.00)	-50.0%
01.4140.13.220	Elections - FICA	\$ 275.00	\$ 161.00	\$ (114.00)	-41.5%
01.4140.13.221	Elections - Medicare	\$ 62.00	\$ 31.00	\$ (31.00)	-50.0%
01.4140.13.410	Elections - Postage	\$ 100.00	\$ 60.00	\$ (40.00)	-40.0%
01.4140.13.470	Elections - Office Supplies	\$ 50.00	\$ 100.00	\$ 50.00	100.0%
01.4140.13.490	Elections - Public Notices	\$ 375.00	\$ 120.00	\$ (255.00)	-68.0%
01.4140.13.900	Elections - Miscellaneous	\$ 250.00	\$ 350.00	\$ 100.00	40.0%
FUNCTION: TOWN CLERK - 4140		\$ 61,198.00	\$ 62,817.00	\$ 1,619.00	2.6%
01.4150.14.112	Treasurer - Wages	\$ -	\$ 2,500.00	\$ 2,500.00	
01.4150.14.220	Treasurer - FICA	\$ -	\$ 192.00	\$ 192.00	
01.4150.14.221	Treasurer - Medicare	\$ -	\$ 37.00	\$ 37.00	
01.4150.15.112	Tax Collector - Wages	\$ 23,660.00	\$ 24,134.00	\$ 474.00	2.0%
01.4150.15.135	Tax Collector - Deputy Wages	\$ 8,840.00	\$ 9,454.00	\$ 614.00	6.9%

Budget Details 2023					
Account #	Description	Budget 2022	Proposed		% Diff
			Budget 2023	\$ Diff	
01.4150.15.210	Tax Collector - Health Insurance	\$ 8,802.00	\$ 10,299.00	\$ 1,497.00	17.0%
01.4150.15.220	Tax Collector - FICA	\$ 2,031.00	\$ 2,570.00	\$ 539.00	26.5%
01.4150.15.221	Tax Collector - Medicare	\$ 455.00	\$ 488.00	\$ 33.00	7.3%
01.4150.15.230	Tax Collector - Retirement	\$ 1,365.00	\$ 1,449.00	\$ 84.00	6.2%
01.4150.15.290	Tax Collector - Life/Disability	\$ 286.00	\$ 396.00	\$ 110.00	38.5%
01.4150.15.310	Tax Collector - Research	\$ 800.00	\$ 800.00		
01.4150.15.350	Tax Collector - Training & Certification	\$ 900.00	\$ 900.00		
01.4150.15.360	Tax Collector - Recording Fees	\$ 1,000.00	\$ 800.00	\$ (200.00)	-20.0%
01.4150.15.410	Tax Collector - Postage	\$ 4,000.00	\$ 4,000.00		
01.4150.15.420	Tax Collector - Telephone	\$ 1,080.00	\$ 1,080.00		
01.4150.15.450	Tax Collector - Software	\$ 2,580.00	\$ 2,580.00		
01.4150.15.470	Tax Collector - Office Supplies	\$ 800.00	\$ 800.00		
01.4150.15.480	Tax Collector - Dues & Subscriptions	\$ 50.00	\$ 50.00		
01.4150.15.490	Tax Collector - Public Notices	\$ -	\$ -		
01.4150.15.610	Tax Collector - New Equipment	\$ -	\$ 400.00	\$ 400.00	
01.4150.15.620	Tax Collector - Equipment Maintenance	\$ 80.00	\$ 80.00		
01.4150.15.710	Tax Collector - Mileage	\$ 600.00	\$ 700.00	\$ 100.00	16.7%
01.4150.16.300	Auditing - Professional Services	\$ 18,500.00	\$ 24,000.00	\$ 5,500.00	29.7%
01.4150.17.399	Info Tech - Professional Services	\$ 9,500.00	\$ 9,500.00		
01.4150.17.450	Info Tech - Software	\$ 13,000.00	\$ 13,000.00		
FUNCTION: FINANCIAL ADMINISTRATION - 4150		\$ 98,329.00	\$ 110,209.00	\$ 11,880.00	12.1%
01.4152.18.111	Assessing - Clerk Wages	\$ 25,584.00	\$ 18,908.00	\$ (6,676.00)	-26.1%
01.4152.18.220	Assessing - FICA	\$ 1,586.00	\$ 1,446.00	\$ (140.00)	-8.8%
01.4152.18.221	Assessing - Medicare	\$ 371.00	\$ 275.00	\$ (96.00)	-25.9%
01.4152.18.350	Assessing - Training & Certification	\$ 75.00	\$ 75.00		
01.4152.18.399	Assessing - Professional Services	\$ 14,988.00	\$ 15,488.00	\$ 500.00	3.3%
01.4152.18.460	Assessing - Printing	\$ -			
01.4152.18.480	Assessing - Dues & Subscriptions	\$ 20.00	\$ 20.00		
FUNCTION: PROPERTY ASSESSMENT - 4152		\$ 42,624.00	\$ 36,212.00	\$ (6,412.00)	-15.0%
01.4153.10.320	Legal - Professional Services	\$ 23,000.00	\$ 18,000.00	\$ (5,000.00)	-21.7%
01.4153.33.330	Legal - Code Enforcement	\$ 3,000.00	\$ 3,000.00		
FUNCTION: LEGAL - 4153		\$ 26,000.00	\$ 21,000.00	\$ (5,000.00)	-19.2%
01.4191.20.111	Planning - P/T Wages	\$ 1.00	\$ 600.00	\$ 599.00	59900.0%
01.4191.20.220	Planning - FICA	\$ 1.00	\$ 46.00	\$ 45.00	4500.0%
01.4191.20.221	Planning - Medicare	\$ 1.00	\$ 9.00	\$ 8.00	800.0%
01.4191.20.300	Planning - Professional Services	\$ 5,500.00	\$ 7,200.00	\$ 1,700.00	30.9%
01.4191.20.320	Planning - Legal	\$ 2,000.00	\$ 1.00	\$ (1,999.00)	-100.0%
01.4191.20.350	Planning - Training & Certification	\$ 500.00	\$ 200.00	\$ (300.00)	-60.0%
01.4191.20.410	Planning - Postage	\$ 400.00	\$ 400.00		
01.4191.20.460	Planning - Printing	\$ 150.00	\$ 150.00		
01.4191.20.470	Planning - Office Supplies	\$ 150.00	\$ 150.00		
01.4191.20.490	Planning - Public Notices	\$ 600.00	\$ 600.00		
01.4191.21.111	Zoning - P/T Wages	\$ 1.00	\$ 1.00		
01.4191.21.220	Zoning - FICA	\$ 1.00	\$ 1.00		
01.4191.21.221	Zoning - Medicare	\$ 1.00	\$ 1.00		
01.4191.21.320	Zoning - Legal	\$ 1,500.00	\$ 1.00	\$ (1,499.00)	-99.9%
01.4191.21.350	Zoning - Training & Certification	\$ 75.00	\$ 1.00	\$ (74.00)	-98.7%
01.4191.21.410	Zoning - Postage	\$ 350.00	\$ 1.00	\$ (349.00)	-99.7%
01.4191.21.470	Zoning - Office Supplies	\$ 100.00	\$ 1.00	\$ (99.00)	-99.0%
01.4191.21.490	Zoning - Public Notices	\$ 500.00	\$ 500.00		
FUNCTION: PLANNING AND ZONING - 4191		\$ 11,831.00	\$ 9,863.00	\$ (1,968.00)	-16.6%
01.4194.10.370	Govt Buildings - Custodial Services	\$ 5,200.00	\$ 5,200.00		
01.4194.10.380	Govt Buildings - Groundskeeping	\$ 4,410.00	\$ 5,500.00	\$ 1,090.00	24.7%
01.4194.10.401	Govt Buildings - Heating Fuel	\$ 9,000.00	\$ 9,000.00		
01.4194.10.405	Govt Buildings - Electricity	\$ 7,000.00	\$ 7,000.00		

Budget Details 2023					
Account #	Description	Budget 2022	Proposed		
			Budget 2023	\$ Diff	% Diff
01.4194.10.470	Govt Buildings - Office Supplies	\$ 500.00	\$ 1,000.00	\$ 500.00	100.0%
01.4194.10.655	Govt Buildings - Maintenance & Supplies	\$ 10,000.00	\$ 10,000.00		
FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4194		\$ 36,110.00	\$ 37,700.00	\$ 1,590.00	4.4%
01.4195.22.300	Cemetery - Professional Services	\$ -	\$ 500.00	\$ 500.00	
01.4195.22.380	Cemetery - Groundskeeping	\$ 16,000.00	\$ 18,000.00	\$ 2,000.00	12.5%
01.4195.22.499	Cemetery - Other Supplies	\$ 1,800.00	\$ 3,000.00	\$ 1,200.00	66.7%
FUNCTION: CEMETERIES - 4195		\$ 17,800.00	\$ 21,500.00	\$ 3,700.00	20.8%
01.4196.10.810	Insurance - Worker's Comp/Unemployment	\$ 22,599.00	\$ 20,572.00	\$ (2,027.00)	-9.0%
01.4196.10.820	Insurance - Property Liability	\$ 41,639.00	\$ 43,385.00	\$ 1,746.00	4.2%
FUNCTION: INSURANCE - 4196		\$ 64,238.00	\$ 63,957.00	\$ (281.00)	-0.4%
01.4197.10.300	Advertising/Reg Assoc - Professional Svcs	\$ 1,700.00	\$ 1,779.00	\$ 79.00	4.6%
01.4197.10.480	Advertising/Reg Assoc - Dues	\$ 4,250.00	\$ 4,250.00		
FUNCTION: ADVERTISING & REGIONAL ASSOC - 4197		\$ 5,950.00	\$ 6,029.00	\$ 79.00	1.3%
01.4210.30.110	Police - F/T Wages	\$ 119,309.00	\$ 113,615.00	\$ (5,694.00)	-4.8%
01.4210.30.111	Police - P/T Wages	\$ 55,600.00	\$ 61,446.00	\$ 5,846.00	10.5%
01.4210.30.113	Police - On Call Wages	\$ 7,700.00	\$ 7,700.00		
01.4120.30.115	Police - Admin Assistant	\$ 1.00	\$ 7,045.00	\$ 7,044.00	704400.0%
01.4210.30.129	Police - Grant Funded Overtime Wages	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	50.0%
01.4210.30.130	Police - Overtime Wages	\$ 2,500.00	\$ 2,700.00	\$ 200.00	8.0%
01.4210.30.131	Police - Detail Wages	\$ 5,000.00	\$ 5,000.00		
01.4210.30.210	Police - Health Insurance	\$ 36,606.00	\$ 55,614.00	\$ 19,008.00	51.9%
01.4210.30.220	Police - FICA	\$ 3,495.00	\$ 6,212.00	\$ 2,717.00	77.7%
01.4210.30.221	Police - Medicare	\$ 2,779.00	\$ 3,203.00	\$ 424.00	15.3%
01.4210.30.230	Police - Retirement	\$ 39,372.00	\$ 34,662.00	\$ (4,710.00)	-12.0%
01.4210.30.290	Police - Life/Disability Insurance	\$ 2,000.00	\$ 1,698.00	\$ (302.00)	-15.1%
01.4210.30.340	Police - Prosecution	\$ 22,000.00	\$ 22,000.00		
01.4210.30.345	Police - Animal Control	\$ 200.00	\$ 200.00		
01.4210.30.350	Police - Training & Certification	\$ 4,500.00	\$ 4,500.00		
01.4210.30.399	Police - Professional Services	\$ -			
01.4210.30.402	Police - Vehicle Fuel	\$ 10,742.00	\$ 10,000.00	\$ (742.00)	-6.9%
01.4210.30.410	Police - Postage	\$ 100.00	\$ 100.00		
01.4210.30.420	Police - Telephone	\$ 3,500.00	\$ 3,500.00		
01.4210.30.430	Police - Mobile Phone	\$ 1,750.00	\$ 1,750.00		
01.4210.30.445	Police - Uniforms	\$ 3,000.00	\$ 3,000.00		
01.4210.30.450	Police - Software	\$ 700.00	\$ 700.00		
01.4210.30.470	Police - Office Supplies	\$ 1,250.00	\$ 1,250.00		
01.4210.30.480	Police - Dues & Subscriptions	\$ 550.00	\$ 550.00		
01.4210.30.493	Police - Youth Programs (Explorers)	\$ 1.00	\$ 1.00		
01.4210.30.499	Police - Hardware Supplies	\$ 1,000.00	\$ 1,000.00		
01.4210.30.610	Police - New Equipment	\$ 4,000.00	\$ 4,000.00		
01.4210.30.620	Police - Equipment Maintenance	\$ 1,500.00	\$ 1,500.00		
01.4210.30.630	Police - Vehicle Maintenance/Repairs	\$ 4,500.00	\$ 5,000.00	\$ 500.00	11.1%
01.4210.30.720	Police - Witness Reimbursement	\$ 1.00	\$ 1.00		
FUNCTION: POLICE - 4210		\$ 335,656.00	\$ 360,947.00	\$ 25,291.00	7.5%
01.4215.31.111	Ambulance - P/T Per Diem Wages	\$ 70,400.00	\$ 91,400.00	\$ 21,000.00	29.8%
01.4215.31.113	Ambulance - On Call Wages	\$ 15,000.00	\$ 15,000.00		
01.4215.31.220	Ambulance - FICA	\$ 5,617.00	\$ 8,140.00	\$ 2,523.00	44.9%
01.4215.31.221	Ambulance - Medicare	\$ 1,314.00	\$ 1,543.00	\$ 229.00	17.4%
01.4215.31.290	Ambulance - Life/Disability Insurance	\$ 998.00	\$ 1,500.00	\$ 502.00	50.3%
01.4215.31.350	Ambulance - Training & Certification	\$ 6,000.00	\$ 6,000.00		
01.4215.31.390	Ambulance - Paramedic Intercepts	\$ 2,500.00	\$ 2,450.00	\$ (50.00)	-2.0%
01.4215.31.395	Ambulance - Billing	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00	33.3%
01.4215.31.402	Ambulance - Vehicle Fuel	\$ 3,342.00	\$ 4,500.00	\$ 1,158.00	34.6%
01.4215.31.420	Ambulance - Telephone (data)	\$ 1,400.00	\$ 2,500.00	\$ 1,100.00	78.6%
01.4215.31.430	Ambulance - Mobile Phone	\$ 700.00	\$ 700.00		

