

2023



***ANNUAL
REPORT***

For Dedication in Service to the Town



Assistant Chief Douglas Connor

1956 - 2023

It is with deep respect and gratitude that we reflect upon the exceptional legacy of Assistant Chief Doug Connor, a stalwart figure in our beloved town for an impressive 33 years. Connor's dedication to the Deering Fire and Rescue Department, as well as his unwavering commitment to community advocacy, has left an indelible mark on the fabric of our town.

Connor's illustrious career in the fire service spanned various roles, from a Career-level Firefighter, EMT, Hazmat Tech, to ultimately serving as Chief, Deputy Chief, Fire Warden, and Assistant Chief. His journey was not just a job but a lifelong commitment to safeguarding lives, property, and the environment. In times of crisis, Connor was a reassuring and decisive presence on the fire scene, providing clear instructions and leading by example. His leadership, characterized by humility and collaboration, set the standard for excellence within the fire service community.

Beyond his duties within the fire department, Connor passionately advocated for our community. Through outreach programs, educational initiatives, and active participation in community events, he ensured that Deering residents were well-informed about fire safety and emergency preparedness. Connor's dedication to community service extended beyond the immediate concerns of firefighting, as he actively participated in initiatives aimed at enhancing the overall well-being of our town.

One of Connor's pivotal roles was that of Fire Warden, where his commitment to safeguarding lives and the natural environment was unmistakable. His leadership in wildfire prevention, preparedness, and response reflected a holistic approach to community safety. His efforts significantly contributed to the resilience of our town in the face of fire-related challenges, demonstrating an understanding of the interconnectedness between the safety of individuals and the preservation of our local environment.

As we stand at this year's town meeting, let us collectively embrace the responsibility to continue Assistant Chief Doug Connor's legacy. His footsteps serve as an enduring guidepost for all of us, challenging us to uphold the principles of selfless dedication, unwavering leadership, and community advocacy. May Assistant Chief Connor's resilience and steadfast commitment be a source of inspiration as we navigate challenges, remembering that our shared mission is not just a job but a profound calling to make a positive impact on the lives of those we serve.

In December, Deering mourned the passing of Assistant Chief Doug Connor. Through decades of selfless service, Doug exemplified the values of dedication, courage, and community spirit. We will be forever grateful for his immeasurable and lasting contributions to our town and community.

In moving forward, let Assistant Chief Doug Connor's legacy be a rallying cry for excellence, urging us to leave an indelible mark on the fire service and the communities we proudly serve.

For Dedication in Service to the Town



Captain Thomas Cavanaugh

Retired in 2023

In 2003, recently appointed Police Chief James Pushee heard that a retired federal agent who worked within the IRS Criminal Investigation Division for 28 years, had moved to a beautiful family home here in Deering to reestablish his roots with his wife. Due to his obvious vast law enforcement experience and family history here in Deering, Chief Pushee wasted no time and contacted Tom.

In April of that same year Thomas Cavanaugh became certified as a part-time Police Officer in the state of New Hampshire graduating first in his class academically. Initially after completing the Field Training Program, Officer Cavanaugh began his Police career providing basic patrol duties and crime scene investigations. During the next 3 years as Officer Cavanaugh gained more and more responsibilities and training including department prosecutor, background investigator for new hires, field training officer and more, he was promoted to the rank of Captain within the department. Becoming the second in charge meant that in the absence of the Police Chief he would have to step up and take on that role.

Throughout his 20 plus years with Deering, Captain Cavanaugh never failed to show his loyalty and dedication to his community. Capt. Cavanaugh, being the silent professional he is, volunteered countless hours of his own time not only utilizing his superior woodworking skills to improve or repair various things within the community, Police Department and the Deering Center Community Church, but he also turned down several job offers from other Police Departments who offered a much higher wage. All of this was done without seeking any recognition or praise and only becoming known through conversations among residents or word of mouth throughout the police community.

Capt. Cavanaugh never treated people as a number or a statistic, but instead formed countless, long-lasting relationships within the community as he conducted himself with flawless compassion and care while performing his duties. With Capt. Cavanaugh's very well-deserved retirement, he leaves a department that is better for having the opportunity to have him, and a legacy that people will talk about for many years.

Thank you Captain.

From your friends at the Deering Police Department.

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New Hampshire
Department of
Revenue Administration

2024
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: March 12, 2024
Time: 8:00am – 7:00 pm
Location: Deering Town Hall, 762 Deering Center Road, Deering NH 03244
Details: Polls shall not close before 7:00 pm

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

Date: March 16, 2024
Time: 9:00 am
Location: Deering Town Hall, 762 Deering Center Rd. Deering, NH 03244

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 26, 2024 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
Jill Smith	Selectman, Chair	
Roy Watson	Selectman	
Stephen Diers	Selectman	



New Hampshire
Department of
Revenue Administration

2024 WARRANT

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 12th day of March 2024. 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
Town Clerk/Tax Collector	3-year term
Cemetery Trustee (2 seats)	3-year term
Library Trustee	3-year term
Supervisor of the Checklist	6-year term
Trustee of Trust Funds	2-year term
Trustee of Trust Funds	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 3 through 8 shall occur at the Deering Town Hall located at 762 Deering Center Rd, Deering, NH 03244 on Saturday the 16th day of March 2024 beginning at 9:00AM in the morning at Town Hall.

Article 02 Zoning Ordinance Amendment

Are you in favor of the adoption of Article 4, Section 3 for National Floodplain Development as proposed by the Deering Planning Board for the Town of Deering Zoning Ordinance as follows:

Topical Discussion: Revisions include (1) updated terms and definitions, (2) a requirement for base flood elevation to be at least 2 feet above the highest adjacent grade in Zone A when no specific data is available, (3) additional provisions concerning recreational vehicles and the regulation of new and substantially improved structures within special flood hazard areas to remain in compliance with the Federal Emergency Management Agency (FEMA) National Floodplain program.

Recommended by the Planning Board.

Article 03 To Accept Town Reports

To see if the Town will vote to accept the 2023 reports of the Town Officials, agents, and committees, and to accept the 2022 auditor's report.



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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 FOUR HUNDRED THIRTY-FIVE THOUSAND TWO HUNDRED SEVENTY DOLLARS (\$2,435,270) 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.

ACCT	FUNCTION	2024
4130	Executive	\$ 232,797
4140	Town Clerk	\$ 73,536
4150	Financial Administration	\$ 112,222
4152	Property Assessment	\$ 49,002
4153	Legal	\$ 21,000
4191	Planning & Zoning	\$ 11,305
4194	General Government Buildings	\$ 32,020
4195	Cemeteries	\$ 18,700
4196	Insurance	\$ 72,049
4197	Advertising & Regional Association	\$ 4,325
4210	Police	\$ 348,927
4215	Ambulance	\$ 106,398
4220	Fire	\$ 143,230
4240	Building Inspection	\$ 13,469
4290	Emergency Management	\$ 1
4299	Other Public Safety	\$ 45,261
4311	Highways & Streets - Admin	\$ 597,796
4312	Highways & Streets	\$ 295,532
4316	Street Lighting	\$ 4,500
4324	Solid Waste Disposal	\$ 154,783
4441	Welfare Administration	\$ -
4442	Direct Assistance	\$ 9,600
4445	Welfare Vendor Payments	\$ 4,550
4520	Parks & Recreation	\$ 25,000
4550	Library	\$ 3,450
4611	Conservation Administration	\$ 6,995
4711	Principal - Long Term Bonds & Notes	\$ 25,000
4712	Principal - Other Debt	\$ 19,148
4722	Interest - Other Debt	\$ 4,673
4723	Interest on Tax & Revenue Anticipation	\$ 1
		\$ 2,435,270



New Hampshire
Department of
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2024 WARRANT

Article 05 To Add Funds to Established Trust Funds

To see if the Town will vote to raise and appropriate the sum of THREE HUNDRED FORTY-NINE THOUSAND SEVEN HUNDRED FORTY-FIVE DOLLARS (\$349,745) to be added to the previously established Capital Reserve and/or Expendable Trust Funds for the following accounts in said amounts, and to authorize the withdrawal of ONE HUNDRED THOUSAND DOLLARS (\$100,000 from the unassigned fund balance as of December 31, 2023.

Majority vote required.

Trust Fund Name	2024
Assessing	\$ 3,000
Exotic Weed Control	\$ 11,745
Fire Dept Building Maintenance	\$ 75,000
Highway Building	\$ 5,000
Highway Dept Vehicle	\$ 100,000
Road Reconstruction	\$ 155,000
TOTAL	\$ 349,745

Article 06 To Transact Other Business

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



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Proposed Budget Deering

For the period beginning January 1, 2024 and ending December 31, 2024
Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: February 26, 2024

GOVERNING BODY 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.

Name	Position	Signature
Jill Smith	Selectman, Chair	<i>Jill Smith</i>
Roy Watson	Selectmen	<i>Roy Watson</i>
Stephen Diers	Selectmen	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

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



New Hampshire
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****NOTE:** Please note the following corrections:

Line 4152 is \$42,629.00
Line 4311 is \$424,676.00
Line 4312 is \$533,660.00

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Proposed Appropriations for period ending 12/31/2024	
					(Recommended)	(Not Recommended)
General Government						
4130	Executive	04	\$200,124	\$210,378	\$232,797	\$0
4140	Election, Registration, and Vital Statistics	04	\$63,555	\$62,817	\$73,536	\$0
4150	Financial Administration	04	\$91,380	\$110,209	\$112,222	\$0
4152	Property Assessment	04	\$42,829	\$36,212	\$49,002	\$0
4153	Legal Expense	04	\$30,681	\$21,000	\$21,000	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0
4191	Planning and Zoning	04	\$7,705	\$9,863	\$11,305	\$0
4194	General Government Buildings	04	\$32,117	\$37,700	\$32,020	\$0
4195	Cemeteries	04	\$20,705	\$21,500	\$18,700	\$0
4196	Insurance Not Otherwise Allocated	04	\$64,296	\$63,957	\$72,049	\$0
4197	Advertising and Regional Associations	04	\$4,184	\$6,029	\$4,325	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$557,576	\$579,665	\$626,956	\$0
Public Safety						
4210	Police	04	\$180,942	\$360,947	\$348,927	\$0
4215	Ambulances	04	\$62,901	\$155,883	\$106,398	\$0
4220	Fire	04	\$188,710	\$149,174	\$143,230	\$0
4240	Building Inspection	04	\$13,238	\$13,992	\$13,469	\$0
4290	Emergency Management	04	\$0	\$1	\$1	\$0
4299	Other Public Safety	04	\$43,702	\$45,834	\$45,261	\$0
Public Safety Subtotal			\$489,493	\$725,831	\$657,286	\$0
Airport/Aviation Center						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Highway Administration	04	\$0	\$487,776	\$597,796	\$0
4312	Highways and Streets	04	\$424,676	\$279,981	\$295,532	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$4,313	\$4,000	\$4,500	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$428,989	\$771,757	\$897,828	\$0
Sanitation						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$179,948	\$140,000	\$154,783	\$0



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Proposed Budget

4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$179,948	\$140,000	\$154,783	\$0

Water Distribution and Treatment

4331	Water Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0

Electric

4351	Electric Administration		\$0	\$0	\$0	\$0
4352	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	Health Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$0	\$0	\$0

Welfare

4441	Welfare Administration		\$0	\$0	\$0	\$0
4442	Direct Assistance	04	\$8,941	\$9,600	\$9,600	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments	04	\$3,750	\$4,250	\$4,550	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0
Welfare Subtotal			\$12,691	\$13,850	\$14,150	\$0

Culture and Recreation

4520	Parks and Recreation	04	\$25,000	\$25,000	\$25,000	\$0
4550	Library	04	\$2,913	\$3,450	\$3,450	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$27,913	\$28,450	\$28,450	\$0

Conservation and Development

4611	Conservation Administration	04	\$11,236	\$7,967	\$6,995	\$0
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4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$11,236	\$7,967	\$6,995	\$0

Debt Service

4711	Principal - Long Term Bonds, Notes, and Other Debt	04	\$43,637	\$43,637	\$44,148	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	04	\$6,448	\$0	\$4,673	\$0
4723	Interest on Tax and Revenue Anticipation Notes	04	\$0	\$1	\$1	\$0
4790	Other Debt Service Charges		\$0	\$6,448	\$0	\$0
Debt Service Subtotal			\$50,085	\$50,086	\$48,822	\$0

Capital Outlay

4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$423,090	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$423,090	\$0	\$0

Operating Transfers Out

4911	To Revolving Funds		\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$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					\$2,435,270	\$0
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New Hampshire
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****NOTE:** Please note the following corrections:

The total to amount for Trust Fund Transfers was transposed, the correct amount is \$246,745.00

Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2024	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Funds	05	\$103,000	\$0
	<i>Purpose: To Add Funds to Established Trust Funds</i>			
4916	To Expendable Trusts	05	\$246,475	\$0
	<i>Purpose: To Add Funds to Established Trust Funds</i>			
Total Proposed Special Articles			\$349,475	\$0



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Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2024	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



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Proposed Budget

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		\$6,000	\$6,000	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	04	\$26,926	\$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	04	\$20,189	\$12,000	\$10,000
Taxes Subtotal			\$53,115	\$38,000	\$30,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	04	\$380,107	\$380,000	\$380,000
3230	Building Permits	04	\$1,300	\$10,000	\$9,000
3290	Other Licenses, Permits, and Fees	04	\$14,518	\$25,000	\$25,000
Licenses, Permits, and Fees Subtotal			\$395,925	\$415,000	\$414,000
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$180,519	\$180,519	\$120,000
3353	Highway Block Grant	04	\$95,664	\$95,664	\$38,020
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$0	\$187	\$240
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$276,183	\$276,370	\$158,260
Charges for Services					
3401	Income from Departments	04	\$2,527	\$1,200	\$1,200



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3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$2,527	\$1,200	\$1,200

Miscellaneous Revenues

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	04	\$49,361	\$2,000	\$2,000
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$0	\$0	\$0
Miscellaneous Revenues Subtotal			\$49,361	\$2,000	\$2,000