Budget Details 2023					
Account #	Description	Budget 2022	Proposed		% Diff
			Budget 2023	\$ Diff	
01.4215.31.445	Ambulance - Uniforms	\$ 2,000.00	\$ 2,000.00		
01.4215.31.470	Ambulance - Office Supplies	\$ 650.00	\$ 650.00		
01.4215.31.499	Ambulance - Medical Supplies	\$ 3,500.00	\$ 4,500.00	\$ 1,000.00	28.6%
01.4215.31.620	Ambulance - Equipment Maintenance	\$ 4,000.00	\$ 4,000.00		
01.4215.31.630	Ambulance - Vehicle Maintenance	\$ 7,000.00	\$ 7,000.00		
FUNCTION: AMBULANCE - 4215		\$ 127,421.00	\$ 155,883.00	\$ 28,462.00	22.3%
01.4220.32.111	Fire - Fire Chief's Wages	\$ 40,000.00	\$ 47,524.00	\$ 7,524.00	18.8%
01.4220.32.113	Fire - On Call Wages	\$ 17,500.00	\$ 19,500.00	\$ 2,000.00	11.4%
01.4220.32.220	Fire - FICA	\$ 3,565.00	\$ 5,128.00	\$ 1,563.00	43.8%
01.4220.32.221	Fire - Medicare	\$ 884.00	\$ 972.00	\$ 88.00	10.0%
01.4220.32.290	Fire - Life/Disability Insurance	\$ -	\$ -		
01.4220.32.350	Fire - Training & Certification	\$ 3,500.00	\$ 3,500.00		
01.4220.32.385	Fire - Forestry	\$ 1,200.00	\$ 1,200.00		
01.4220.32.401	Fire - Heating Fuel	\$ 7,500.00	\$ 10,000.00	\$ 2,500.00	33.3%
01.4220.32.402	Fire - Vehicle Fuel	\$ 4,536.00	\$ 5,000.00	\$ 464.00	10.2%
01.4220.32.405	Fire - Electricity	\$ 5,000.00	\$ 9,000.00	\$ 4,000.00	80.0%
01.4220.32.420	Fire - Telephone	\$ 2,000.00	\$ 2,000.00		
01.4220.32.430	Fire - Mobile Phone	\$ 2,000.00	\$ 2,000.00		
01.4220.32.470	Fire - Office Supplies	\$ -	\$ 650.00	\$ 650.00	
01.4220.32.480	Fire - Dues & Subscriptions	\$ 1,500.00	\$ 1,500.00		
01.4220.32.493	Fire - Youth / Programs	\$ 1,200.00	\$ 1,200.00		
01.4220.32.610	Fire - New Equipment	\$ 9,000.00	\$ 9,000.00		
01.4220.32.620	Fire - Equipment Maintenance	\$ 7,000.00	\$ 8,000.00	\$ 1,000.00	14.3%
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	\$ 8,000.00	\$ 15,000.00	\$ 7,000.00	87.5%
01.4220.32.655	Fire - Building Maintenance & Repairs	\$ 8,000.00	\$ 8,000.00		
FUNCTION: FIRE - 4220		\$ 122,385.00	\$ 149,174.00	\$ 26,789.00	21.9%
01.4240.33.111	Bldg Inspect - P/T Wages	\$ 12,000.00	\$ 12,000.00		
01.4240.33.220	Bldg Inspect - FICA	\$ 744.00	\$ 918.00	\$ 174.00	23.4%
01.4240.33.221	Bldg Inspect - Medicare	\$ 174.00	\$ 174.00		
01.4240.33.350	Bldg Inspect - Training & Certification	\$ 1,200.00	\$ 500.00	\$ (700.00)	-58.3%
01.4240.33.420	Bldg Inspect - Telephone	\$ 300.00	\$ 300.00		
01.4240.33.480	Bldg Inspect - Dues & Subscription	\$ 100.00	\$ 100.00		
FUNCTION: BUILDING INSPECTION - 4240		\$ 14,518.00	\$ 13,992.00	\$ (526.00)	-3.6%
01.4290.34.399	Emergency Mngmt - Other Profes	\$ 1.00	\$ 1.00		
FUNCTION: EMERGENCY MANAGEMENT - 4290		\$ 1.00	\$ 1.00	\$ -	0.0%
01.4299.30.391	Other Public Safety - Police Dispatch	\$ 19,750.00	\$ 22,834.38	\$ 3,084.38	15.6%
01.4299.32.391	Other Public Safety - Fire Dispatch	\$ 19,314.00	\$ 21,000.00	\$ 1,686.00	8.7%
01.4299.40.391	Other Public Safety - Highway Dispatch	\$ 2,000.00	\$ 2,000.00		
FUNCTION: OTHER PUBLIC SAFETY - 4299		\$ 41,064.00	\$ 45,834.38	\$ 4,770.38	11.6%
01.4311.40.110	Highway Admin - F/T Wages	\$ 263,640.00	\$ 272,461.00	\$ 8,821.00	3.3%
01.4311.40.111	Highway Admin - P/T Wages	\$ 7,500.00	\$ 7,500.00		
01.4311.40.130	Highway Admin - Overtime Wages	\$ 20,000.00	\$ 20,000.00		
01.4311.40.210	Highway Admin - Health Insurance	\$ 99,921.00	\$ 109,684.00	\$ 9,763.00	9.8%
01.4311.40.220	Highway Admin - FICA	\$ 18,051.00	\$ 22,948.00	\$ 4,897.00	27.1%
01.4311.40.221	Highway Admin - Medicare	\$ 4,221.53	\$ 4,350.00	\$ 128.47	3.0%
01.4311.40.230	Highway Admin - Retirement	\$ 15,500.00	\$ 16,348.00	\$ 848.00	5.5%
01.4311.40.290	Highway Admin - Life/Disability	\$ 3,250.00	\$ 2,095.00	\$ (1,155.00)	-35.5%
01.4311.40.350	Highway Admin - Training & Certification	\$ 800.00	\$ 800.00		
01.4311.40.351	Highway Admin - Drug Testing	\$ 1,000.00	\$ 1,000.00		
01.4311.40.401	Highway Admin - Heating Fuel	\$ 10,000.00	\$ 10,000.00		
01.4311.40.405	Highway Admin - Electricity	\$ 5,000.00	\$ 5,000.00		
01.4311.40.420	Highway Admin - Telephone	\$ 320.00	\$ 320.00		
01.4311.40.430	Highway Admin - Mobile Phone	\$ 2,000.00	\$ 2,000.00		
01.4311.40.445	Highway Admin - Uniforms	\$ 6,420.00	\$ 6,420.00		
01.4311.40.470	Highway Admin - Office Supplies	\$ 300.00	\$ 300.00		

Budget Details 2023					
Account #	Description	Budget 2022	Proposed		% Diff
			Budget 2023	\$ Diff	
01.4311.40.490	Highway Admin - Public Notices	\$ 800.00	\$ 800.00		
01.4311.40.655	Highway Admin - Building Maintenance	\$ 5,500.00	\$ 5,500.00		
01.4311.40.710	Highway Admin - Mileage	\$ 250.00	\$ 250.00		
FUNCTION: HWY AND STREETS ADMIN - 4311		\$ 464,473.53	\$ 487,776.00	\$ 23,302.47	5.0%
01.4312.40.381	Highway Maint - Crack Sealing/Chip Sealing	\$ 1.00	\$ 7,200.00	\$ 7,199.00	719900.0%
01.4312.40.382	Highway Maint - Roadside Mowing	\$ 9,000.00	\$ 9,000.00		
01.4312.40.383	Highway Maint - Tree Removal	\$ 3,500.00	\$ 3,500.00		
01.4312.40.384	Highway Maint - Gravel Crushing	\$ 30,000.00	\$ 30,000.00		
01.4312.40.399	Highway Maint - Catch Basins/Culvert Clean	\$ 5,600.00	\$ 5,600.00		
01.4312.40.402	Highway Maint - Vehicle Fuel	\$ 59,680.00	\$ 59,680.00		
01.4312.40.481	Highway Maint - Culverts	\$ 3,000.00	\$ 4,500.00	\$ 1,500.00	50.0%
01.4312.40.482	Highway Maint - Salt	\$ 59,000.00	\$ 70,000.00	\$ 11,000.00	18.6%
01.4312.40.483	Highway Maint - Cold Patch	\$ 2,500.00	\$ 2,500.00		
01.4312.40.484	Highway Maint - Dust Control	\$ 11,000.00	\$ 11,000.00		
01.4312.40.485	Highway Maint - Sand Screening	\$ 9,000.00	\$ 9,000.00		
01.4312.40.499	Highway Maint - Other Supplies	\$ 20,500.00	\$ 20,500.00		
01.4312.40.610	Highway Maint - New Equipment	\$ 5,000.00	\$ 1.00	\$ (4,999.00)	-100.0%
01.4312.40.620	Highway Maint - Equipment Maintenance	\$ 16,000.00	\$ 16,000.00		
01.4312.40.630	Highway Maint - Vehicle Maintenance/Rep	\$ 31,500.00	\$ 31,500.00		
FUNCTION: HIGHWAYS AND STREETS - 4312		\$ 265,281.00	\$ 279,981.00	\$ 14,700.00	5.5%
01.4316.40.405	Street Lighting - Electricity	\$ 3,500.00	\$ 4,000.00	\$ 500.00	14.3%
FUNCTION: STREET LIGHTING - 4316		\$ 3,500.00	\$ 4,000.00	\$ 500.00	14.3%
01.4324.41.406	Solid Waste - Transfer Station	\$ 87,000.00	\$ 98,000.00	\$ 11,000.00	12.6%
01.4324.41.407	Solid Waste - Tipping Fees	\$ 38,000.00	\$ 38,000.00		
01.4324.41.408	Solid Waste - Disposal Contract	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00	33.3%
FUNCTION: SOLID WASTE DISPOSAL - 4324		\$ 128,000.00	\$ 140,000.00	\$ 12,000.00	9.4%
01.4441.50.111	Welfare - Director Wages	\$ 1.00	\$ -	\$ (1.00)	-100.0%
01.4441.50.220	Welfare - FICA	\$ 1.00	\$ -	\$ (1.00)	-100.0%
01.4441.50.221	Welfare - Medicare	\$ 1.00	\$ -	\$ (1.00)	-100.0%
FUNCTION: WELFARE ADMINISTRATION - 4441		\$ 3.00	\$ -	\$ (3.00)	-100.0%
01.4442.50.510	Welfare - Medical Assistance	\$ 200.00	\$ 200.00		
01.4442.50.520	Welfare - Housing Assistance	\$ 2,500.00	\$ 2,500.00		
01.4442.50.530	Welfare - Food Assistance	\$ 2,000.00	\$ 2,000.00		
01.4442.50.540	Welfare - Electric Assistance	\$ 2,400.00	\$ 2,400.00		
01.4442.50.599	Welfare - Other Assistance	\$ 2,500.00	\$ 2,500.00		
FUNCTION: DIRECT ASSISTANCE - 4442		\$ 9,600.00	\$ 9,600.00	\$ -	0.0%
01.4445.50.495	Health Agencies - Community Education	\$ 1.00	\$ 750.00	\$ 749.00	74900.0%
01.4445.50.496	Health Agencies - Community Meals	\$ 500.00	\$ 500.00		
01.4445.50.498	Health Agencies - Community Services	\$ 3,600.00	\$ 3,000.00	\$ (600.00)	-16.7%
FUNCTION: WELFARE VENDOR PAYMENTS - 4445		\$ 4,101.00	\$ 4,250.00	\$ 149.00	3.6%
01.4520.55.409	Parks & Recreation - Hillsboro	\$ 25,000.00	\$ 25,000.00		
FUNCTION: PARKS AND RECREATION - 4520		\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
01.4550.60.350	Library - Training & Certification	\$ 200.00	\$ 200.00		
01.4550.60.405	Library - Electricity	\$ 500.00	\$ 500.00		
01.4550.60.410	Library - Postage	\$ -	\$ 50.00	\$ 50.00	
01.4550.60.450	Library - Software	\$ -	\$ -		
01.4550.60.470	Library - Office Supplies	\$ 100.00	\$ 100.00		
01.4550.60.480	Library - Dues & Subscriptions	\$ 250.00	\$ 250.00		
01.4550.60.493	Library - Youth Programs	\$ -	\$ -		
01.4550.60.495	Library - Community Education	\$ 500.00	\$ 750.00	\$ 250.00	50.0%
01.4550.60.499	Library - Other Supplies	\$ 1,100.00	\$ 1,600.00	\$ 500.00	45.5%
01.4550.60.655	Library - Building Maintenance	\$ -	\$ -		
FUNCTION: LIBRARY - 4550		\$ 2,650.00	\$ 3,450.00	\$ 800.00	30.2%
01.4611.65.111	Conservation - PT Wages Lake Host Program	\$ 4,900.00	\$ 1,500.00	\$ (3,400.00)	-69.4%
01.4611.65.220	Conservation - FICA	\$ 304.00	\$ 115.00	\$ (189.00)	-62.2%

Budget Details 2023					
Account #	Description	Budget 2022	Proposed		% Diff
			Budget 2023	\$ Diff	
01.4611.65.221	Conservation - Medicare	\$ 71.00	\$ 22.00	\$ (49.00)	-69.0%
01.4611.65.310	Conservation - Water Testing	\$ 665.00	\$ 600.00	\$ (65.00)	-9.8%
01.4611.65.350	Conservation - Training & Certification	\$ 500.00	\$ 500.00		
01.4611.65.410	Conservation - Postage	\$ 80.00	\$ 80.00		
01.4611.65.460	Conservation - Printing	\$ -	\$ -		
01.4611.65.470	Conservation - Office Supplies	\$ 50.00	\$ 50.00		
01.4611.65.480	Conservation - Dues & Subscription	\$ 700.00	\$ 700.00		
01.4611.65.490	Conservation - Public Notices	\$ 100.00	\$ 100.00		
01.4611.65.491	Conservation - Roads & Trails	\$ 1,500.00	\$ 2,000.00	\$ 500.00	33.3%
01.4611.65.493	Conservation - Youth Programs	\$ 1,300.00	\$ 1,300.00		
01.4611.65.499	Conservation - Other Supplies	\$ 300.00	\$ 1,000.00	\$ 700.00	233.3%
FUNCTION: CONSERVATION ADMINISTRATION - 4611		\$ 10,470.00	\$ 7,967.00	\$ (2,503.00)	-23.9%
01.4711.10.655	Debt Svc - Principal Town Hall (matures 2024)	\$ 25,000.00	\$ 25,000.00		
FUNCTION: PRINCIPAL - LONG TERM BONDS & NOTES - 4711		\$ 25,000.00	\$ 25,000.00	\$ -	0.0%
01.4712.32.640	Debt Svc - Principal Fire Truck (matures 2030)	\$ 23,137.00	\$ 18,636.87	\$ (4,500.13)	-19.4%
FUNCTION: PRINCIPAL - OTHER DEBT - 4712		\$ 23,137.00	\$ 18,636.87	\$ (4,500.13)	-19.4%
01.4722.10.655	Debt Svc - Interest Town Hall	\$ 3,200.00	\$ 1,949.00	\$ (1,251.00)	-39.1%
01.4722.32.640	Debt Svc - Interest Fire Truck	\$ -	\$ 4,499.19	\$ 4,499.19	
FUNCTION: INTEREST - OTHER DEBT - 4722		\$ 3,200.00	\$ 6,448.19	\$ 3,248.19	101.5%
01.4723.10.900	Debt Svc - Tax Anticipation Note	\$ 1.00	\$ 1.00		
FUNCTION: INTEREST ON TAX & REVENUE ANTICIPATION		\$ 1.00	\$ 1.00	\$ -	0.0%
TOTAL		\$ 2,164,796.53	\$ 2,317,606.44	\$ 152,809.91	7.1%

**END OF
TOWN WARRANT**



INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Deering, New Hampshire

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for one year after the date that the financial statements are issued.

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

800.282.2440 | melansoncpas.com

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

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

***Required Supplementary Information***

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

Other Information

Management is responsible for the other information included in the Town's Annual Report. The other information included in the Town's Annual Report comprises departmental reports, statistics, and various other data from the audited financial statements, including our auditor's report. Our opinions on the financial statements do not cover the other information included in the Town's Annual Report, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Merrimack, New Hampshire
December 7, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Deering, New Hampshire (the Town), we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2021. Unless otherwise noted, the amounts reported in this analysis are expressed in whole numbers.

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 comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required 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 Position presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

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

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

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 Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary fund is a custodial fund, which reports resources that are held by the Town for other parties outside of the Town's reporting entity.

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.

Required Supplementary 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.

Financial Highlights

- As of the close of the current year, the total of assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$7,461,113 (i.e., net position), a change of \$87,569 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$2,979,022, a change of \$405,626 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$1,656,140, a change of \$253,950 in comparison to the prior year.

Government-Wide Financial Analysis

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

	NET POSITION	
	Governmental Activities	
	2021	2020
Current and other assets	\$ 5,473,261	\$ 5,522,377
Capital assets	<u>4,910,974</u>	<u>5,209,966</u>
Total assets	10,384,235	10,732,343
Deferred outflows of resources	112,524	81,826
Long-term liabilities	579,752	663,275
Other liabilities	<u>2,282,814</u>	<u>2,633,152</u>
Total liabilities	2,862,566	3,296,427
Deferred inflows of resources	173,080	144,198
Net investment in capital assets	4,653,630	4,909,966
Restricted	423,619	399,179
Unrestricted	<u>2,383,864</u>	<u>2,064,399</u>
Total net position	\$ <u>7,461,113</u>	\$ <u>7,373,544</u>

As noted earlier, net position may serve over time as a useful indicator of a Town's financial position. At the close of the most recent calendar year, total net position was \$7,461,113, a change of \$87,569 in comparison to the prior year.