Interfund Operating Transfers In

3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$172,181	\$0	\$0
3917	From Conservation Funds		\$581	\$0	\$0
Interfund Operating Transfers In Subtotal			\$172,762	\$0	\$0

Other Financing Sources

3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05	\$0	\$0	\$100,000
9999	Fund Balance to Reduce Taxes	04	\$0	\$0	\$132,226
Other Financing Sources Subtotal			\$0	\$0	\$232,226

Total Estimated Revenues and Credits			\$949,873	\$732,570	\$837,686
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New Hampshire
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Proposed Budget

Item	Period ending 12/31/2024
Operating Budget Appropriations	\$2,435,270
Special Warrant Articles	\$349,475
Individual Warrant Articles	\$0
Total Appropriations	\$2,784,745
Less Amount of Estimated Revenues & Credits	\$837,686
Estimated Amount of Taxes to be Raised	\$1,947,059

Budget Details 2024					
Account #	Function	Proposed			
		Budget 2023	Budget 2024	\$ Diff	% Diff
01.4130.10.112	BOS - Wages	\$ 5,000	\$ 2,500	\$ (2,500)	-50.00%
01.4130.10.220	BOS - FICA	\$ 383	\$ 155	\$ (228)	-59.48%
01.4130.10.221	BOS - Medicare	\$ 73	\$ 37	\$ (36)	-48.97%
01.4130.10.350	BOS - Training & Certification	\$ 100	\$ 300	\$ 200	200.00%
01.4130.11.110	Admin - F/T Wages	\$ 147,058	\$ 140,000	\$ (7,058)	-4.80%
01.4130.11.111	Admin - P/T Wages	\$ 2,000	\$ 5,278	\$ 3,278	163.90%
01.4130.11.210	Admin - Health Insurance	\$ 16,299	\$ 41,496	\$ 25,197	154.59%
01.4130.11.220	Admin - FICA	\$ 11,403	\$ 9,008	\$ (2,395)	-21.00%
01.4130.11.221	Admin - Medicare	\$ 2,162	\$ 2,107	\$ (55)	-2.54%
01.4130.11.230	Admin - Retirement	\$ 3,634	\$ 8,400	\$ 4,766	131.15%
01.4130.11.290	Admin - Life/Disability	\$ 1,467	\$ 1,552	\$ 85	5.79%
01.4130.11.350	Admin - Training & Certification	\$ 1,600	\$ 4,500	\$ 2,900	181.25%
01.4130.11.399	Admin - Other Professional Services	\$ 4,000	\$ 4,000	\$ -	-
01.4130.11.410	Admin - Postage	\$ 2,000	\$ 2,500	\$ 500	25.00%
01.4130.11.420	Admin - Telephone	\$ 3,600	\$ 2,500	\$ (1,100)	-30.56%
01.4130.11.430	Admin - Mobile Phone	\$ 750	\$ 504	\$ (246)	-32.80%
01.4130.11.440	Admin - Rentals & Leases	\$ 2,300	\$ 510	\$ (1,790)	-77.83%
01.4130.11.460	Admin - Printing	\$ 1,750	\$ 2,000	\$ 250	14.29%
01.4130.11.470	Admin - Office Supplies	\$ 2,200	\$ 2,200	\$ -	-
01.4130.11.480	Admin - Dues & Subscriptions	\$ 200	\$ 1,000	\$ 800	400.00%
01.4130.11.490	Admin - Public Notices	\$ 1,000	\$ 750	\$ (250)	-25.00%
01.4130.11.610	Admin - New Equipment	\$ 1,000	\$ 1,000	\$ -	-
01.4130.11.620	Admin - Equipment Maintenance	\$ 400	\$ 400	\$ -	-
01.4130.11.710	Admin - Mileage	\$ -	\$ 100	\$ 100	
EXECUTIVE - 4130		\$ 210,378	\$ 232,797	\$ 22,419	10.66%
01.4140.12.112	Town Clerk - Wages	\$ 24,134	\$ 22,416	\$ (1,718)	-7.12%
01.4140.12.135	Town Clerk - Deputy Wages	\$ 9,454	\$ 10,556	\$ 1,102	11.66%
01.4140.12.210	Town Clerk - Health Insurance	\$ 10,299	\$ 14,235	\$ 3,936	38.22%
01.4140.12.220	Town Clerk - FICA	\$ 2,570	\$ 2,045	\$ (525)	-20.43%
01.4140.12.221	Town Clerk - Medicare	\$ 488	\$ 479	\$ (9)	-1.84%
01.4140.12.230	Town Clerk - Retirement	\$ 1,449	\$ 1,345	\$ (104)	-7.18%
01.4140.12.290	Town Clerk - Life/Disability	\$ 396	\$ 388	\$ (8)	-2.02%
01.4140.12.350	Town Clerk - Training & Certification	\$ 900	\$ 1,000	\$ 100	11.11%
01.4140.12.410	Town Clerk - Postage	\$ 2,500	\$ 2,500	\$ -	-
01.4140.12.420	Town Clerk - Telephone	\$ 1,080	\$ 850	\$ (230)	-21.30%
01.4140.12.450	Town Clerk - Software	\$ 3,800	\$ 4,000	\$ 200	5.26%
01.4140.12.470	Town Clerk - Office Supplies	\$ 800	\$ 900	\$ 100	12.50%
01.4140.12.480	Town Clerk - Dues & Subscriptions	\$ 200	\$ 200	\$ -	-
01.4140.12.490	Town Clerk - Public Notices	\$ 75	\$ 75	\$ -	-
01.4140.12.610	Town Clerk - New Equipment	\$ 800	\$ 900	\$ 100	12.50%
01.4140.12.620	Town Clerk - Equipment Maintenance	\$ 250	\$ 250	\$ -	-
01.4140.12.710	Town Clerk - Mileage	\$ 700	\$ 800	\$ 100	14.29%
01.4140.13.112	Elections - Election Official	\$ 1,700	\$ 6,448	\$ 4,748	279.29%
01.4140.13.120	Elections - Ballot Clerk Wages	\$ 400	\$ 1,500	\$ 1,100	275.00%
01.4140.13.220	Elections - FICA	\$ 161	\$ 493	\$ 332	206.21%