The largest portion of net position \$4,653,630 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$423,619 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$2,383,864, may be used to meet the Town's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

	Governmental Activities	
	<u>2021</u>	<u>2020</u>
Revenues:		
Program revenues:		
Charges for services	\$ 122,046	\$ 118,177
Operating grants and contributions	-	70,377
General revenues:		
Property taxes	1,384,990	1,571,644
Motor vehicle permits	413,713	397,616
Interest, penalties, and other taxes	38,989	41,381
Grants and contributions not restricted to specific programs	345,398	228,277
Investment income	4,720	12,487
Miscellaneous	4,204	6,557
Total revenues	<u>2,314,060</u>	<u>2,446,516</u>
Expenses:		
General government	516,795	617,438
Public safety	683,369	788,137
Highways and streets	923,543	851,377
Sanitation	79,018	114,275
Health and welfare	2,800	1,425
Library and recreation	3,690	3,035
Conservation	9,003	4,170
Interest on long-term debt	8,273	5,223
Total expenses	<u>2,226,491</u>	<u>2,385,080</u>
Change in net position	87,569	61,436
Net position - beginning of year	<u>7,373,544</u>	<u>7,312,108</u>
Net position - end of year	<u>\$ 7,461,113</u>	<u>\$ 7,373,544</u>

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$87,569. Key elements of this change are as follows:

General fund revenues in excess of expenditures	\$ 381,186
Depreciation expense in excess of principal debt service	(273,992)
Other	(19,625)
Total	<u>\$ 87,569</u>

Financial Analysis of the Town'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, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$2,979,022, a change of \$405,626 in comparison to the prior year. Key elements of this change are as follows:

General fund revenues in excess of expenditures (adjusted for lease expenditures)	\$ 381,186
Special revenue fund revenues in excess of expenditures	22,875
Permanent fund revenues in excess of expenditures	<u>1,565</u>
Total	<u>\$ 405,626</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$1,656,140, while total fund balance was \$2,555,403. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

General Fund	12/31/21	12/31/20	Change	% of Total General Fund Expenditures
Unassigned fund balance	\$ 1,656,140	\$ 1,402,190	\$ 253,950	84.4%
Total fund balance ¹	\$ 2,555,403	\$ 2,174,217	\$ 381,186	130.3%

¹Includes Capital Reserve accounts.

The total fund balance of the general fund changed by \$381,186 during the current year. Key factors in this change are as follows:

Use of fund balance	\$ (298,850)
Revenues in excess of budget	177,320
Expenditures and transfers out less than budget	294,846
Change in capital reserves	127,236
Other	80,634
Total	<u>\$ 381,186</u>

Expenditures and transfers out were less than budget primarily due to public safety staffing shortages as well as a decrease in vehicle maintenance, fuel, and salt use as a result of the pandemic.

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

	<u>12/31/21</u>	<u>12/31/20</u>	<u>Change</u>
Bridge repairs	\$ 36,974	\$ 36,932	\$ 42
Fire department vehicle	99,229	99,119	110
Highway building	67,697	67,620	77
Highway vehicle	234,266	134,081	100,185
Municipal transportation	126,713	112,306	14,407
Road reconstruction	63,563	95,372	(31,809)
Town solar energy	51,146	34,102	17,044
Other	<u>219,675</u>	<u>192,495</u>	<u>27,180</u>
Total	<u>\$ 899,263</u>	<u>\$ 772,027</u>	<u>\$ 127,236</u>

General Fund Budgetary Highlights

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

Capital Asset and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year-end amounted to \$4,910,974 (net of accumulated depreciation), a change of (\$298,992) from the prior year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, infrastructure, and construction in progress.

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 \$75,000, all of which was backed by the full faith and credit of the Town.

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

Requests for Information

This financial report is designed to provide a general overview of the Town of Deering's finances for all those with an interest in the Town'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

Department Expenditures 2022- Unaudited

Description	Budget 2022	2022 Expenditures	Balance
FUNCTION: EXECUTIVE - 4130	\$ 195,255.00	\$ 177,328.48	\$ 17926.52
FUNCTION: TOWN CLERK - 4140	\$ 61,198.00	\$ 67,852.26	\$ (6,654.26)
FUNCTION: FINANCIAL ADMINISTRATION - 4150	\$ 98,329.00	\$ 79,517.04	\$ 18,814.93
FUNCTION: PROPERTY ASSESSMENT - 4152	\$ 42,624.00	\$ 26,956.41	\$ 15,667.59
FUNCTION: LEGAL - 4153	\$ 26,000.00	\$ 13,168.48	\$ 12,831.52
FUNCTION: PLANNING AND ZONING - 4191	\$ 11,831.00	\$ 7,305.92	\$ 4,525.08
FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4195	\$ 36,110.00	\$ 28,306.49	\$ 7,803.51
FUNCTION: CEMETERIES - 4195	\$ 17,800.00	\$ 18,265.00	\$ (465.00)
FUNCTION: INSURANCE - 4196	\$ 64,238.00	\$ 54,119.56	\$ 10,118.44
FUNCTION: ADVERTISING & REGIONAL ASSOC - 4196	\$ 5,950.00	\$ 4,019.00	\$ 1,931.00
FUNCTION: POLICE - 4210	\$ 335,656.00	\$ 280,531.49	\$ 55,124.51
FUNCTION: AMBULANCE - 4215	\$ 127,421.00	\$ 122,828.34	\$ 4,592.66
FUNCTION: FIRE - 4220	\$ 122,385.00	\$ 109,644.54	\$ 12,740.46
FUNCTION: BUILDING INSPECTION - 4240	\$ 14,518.00	\$ 13,193.00	\$ 1,325.00
FUNCTION: EMERGENCY MANAGEMENT - 4290	\$ 1.00	\$ 0.00	\$ 1.00
FUNCTION: OTHER PUBLIC SAFETY - 4299	\$ 41,064.00	\$ 41,479.60	\$ (415.60)
FUNCTION: HWY AND STREETS ADMIN - 4311	\$ 464,473.53	\$ 353,398.64	\$ 111,074.89
FUNCTION: HIGHWAYS AND STREETS - 4312	\$ 265,281.00	\$ 250,784.54	\$ 14,496.46
FUNCTION: STREET LIGHTING - 4316	\$ 3,500.00	\$ 3,843.99	\$ (343.99)
FUNCTION: SOLID WASTE DISPOSAL - 4324	\$ 128,000.00	\$ 80,755.38	\$ 47,244.62
FUNCTION: WELFARE ADMINISTRATION - 4441	\$ 3.00	\$ -	\$ 3.00
FUNCTION: DIRECT ASSISTANCE - 4442	\$ 9,600.00	\$ 4,429.90	\$ 5,170.10
FUNCTION: WELFARE VENDOR PAYMENTS - 4445	\$ 4,101.00	\$ 3,000.00	\$ 1,101.00
FUNCTION: PARKS AND RECREATION - 4520	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
FUNCTION: LIBRARY - 4550	\$ 2,650.00	\$ 1,549.67	\$ 1,100.33
FUNCTION: CONSERVATION ADMINISTRATION - 4600	\$ 10,470.00	\$ 8,151.32	\$ 2,318.68
FUNCTION: PRINCIPAL - LONG TERM BONDS & NO	\$ 25,000.00	\$ 25,000.00	\$ -
FUNCTION: PRINCIPAL - OTHER DEBT - 4712	\$ 23,137.00	\$ 23,136.06	\$ 0.94
FUNCTION: INTEREST - OTHER DEBT - 4722	\$ 3,200.00	\$ 1,324.00	\$ 1,876.00
FUNCTION: INTEREST ON TAX & REVENUE ANTICIP	\$ -	\$ -	\$ -
Total	\$ 2,164,795.53	\$ 1,824,977.91	\$ 339,817.62



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

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

ENTITY'S INFORMATION ?

Municipality: County: Report Year:

PREPARER'S INFORMATION ?

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



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2021	Year: 2020	Year: 2019
Property Taxes	3110		\$421,607.36		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?		(\$8,309.17)			
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2021	
Property Taxes	3110	\$5,492,180.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$43,100.00		
Yield Taxes	3185	\$9,961.40		
Excavation Tax	3187			
Other Taxes	3189			
-				
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2021	2020	2019
Property Taxes	3110	\$9,966.80			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
-					
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$2,072.38	\$8,303.18		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$5,548,971.41	\$429,910.54	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2021	Prior Levies 2020	2019
Property Taxes	\$5,208,718.93	\$369,404.58		
Resident Taxes				
Land Use Change Taxes	\$43,100.00			
Yield Taxes	\$6,466.32			
Interest (Include Lien Conversion)	\$2,009.56	\$6,648.84		
Penalties	\$62.82	\$1,654.34		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$51,976.78		
-				
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2021	Prior Levies 2020	2019
Property Taxes	\$2,411.80	\$226.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2021	2020	2019
Property Taxes	\$287,493.29			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$3,495.08			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$4,786.39)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$5,548,971.41	\$429,910.54	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$286,201.98
Total Unredeemed Liens (Account #1110 - All Years)	\$77,537.57



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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2021	Year: 2020	Year: 2019
Unredeemed Liens Balance - Beginning of Year			\$53,077.79	\$41,466.54
Liens Executed During Fiscal Year		\$55,747.81		
Interest & Costs Collected (After Lien Execution)		\$1,411.36	\$5,473.14	\$5,709.63
-				
Add Line				
Total Debits	\$0.00	\$57,159.17	\$58,550.93	\$47,176.17

Summary of Credits

	Last Year's Levy	Prior Levies		
		2021	2020	2019
Redemptions		\$20,646.11	\$30,546.61	\$21,561.85
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190		\$1,411.36	\$5,473.14	\$5,709.63
-				
Add Line				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$35,101.70	\$22,531.18	\$19,904.69
Total Credits	\$0.00	\$57,159.17	\$58,550.93	\$47,176.17

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$286,201.98
Total Unredeemed Liens (Account #1110 - All Years)	\$77,537.57



New Hampshire
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MS-61**DEERING (117)****1. CERTIFY THIS FORM**

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

Preparer's First Name

Carol

Preparer's Last Name

Baker

Date

Jan 6, 2023

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

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

PREPARER'S CERTIFICATION

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

Preparer's Signature and Title



New Hampshire
Department of
Revenue
Administration

2022
\$22.75

Tax Rate Breakdown Deering

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,499,431	\$244,189,091	\$6.15
County	\$266,913	\$244,189,091	\$1.09
Local Education	\$3,478,337	\$244,189,091	\$14.24
State Education	\$294,693	\$231,647,491	\$1.27
Total	\$5,539,374		\$22.75

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$5,539,374
War Service Credits	(\$48,400)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$5,490,974

Sam Greene

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

11/21/2022

Director-Approved Final Tax Rate - Deering

11/22/2022 7:26:42 AM

1 of 5

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$2,651,035	
Net Revenues (Not Including Fund Balance)		(\$713,306)
Fund Balance Voted Surplus		(\$486,238)
Fund Balance to Reduce Taxes		(\$460)
War Service Credits	\$48,400	
Special Adjustment	\$0	
Actual Overlay Used	\$0	
Net Required Local Tax Effort	\$1,499,431	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$266,913	
Net Required County Tax Effort	\$266,913	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$4,833,716	
Net Education Grant		(\$1,060,686)
Locally Retained State Education Tax		(\$294,693)
Net Required Local Education Tax Effort	\$3,478,337	
State Education Tax	\$294,693	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$294,693	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$244,189,091	\$243,924,215
Total Assessment Valuation without Utilities	\$231,647,491	\$228,709,715
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$244,189,091	\$243,924,215

Village (MS-1V)

Description	Current Year
-------------	--------------

Deering

Tax Commitment Verification

2022 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$5,490,974
1/2% Amount	\$27,455
Acceptable High	\$5,518,429
Acceptable Low	\$5,463,519

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

Commitment Amount	5,492,180
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	5,492,180

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

Tax Collector/Deputy Signature: <i>C. M. Baker</i>	Date: <i>11/28/2022</i>
Requirements for Semi-Annual Billing	

Pursuant to RSA 76:15-a

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

Deering	Total Tax Rate	Semi-Annual Tax Rate
Total 2022 Tax Rate	\$22.75	\$11.38

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$6,690,978
Final Overlay	\$0

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices* (4.1), pg. 17.

[2] Government Finance Officers Association (GFOA), (2008), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2022 Fund Balance Retention Guidelines: Deering	
Description	Amount
Current Amount Retained (22.24%)	\$1,488,034
17% Retained (<i>Maximum Recommended</i>)	\$1,137,466
10% Retained	\$669,098
8% Retained	\$535,278
5% Retained (<i>Minimum Recommended</i>)	\$334,549

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

Treasurer's Report

Overview of Town Bank Funds (TD Bank)

Town of Deering operating funds continued to remain solvent in 2022. Operating account debits and credits were nearly equivalent, demonstrating effective budgeting and financial management throughout the year. TD Bank increased interest rates mid-way through the year, resulting in higher interest payments than 2021 and consistent with calendar year 2020.

Stephen Fogelson- Treasurer, Town of Deering

Ledger Balances

**Closing balance does not reflect outstanding obligations on any uncashed checks or otherwise encumbered funds.*

<u>General Operating Account</u>	<u>2022</u>	<u>2021</u>
Opening Balance 1 January:	\$ 3,083,359.87	\$ 3,967,269.87
Deposits:	\$ 7,242,626.82	\$ 6,348,082.84
Withdrawals:	\$ (7,248,321.42)	\$ (7,235,587.26)
Interest:	\$ 7,756.17	\$ 3,594.42
Closing Balance 31 December:	\$ 3,085,421.44	\$ 3,083,359.87
 <u>Ambulance Account</u>		
Opening Balance 1 January:	\$ 176,926.04	\$ 147,133.20
Deposits:	\$ 62,637.07	\$ 53,333.66
Withdrawals:	\$ (11,349.59)	\$ (23,643.56)
Interest:	\$ 726.34	\$ 102.74
Closing Balance 31 December:	\$ 228,939.86	\$ 176,926.04
 <u>Conservation Commission</u>		
Opening Balance 1 January:	\$ 126,592.91	\$ 116,735.16
Deposits:	\$ -	\$ 9,770.00
Withdrawals:	\$ -	\$ -
Interest:	\$ 450.32	\$ 87.75
Closing Balance 31 December:	\$ 127,043.23	\$ 126,592.91
 <u>Library Account</u>		
Opening Balance 1 January:	\$ 4,302.57	\$ 4,355.46
Deposits:	\$ 16,942.50	\$ -
Withdrawals:	\$ (16,764.31)	\$ (52.89)
Interest:	\$ -	\$ -
Closing Balance 31 December:	\$ 4,480.76	\$ 4,302.57
 <u>ARPA Funds</u>		
Opening Balance 1 January:	\$ 103,276.33	0
Deposits:	\$ -	\$ 103,276.33
Withdrawals:	\$ -	\$ -
Interest:	\$ 310.48	\$ -
Closing Balance 31 December:	\$ 103,586.81	\$ 103,276.33

Trustees of the Trust Fund Report

Deering has three volunteers serving as the Trustees of the Trust Funds with one trustee elected by ballot each year for a term of three years. A vacancy, should it occur, is filled by the selectmen for the remainder of the term. In 2022, Jill Smith temporarily filled the vacancy left in late 2021 and was instrumental in completing the 2021 Trustee reports. The Trustees thank Jill for stepping in at an important time. Elizabeth “Betsy” Kirby was elected for a three-year term at the March town meeting. Trustee Marzullo was elected as Chairman of the Trustees and Betsy Kirby was elected Secretary.

Trustees of the Trust Funds are custodians of Deering’s perpetual care fund, charitable trusts, private donations, and the town’s Capital Reserve and Expendable Trust funds. Annually, the Trustees make decisions on how these funds are to be invested, based upon the statute requirement. Each year the “investment policy” is reviewed and adopted by the Trustees. Trustees are also responsible for determining what income is available from public and private trusts, including private cemetery and burial lot trusts, and any reserve funds established by the municipality. Annually the Trustees see that a disbursement is made to the Cemetery Trust as required.