Account #	Function	Proposed			
		Budget 2023	Budget 2024	\$ Diff	% Diff
01.4140.13.221	Elections - Medicare	\$ 31	\$ 116	\$ 85	274.19%
01.4140.13.410	Elections - Postage	\$ 60	\$ 150	\$ 90	150.00%
01.4140.13.470	Elections - Office Supplies	\$ 100	\$ 100	\$ -	-
01.4140.13.490	Elections - Public Notices	\$ 120	\$ 490	\$ 370	308.33%
01.4140.13.900	Elections - Miscellaneous	\$ 350	\$ 1,300	\$ 950	271.43%
TOWN CLERK - 4140		\$ 62,817	\$ 73,536	\$ 10,719	17.06%
01.4150.14.112	Treasurer - Wages	\$ 2,500	\$ 1	\$ (2,499)	-99.96%
01.4150.14.220	Treasurer - FICA	\$ 192	\$ 1	\$ (191)	-99.48%
01.4150.14.221	Treasurer - Medicare	\$ 37	\$ 1	\$ (36)	-97.30%
01.4150.15.112	Tax Collector - Wages	\$ 24,134	\$ 22,416	\$ (1,718)	-7.12%
01.4150.15.135	Tax Collector - Deputy Wages	\$ 9,454	\$ 10,556	\$ 1,102	11.66%
01.4150.15.210	Tax Collector - Health Insurance	\$ 10,299	\$ 14,235	\$ 3,936	38.22%
01.4150.15.220	Tax Collector - FICA	\$ 2,570	\$ 2,045	\$ (525)	-20.43%
01.4150.15.221	Tax Collector - Medicare	\$ 488	\$ 479	\$ (9)	-1.84%
01.4150.15.230	Tax Collector - Retirement	\$ 1,449	\$ 1,345	\$ (104)	-7.18%
01.4150.15.290	Tax Collector - Life/Disability	\$ 396	\$ 388	\$ (8)	-2.02%
01.4150.15.310	Tax Collector - Research	\$ 800	\$ 800	\$ -	-
01.4150.15.350	Tax Collector - Training & Certification	\$ 900	\$ 1,000	\$ 100	11.11%
01.4150.15.360	Tax Collector - Recording Fees	\$ 800	\$ 800	\$ -	-
01.4150.15.410	Tax Collector - Postage	\$ 4,000	\$ 3,000	\$ (1,000)	-25.00%
01.4150.15.420	Tax Collector - Telephone	\$ 1,080	\$ 850	\$ (230)	-21.30%
01.4150.15.450	Tax Collector - Software	\$ 2,580	\$ 2,700	\$ 120	4.65%
01.4150.15.470	Tax Collector - Office Supplies	\$ 800	\$ 900	\$ 100	12.50%
01.4150.15.480	Tax Collector - Dues & Subscriptions	\$ 50	\$ 50	\$ -	-
01.4150.15.490	Tax Collector - Public Notices	\$ -	\$ 75	\$ 75	
01.4150.15.610	Tax Collector - New Equipment	\$ 400	\$ 200	\$ (200)	-50.00%
01.4150.15.620	Tax Collector - Equipment Maintenance	\$ 80	\$ 80	\$ -	-
01.4150.15.710	Tax Collector - Mileage	\$ 700	\$ 800	\$ 100	14.29%
01.4150.16.300	Auditing - Professional Services	\$ 24,000	\$ 27,000	\$ 3,000	12.50%
01.4150.17.399	Info Tech - Professional Services	\$ 9,500	\$ 9,500	\$ -	-
01.4150.17.450	Info Tech - Software	\$ 13,000	\$ 13,000	\$ -	-
FINANCIAL ADMINISTRATION - 4150		\$ 110,209	\$ 112,222	\$ 2,013	1.83%
01.4152.18.111	Assessing - Clerk Wages	\$ 18,908	\$ 29,848	\$ 10,940	57.86%
01.4152.18.220	Assessing - FICA	\$ 1,446	\$ 1,851	\$ 405	28.01%
01.4152.18.221	Assessing - Medicare	\$ 275	\$ 433	\$ 158	57.45%
01.4152.18.350	Assessing - Training & Certification	\$ 75	\$ 350	\$ 275	366.67%
01.4152.18.399	Assessing - Professional Services	\$ 15,488	\$ 16,500	\$ 1,012	6.53%
01.4152.18.460	Assessing - Printing		\$ -	\$ -	
01.4152.18.480	Assessing - Dues & Subscriptions	\$ 20	\$ 20	\$ -	-
PROPERTY ASSESSMENT - 4152		\$ 36,212	\$ 49,002	\$ 12,790	35.32%
01.4153.10.320	Legal - Professional Services	\$ 18,000	\$ 20,999	\$ 2,999	16.66%
01.4153.33.330	Legal - Code Enforcement	\$ 3,000	\$ 1	\$ (2,999)	-99.97%
LEGAL - 4153		\$ 21,000	\$ 21,000	\$ -	-
01.4191.20.111	Planning - P/T Wages	\$ 600	\$ 600	\$ -	-
01.4191.20.220	Planning - FICA	\$ 46	\$ 38	\$ (8)	-17.39%
01.4191.20.221	Planning - Medicare	\$ 9	\$ 9	\$ -	-
01.4191.20.300	Planning - Professional Services	\$ 7,200	\$ 8,750	\$ 1,550	21.53%