Trustees of the Trust Funds meetings are held on an as-needed basis and are noticed on the Town calendar. Agendas and minutes are posted on the Trustees of the Trust Funds page of the Town website under Boards and Committees, along with the Investment Policy, Summary Lists of Funds, Trustees reference guide, as well as other documents and forms. Trustees regularly review bank statements.

The Trustees met five times in calendar year 2022. Very late in 2022 the Trustees were informed that several requests for funds made earlier in the year did not come before the Trustees for proper processing as was required. The Trustees met on January 10, 2023 to discuss this administrative oversight and complete the transfer request process appropriately. Minutes detailing this error on the part of the previous Town Administration are available on the website page.

As directed by Town Meeting under Article 4, a single deposit of \$489,738 was applied to the Capital Reserve and / or Expendable Trust accounts as directed by town vote. Additionally \$330,000 was received from the Undesignated Fund Balance and processed for the purchase of a new Grader. Following is the balance sheet for the respective funds.

Included in this report are the drafts of the MS-9 and MS-10 financial reports. The finalized versions will be submitted to the State of New Hampshire in March and copies will be posted to the Town website shortly thereafter.

Respectfully submitted by:

JP Marzullo, Chair (term expires 3/24)

Betsy Kirby, Secretary (term expires 3/2025)

Stephen Walker, Trustee (term expires 3/2023)



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Deering

For reporting year Jan 1, 2022 through Dec 31, 2022.

Trustees

Name	Position	Term Expires
Elizabeth Kirby	Trustee	3/11/2025
JP Marzullo	Chairperson	3/16/2024
Stephen Walker	Trustee	3/18/2023

Ledger Summary

Number of Fund Records	33
Ledger End of Year Balance	\$1,516,747.22



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Assessing		3/15/2014		\$39,432.73			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$24,163.28	\$14,983.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,151.28
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$281.45	\$0.00				\$281.45

Fund Name		Date Of Creation		Fund EOY Balance			
Bridge Improvement		3/15/2003		\$37,256.45			
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$36,973.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,973.95
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$282.50	\$0.00				\$282.50

Fund Name		Date Of Creation		Fund EOY Balance			
Celebration (A)		3/13/1900		\$7,381.02			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Celebration/Old Home Day		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$7,325.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,325.05
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$55.97	\$0.00				\$55.97

Fund Name		Date Of Creation		Fund EOY Balance			
Celebration (Holiday)		3/13/1900		\$66.17			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$65.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.67
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.50	\$0.00				\$0.50

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery		3/18/2006		\$24,511.34			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Cemetery Trust (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$21,329.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,329.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$182.34	\$0.00				\$182.34



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance	
Clement Arts		3/13/1900				\$3,912.53	
Type: Trust		Purpose: Literary			How Invested: Single Investment (Non-Common Fund)		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$3,882.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,882.86
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$29.67	\$0.00	\$29.67			

Fund Name		Date Of Creation		Fund EOY Balance			
Common Trusts		3/13/1900		\$147,207.98			
Type: Trust		Purpose: Capital Reserve (Other)		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$146,091.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$146,091.78
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$1,116.20	\$0.00	\$1,116.20			

Fund Name		Date Of Creation				Fund EOY Balance	
Computer System		3/15/2003				\$9,907.61	
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)			How Invested: Single Investment (Non-Common Fund)		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$9,832.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,832.49
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$75.12	\$0.00	\$75.12			

Fund Name		Date Of Creation				Fund EOY Balance	
Deering Reservoir Usage Permit		3/12/2011				\$29,190.56	
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair			How Invested: Single Investment (Non-Common Fund)		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$28,969.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,969.22
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$221.34	\$0.00	\$221.34			

Fund Name		Date Of Creation				Fund EOY Balance	
Dry Hydrant Installation & Maintenance		3/12/2005				\$8,451.98	
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire			How Invested: Single Investment (Non-Common Fund)		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$8,387.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,387.90
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$64.08	\$0.00	\$64.08			



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Exotic Weed Control		3/15/2003		\$36,520.56			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$31,249.49	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,249.49
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$271.07	\$0.00	\$271.07			
Fund Name		Date Of Creation		Fund EOY Balance			
Fire & Rescue Department Vehicle Replacement		3/9/2004		\$150,311.10			
Type: Capital Reserve (RSA 34:35)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$99,229.86	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,229.86
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$1,081.24	\$0.00	\$1,081.24			
Fund Name		Date Of Creation		Fund EOY Balance			
Fire Department Building Maintenance		3/17/2012		\$77,752.82			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$27,221.74	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,221.74
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$531.08	\$0.00	\$531.08			
Fund Name		Date Of Creation		Fund EOY Balance			
Fire Department Personal Protective Equipment Replacement		3/12/2005		\$2,083.64			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$67,967.75	\$0.00	\$0.00	\$0.00	\$0.00	\$65,976.00	\$1,991.75
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$91.89	\$0.00	\$91.89			
Fund Name		Date Of Creation		Fund EOY Balance			
Friends of Deering		12/15/2006		\$2,025.18			
Type: Trust		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$2,009.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,009.83
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$15.35	\$0.00	\$15.35			



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Government Building Improvement		3/15/2003		\$73,475.34			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$64,578.67	\$50,000.00	\$0.00	\$0.00	\$0.00	\$41,650.00	\$72,928.67
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$546.67	\$0.00	\$546.67			
Fund Name		Date Of Creation		Fund EOY Balance			
Grants Reimbursable		3/9/2004		\$12,463.32			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$12,368.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,368.81
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$94.51	\$0.00	\$94.51			
Fund Name		Date Of Creation		Fund EOY Balance			
Health & Safety		3/18/2006		\$4,301.94			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$4,269.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,269.32
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$32.62	\$0.00	\$32.62			
Fund Name		Date Of Creation		Fund EOY Balance			
Heritage		3/18/2006		\$1,855.49			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,841.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,841.42
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$14.07	\$0.00	\$14.07			
Fund Name		Date Of Creation		Fund EOY Balance			
Highway Building Improvement		3/12/2016		\$68,214.05			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$67,696.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,696.82
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$517.23	\$0.00	\$517.23			



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Highway Dept Vehicle Replacement		3/11/2003		\$336,701.91			
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$234,265.86	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$334,265.86
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$2,436.05	\$0.00				\$2,436.05

Fund Name		Date Of Creation		Fund EOY Balance			
Library		3/15/2008		\$5,427.34			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Library		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,386.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,386.19
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$41.15	\$0.00				\$41.15

Fund Name		Date Of Creation		Fund EOY Balance			
Library Building Maintenance		3/17/2012		\$1,734.77			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$7,100.85	\$0.00	\$0.00	\$0.00	\$0.00	\$5,381.32	\$1,719.53
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$15.24	\$0.00				\$15.24

Fund Name		Date Of Creation		Fund EOY Balance			
Municipal Transportation Improvement		3/15/2008		\$55,149.89			
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$54,731.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,731.72
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$418.17	\$0.00				\$418.17

Fund Name		Date Of Creation		Fund EOY Balance			
Planning Board Master Plan		3/16/2013		\$11,089.81			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$9,757.19	\$1,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,007.19
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$82.62	\$0.00				\$82.62



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Police Ballistic Vest		3/14/2015		\$2,807.57			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$2,786.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,786.28
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$21.29	\$0.00				\$21.29
Fund Name		Date Of Creation		Fund EOY Balance			
Police Department Equipment		3/14/2015		\$7,644.70			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$7,586.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,586.74
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$57.96	\$0.00				\$57.96
Fund Name		Date Of Creation		Fund EOY Balance			
Police Vehicles		3/15/2008		\$30,750.21			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,540.44	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,540.44
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$209.77	\$0.00				\$209.77
Fund Name		Date Of Creation		Fund EOY Balance			
Recreation Program		3/12/2011		\$1,871.13			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Parks/Recreation		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,856.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,856.94
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$14.19	\$0.00				\$14.19
Fund Name		Date Of Creation		Fund EOY Balance			
Road Reconstruction & Maintenance		3/18/2006		\$244,592.36			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$249,704.93	\$175,000.00	\$0.00	\$0.00	\$0.00	\$181,972.35	\$242,732.58
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$1,859.78	\$0.00				\$1,859.78



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Town Center Improvement		3/8/2016		\$3,366.96			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Beautification		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$3,341.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,341.43
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$25.53	\$0.00	\$25.53			

Fund Name		Date Of Creation		Fund EOY Balance			
Town Solar Energy		3/16/2019		\$68,646.47			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Savings Account			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$51,145.85	\$17,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,145.85
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$500.62	\$0.00	\$500.62			

Fund Name		Date Of Creation		Fund EOY Balance			
Youth Diversion		3/12/2011		\$10,642.29			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Educational Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,561.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,561.59
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$80.70	\$0.00	\$80.70			



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Deering

For reporting year Jan 1, 2022 through Dec 31, 2022.

Trustees		
Name	Position	Term Expires
Elizabeth Kirby	Trustee	3/11/2025
JP Marzullo	Chairperson	3/16/2024
Stephen Walker	Trustee	3/18/2023

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The data shown in this report may not be final.

The MS-10 ledger must be submitted before a final version of this report can be printed.

Ledger Summary	
Number of Fund Records	1
Ledger End of Year Balance	\$147,207.98
Total Brokerage Fees	\$0.00
Total Brokerage Expenses	\$0.00



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Report of Common Fund Investments

Investment Name	Type				Shares	Total EOY Balance
Common Trust	Bank/Credit Union Account				0.00	\$147,207.98
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$146,091.78	\$0.00	\$0.00	\$0.00	\$0.00	\$146,091.78
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,116.20	\$0.00	\$1,116.20
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Board of Selectmen Report

2022 was another challenging year for the government of Deering as we worked to normalize back to pre-COVID-19 conditions and levels of service. The Town experienced a change in the membership of the Board of Selectmen as well as a number of changes to personnel in the Departments.

The Town made concrete improvements to a number of items over 2022, including, but not limited to, audit procedures, improvements to Town Library and access thereof, improvements to the appearance and security of Town Hall, removal of defunct vehicles from the Highway Department, improvements of the accuracy and completeness of our Town website, restored compliance with State mandates on Deering Reservoir, held a number of successful community events including Town Potluck BBQ and Safety Day, and we completed a detailed Study Committee on recommendations for the future of our Fire/EMS department.

All of this could not have been possible without the efforts of numerous Town personnel from Administration, Highway, Fire/EMS, Police, Assessing, Clerk, and others that actually put policies into action. I would like to extend my sincerest gratitude on behalf of the Board of Selectmen to each and every one of our Town personnel, as well as the numerous Appointees to the Boards of Budget Advisory, Library, Planning, Trustees, Conservation, Fire Department Study Committee and others that contributed to our very successful year in Deering, and I look forward to realizing our potential in 2023.

Submitted Respectfully,

Roy Watson

/s/



Interim Town Administrator's Report

It is with great pleasure that I served as your Interim Town Administrator to replace the service of former Town Administrator, Julius Peel.

First of all, I must tell you that it has been a very difficult and challenging position to hold for only two days a week due to the complex issues that were prevailing at the time I served.

I have found that the staff and volunteers have been very helpful in guiding me in the procedures and historical details in learning about Deering municipal history.

In addition to myself being appointed, the Town had another vital position to fill and that was the Finance Coordinator/ Executive Assistant. Samantha Ivanov resigned shortly after Julius gave notice, as she was seeking other career options.

Filling her position was much more difficult than mine insofar, as there were no experienced accounting specialists applying after a month of advertising. Finally, Meagen Kerris stepped up and applied for the position and was immediately hired. This turned out to be a great choice and Meagen is responsible for bringing most of our accounts back to current, be it personnel and/or accounts receivable and payable.

One of the most difficult tasks was trying to keep up with the budget process for the 2023 fiscal year presentations. I was not present for most of the budget process and therefore had no background as to what the individual needs and necessities were. Many thoughts were being discussed intermittingly but it was difficult getting the concrete data to finalize any budget until the near 'due date' had arrived.

Pending approval of my permanent status, my goals will be to communicate with the Department Heads and Committee Chairs and seek out and make positive recommendations. The budget preparation process should take place with Departments by August and an overview of special instructions by the Selectmen should take place by October 1, 2023. As of December 31, 2022, there was no indication from the Board where the final budget was headed.

I found that many policies were outdated and need to be revised and updates including Personnel Policies. I am excited to make the change recommendations.

The Town of Deering has so much to offer in the area of community participation in accomplishing the many needs and infrastructure necessities and I am enthusiastic and excited to lead and participate in the many new ideas. Together we shall all work toward making Deering the premier Town we all strive for.

Respectfully submitted.
Peter R. Flynn
Interim Town Administrator



Assessing Department Report

2022 has been a busy year with a total of 40 Qualified sales, a decrease of 4 sales from 2021. In addition, 69 sales occurred which were classified as Unqualified. Unqualified sales are from creation of a Trust, estates or foreclosure based on bankruptcy or divorce, or multiple parcel sales.

Below, please find some dates to keep in mind:

- March 1, 2023 – Abatement Applications are due
- April 15, 2023 – Exemption & Tax Credit Applications are due.
 - o Please make sure to fill out the supplemental packet showing assets and income and provide proof of income. If you have any questions, please give me a call.
- May 15, 2023 – Timber/Excavation Reports are due.
 - o You must fill out this report whether you cut or don't cut.

As we move into the new tax year, I encourage everyone to review their property record card to ensure that there are no inaccuracies or information that needs to be updated. This can easily be done at home by going to <https://www.deering.nh.us> and clicking on the "Maps & Assessing" tile on the lefthand side. You can also stop in and see me and I would be happy to get you this information.

Many forms that are requested can also be found and printed from the Town of Deering website. Please feel free to call or stop in at the office if I can assist you with property questions or filing Permits.

My hours in the office are Monday through Thursday 8 am – 1 pm

I have enjoyed meeting many Deering residents since I came to the Assessing office in August and look forward to serving the community again in 2023.

Respectfully submitted,

Melanie Kerr
Assessing Clerk



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Deering Summary Inventory of Valuation

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

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

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

Evan Roberge (Avitar Associates)

Name	Position	Signature
Roy Watson, Chair		
William Whisman		
Jill Smith		

Name	Phone	Email
Melanie Kerr 	603-464-7922	assessing@deeringnh.gov
Preparer's Signature		



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	14,531.72	\$1,104,712	
1B	Conservation Restriction Assessment RSA 79-B	16.77	\$1,576	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	3,804.37	\$93,755,225	
1G	Commercial/Industrial Land	203.82	\$2,716,300	
1H	Total of Taxable Land	18,556.68	\$97,577,813	
1I	Tax Exempt and Non-Taxable Land	634.17	\$2,860,000	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$118,421,538	
2B	Manufactured Housing RSA 674:31	0	\$6,486,200	
2C	Commercial/Industrial	0	\$11,550,200	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$136,457,938	
2G	Tax Exempt and Non-Taxable Buildings	0	\$13,131,562	
Utilities & Timber			Valuation	
3A	Utilities		\$12,541,600	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$246,577,351	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$246,577,351	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	35	\$2,033,400
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$15,000	6	\$90,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	20	\$264,860
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$2,388,260
21A	Net Valuation			\$244,189,091
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$244,189,091
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$244,189,091
22	Less Utilities			\$12,541,600
23A	Net Valuation without Utilities			\$231,647,491
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$231,647,491



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Utility Value Appraiser

Avitar

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PSNH DBA EVERSOURCE ENERGY	\$3,755,600	\$0	\$0	\$8,786,000	\$12,541,600
	\$3,755,600	\$0	\$0	\$8,786,000	\$12,541,600



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	66	\$33,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	11	\$15,400
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		77	\$48,400

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

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

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

Elderly Exemption Report

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

Age	Number
65-74	0
75-79	1
80+	0

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

Age	Number	Amount	Maximum	Total
65-74	12	\$45,000	\$540,000	\$497,200
75-79	9	\$60,000	\$540,000	\$486,200
80+	14	\$75,000	\$1,050,000	\$1,050,000
	35		\$2,130,000	\$2,033,400

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

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

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Structures:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Total Exemption Granted:

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

Granted/Adopted? No

Properties:

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

Current Assessed Value:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	832.73	\$250,700
Forest Land	7,651.48	\$655,601
Forest Land with Documented Stewardship	4,514.16	\$171,288
Unproductive Land	289.03	\$5,148
Wet Land	1,244.32	\$21,975
	14,531.72	\$1,104,712

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	5,893.33
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	1.39
Total Number of Owners in Current Use	Owners:	264
Total Number of Parcels in Current Use	Parcels:	444

Land Use Change Tax

Gross Monies Received for Calendar Year			\$5,028
Conservation Allocation	Percentage:	100.00 %	Dollar Amount: \$0
Monies to Conservation Fund			\$5,028
Monies to General Fund			\$0

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	2.06	\$562
Forest Land	8.30	\$848
Forest Land with Documented Stewardship	3.43	\$109
Unproductive Land	2.00	\$38
Wet Land	0.98	\$19
	16.77	\$1,576

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	3
Parcels in Conservation Restriction	Parcels:	4



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

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

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

Map	Lot	Block	%	Description
This municipality has no Discretionary Preservation Easements.				