Account #	Function	Proposed			
		Budget 2023	Budget 2024	\$ Diff	% Diff
01.4191.20.320	Planning - Legal	\$ 1	\$ 1	\$ -	-
01.4191.20.350	Planning - Training & Certification	\$ 200	\$ 200	\$ -	-
01.4191.20.410	Planning - Postage	\$ 400	\$ 400	\$ -	-
01.4191.20.460	Planning - Printing	\$ 150	\$ 100	\$ (50)	-33.33%
01.4191.20.470	Planning - Office Supplies	\$ 150	\$ 100	\$ (50)	-33.33%
01.4191.20.490	Planning - Public Notices	\$ 600	\$ 600	\$ -	-
01.4191.21.111	Zoning - P/T Wages	\$ 1	\$ 1	\$ -	-
01.4191.21.220	Zoning - FICA	\$ 1	\$ 1	\$ -	-
01.4191.21.221	Zoning - Medicare	\$ 1	\$ 1	\$ -	-
01.4191.21.320	Zoning - Legal	\$ 1	\$ 1	\$ -	-
01.4191.21.350	Zoning - Training & Certification	\$ 1	\$ 1	\$ -	-
01.4191.21.410	Zoning - Postage	\$ 1	\$ 1	\$ -	-
01.4191.21.470	Zoning - Office Supplies	\$ 1	\$ 1	\$ -	-
01.4191.21.490	Zoning - Public Notices	\$ 500	\$ 500	\$ -	-
	PLANNING AND ZONING - 4191	\$ 9,863	\$ 11,305	\$ 1,442	14.62%
01.4194.10.370	Govt Buildings - Custodial Services	\$ 5,200	\$ 5,720	\$ 520	10.00%
01.4194.10.380	Govt Buildings - Groundskeeping	\$ 5,500	\$ 5,000	\$ (500)	-9.09%
01.4194.10.401	Govt Buildings - Heating Fuel	\$ 9,000	\$ 9,500	\$ 500	5.56%
01.4194.10.405	Govt Buildings - Electricity	\$ 7,000	\$ 6,000	\$ (1,000)	-14.29%
01.4194.10.470	Govt Buildings - Office Supplies	\$ 1,000	\$ 800	\$ (200)	-20.00%
01.4194.10.655	Govt Buildings - Maintenance & Supplies	\$ 10,000	\$ 5,000	\$ (5,000)	-50.00%
	GENERAL GOVERNMENT BUILDINGS - 4194	\$ 37,700	\$ 32,020	\$ (5,680)	-15.07%
01.4195.22.300	Cemetery - Professional Services	\$ 500	\$ 500	\$ -	-
01.4195.22.380	Cemetery - Groundskeeping	\$ 18,000	\$ 17,600	\$ (400)	-2.22%
01.4195.22.499	Cemetery - Other Supplies	\$ 3,000	\$ 600	\$ (2,400)	-80.00%
	CEMETERIES - 4195	\$ 21,500	\$ 18,700	\$ (2,800)	-13.02%
01.4196.10.810	Insurance - Worker's Comp/Unemployment	\$ 20,572	\$ 22,579	\$ 2,007	9.76%
01.4196.10.820	Insurance - Property Liability	\$ 43,385	\$ 49,470	\$ 6,085	14.03%
	INSURANCE - 4196	\$ 63,957	\$ 72,049	\$ 8,092	12.65%
01.4197.10.300	Advertising/Reg Assoc - Professional Srvcs	\$ 1,779	\$ 1,824	\$ 45	2.53%
01.4197.10.480	Advertising/Reg Assoc - Dues	\$ 4,250	\$ 2,501	\$ (1,749)	-41.15%
	ADVERTISING & REGIONAL ASSOC - 4197	\$ 6,029	\$ 4,325	\$ (1,704)	-28.26%
01.4210.30.110	Police - F/T Wages	\$ 113,615	\$ 79,000	\$ (34,615)	-30.47%
01.4210.30.111	Police - P/T Wages	\$ 61,446	\$ 129,600	\$ 68,154	110.92%
01.4210.30.113	Police - On Call Wages	\$ 7,700	\$ 4,500	\$ (3,200)	-41.56%
01.4120.30.115	Police - Admin Assistant	\$ 7,045	\$ 12,672	\$ 5,627	79.87%
01.4210.30.129	Police - Grant Funded Overtime Wages	\$ 3,000	\$ 1	\$ (2,999)	-99.97%
01.4210.30.130	Police - Overtime Wages	\$ 2,700	\$ 1	\$ (2,699)	-99.96%
01.4210.30.131	Police - Detail Wages	\$ 5,000	\$ 4,000	\$ (1,000)	-20.00%
01.4210.30.210	Police - Health Insurance	\$ 55,614	\$ 30,281	\$ (25,333)	-45.55%
01.4210.30.220	Police - FICA	\$ 6,212	\$ 9,348	\$ 3,136	50.48%
01.4210.30.221	Police - Medicare	\$ 3,203	\$ 3,332	\$ 129	4.03%
01.4210.30.230	Police - Retirement	\$ 34,662	\$ 24,712	\$ (9,950)	-28.71%
01.4210.30.290	Police - Life/Disability Insurance	\$ 1,698	\$ 776	\$ (922)	-54.30%
01.4210.30.340	Police - Prosecution	\$ 22,000	\$ 17,300	\$ (4,700)	-21.36%
01.4210.30.345	Police - Animal Control	\$ 200	\$ 1	\$ (199)	-99.50%
01.4210.30.350	Police - Training & Certification	\$ 4,500	\$ 4,500	\$ -	-

Account #	Function	Proposed			
		Budget 2023	Budget 2024	\$ Diff	% Diff
01.4210.30.399	Police - Professional Services	\$ -	\$ 1	\$ 1	
01.4210.30.402	Police - Vehicle Fuel	\$ 10,000	\$ 8,000	\$ (2,000)	-20.00%
01.4210.30.410	Police - Postage	\$ 100	\$ 100	\$ -	-
01.4210.30.420	Police - Telephone	\$ 3,500	\$ 2,800	\$ (700)	-20.00%
01.4210.30.430	Police - Mobile Phone	\$ 1,750	\$ 1,000	\$ (750)	-42.86%
01.4210.30.445	Police - Uniforms	\$ 3,000	\$ 3,000	\$ -	-
01.4210.30.450	Police - Software	\$ 700	\$ 700	\$ -	-
01.4210.30.470	Police - Office Supplies	\$ 1,250	\$ 1,250	\$ -	-
01.4210.30.480	Police - Dues & Subscriptions	\$ 550	\$ 550	\$ -	-
01.4210.30.493	Police - Youth Programs (Explorers)	\$ 1	\$ 1	\$ -	-
01.4210.30.499	Police - Hardware Supplies	\$ 1,000	\$ 1,000	\$ -	-
01.4210.30.610	Police - New Equipment	\$ 4,000	\$ 4,000	\$ -	-
01.4210.30.620	Police - Equipment Maintenance	\$ 1,500	\$ 1,500	\$ -	-
01.4210.30.630	Police - Vehicle Maintenance/Repairs	\$ 5,000	\$ 5,000	\$ -	-
01.4210.30.720	Police - Witness Reimbursement	\$ 1	\$ 1	\$ -	-
	POLICE - 4210	\$ 360,947	\$ 348,927	\$ (12,020)	-3.33%
01.4215.31.111	Ambulance - P/T Per Diem Wages	\$ 91,400	\$ 46,400	\$ (45,000)	-49.23%
01.4215.31.113	Ambulance - On Call Wages	\$ 15,000	\$ 15,000	\$ -	-
01.4215.31.220	Ambulance - FICA	\$ 8,140	\$ 6,597	\$ (1,543)	-18.96%
01.4215.31.221	Ambulance - Medicare	\$ 1,543	\$ 1,543	\$ -	-
01.4215.31.290	Ambulance - Life/Disability Insurance	\$ 1,500	\$ 998	\$ (502)	-33.47%
01.4215.31.350	Ambulance - Training & Certification	\$ 6,000	\$ 6,750	\$ 750	12.50%
01.4215.31.390	Ambulance - Paramedic Intercepts	\$ 2,450	\$ 2,450	\$ -	-
01.4215.31.395	Ambulance - Billing	\$ 4,000	\$ 4,000	\$ -	-
01.4215.31.402	Ambulance - Vehicle Fuel	\$ 4,500	\$ 3,500	\$ (1,000)	-22.22%
01.4215.31.420	Ambulance - Telephone (data)	\$ 2,500	\$ 2,800	\$ 300	12.00%
01.4215.31.430	Ambulance - Mobile Phone	\$ 700	\$ 210	\$ (490)	-70.00%
01.4215.31.445	Ambulance - Uniforms	\$ 2,000	\$ 2,000	\$ -	-
01.4215.31.470	Ambulance - Office Supplies	\$ 650	\$ 650	\$ -	-
01.4215.31.499	Ambulance - Medical Supplies	\$ 4,500	\$ 5,000	\$ 500	11.11%
01.4215.31.620	Ambulance - Equipment Maintenance	\$ 4,000	\$ 4,000	\$ -	-
01.4215.31.630	Ambulance - Vehicle Maintenance	\$ 7,000	\$ 4,500	\$ (2,500)	-35.71%
	AMBULANCE - 4215	\$ 155,883	\$ 106,398	\$ (49,485)	-31.74%
01.4220.32.111	Fire - Fire Chief's Wages	\$ 47,524	\$ 39,585	\$ (7,939)	-16.71%
01.4220.32.113	Fire - On Call Wages	\$ 19,500	\$ 19,500	\$ -	-
01.4220.32.220	Fire - FICA	\$ 5,128	\$ 3,664	\$ (1,464)	-28.55%
01.4220.32.221	Fire - Medicare	\$ 972	\$ 857	\$ (115)	-11.83%
01.4220.32.290	Fire - Life/Disability Insurance	\$ -	\$ -	\$ -	
01.4220.32.350	Fire - Training & Certification	\$ 3,500	\$ 4,000	\$ 500	14.29%
01.4220.32.385	Fire - Forestry	\$ 1,200	\$ 1,200	\$ -	-
01.4220.32.401	Fire - Heating Fuel	\$ 10,000	\$ 7,000	\$ (3,000)	-30.00%
01.4220.32.402	Fire - Vehicle Fuel	\$ 5,000	\$ 3,750	\$ (1,250)	-25.00%
01.4220.32.405	Fire - Electricity	\$ 9,000	\$ 5,500	\$ (3,500)	-38.89%
01.4220.32.420	Fire - Telephone	\$ 2,000	\$ 1,000	\$ (1,000)	-50.00%
01.4220.32.430	Fire - Mobile Phone	\$ 2,000	\$ 500	\$ (1,500)	-75.00%
01.4220.32.470	Fire - Office Supplies	\$ 650	\$ 650	\$ -	-
01.4220.32.480	Fire - Dues & Subscriptions	\$ 1,500	\$ 2,750	\$ 1,250	83.33%