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

Revenues Received from Payments in Lieu of Tax		Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		\$238.00	347.20
White Mountain National Forest only, account 3186		\$0.00	0.00

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

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

Notes

Building Inspector's Report

As I look back on 2022, I find that construction has remained at a continued steady pace with permit totals on par with our totals from last year. Despite the cost of construction still being higher, lumber prices have leveled off. The problem is finding contractors to do the work. Most quality contractors are booked out for 1 year or more for large projects. The supply chain of everything else is still at a crawl with windows and doors being 6 to 9 months out, once ordered. Electrical devices and fixtures can be very difficult to get with electric service equipment being the hardest items to get your hands on. In most cases that's where the project often begins.

New residential construction has remained steady in Deering . New home construction has continued to be on par with last year with 8 new homes permitted in 2022. There has been a number of solar permits this year with 6 Solar arrays, both roof mounted and ground mounted construction. The incentives are still strong for solar and with the rising cost of home heating fuel and electricity, people are looking at alternative sources. Many folks after installing solar are adding high efficiency hot water heaters and electric mini-split, heat and air conditioning combination units that run on the energy the solar creates. More and more people are purchasing EV's, (electric vehicles) which can be charged by the solar energy they produce. New deck construction has been high on the list of permitting as people like to enjoy their own backyards as an alternative to going out.

As of January 1, 2023, the State of NH has officially adopted the 2018 Building codes along with the 2020 Electric code. There are some changes in the way we must build, but most of them embrace new technology, allowing us to live more energy efficient lives and be less reliant on fossil fuels. Our homes will be much more energy efficient, which should offset the cost of higher construction and over the long run save us all some money. Thank you for your continued support and willingness to do things safely. Here is an overview of the permits that have been issued in 2022 and I'm hopeful that 2023 will be a good year.

Respectfully,

Michael Borden, Building Inspector/Code Enforcement

Permits issued in 2022 are as follows:

Additions-3, Commercial-1(cell tower.) Decks-3, Electrical-46, Gas-28, Garage/Barn/Sheds-14, Mechanical-10, New Homes-8, Plumbing- 13, Renovations-8, Septic-16, Solar-6

Fire Rescue Report

The mission of Deering Fire & Rescue is to minimize loss and suffering within our community. We as a department accomplish this through increased public awareness, rapid 911 notifications and availability of department members to the community. Deering Fire Rescue has been instrumental in reducing the loss of life and property as well as the protection of the environment through commitment, professionalism and training.

In 2022, the fire department responded to 288 Emergency 911 responses which is an increase of 16% over 2021. These requests ranged from medical aid, weather / storm related events, motor vehicle crashes, hazardous conditions and fire suppression. Throughout the year members of the fire department have also been instrumental in providing 143 non-emergent service calls to the town in the form of fire prevention education, fire safety inspections, issuance of outside burning permits, requests for assistance and investigation of citizen concerns. In order to provide safe and efficient community service the dedicated members of Deering Fire Rescue have completed over 500 hours of training throughout the year in such topics as fire suppression, rescue operations, advanced level emergency medical procedures, response to hazardous materials, and continuous quality improvement / leadership programs.

In May, the Board of Selectman formed a committee comprised of a member of the BOS, two members of the fire department, two members of the community, town administrator, fire chief and was open to the public for transparency. The charge of this committee was to review an extensive study conducted in 2015 and the accomplishments to date. The committee met weekly for several weeks to review the conditions of the fire stations, apparatus, and staffing. The objective was to provide potential options moving the fire department into the next decade in a sustainable fashion. In September those findings were presented to the BOS and then a public presentation was conducted in October.

The Deering Fire Rescue would like to remind all that having working smoke and carbon monoxide detectors saves lives and early notification to 911 during medical emergencies is paramount to ensure the best possible outcome in the event of sickness or injury. We encourage you to follow us on social media and for non emergency questions you may contact us at (603) 381-2488 or firechief@deeringnh.gov.

Respectfully Submitted

Jeffrey P. LeBlanc, Fire Chief

Deering Fire Rescue

Highway Department Report

This year once again has brought us more rain and ice than measurable snow. We have seen this trend increase over the last couple years. Cost may be down a bit with cutting edges for our plows, but it sure has strained our salt budget, fuel and the increase of sand we are spreading.

We had a huge loss to our department and community in February with Alfred's passing. There is not a day that goes by that there are not thoughts, memories and his quick-witted sayings that remind us of the impact he made in all of us. The spot he made in our lives will never be forgotten.

Our spring "mud season" was not as severe as most years. We spread stone in all the areas that became hard to travel through then spent the late spring blending in these areas of stone into our gravel roads.

This year was the year of ditching. We completed Old County Road, Bowen School Road, Mountain View Road and Hart Farm Road and did the hills on Reservoir Road and Peterwood Hill Road. We cleaned out forty-six catch basins and three plugged culverts with the help of a sub-contractor with their vacuum truck. The topcoat of pavement was installed on Longwoods and Holton Crossing Roads. The gravel driveways were matched in as the area at The Second New Hampshire Turnpike were loamed and seeded. The gravel shoulders will be installed in the spring of 2023.

November and December have been warmer than usual and mostly clear of snow. Let's hope 2023 brings us back to a normal old-time winter and get us out of all the rain and ice we have had the past couple years.

Thank You
Your Highway Guys

Police Department Report

This past year started out with the solid core of the Police Department all set and things running smoothly. As you know though, time brings change. The first big change came in September, when Chief Mark Philibert and part time officer Parker Normand were put on notice to deploy for a one-year tour with the Army National Guard. They are currently serving our country in Texas with border patrol operations. We look forward to their return in the fall of 2023.

In December 2022, full-time Officer Tyler Davy took on a new opportunity with the Hillsboro Police Department as a full-time officer. Officer Davy has been a part of the Deering Police Department since his days as a Hillcat Police Explorer while in high school. He later took on a full-time position with the Deering Police Department after his graduation from high school in 2019. We are sad to have Officer Davy leave as a full-time officer but are grateful to have him remaining as a Part Time officer. We appreciate all his time and dedication to the town over the years.

We would also like to thank Corporal Robert McAllister for his dedication to the Town of Deering. Corporal McAllister joined the Deering Police Department in 2020 as a part-time officer after a 20+ year career as a full-time officer in the State of New Hampshire. His commitment to the Town of Deering is recognized and appreciated. We wish him the best.

Filling in for the Police Chief (and Officer) positions in small towns can be a taxing and long process. As well, losing 80 hours of weekly patrol coverage between Chief Philibert and Officer Davy's departure will make it tough for the Deering Police to maintain full coverage for lengthy period of time. Captain Thomas Cavanaugh will be interim Chief and will fill in extra shifts each week to help cover gaps. Many thanks to Hillsboro PD who have agreed on a temporary basis to provide up to 40 hours of Contractual On-Call Coverage in Deering to help respond to emergency calls. The NH State Police have also been asked to provide some overnight On-Call Coverage in Deering during this period. In addition, Administrative Assistant Trisha Whisman has graciously returned on a temporary basis to assist with various Administrative and oversight duties while Chief Philibert is deployed.

Lastly, I would like to thank Chief Jeff LeBlanc and Road Agent Brian Houghton for being exceptional colleagues. It is great to have all three departments functioning as one cohesive team for the community. As always, if there is anything you feel that the Deering Police could assist you with, areas we could improve on, or have any questions, feel free to call.

The Deering Police Department wish you all a safe, happy, and healthy 2023.

Thank you all for your support.

Respectfully,

Captain Thomas Cavanaugh

Administrative Assistant Trisha Whisman

Department Reports

2022

Current Police Department Members

Chief Mark Philibert, FT	Serving Deering Since May 2020	2 years
Capt. Thomas Cavanaugh, PT	Serving Deering Since April 2003	19 years
Cpl. Robert McAllister, PT	Serving Deering Since Aug 2020	2 years
Ofc. Tyler Davy, FT	Serving Deering Since Oct 2019	3 years
Ofc. Parker Normand, PT	Serving Deering Since Dec 2020	2 year
Cdt.Ady. Jim Hargreaves	Serving Deering Since June 2009	13 years

General Statistics

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Accidents	24	26	18
Arrest & Booking	30	54	32
Calls For Service	2,308	2,238	2,099
Citations	418	536	481
Field Interviews	36	36	21
Incident Reports	154	121	136
Domestic Disturbance	17	17	12
Juvenile Problems	5	7	5
Motor Vehicle- Parking Complaint	74	30	36
Motor Vehicle Stop	305	437	455
Non-Criminal Complaint	64	34	22
Sex Offender Registrations	26	28	33
Unattended/Untimely Death	4	5	2
Welfare Check Requested	36	32	20



Citation/Complaint by Type

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Animal Control	23	48	45
Criminal Complaint	76	43	63
Parking Control	65	30	0
MV/OHRV Summons	43	19	24
MV/OHRV Warning	325	417	416
TOTALS	532	557	548

Police Vehicles

2017 Ford Interceptor Utility

- In service Nov. 2017 with 103,221 miles as of Dec. 31, 2022
- 22,400 miles in FY2022

2020 Ford Interceptor Utility

- In service Nov. 2020 with 42,040 miles as of Dec. 31, 2022
- 15,817 miles in FY2022

Total mileage for all vehicles in FY2022 is 38,217 miles.

Town Clerk / Tax Collector's Report

We began the year excited to have hired a new Deputy. Kristin Bouchard was hired in January to join the Town Clerk/Tax Collector's office. She has been a great asset to the Town and to our department. Kristin has quickly been able to handle all tasks accurately and efficiently and has no problem with working independently. She is also very professional in all her dealings with the public and town residents. Please make sure you Welcome Kristin when you come in.

2022 has been a busy year with Elections as we held 4 successful elections, beginning with the Town Election in March. We had a small turnout of 298 ballots cast resulting in several new people being elected in various town positions. The school results were combined with the Town of Hillsboro which resulted in several Articles being challenged to a recount. Articles 3, 5 & 6 had requested recounts for the School District budget, the SAU#34 budget, and the Teacher's Collective Bargaining Agreement. The completed recount did not change the end results. This meant that Article #6 for the Teacher's Collective Bargaining Agreement failed, however Article #7 stated that if Article #6 was defeated that the teachers could request to hold a special election to re-address the Bargaining Agreement, this article passed, granting the Teachers that option. So on the 12th of July we held a special School District Election to vote on a newly negotiated Teacher's Bargaining Agreement. Deering had 151 ballots cast and Hillsboro had 268 cast voting combined totals in the affirmative, 297 Yes and 121 No. The article passed.

We continued the year with 2 more State and Federal elections, holding a State Primary in September with 304 ballots cast for Republican and Democratic candidates. In November we held the General Election and had a high turnout of 936 Ballots cast an 80% turnout of registered voters for Deering.

This year's town meeting was once again held at the Hillsboro-Deering High School in order to continue to allow for social distancing and to accommodate all who wanted to attend. This year only had 5 warrant articles that needed to be voted on. Everything passed and a couple of articles had motions to increase for The Greater Hillsborough Seniors and for additional fuel cost for municipal vehicles. The meeting was well attended and lasted about 2 ½ hours.

Other new item for the Town Clerk's office is that we added a new feature for calculating vehicle estimates. You can now access through our Town Clerk/Tax Collector's webpage our new Price Estimator on the Town Website www.Deering.nh.us . This can be used for renewal as well as purchasing new vehicles. You put your vehicle information in for the new purchase and plate information if you want to transfer plates and it will calculate the estimated cost for registering your vehicle.

A reminder that we are also Boat Agents in Deering. You can renew your boat or register a new boat here in Deering. If you received a renewal notice from the State, please make sure you add \$5 as an agent fee for processing the boat registration in Deering.

We continue to have the locked drop box and customer pick up boxes located on the Town Hall porch for customer convenience. If you are unable to make it in person for our regular hours,

please contact us either by phone or email and we will work with each individual to complete your transactions in a timely manner.

A last reminder to everyone with a Dog in town. Your Dog by law must be licensed by April 30th of every year according to RSA 466:1. This is a public safety mandate to ensure that all dogs have updated rabies. Please bring in your rabies certificate to license your dog so that we can have the most updated information. Dogs with residents over 65 have a discounted fee of \$3, all dogs Spayed or Neutered are \$7.50 and Unaltered dogs are \$10 for a yearly license. If you do not license your dog by April 30th you will be assessed monthly late fees and a potential Civil Forfeiture fee of \$25 for failure to license your dog. If you no longer have a dog that we are sending you a reminder notice for, please contact our office and let us know so that we can remove the dog from our records. Your help in getting your dog license is greatly appreciated.

Taxes for 2022 were generated in July and the end of December as the tax rate was late in being set this fall, yet we were fortunate to get a December deadline, for those folks who can deduct their property tax bill when filing their federal taxes. Please contact the assessing department for any address changes and if you have questions on your tax bill, please don't hesitate to call us.

Thank you for your continued support of our department, we look forward to serving the needs of Deering Residents for 2023.

Respectfully submitted,
Carol M. Baker
Town Clerk/Tax Collector



Births 2022

Date	Name	Place	Father	Mother
03/15/2022	Hand, Hunter David	Concord, NH	Hand, David Jonathan	Buker, Stency Therese
03/16/2022	Brissette, Drew Marguerite	Concord, NH	Brissette, Maxwell Ryan	Dutton, Elizabeth Anne
05/14/2022	Main, Matilda Jen	Concord, NH	Main, Anthony Michael	Cordeiro, Samantha Jean
06/28/2022	Towle, Wade Patrick	Concord, NH	Towle IV, Richard Raymond	Towle, Victoria Louise
06/29/2022	Heikkila, Andrew Jacob	Concord, NH	Heikkila, Kevin John	Heikkila, Isabel Wagas
10/06/2022	Simoneau, Matthew James	Manchester, NH	Simoneau, Timothy James	Simoneau, Rachel Elizabeth
10/26/2022	Hernandez, Rhys William	Concord, NH	Hernandez, Andrew Dominic	Hernandez, Stacie Lynn

Marriages 2022

Date of Marriage	Place of Marriage	Person A	Residence	Person B	Residence
02/14/2022	Deering	Hays, Sean C	Deering	Parris, Courtney M	Deering
06/23/2022	Weare	Derochemont, Gabrielle T	Deering	Fiske II, Jason S	Deering
06/25/2022	Milford	Parker, Christopher M	Deering	Finn, Amber E	Deering
07/29/2022	Deering	Gould, Krystel M	Deering	Murdough, Patrick D	Deering
08/08/2022	Hillsborough	Hempfling, Jessica A	Deering	Harold, Lee A	Deering
08/20/2022	Hillsborough	Jobe, Emily E	Deering	Leaney, Joseph M	Manchester, England
08/21/2022	Amherst	Pezzetti, Rebecca M	Deering	Maas Jr, William P	Deering
10/22/2022	Hillsborough	Weinreich, Millicent C	Deering	Bannister, Logan S	Deering

Deaths 2022				
Date	Name	Place	Father	Mother
01/02/2022	Wampler, Betsy Ann	Deering	Slade, Harry	Wood, Fanny
01/08/2022	Cowan, Nancy Ann	Concord	Young, Frank	Gault, Margaret
01/21/2022	Naile, Edward	Concord	Naile, Edward	Greger Nancy
02/02/2022	Dumais, James George	Deering	Dumais, William	Putnam, Louise
02/07/2022	Gagne, Bruce P	Concord	Gagne, Edmund	Richard, Lucille
02/15/2022	Kelley, Alfred E	Concord	Kelley, Ernest	Norton, Dolores
02/19/2022	White, Garrett	Deering	White, Allison	Lockwood, Candice
03/09/2022	Farrell, Jeanne	Weare	Bourque, Elphege	Bourque, Irene
03/12/2022	Gee, Lisbeth M	Concord	Doyon, Conrad	Leclerc, Theresa
04/14/2022	Ayers, John Howard	Lebanon	Ayers, Howard	Macdougall, Helena
04/21/2022	Letellier, Barbara Jean	Concord	Mitchell, Alan	Griffiths, Georgiana
05/11/2022	Pelkey Sr, James R	Concord	Pelkey, Ernest	Reed, Mariel
06/15/2022	Greene, Carroll J.	Deering	Greene, Carroll Elbridge	Corliss, Florence Madeline
07/13/2022	Petruck, Eileen Lilla	Deering	Mardigian, Margos	Morin, Lilla
07/19/2022	Booth Jr, Gerald Glenn	Deering	Booth Sr, Gerald	Bergeron, Germaine
07/27/2022	Mackey Jr, Onni M	Concord	Mackey Sr, Onni	Ellis, Rena
08/09/2022	Rouillard, Martha Frances	Deering	Cloutier, Maurice	Beliveau, Marguerite
08/10/2022	Walmsley, Roberta C	Hillsborough	Chapin, John	Pollock, Ruth
10/13/2022	Gardner, Scott A	Concord	Gardner, James	Unknown, Linda
10/22/2022	Lazzari, Heather L	Boston	Wood, Vaugh	Brown, Debbie

Conservation Commission Report

The primary responsibilities of the Conservation Commission are monitoring of town-owned conservation easements and management of Deering's Lake Host program. Additional responsibilities include care of wood duck nesting boxes, lake water quality testing, reviewing wetland applications, conservation camp for Deering youth, control of Japanese knotweed, town-wide spring roadside cleanup, and quarterly Adopt-A-Highway cleaning of part of Deering Center Road (Hillsborough to Wolf Hill).