Account #	Function	Proposed			
		Budget 2023	Budget 2024	\$ Diff	% Diff
01.4220.32.493	Fire - Youth / Programs	\$ 1,200	\$ 500	\$ (700)	-58.33%
01.4220.32.610	Fire - New Equipment	\$ 9,000	\$ 9,000	\$ -	-
01.4220.32.620	Fire - Equipment Maintenance	\$ 8,000	\$ 16,274	\$ 8,274	103.43%
01.4220.32.630	Fire - Vehicle Maint/Repairs	\$ 15,000	\$ 15,000	\$ -	-
01.4220.32.655	Fire - Building Maint/Repairs	\$ 8,000	\$ 10,000	\$ 2,000	25.00%
NEW	Fire - Software		\$ 2,500	\$ 2,500	
	FIRE - 4220	\$ 149,174	\$ 143,230	\$ (5,944)	-3.98%
01.4240.33.111	Bldg Inspect - P/T Wages	\$ 12,000	\$ 12,000	\$ -	-
01.4240.33.220	Bldg Inspect - FICA	\$ 918	\$ 744	\$ (174)	-18.95%
01.4240.33.221	Bldg Inspect - Medicare	\$ 174	\$ 174	\$ -	-
01.4240.33.350	Bldg Inspect - Training & Certification	\$ 500	\$ 250	\$ (250)	-50.00%
01.4240.33.420	Bldg Inspect - Telephone	\$ 300	\$ 300	\$ -	-
01.4240.33.480	Bldg Inspect - Dues & Subscription	\$ 100	\$ 1	\$ (99)	-99.00%
	BUILDING INSPECTION - 4240	\$ 13,992	\$ 13,469	\$ (523)	-3.74%
01.4290.34.399	Emergency Mngmt - Other Profes	\$ 1	\$ 1	\$ -	-
	EMERGENCY MANAGEMENT - 4290	\$ 1	\$ 1	\$ -	-
01.4299.30.391	Other Public Safety - Police Dispatch	\$ 22,834	\$ 21,207	\$ (1,627)	-7.13%
01.4299.32.391	Other Public Safety - Fire Dispatch	\$ 21,000	\$ 22,054	\$ 1,054	5.02%
01.4299.40.391	Other Public Safety - Highway Dispatch	\$ 2,000	\$ 2,000	\$ -	-
	OTHER PUBLIC SAFETY - 4299	\$ 45,834	\$ 45,261	\$ (573)	-1.25%
01.4311.40.110	Highway Admin - F/T Wages	\$ 272,461	\$ 305,000	\$ 32,539	11.94%
01.4311.40.111	Highway Admin - P/T Wages	\$ 7,500	\$ 39,585	\$ 32,085	427.80%
01.4311.40.130	Highway Admin - Overtime Wages	\$ 20,000	\$ 30,000	\$ 10,000	50.00%
01.4311.40.210	Highway Admin - Health Insurance	\$ 109,684	\$ 143,555	\$ 33,871	30.88%
01.4311.40.220	Highway Admin - FICA	\$ 22,948	\$ 23,225	\$ 277	1.21%
01.4311.40.221	Highway Admin - Medicare	\$ 4,350	\$ 5,432	\$ 1,082	24.87%
01.4311.40.230	Highway Admin - Retirement	\$ 16,348	\$ 18,300	\$ 1,952	11.94%
01.4311.40.290	Highway Admin - Life/Disability	\$ 2,095	\$ 3,879	\$ 1,784	85.16%
01.4311.40.350	Highway Admin - Training & Certification	\$ 800	\$ 1,000	\$ 200	25.00%
01.4311.40.351	Highway Admin - Drug Testing	\$ 1,000	\$ 1,000	\$ -	-
01.4311.40.401	Highway Admin - Heating Fuel	\$ 10,000	\$ 7,500	\$ (2,500)	-25.00%
01.4311.40.405	Highway Admin - Electricity	\$ 5,000	\$ 4,000	\$ (1,000)	-20.00%
01.4311.40.420	Highway Admin - Telephone	\$ 320	\$ 900	\$ 580	181.25%
01.4311.40.430	Highway Admin - Mobile Phone	\$ 2,000	\$ 2,000	\$ -	-
01.4311.40.445	Highway Admin - Uniforms	\$ 6,420	\$ 9,570	\$ 3,150	49.07%
01.4311.40.470	Highway Admin - Office Supplies	\$ 300	\$ 300	\$ -	-
01.4311.40.490	Highway Admin - Public Notices	\$ 800	\$ 300	\$ (500)	-62.50%
01.4311.40.655	Highway Admin - Building Maintenance	\$ 5,500	\$ 2,000	\$ (3,500)	-63.64%
01.4311.40.710	Highway Admin - Mileage	\$ 250	\$ 250	\$ -	-
	HWY AND STREETS ADMIN - 4311	\$ 487,776	\$ 597,796	\$ 110,020	22.56%
01.4312.40.381	Highway Maint - Crack Sealing/Chip Sealing	\$ 7,200	\$ -	\$ (7,200)	-100.00%
01.4312.40.382	Highway Maint - Roadside Mowing	\$ 9,000	\$ 17,500	\$ 8,500	94.44%
01.4312.40.383	Highway Maint - Tree Removal	\$ 3,500	\$ 3,500	\$ -	-
01.4312.40.384	Highway Maint - Aggregate	\$ 30,000	\$ 15,000	\$ (15,000)	-50.00%
01.4312.40.399	Highway Maint - Catch Basins/Culvert Clean-out	\$ 5,600	\$ 5,600	\$ -	-
01.4312.40.402	Highway Maint - Vehicle Fuel	\$ 59,680	\$ 59,680	\$ -	-
01.4312.40.481	Highway Maint - Culverts	\$ 4,500	\$ 1	\$ (4,499)	-99.98%

Account #	Function	Proposed			
		Budget 2023	Budget 2024	\$ Diff	% Diff
01.4312.40.482	Highway Maint - Salt	\$ 70,000	\$ 60,000	\$ (10,000)	-14.29%
01.4312.40.483	Highway Maint - Hot / Cold Patch	\$ 2,500	\$ 7,500	\$ 5,000	200.00%
01.4312.40.484	Highway Maint - Dust Control	\$ 11,000	\$ 23,000	\$ 12,000	109.09%
01.4312.40.485	Highway Maint - Sand Scrng/Box Screener Rental	\$ 9,000	\$ 10,000	\$ 1,000	11.11%
01.4312.40.499	Highway Maint - Shop Supplies	\$ 20,500	\$ 20,500	\$ -	-
01.4312.40.610	Highway Maint - New Equipment	\$ 1	\$ 1	\$ -	-
01.4312.40.620	Highway Maint - Equipment Maintenance	\$ 16,000	\$ 16,700	\$ 700	4.38%
01.4312.40.630	Highway Maint - Vehicle Maint/Repairs	\$ 31,500	\$ 30,750	\$ (750)	-2.38%
NEW	Highway Maint - Tires		\$ 7,000	\$ 7,000	
NEW	Highway Maint - Raw Steel		\$ 6,300	\$ 6,300	
NEW	Highway Maint - Equipment Rental		\$ 12,500	\$ 12,500	
HIGHWAYS AND STREETS - 4312		\$ 279,981	\$ 295,532	\$ 15,551	5.55%
01.4316.40.405	Street Lighting - Electricity	\$ 4,000	\$ 4,500	\$ 500	12.50%
STREET LIGHTING - 4316		\$ 4,000	\$ 4,500	\$ 500	12.50%
01.4324.41.406	Solid Waste - Transfer Station	\$ 98,000	\$ 108,783	\$ 10,783	11.00%
01.4324.41.407	Solid Waste - Tipping Fees	\$ 38,000	\$ 40,000	\$ 2,000	5.26%
01.4324.41.408	Solid Waste - Disposal Contract	\$ 4,000	\$ 6,000	\$ 2,000	50.00%
SOLID WASTE DISPOSAL - 4324		\$ 140,000	\$ 154,783	\$ 14,783	10.56%
01.4441.50.111	Welfare - Director Wages	\$ -	\$ -	\$ -	
01.4441.50.220	Welfare - FICA	\$ -	\$ -	\$ -	
01.4441.50.221	Welfare - Medicare	\$ -	\$ -	\$ -	
WELFARE ADMINISTRATION - 4441		\$ -	\$ -	\$ -	
01.4442.50.510	Welfare - Medical Assistance	\$ 200	\$ 200	\$ -	-
01.4442.50.520	Welfare - Housing Assistance	\$ 2,500	\$ 2,500	\$ -	-
01.4442.50.530	Welfare - Food Assistance	\$ 2,000	\$ 2,000	\$ -	-
01.4442.50.540	Welfare - Electric Assistance	\$ 2,400	\$ 2,400	\$ -	-
01.4442.50.599	Welfare - Other Assistance	\$ 2,500	\$ 2,500	\$ -	-
DIRECT ASSISTANCE - 4442		\$ 9,600	\$ 9,600	\$ -	-
01.4445.50.495	Health Agencies - Community Education	\$ 750	\$ 750	\$ -	-
01.4445.50.496	Health Agencies - Community Meals	\$ 500	\$ 800	\$ 300	60.00%
01.4445.50.498	Health Agencies - Community Services	\$ 3,000	\$ 3,000	\$ -	-
WELFARE VENDOR PAYMENTS - 4445		\$ 4,250	\$ 4,550	\$ 300	7.06%
01.4520.55.409	Parks & Recreation - Hillsboro	\$ 25,000	\$ 25,000	\$ -	-
PARKS AND RECREATION - 4520		\$ 25,000	\$ 25,000	\$ -	-
01.4550.60.350	Library - Training & Certification	\$ 200	\$ -	\$ (200)	-100.00%
01.4550.60.405	Library - Electricity	\$ 500	\$ 500	\$ -	-
01.4550.60.410	Library - Postage	\$ 50	\$ 50	\$ -	-
01.4550.60.450	Library - Software	\$ -	\$ -	\$ -	
01.4550.60.470	Library - Office Supplies	\$ 100	\$ 200	\$ 100	100.00%
01.4550.60.480	Library - Dues & Subscriptions	\$ 250	\$ 250	\$ -	-
01.4550.60.493	Library - Youth Programs	\$ -	\$ -	\$ -	
01.4550.60.495	Library - Community Education	\$ 750	\$ 750	\$ -	-
01.4550.60.499	Library - Other Supplies	\$ 1,600	\$ 1,300	\$ (300)	-18.75%
01.4550.60.655	Library - Building Maintenance	\$ -	\$ 400	\$ 400	
LIBRARY - 4550		\$ 3,450	\$ 3,450	\$ -	-
01.4611.65.111	Conservation - PT Wages Lake Host Program	\$ 1,500	\$ 1,500	\$ -	-
01.4611.65.220	Conservation - FICA	\$ 115	\$ 93	\$ (22)	-19.13%

Account #	Function	Proposed			
		Budget 2023	Budget 2024	\$ Diff	% Diff
01.4611.65.221	Conservation - Medicare	\$ 22	\$ 22	\$ -	-
01.4611.65.310	Conservation - Water Testing	\$ 600	\$ 600	\$ -	-
01.4611.65.350	Conservation - Training & Certification	\$ 500	\$ 650	\$ 150	30.00%
01.4611.65.410	Conservation - Postage	\$ 80	\$ 80	\$ -	-
01.4611.65.460	Conservation - Printing	\$ -	\$ 200	\$ 200	
01.4611.65.470	Conservation - Office Supplies	\$ 50	\$ 50	\$ -	-
01.4611.65.480	Conservation - Dues & Subscription	\$ 700	\$ 700	\$ -	-
01.4611.65.490	Conservation - Public Notices	\$ 100	\$ 100	\$ -	-
01.4611.65.491	Conservation - Roads & Trails	\$ 2,000	\$ 1,000	\$ (1,000)	-50.00%
01.4611.65.493	Conservation - Youth Programs	\$ 1,300	\$ 1,500	\$ 200	15.38%
01.4611.65.499	Conservation - Other Supplies	\$ 1,000	\$ 500	\$ (500)	-50.00%
	CONSERVATION ADMINISTRATION - 4611	\$ 7,967	\$ 6,995	\$ (972)	-12.20%
01.4711.10.655	Debt Svc - Principal Town Hall (matures 2024)	\$ 25,000	\$ 25,000	\$ -	-
	PRINCIPAL - LONG TERM BONDS & NOTES - 4711	\$ 25,000	\$ 25,000	\$ -	-
01.4712.32.640	Debt Svc - Principal Fire Truck (matures 2030)	\$ 18,637	\$ 19,148	\$ 511	2.74%
	PRINCIPAL - OTHER DEBT - 4712	\$ 18,637	\$ 19,148	\$ 511	2.74%
01.4722.10.655	Debt Svc - Interest Town Hall	\$ 1,949	\$ 684	\$ (1,265)	-64.91%
01.4722.32.640	Debt Svc - Interest Fire Truck	\$ 4,499	\$ 3,989	\$ (510)	-11.34%
	INTEREST - OTHER DEBT - 4722	\$ 6,448	\$ 4,673	\$ (1,775)	-27.53%
01.4723.10.900	Debt Svc - Tax Anticipation Note	\$ 1	\$ 1	\$ -	-
	INTEREST ON TAX & REVENUE ANTICIPATION - 4723	\$ 1	\$ 1	\$ -	-
	TOTAL	\$ 2,317,606	\$ 2,435,270	\$ 117,664	5.08%

**END OF
TOWN WARRANT**



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Deering
Deering, New Hampshire

Report on the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Deering as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities financial statements of the Town of Deering, as of December 31, 2022, or the changes in financial position thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Deering as of December 31, 2022, the respective changes in financial position, and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified 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 of Deering 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.