Membership. As of 31 Dec 2022, the members of the Deering Conservation Commission:

Gary Samuels, Chair

Mike Thomas, Vice-chair

Stacie Hernandez, Secretary

Dennis Sawyer

Tim Finn

Kay Hartnett (alternate)

Matthew Latkiewicz (alternate)

BOS representative: Bill Whisman

Tim Finn was appointed to the Conservation Commission during the year. Jackie Sawyer and Rebecca Mitchell resigned from the Conservation Commission during the year.

Conservation Easement monitoring

Deering Conservation Commission is responsible for monitoring the conservation easements it holds on 17 privately or town-owned lots. Not all easements were monitored. While annual monitoring is not required for most of the town-held conservation easements, Conservation Commission has a legal requirement to annually monitor those protected through LCIP. Monitoring was completed on the two such properties in Deering (Lindquist [aka The View] and Leghorn [aka Dudley Brook]). No issues were noted on these or on any of the other properties that were monitored.

Conservation

A conservation easement on the 'Gregg Hill lots' (aka 'Library Lot,' Tax map 223 lots 8, 9) and 'Carew lot' (Tax map 222 lot 6) to the Piscataquog Land Conservancy was completed on 5 August 2021. At that time the Conservation Commission voted to expend funds from the Town Conservation Fund to develop a pollinator garden and trails on the lot. Development of a pollinator garden on Gregg Hill Lot was begun in 2020. The goal of this multi-year project is to enhance the existing pollinator habitat with plantings of native perennial wildflowers and the establishment of walking trails to the summit for the enjoyment of town residents. In the spring of 2022, six bluebird nesting boxes were serviced; all boxes were used. During the summer, Travis Putam was engaged to develop a parking area at the base of Gregg Hill, thus providing public access from Rte. 149. A kiosk was built by DCC member Dennis Sawyer and installed with the help of volunteers. Seeding of the second two pollinator plots and the site preparation for two additional 24' x 24' pollinator gardens was completed in the fall with the help of volunteers from Hillsborough Youth Group Project Genesis, DCC members, and town volunteers. The field was mowed late in the season to maintain the early successional habitat. The Conservation Commission expresses its appreciation to all the volunteers who have helped with this project, including Leon Nelson, who volunteered mowing service during the year, Henry Bozek, Glenn Clark, Stephen Fogelson, Sue Thomas, Bill Whisman, and teens from Hillsborough's Project Genesis.

Town Meeting 2020 approved the donation of a conservation easement on 'Ferris Tract' (Tax map 219, lot 2) on Longwoods Rd to the Piscataquog Land Conservancy. Required survey revealed inconsistencies between town tax map and actual survey, requiring a lot line adjustment with owners of two abutting properties. One of the abutters has signed the lot line adjustment but the other has not, despite repeated efforts. Thus, conservation of the Ferris Tract cannot yet be completed.

The Conservation Commission has partnered with the Central NH Regional Planning Commission to prepare an inventory of Deering's natural, cultural and historical resources. In addition, the resiliency of these resources to a changing climate will be assessed. Interactive maps will be useful for town planning and will be available to the general public on the Town website.

Lake Hosts

Deering's 2022 Lake Host program was co-managed by Conservation Commission member Stacie Hernandez and Lake resident Glenn Clark. This year's boat inspection program was expanded to include paid inspections on Thursdays and Fridays. The period of paid inspections ran from the weekend before Memorial Day to Labor Day. Volunteers performed inspections for about one week after Labor Day. The inspecting team included 3 paid inspectors and four volunteers: Mike Thomas, Tim Finn, Steve Avery, and Glenn Clark. Conservation Commission appreciates the volunteer effort, more so because volunteer hours contribute to reducing the costs of the Lake Host Program. In total, 454 hours of paid inspections and 139 volunteer hours (cash equivalent of approx. \$4,000). A total of 1,519 inspections were performed on arriving and departing boats. Of these, approximately 1,100 were inspections of non-motorized boats, and about half of the inspections were performed on boats coming from New Hampshire. We do not have data about the origin of the other half of the boats that were inspected. Most inspections were performed over weekends but there was significant boating activity on Thursdays between noon and 6:00 PM. No invasive organisms were detected.

Lake Water Testing

Samples were taken three times from Deering Lake during the summer of 2022 (June, July and August). Samples were taken from five locations: three inlet streams (Reservoir Main Inlet, Zoski Inlet, Morotta Inlet), a deep spot in the lake, and the outflow at the dam. The most recent water testing report from NH DES is based on data gathered in 2020 (see the report on the Conservation Commission tab of the Town website). Testing in the summer of 2022 revealed that basically water quality in Deering Lake is good. Water in the deepest part of the reservoir tends to be acidic but only moderately deleterious to aquatic life. Conductivity, the numerical expression of the ability of water to carry an electrical current, is high in several places of the lake. High conductivity numbers may result from such sources as road salting, septic systems, wastewater treatment plants, or agriculture runoff. High conductivity may indicate a cause for concern. Chloride levels in the lake tend to be on the high side, especially and habitually in the Morotta Inlet. This might result from road salting or, to a lesser extent, septic input. We do not yet have the results of testing for E. coli or phosphorous. Conservation Commission expresses its gratitude to Deering Lake residents Glenn Clark and Henry Bozek for undertaking lake water testing.

UNH Extension Barry 4H Conservation Camp

The Conservation Commission's annual budget allows for the support of two Deering teens to attend one of the Barry Conservation Camps. In addition, each of four anonymous Deering residents have agreed to support sending one child, selected by the Conservation Commission, to the camp. The campers supported for the summer of 2022 were: Cameron LeBlanc, Marshall Brien, Brad Hersey, and Grace, Holden and Brennen Klumb.

Annual Spring Town-Wide Roadside Cleanup

The annual Deering Town Roadside Cleanup was resumed on 7 May after a hiatus caused by COVID restrictions. Conservation Commission members fulfilled their requirement of clearing rubbish from Deering Center Road from Hillsborough line to Wolf Hill Road in May and October. The Conservation Commission appreciates the participation of residents of His Mansion in the town-wide project.

Wood Duck Nesting Box Program

Forty-one wood duck nesting boxes are located in wetlands in Deering. Use of the box is monitored. In winter 2021-22 all boxes were serviced. Members Dennis and Jackie Sawyer took the lead in managing this program.

Japanese Knotweed Control

Japanese knotweed was cut once along Route 149 between Town Hall and Donovan Fire Station and at the pond at the Weare town line. One small (7 x 4 ft) patch on Hedgehog Mountain road has been eliminated after two years by covering and continued cutting, demonstrating this as a means of eradicating this invasive plant, at least on a small scale.

Solid Waste Advisory Board

We are SWAB (Solid Waste Advisory Board) representatives from the three communities that the transfer station serves: Deering, Windsor, and Hillsborough. Our meetings are also attended by Hillsborough Town Administrator, Laura Buono and the head of the Transfer Station, Luke Levesque and Transfer Station employee Angela Poluchov. With this diversity of perspectives from local residents and the professionals who do the work daily, we can bounce around ideas, ask questions, and share knowledge and statistics to think critically about how we manage our waste stream and in what ways we can improve. The direct collaboration has helped us to learn more about the challenges our communities face and brainstorm ways to help residents think more consciously about their trash.

We continued to visit and research other New Hampshire municipal transfer stations, to find out how their facilities run, and we also spend time online gathering information to inform ourselves and keep our minds open to new possibilities. We feel it's important to educate others about what we have been learning, and we are invested in sharing out what we learn by having a presence at the SummerFest and the History Alive events.

We recognize it is important to offer free water refills at these summer events. By reducing people's consumption of single use containers, we are putting our ideas into direct action. When people come to refill their water bottles, they are experiencing a simple, tangible way to reduce the waste created at the fair and it opens up the conversation about the need to reduce single-use plastic.

We have focused our energies to learn more and now we want to educate more. We have learned how recycling is not as easy as turning in your used products. The only way recycling will work is for a demand for the reused product. Though many people have come up with great ways to reuse things like plastic and glass, the problem lies with us creating far more waste than can be reused. When we look at the data, it becomes clear that it is more important to cut down on waste rather than trying to recycle it. That is why our efforts are not all focused on increased recycling, but really on reducing waste. In 2023, we are looking to design and build a more efficient "Hydration Station" unit that can be hooked up to a plumbed water source. The demand for our free water refill offering grows each year as folks catch on to the good idea to bring along a re-useable water bottle and refill frequently!

Two members of our SWAB attended the annual NRRRA conference to learn more about what recycling trends are throughout the state, and to learn about possible grants and changes to the composting laws at the state level. It was encouraging to hear about how much tonnage can be diverted from the mixed solid waste stream when all biodegradable food scraps are composted. It reinvigorated our efforts to facilitate the second annual backyard compost bin sale to encourage more folks to compost. SWAB members took time at the transfer station to talk to people about the value of composting and sold the black plastic composting units at cost to residents by collaborating with the NRRRA to fill our pre-orders. Be on the look out for the opportunity to purchase as Earth Day approaches in April.

We are also happy to report that the Transfer Station continues to truck our mixed solid waste to the waste-to-energy incinerator in Penacook so that it is not being buried in a landfill.

We are currently discussing the best way to implement the updating of our transfer station user stickers in order to reduce costs and maintain State compliance. Information for residents will be posted once we iron out all the details.

Meetings are open to the public and we would always enjoy when someone wants to get involved. If you would like information on volunteering, please contact the Hillsborough Town Administrator at Laura@Hillsboroughnh.net.

Respectfully Submitted,
Audrey Bethel – Hillsborough Representative
Adam Vondette – Hillsborough Representative
Charlotte Hebert – Windsor Representative
Philip Griffin – Deering Representative

Planning Board Report

The Board has gained support from Melanie Kerr at the Town Hall and we continue to use the circuit rider from Central New Hampshire Regional Planning, Matt Monahan.

In 2022 the Planning Board oversaw two lot line adjustments. Matt was very instrumental in this process. In reviewing the documents, Matt was able to work with the surveyor to accomplish these transactions for the residents in a timely manner.

The Board also had two sub-divisions in 2022. Again, CNHRP assisted Board Members by reviewing the documents submitted to the Town. A third sub-division will be completed in early 2023. The sub-divisions were one lot each.

Members worked with residents on the lake seeking to improve their properties.

Despite our usual hiccups of “lacking a quorum” we were able to serve Deering’s residents. The CIP was started, to be finished this year. A small sub-group (consisting of a Selectman, Board Member and town representative) have ideas they would like to incorporate in the CIP.

We always welcome new members. Meetings are the second Wednesday at 7:00 PM in the Library / Conference room.

Respectfully Submitted,

Beth Kelly , Chair
Sharon Simpson, Member
Tim Maskiell, Member
Olivier Raoust, Member
Bob Carter, Alternate
Jill Smith , Ex - officio

Central New Hampshire Regional Planning Commission Report

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. Keith Johnson (CNHRPC Executive Committee) is the Town's representative to the Commission.

CNHRPC's mission is to comply with State statute (RSA 36:47) by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC evaluates developments of regional impact (RSA 36:54-58) and provides data, information, training, and high-quality, cost-effective services to our member communities. CNHRPC also provides technical assistance services, including zoning ordinance development, grant writing assistance, circuit rider assistance, plan review services, local master plan development, capital improvements program development and guidance, hazard mitigation planning guidance, and Planning Board process training. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors.

In 2022, CNHRPC undertook the following activities in Deering and throughout the Central NH Region:

- Staff provided general circuit rider planner assistance to the Planning Board, including plan reviews, guidance on Planning Board process, and the development of the Capital Improvements Program (CIP) update. Staff also assisted the Selectboard during the development of a health ordinance relative to septic tank maintenance.
- Provided assistance to the Conservation Commission to begin the development of the 2023 Deering Natural Resources Inventory (NRI). Tasks included the identification and mapping of natural resources and the development of methods to overlay and quantify the relative natural resource value of undeveloped land across Deering.
- Continued the development of the Regional Housing Needs Assessment in coordination with the NH Office of Planning and Development and the other eight NH regional planning commissions.
- Assisted in the development of Hazard Mitigation Plans in five communities under the Building Infrastructure and Resilient Communities (BRIC) 2020 program and provided continued hazard mitigation plan implementation assistance in communities throughout the region.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). In 2022, CNHRPC held five TAC meetings. The CNHRPC TAC solicited projects for the NHDOT 2025-2034 Ten Year Plan, and received and ranked project submittals for possible inclusion in the Ten Year Plan.
- Participated in a range of regional and statewide bicycle and pedestrian planning activities related to trails, sidewalks, bike lanes and bike shoulders, roadway surfacing, and safety. Assistance to local trail organizations and trail committees is a key component to this work.
- Provided coordination assistance to the CommuteSmart NH program that works to support transportation demand management services and rideshare coordination across the state utilizing Agile Mile transportation demand management (TDM) software.
- Conducted over 240 state and local traffic counts throughout the region.

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

Supervisors of the Checklist Report

Barbara Cavanaugh, Chair
Elizabeth Ann Kirby
Jackie Sawyer

The year 2022 was a non-presidential election year; therefore, Deering resident voters were called upon to cast their ballots four times making it an extremely busy year. The four elections included: the Local Election, March 8th, followed by Town Meeting, March 12th, Special School Election July 12th to ratify the teacher's contract which had been defeated in March, then the State Primary on September 13th and then the State General Election on November 8th.

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

ELECTION TYPE	# REGISTERED VOTERS	# VOTED	%
Local Election	1162	298	26
Deering Town Meeting	1162	92	08
Special School Election	1155	82	13
State Primary	1167	403	34.5
State General Election	1232	936	76

At the conclusion of 2021, Patricia Groome Samuels resigned and Sarah Reid was appointed to complete her term which was filled by the election of Elizabeth Kirby for the next six years.

After the State Primary, Jackie Sawyer resigned. She had replaced Ben Clark to fulfill his term back in 2019. Many thanks to Jackie for her four years of dedicated service as a Supervisor for the Town of Deering.

Respectfully submitted

Barbara Cavanaugh
Chair

Zoning Board of Adjustment Report

In 2022, the Deering Zoning Board of Adjustment did not have any cases.

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

Present members are David LeFevre, Chair, Philip Bryce, Ralph LaChance, and Allen Belouin. Our sole alternate member is Douglas Lalmond.

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

David E. LeFevre, Chairman
Deering Zoning Board of Adjustment

List of Town Employees

Department	Position		Years of Service
Selectmen's Office			
Julius Peel	Town Administrator	FT	1
Peter R. Flynn	Interim Town Administrator	FT	<1
Samantha Ivanov	Finance Director	FT	1
Meagen Kerris	Finance Director	FT	<1
Melanie Kerr	Assessing Clerk	PT	<1
Samantha Ivanov	Assessing Clerk	PT	2
Town Clerk/Tax Collector's Office			
Carol Baker	Town Clerk/Tax Collector	PT	1
Kristen Bouchard	Deputy Town Clerk/Deputy Tax Collector		
Police Department			
Mark Philibert	Chief	FT	3
Tom Cavanaugh	Captain	PT	20
Robert McAllister	Corporal	PT	3
Tyler Davy	Police Officer Police Officer	FT	4
Parker Normand	Cadet Advisor	PT	3
Jim Hargreaves		PT	14
Highway Department			
	Road Agent Foreman		
Brian Houghton	Equipment Operator	FT	11
Mark Poland	Equipment Operator Snow	FT	26
Darin Labier	Removal	FT	6
Brett Martin		FT	4
Alfred Kelley		PT	41
Fire Rescue Department			
Jeff LeBlanc	Chief	PT	6
Logan Bannister	Firefighter	On Call	8
William Bannister, III Cole	Lt. / FTO Firefighter	On Call	13
Bannister	EMS Captain	On Call	8
Deb Boyll	Assistant Chief	On Call	10
Douglas Connor	FF / AEMT	On Call	25
Elliott Brown	Lieutenant Paramedic	Per Diem	6
Cynthia Gidley		On Call	16

List of Town Employees Continued

Department	Position		Years of Service
Allen Grendell	Firefighter	On Call	13
Brandon Grendell	Firefighter	On Call	7
Sara Munson	Firefighter / EMT	On Call	9
Patrick Murdough	Deputy Chief	On Call	20
Kris Parece	Fire Capt.	On Call	14
James Wilcoxon	Captain	On Call	16
Brian Rousseau	EMT	On Call	8
Christopher	FF / AEMT	On Call	27
Rousseau Dennis	Firefighter	On Call	8
Prive	AEMT	Per Diem	4
Amy Kendal	EMT	Per Diem	4
Patricia LaMothe	AEMT	Per Diem	3
William Lopata	EMT	Per Diem	3
Charles McMakin	AEMT	Per Diem	4
Christopher Nervik	EMT	Per Diem	3
Dakota Poole	AEMT	Per Diem	3
Alexander Rousseau	AEMT	Per Diem	2

Elected Officials:

List of Town Officers

BOARD OF SELECTMEN:

Roy Watson, <i>Chair</i>	Term Expires 2024
William Whisman	Term Expires 2023
Jill Smith	Term Expires 2025

TOWN CLERK/TAX COLLECTOR:

Carol Baker	Term Expires 2024
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MODERATOR:

Philip Bryce	Term Expires 2023
Thomas Copadis, <i>Assistant Moderator</i>	

List of Town Officers Continued**Elected Officials:**

CEMETERY TRUSTEES:

Kay Hartnett	Term Expires 2024
Cynthia Krill, <i>Chair</i>	Term Expires 2023
Barbara Larmand	Term Expires 2025

LIBRARY TRUSTEES:

Betsy Holmes, <i>Chair</i>	Term Expires 2024
Eric Stauffer	Term Expires 2023
Susan Thomas	Term Expires 2025

SUPERVISORS OF THE CHECKLIST:

Barbara Cavanaugh, <i>Chair</i>	Term Expires 2023
Elizabeth Kirby	Term Expires 2028
Open Seat (3 yr term)	Term Expires 2026

TREASURER:

Stephen Fogleson	Term Expires 2023
Thomas Copadis, <i>Deputy Treasurer</i>	

TRUSTEES OF TRUST FUNDS:

J.P. Marzullo, <i>Chair</i>	Term Expires 2024
Elizabeth Kirby	Term Expires 2025
Steve Walker	Term Expires 2023

Appointed Officials:

BUDGET ADVISORY COMMITTEE:

Jill Smith, *Selectmen Rep*
Stephen Fogelson, *Chair*
Lou Ellen Beard
Sharon Simpson
Beth Kelly
Stephen Dier
Bob Carter

CENTRAL NH REGIONAL PLANNING COMMISSION:

Vacant Seat	Term Expires
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List of Town Officers Continued

CONSERVATION COMMISSION:

William Whisman, *Selectmen Rep.*

Gary Samuels, *Chair* Term Expires 2025

Timothy Finn Term Expires 2025

Stacy Hernandez Term Expires 2023

Dennis Sawyer Term Expires 2023

Olivier Raoust Term Expires 2025

Mike Thomas Term Expires 2023

Jackie Sawyer Term Expires 2025

Alternate:

Kay Hartnett Term Expires 2023

PLANNING BOARD:

Jill Smith, *Board of Selectmen*

Beth Kelly, *Chair* Term Expires 2025

Katherine Jenkins, *Vice Chair* Term Expires 2025

Sharon Simpson Term Expires 2024

Tim Maskiell Term Expires 2023

Olivier Raoust Term Expires 2023

Alternate:

Stephen Walker Term Expires 2023

Bob Carter Term Expires 2023

ZONING BOARD:

Roy Watson, *Selectmen Rep*

David LeFevre, *Chair* Term Expires 2022

Phil Bryce Term Expires 2021

Ralph LaChance Term Expires 2022

Allen Belouin Term Expires 2024

Alternate:

Vacant Seat, *Alternate Member*

Vacant Position, *Clerk*

HAZARD MITIGATION COMMITTEE:

Stephanie Alexander, *CNHRPC*

Brian Houghton, *Deering Road Agent*

Julius Peel, *Town Administrator*

Mark Philibert, *Deering Police Chief*

Jeff LeBlanc, *Deering Fire Chief*

List of Town Officers Continued**Appointed Officials:****JOINT LOSS MANAGEMENT COMMITTEE:**

Samantha Ivanov, *Administrative Assistant*

Brian Houghton, *Road Agent*

Mark Philibert, *Deering Police Chief*

Julius Peel, *Town Administrator*

Contact List

Selectmen's Office:

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

Police Department:

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

Highway Department:

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

Fire Department:

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

Committee Meeting Times

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

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

TOWN OFFICE HOURS

Town Clerk's Office	Tax Collector's Office	Assessing	Board of Selectmen/ Administration
Mon. – Thurs. 8:00am – 4:00pm	Mon. – Thurs. 8:00am – 4:00pm	Mon. – Thurs. 8:00am – 1:00pm	Mon. – Thurs. 8:00am – 5:00pm
Phone #: (603) 464-3244	Phone #: (603) 464-3244	Phone #: (603) 464-3248	Phone #: (603) 464-3248
<ul style="list-style-type: none"> - Motor Vehicle Reg. - Boat Reg. - Election Processes - Voter Registration - Vital Records - Marriage License - Dog License - Wetlands App. 	<ul style="list-style-type: none"> - Tax Payments - Tax Liens 	<ul style="list-style-type: none"> - Property Tax Cards - Property Tax Maps - Elderly Exemptions - Veteran's Credits - Current Use - Intent to Cut 	<ul style="list-style-type: none"> - BoS Meeting Minutes - Permit Applications - State Statute - Human Services - Public Assistance - Town Hall Rental - Personnel Management - General Inquiries



2022 Town of Deering Meeting Minutes March 12, 2022, 9:00am

Another year is upon us and once again the Townspeople of Deering are called together to Meet and Vote on the 2022 Warrant and Budget. With easing restrictions of the covid-19 pandemic, masks were not mandated for this year's Annual Town Meeting. However, with preparations having been made in advance, the Hillsboro-Deering High School Gymnasium was utilized once again to hold the town meeting this year rather than return to the Deering Town Hall in order to allow for more spacing amongst folks. With a steady flow the townspeople began to arrive, proceeding to be checked in with the Supervisors of the Checklist. Moderator Phil Bryce greeted those present and kindly asked folks to please find a seat that we would be beginning shortly. Once the majority of people were seated, the moderator requested that the Deering Chief of Police, Mark Philibert, come forward to share a special presentation before the official meeting would be called to order.

Chief Philibert approached the podium and shared how Officer Tyler Davy had been essential in saving the life of a Deering Resident while on duty and was being given a Life Saving Commendation Award for going above and beyond to help the residents of Deering and for saving a life.

After a standing ovation for Officer Davy, the pounding of the gavel was sounded, Moderator Philip Bryce officially called the meeting to order at 9:09am for the 2022 Deering Town Meeting.

He began with reminding all Deering registered voters to please make sure that they checked in with the Supervisors of the Checklist in order to receive all the necessary material pertinent to the meeting along with a Deering Voter Sticker that the moderator instructed voters to please be sure that it was clearly displayed in order to be recognized to speak by the moderator. Voters were also given a green index card to be used when a hand count of votes are necessary. If you are not a registered voter the moderator asked that you sit in the marked area in the back of the hall. Voters were also given a yellow sheet of perforated Secret Ballots numbered 1 thru 8, he explained that these ballots will not be used in correspondent to the numbers on the Articles instead they will simply be used in order. For example, the 1st vote you would use Ballot #1 and if there is a 2nd vote then you would use Ballot # 2 etc... Then he asked those folks that may need to leave before the meeting is over, to please return your green index card and the yellow secret ballot sheet to the Supervisors of the checklist.

With those housekeeping matters out of the way everyone was asked to please stand for the Pledge of Allegiance and then he requested a moment of silence in remembrance for those neighbors who have passed during the 2021 year as listed on page 74 of the 2021 Deering Annual Report and for all the men and women presently serving in our armed forces.

The moderator continued with reading the results of the Elections held On Tuesday, March 8, 2022 starting with the Deering Town Election results:

Selectmen (3 year term)
Cemetery Trustee (2 year term)
Cemetery Trustee (3 year term)
Library Trustee (1 year term)
Library Trustee (3 year term)
Supervisors of the Checklist (6 year term)
Trustee of the Trust Fund (3 year term)

Jill Lynn Smith
Kay Hartnett
Barbara M Larmand
Eric Stauffer
Susan M. Thomas
Elizabeth Kirby
Elizabeth Kirby

The Hillsboro-Deering School results elected, **Michael Kenney and Chris Bober as School Board Members, and John Segedy was re-elected as Moderator. 9 of the 10 school articles passed, #6 failed for the Teacher's Collective Bargaining Agreement. A re-count was requested for Article #3, 5 and #6. All 3 re-counts were held on Friday, March 18 at the Hillsboro-Deering Elementary School Media Center and no change in the votes for the 3 articles re-counted. The results are posted on the Hillsboro-Deering School District website.**

Phil went on to share a special Thank You to everyone that helped on Election Day including the town office staff and the Police department including Hillsboro, the Fire Department, Highway Department the all the volunteers that worked during the day and also counted ballots at night. Without volunteers we would not be able to complete all the functions needed to hold an election. Also he wanted to commend everyone that came out to vote and asked everyone to take a moment to recognize those efforts. A round of applause was given to all those who helped in anyway.

The moderator then asked Selectmen Chair Bill Whisman to introduce all the Deering Town Officials including himself, he then began with fellow selectmen Roy Watson and Rebecca Mitchell, Town Clerk/Tax Collector, Carol Baker, Supervisors of the Checklist, Barbara Cavanaugh, Jacqueline Sawyer, and Sarah Reid, Town Treasurer, Stephen Fogelson, Julius Peel as Town Administrator and Samantha Ivanov, Financial Administrator.

There are also a number of town employees and department heads who are not town residents who can share important and critical information with us to assist us with our proceedings. They will need permission to speak, therefore **the moderator introduced a request for a motion for all the following individuals to be allowed to speak when and if needed, Town Administrator, Julius Peel, Finance Administrator, Samantha Ivanov, Highway Road Agent, Brian Houghton, Police Chief, Mark Philibert and Fire and Rescue Chief, Jeff Leblanc. A motion was made by Bill Whisman and seconded by Roy Watson. No discussion ensued a vote was called the AYES have it unanimously.**

The moderator continued with introduction for Tom Copadis who was present as Assistant Moderator and Bert Terry as ballot counters to help with any hand or ballot counts during the meeting.

Phil continued and shared that he wanted to go over some of the Deering Moderators' Rules of Procedure as posted on the Town Website and on a handout that was available near the entry door.

He proceeded with drawing attention to a few of the most important points. For those registered voters wishing to speak on an article, need to raise their hand and the moderator will recognize you to speak. The Voter should state their name and address before speaking. He added that amendments made to motions must be presented to the moderator in writing, and if an

amendment is being brought forward we need the individual who made the motion and the second to identify themselves.

I would remind you that only registered voters can vote whether it is by ballot, hand raising or voice vote. According to RSA 659:34 voter fraud can carry a fine up to \$5,000 and it can be considered a felony.

Only one person, the one recognized by the Moderator, may speak at one time. All speakers are expected to address the Moderator, and conversations between the voters at the meeting are not allowed. Regarding speaking, he instructed that anyone wishing to speak on an article to please come forward and use the microphone. With the exception of initial presentations on the Articles which the moderator requests that they be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes. Each speaker may only speak once until everyone has spoken.

After any vote has been voted on, the meeting may vote to restrict re-consideration, if there is a motion to reconsider the restricted vote and it passes, actual reconsideration cannot take place until 7 days later. You can vote to restrict re-consideration at this meeting, but you can come back and say let's re-consider it later, but it must be done at a meeting at least 7 days later. Every Article must be acted upon at the meeting.

Last but not least, the voters can overrule any decision that the Moderator makes and any rule that the moderator establishes. A voter can raise such a request by a Point of Order. The moderator pointed out that this is the voter's meeting, he was simply there to help things along.

The moderator made a request for a motion to accept the Moderator's Rules of Procedure. A motion was made by Bill Whisman, seconded by Rebecca Mitchell, a vote was called, the Ayes have it and the motion is PASSED unanimously.

The moderator wanted to make a quick point about Article #6 To Transact Other Business, no substantive motion may be made under this article. Nonetheless it is an important article as it provides a unique opportunity to bring things before our community. The moderator requested that if folks would like to speak and share information to please write down your name and the topic you wish to speak on a piece of paper and then the moderator would be able to introduce you in order to give everyone a chance to speak under this article.

Phil requested a **motion to accept Article #1: Elections:** to see if the town will vote to accept the results of the Town/School Elections held on March 8, 2022 subject to the recount results. **A motion was made by Bill Whisman and seconded by Roy Watson, no discussion was had, a vote was called and the Ayes have it. Motion is PASSED unanimously.**

(The School re-count for Article #3, 5 & 6 was completed on Friday, March 18, 2022 at the Hillsboro-Deering Elementary School Media Center. The recount did not result in changing the outcome of the original vote on all 3 articles re-counted)

Before proceeding to the Articles, **the moderator requested a motion to waive the reading of the entire Town Meeting Warrant and to move directly to Article #2. A motion was made by Bill Whisman, seconded by Rebecca Mitchell, no discussion, so a vote was called. The Ayes have it and the motion is PASSED unanimously.**

Article #2: To Accept Town Reports

To see if the Town will vote to accept the 2021 reports of the Town Officials, agents and committees, and to accept the 2020 auditor's report. **A Motion was made by Bill Whisman, seconded by Rebecca Mitchell. No Discussion ensued, a vote was called. Ayes have it, and the motion is PASSED unanimously.**

Article #3: To Appropriate Operating Budget Funds for the Year 2022

To see if the Town will vote to raise and appropriate the sum of TWO MILLION ONE HUNDRED FORTY-NINE THOUSAND FIVE HUNDRED NINETY-SEVEN DOLLARS (\$2,149,597) for the purpose of funding general municipal operations. This article does not include the appropriations contained in special or individual articles addressed separately. (Majority vote required)

Acct	Function	Amount
4130	Executive	\$ 195,25
4140	Elections, Registrations, Vital Statistics	\$ 61,198
4150	Finance Administration	\$ 98,329
4152	Assessing Revaluation	\$ 42,624
4153	Legal Expense	\$ 26,000
4191	Planning & Zoning	\$ 11,831
4194	General Government Buildings	\$ 36,110
4195	Cemeteries	\$ 17,800
4196	Insurance	\$ 64,238
4197	Advertising & Regional Association	\$ 5,950
4210	Police	\$ 333,914
4215	Ambulance	\$ 126,879
4220	Fire	\$ 121,649
4240	Building Inspection	\$ 14,51
4290	Emergency Management	\$
4299	Other Public Safety - Dispatching	\$ 41,06
4300	Highways and Streets	\$ 723,575
4324	Solid Waste Disposal	\$ 128,00
4415	Health Agencies & Programs	\$ 1,60
4442	Direct Assistance	\$ 9,60
4520	Parks & Recreation	\$ 25,000
4550	Library	\$ 2,65
4611	Conservation Commission	\$ 10,47
4711	Bonds, Notes - Principal	\$ 48,13
4722	Bonds, Notes - Interest	\$ 3,200
4723	Tax Anticipation Notes	\$
Total		\$ 2,149,597
amount added with amendments that passed:		+ 15,200
with the approved amendments the new total is:		\$ 2,164,797

A motion was made by Rebecca Mitchell and seconded by Roy Watson. The moderator started with explaining how they would proceed, he shared that they would begin with any introduction, general comments or overview from the Selectmen and potential department heads or staff that needs to explain something. The moderator will read each line item and request any comments or questions on a particular line item or there is a motion to increase or decrease any

specific line item. Please note that any motion to change the budget up or down, is simply a recommendation to the select board, you are not voting on line items, you are voting for the total operating budget. If a line item is increased or decreased it would change the amount of the entire budget and whether or not it is spent on that line item is up to the board of selectmen. The voters do not have individual budget line item spending authority.

The moderator Phil Bryce moved on reading each of the other line items, stopping with each department head to give them a chance to share about any changes in their departments.

Selectmen Bill Whisman began the discussion in referring to the Voter's Guide created by Julius Peel, Town Administrator was available to voters that explained the key points of this year's operating budget that the board of selectmen recommend. The voter's guide shared that this year's budget was roughly an increase of \$151,890 from last year's budget recommendation or a 7% increase. The key bullets reflected changes in the Executive/Administration line with changes in personnel, Insurance rate increases, Fuel cost increases across all departments, Police staff increase in wages. Fire equipment and maintenance of aging vehicle and buildings. Needing additional staff in Highway Dept. impacting insurance and healthcare cost and adding funds back into the budget to pay Hillsborough for their Parks and Recreation Services.

The Approx. Tax Impact of these changes is (\$.064/1000) increase (\$5.68 to \$6.32), still well under the comparisons of neighboring towns of Henniker, Hillsborough, Franconia, Antrim and Bennington.

Moderator Phil Bryce continued to read each line item and amount, stop and pause for questions or comments, hearing none, he proceeded on till he reached the Police Line Item and then requested Chief Philibert to come forward to speak on his department behalf. Chief Philibert gave a brief overview on fuel cost, training for his officers, and increase in cases, looking into starting new police explorers group in joint relations with Hillsboro as we have a co-op school. The program they are looking to create would combine both Police and Fire/EMT cadet training.

Fire Chief Jeff Leblanc got a chance to speak next on how the past year went. Chief Leblanc began with talking about last year's call volume increase, they also began tracking other services like fire inspections, child seat inspections, safety inspections. They have received a lot of good feedback which helps them to improve their services to the town. Last year was more trying with covid-19 training which was not as active, but it has begun again this year with having already sent 3 members to EMS training and to 3 other members attending Fire Training and by utilizing grants they have been able to significantly decrease in the cost for training which is a huge benefit to the town. Vehicles are aging, although there is a new fire truck, the cost of upkeep to the remaining fleet to keep them on regular maintenance schedule to help them last longer can be costly to keep on top of it. Chief Leblanc thanked the town for its continued support.

A brief discussion amongst residents on anticipation of increasing fuel costs for all town departments ensued and what exactly was the best percent we should increase the budget to cover anticipated fuel cost. Several numbers were tossed around, 7%, 10%, 14%, 20% or more. Even 0% as it was pointed out that there was clearly enough money in the unassigned fund balance to use for any unplanned fuel increases that occur this upcoming year.

The moderator continued through the reading of each line item and stopping with a briefing from the department heads, Brian Houghton, road agent was next. After Brian shared about the past year. A lengthy discussion ensued with questioning by the residents of the road agents on his

completed projects, current projects and future projects along with special requests to work on their road, they wanted to know about the maintenance of the Highway bldg., the Salt shed, the garage doors, the old Chev truck, etc...the time spent on this line item had some folks tired of listening to the many comments they felt should have been already addressed at the public budget hearing or through Selectmen meetings, with others feeling this was their town meeting and their time to speak and ask questions which resulted in no further questions and moving on to the next line item.

Stopping at Line Item #4442 Direct Assistance a motion was made by Lou Ellen Beard with a second by Donn Mann to increase the operating budget by \$2500.00 to for Greater Hillsborough Senior Services. No discussion was had, a vote was called and Ayes have it unanimously, the motion passes.

The board went over the amounts by percentage to the anticipated fuel cost. Mike Mullen came forward with a motion to increase the gas and diesel budget by the 20% in the amount of \$12,700 to be appropriated through the general fund. It was seconded by Donn Mann, no further comments were heard, a vote was called and the Ayes have it. The motion to increase passes.

Having finished going through each line item of the operating budget, hearing no further discussion, the Moderator re-read the article in full and then requested that we vote on Article #3 as amended: **To Appropriate Operating Budget Funds for the Year 2021 To see if the Town will vote to raise and appropriate the sum of TWO MILLION ONE HUNDRED SIXTY-FOUR THOUSAND SEVEN HUNDRED NINETY-SEVEN DOLLARS (\$2,164,797.00) for the purpose of funding general municipal operations. The Ayes have it and Article #3 PASSES.**

Article #4: To Add Funds to Established Trust Funds To see if the Town will vote to raise and appropriate the sum of FOUR HUNDRED SEVENTY-SIX THOUSAND TWO HUNDRED THIRTY-EIGHT DOLLARS (\$476,238) to be added to the previously established Capital Reserve and/or Expendable Trust Funds and to fund the sum of THREE HUNDRED THOUSAND DOLLARS (\$300,000) from the undesignated fund balance as of December 31, 2021 for the following accounts in said amounts:

FUND	2022
Assessing Trust	\$ 14,988.00
Cemetery (Exp. Trust)	\$ 3,000.00
Exotic Weed Control	\$ 5,000.00
Fire Department Vehicles	\$ 50,000.00
Government Building Improvement	\$ 50,000.00
Highway Department Vehicles	\$ 100,000.00
Master Plan	\$ 1,250.00
Police Department Vehicles	\$ 10,000.00
Road Reconstruction and Maintenance	\$ 175,000.0
Solar ETF	\$ 17,000.0
Fire Department Building Fund	\$ 50,000.0
Total	\$ 476,238.0
Amendment added funds to Police Dept. Vehicles:	\$ 10,000.00
with the approved amendments new total is:	\$ 48 ,238.00

Motion was made by Bill Whisman seconded by Rebecca Mitchell. Roy Watson spoke to the motion. He gave a brief overview of what the trusts funds are used for and he went over the high points.

A motion was made by Jill Smith and seconded by Donn Mann to decrease the Master Plan funding from \$1,250.00 to \$0, to increase the Police Vehicles funding from \$10,000 to \$20,000, and to see if the Town will vote to raise and appropriate the sum of \$484,988.00 to be added to the previously established Capital Reserve and/or Expendable Trust Funds and to fund the entire sum from the undesignated fund balance as of December 31, 2021 for the following accounts in said amounts.

- After a brief discussion the moderator called for a vote and because it was too close to call as a voice vote, he asked for a hand count vote. Folks in favor of the amendment raised their green index card and were counted by the ballot counters and afterwards those who opposed the motion were counted. While it proved a little difficult to count hands, folks were asked to stand instead to make it easier to view for those counting. **The moderator announced the results as 47 in favor of the amendment and 38 opposed the amendment. The Ayes have it and the motion Passes.**

A 2nd motion was made by Bill Whisman and seconded by Ian Kenney to amend the amendment to restore the amount back of \$1,250.00 to the Master Plan account and to fund all from the undesignated fund balance. A vote was called the Ayes have it and the motion passes.

Re-reading the entire warrant Article #4 **To Add Funds to Established Trust Funds** To see if the Town will vote to raise and appropriate the sum of FOUR HUNDRED EIGHTY-SIX THOUSAND TWO HUNDRED THIRTY-EIGHT DOLLARS (\$486,238) to be added to the previously established Capital Reserve and/or Expendable Trust Funds and **to fund the entire sum from** the undesignated fund balance as of December 31, 2021 for the following accounts in said amounts. The moderator called for a vote: **The Ayes have it and the Motion PASSES.**

Article #5: To Discontinue the Youth Diversion ETF to see if the town will vote to discontinue the Youth Diversion ETF created on 03/08/2011. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

A motion was made by Bill Whisman and seconded by Rebecca Mitchell. Bill Whisman spoke on the article.

Donn Mann came forward to make a motion and seconded by Mike Mullen to see if the town will vote to change the name and the purpose of the Youth Diversion Expendable Trust Fund established at the 3/12/2011 Town Meeting to the POLICE YOUTH EXPLORERS PROGRAM FUND for the purpose to funding the Police Youth Explorers Program, a co-ed, career education program for high school and college youth. The Board of Selectmen to remain as agents to expend. (2/3 vote required)
The Ayes have it and Article #5 amendment to change the name and purpose PASSES.

The moderator re-read the entire article as amended to see if the town will vote to change the name and the purpose of the Youth Diversion Expendable Trust Fund established at the 3/12/2011 Town Meeting to the Police Youth Explorers Program Fund, a co-ed, career

education program for high school and college youth. The Board of Selectmen to remain as agents to expend. No further discussion ensued and a vote was called the Ayes have it, Article #5 passes.

Article #6: To Transact Other Business

No further town business was voted on **a motion was made by Bill Whisman and seconded by Roy Watson to adjourn the meeting a vote was called, the Ayes have it** and the moderator adjourned the meeting at 11:27pm. Meeting Adjourned.

Respectfully submitted,

Carol M. Baker
Town Clerk/Tax Collector

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

1. The Moderator will not follow Robert's Rules. The Moderator will use the following general rules of procedure, whose main purpose is to keep the meeting moving, and not get bogged down in procedural quagmires.
2. By majority vote, the voters can overrule any decision that the Moderator makes and any rule that the Moderator establishes. A voter can raise such a request by Point of Order.
3. The Moderator will take Articles in the order in which they appear on the Warrant unless the Moderator announces the intent to take Articles out of order.
4. The Moderator will reference and provide a brief overview of the Moderator's Rules of Procedure as provided to the voter's and request a motion to accept the rules. After a second and any questions the Meeting will then vote on this motion.
5. The Moderator will request a series of motions to grant permission from the Meeting to allow certain non-voters who are at the meeting such as the Town Department Heads, the Town Legal Counsel and any other consultants or experts that may provide information about an Article that do not live in Deering to speak.
6. Before the Articles are read the Moderator will request a motion to dispense with the reading of the entire Warrant. After a second and any questions the Meeting will then vote on this motion.
7. The Moderator will consider each Article, as follows:
 - a. The Moderator will announce the Article number, and the text of the Article will be read.
 - b. The Moderator will then recognize a member of the Board of Selectmen, or the petitioner (if a petitioned Article) to move the adoption of the Article.
 - c. If the Motion is seconded, the Moderator will recognize a member of the Board of Selectmen, their designee, or the petitioner to explain the article.
 - d. The Meeting will debate and then vote on the Article.

- e. No one may have the floor unless they are recognized by the Moderator.
 - f. Only registered voters may speak unless a majority of the voters present decide otherwise (see 5. above).
 - g. Those registered voters wishing to speak to an article should raise their hands or stand and once the Moderator recognizes you, you must state your full name and address.
 - h. Only one person, the one recognized by the Moderator, may speak at any one time.
 - i. No one may speak unless s/he has the floor.
 - j. At the request of the moderator, anyone who speaks must use a microphone so they can be heard. If a voter is unable to reach one of the stand-up microphones, the voter should raise his/her hand and a hand-held microphone will be provided.
 - k. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderators ruling, or to overrule the Moderator.
 - l. All speakers are expected to address the Moderator, and no conversations to others at the meeting will be allowed.
8. When voters or permitted non-voters are granted the floor to speak, the speakers remarks shall be confined to the issue under consideration, or the speaker may be ruled out of order.
9. The Moderator will allow only one motion on the floor at a time. There are exceptions to this rule.
- a. A voter may raise a Point of Order at any time, and
 - b. If a voter has the floor, the voter may make
 - i. A motion to amend the pending motion, or
 - ii. A motion to Call the Question.
 - c. Note: The Moderator may permit interrelated articles to be presented together upon the motion and second on the first of the interrelated articles.
10. The Moderator shall have the right to refuse to recognize a Motion to Call the Question, if in the Moderator's opinion, the voters have not yet had an adequate opportunity to speak and discuss an issue.

11. The Moderator will not accept motions to “pass over”, “table”, or “indefinitely postpone” an article. If the majority is opposed to an article, they should simply vote it down. This prevents the confusion of people having to vote positively to, in effect, defeat an article.
12. The Moderator will not accept negative motions, which are motions that require a "no" vote to vote in the affirmative such as "I move that we not adopt the budget”.
13. All speakers must be courteous and must speak to the issues, not the individuals raising them. The Moderator will not allow loud outbursts, personal attacks or any type of inappropriate language.
14. If any person behaves in a disorderly manner, and after notice (warning) from the Moderator, persists in such behavior, or shall in any way disturb the Meeting, or willfully violate any rule of proceeding, the Moderator may have a police officer, or any legal voter of the town, remove such person from the meeting. (RSA 40:8)
15. All questions and comments should be addressed to the Moderator. The Moderator will choose who responds to the questions.
16. With the exception of initial presentations on the Articles which the Moderator requests be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes.
17. Each speaker may only speak once until everyone has spoken.
18. The Moderator may determine the method of voting except as determined by law. However, any voter who doubts the accuracy of any non-counted vote may require the Moderator to determine a vote by a counted show of hands or by a secret ballot vote.
19. If the Moderator’s ruling on the outcome of a voice vote or show of cards is questioned by at least seven (7) voters, the issue will be decided by secret ballot. Such a call for a secret ballot must be made before any other business occurs.
20. Any five (5) voters may require that the vote on any Article or question be by secret ballot. To do so:
 - a. All five (5) voters must be present and identified, and
 - b. The request must be presented in writing to the Moderator prior to the end of debate on the Article or question.
21. Any vote on a bond issue of over \$100,000 must be voted on by secret ballot.
22. Motions to reconsider an Article may only be made immediately after the vote on the Article, and may only be made by a voter who voted on the prevailing side of the vote to be reconsidered.

However, the following limits may apply to the reconsideration of an Article:

- a. **Mandatory Restriction:** In accordance with RSA 33:8-a, if a motion to reconsider a ballot vote on a bond issue of over \$100,000 passes, the Article cannot be reconsidered until a reconvened Meeting that is at least seven (7) days after the original vote. With respect to bond votes, the restriction on reconsideration automatically applies without the need for the Meeting to vote for it.
- b. **Optional Restriction:** Voters may postpone reconsideration of any Article at this Meeting by voting restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened Meeting held at least seven (7) days after the date of the original vote.

Reminder: Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.

23. In order to maintain as much impartiality during the Meeting as possible, the Moderator will not vote on any Articles, even to break a tie or to make a vote a tie vote if a motion the would otherwise carry by one (1) vote. An article that does not receive more than half the votes does not pass.
24. If the Meeting is not finished at 4 P.M., the Moderator will recess the Meeting to a future date.

Philip Bryce
Deering Town Moderator