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 12-B to the financial statements, management has not recorded the long-term costs of retirement healthcare costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

*Town of Deering
Independent Auditor's Report*

Responsibilities of Management for the Financial Statements

The Town of Deering'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 of Deering's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 generally accepted auditing standards, 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 of Deering'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 of Deering'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.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2022 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, 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

*Town of Deering
Independent Auditor's Report*

information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management's Discussion and Analysis - Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by the missing information.

Supplementary Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Deering's basic financial statements. The accompanying combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

February 28, 2024
Concord, New Hampshire

*Plodzik & Sanderson
Professional Association*



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S COMMUNICATION OF MATERIAL WEAKNESSES

To the Members of the Board of Selectmen
Town of Deering
Deering, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Deering as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Deering's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Deering's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

We consider the following deficiencies in the Town of Deering's internal control to be material weaknesses:

Staffing of Accounting Department

We noted the Town is experiencing significant delays in its accounting and reporting processes as well as timely account reconciliations being performed in the accounting department. Best practices suggest that an accounting department be properly staffed so that there is a clear segregation of duties; and allows those in the department to report financial information on an accurate and timely basis. Adequate time must be spent on preparation, review, and reconciliation of records to properly and efficiently accomplish the accounting process at the Town. Continued problems in receiving timely and current financial information can significantly impact management's abilities, such as providing relevant oversight and budgetary control. We suggest the Town evaluate the staffing of the accounting department as soon as possible, because time must be allowed for training any new hires. The Town should give the accounting department staffing issue the highest priority in upcoming months.

Management's Response: Moving forward, it is a priority to switch accounting software in 2024. The incoming Finance Administrator will be successful in implementing the software changeover and will work with the Town Administrator to improve the quality and accuracy of financial reports. Additionally, with experience in the finance office, the Town Administrator will assist in the success of the finance office and act as a backup to the Finance Administrator.

*Town of Deering
Independent Auditor's Communication of Material Weaknesses*

Accounting Discipline

In the process of performing our audit, we noted that there was a lack of review and reconciliation in many areas of the accounting function. Accounting tasks such as monthly reconciliations, cross checks, and reviews play a key role in proving the accuracy of accounting data and financial information that comprise interim and year-end financial statements. This could increase the chance of accounting data and financial information that is inaccurate or misstated being reported in any interim and/or year-end financial statements. We strongly suggest that the Town establish effective review and reconciliation policies and procedures as a customary part of the accounting process.

Management's Response: This is the residual effect of high turnover in the finance office. It is a top priority to create a Finance Administrator manual of procedures, policies, and best practices to be completed by the end of 2024.

Accounting System Close-out and Roll Forward

In preparing the audit, we noted the trial balances provided by the Town did not contain beginning balances for 2022, indicating the 2021 fiscal year had not been closed out or rolled forward in the accounting system. Furthermore, once the 2021 trial balance was rolled forward, it was determined the 2021 audit adjustments had not been posted. This required additional time, cost, and duplication of efforts in performing the audit as well as delays in completing the audit. We recommend that all audit adjustments be posted to the general ledger at the completion of the audit. In addition, the general ledger should be promptly reconciled at year-end so it can be rolled forward to the subsequent accounting period.

Management's Response: We are fortunate to have had such a thorough audit for 2022. These oversights are largely due to the previous auditing company and inconsistency in training with the current accounting software.

Adjusting Journal Entries

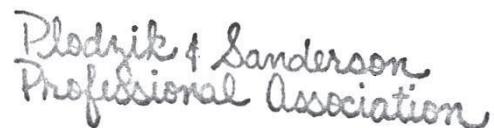
During documentation of adjusting journal entries internal controls and during adjusting journal entry testing it was noted that there was no approval of adjusting journal entries. All adjusting journal entries should have formal approval to ensure that they are appropriate. Continuation of this practice can lead to incorrect adjusting journal entries being posted to the general ledger. We recommend the Town to implement a formal review and approval process for adjusting journal entries.

Management's Response: This is an immediate focus for us. The Town Administrator and Finance Administrator will work in tandem to ensure checks and balances, providing review and approval of year-end journal adjustments.

The Town of Deering's responses to the above material weaknesses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

February 28, 2024
Concord, New Hampshire



SUMMARY OF EXPENDITURES 2023 (unaudited)				
Account #	Description	BUDGET	(Unaudited) EXPENDED	(Unaudited) BALANCE
4130	EXECUTIVE	\$ 210,378	\$ 199,997	\$ 10,381
4140	TOWN CLERK	\$ 62,817	\$ 64,245	\$ (1,428)
4150	FINANCIAL ADMINISTRATION	\$ 110,209	\$ 95,249	\$ 14,960
4152	PROPERTY ASSESSMENT	\$ 36,212	\$ 34,666	\$ 1,546
4153	LEGAL	\$ 21,000	\$ 30,681	\$ (9,681)
4191	PLANNING AND ZONING	\$ 9,863	\$ 7,705	\$ 2,158
4194	GENERAL GOVERNMENT BUILDINGS	\$ 37,700	\$ 31,617	\$ 6,083
4195	CEMETERIES	\$ 21,500	\$ 18,705	\$ 2,795
4196	INSURANCE	\$ 63,957	\$ 64,296	\$ (339)
4197	ADVERTISING & REGIONAL ASSOC	\$ 6,029	\$ 4,184	\$ 1,845
4210	POLICE	\$ 360,947	\$ 180,942	\$ 180,005
4215	AMBULANCE	\$ 155,883	\$ 62,901	\$ 92,982
4220	FIRE	\$ 149,174	\$ 188,238	\$ (39,064)
4240	BUILDING INSPECTION	\$ 13,992	\$ 13,238	\$ 754
4290	EMERGENCY MANAGEMENT	\$ 1	\$ -	\$ 1
4299	OTHER PUBLIC SAFETY	\$ 45,834	\$ 43,702	\$ 2,132
4311	HWY AND STREETS ADMIN	\$ 487,776	\$ 424,576	\$ 63,200
4312	HIGHWAYS AND STREETS	\$ 279,981	\$ 552,320	\$ (272,339)
4316	STREET LIGHTING	\$ 4,000	\$ 4,313	\$ (313)
4324	SOLID WASTE DISPOSAL	\$ 140,000	\$ 179,948	\$ (39,948)
4441	WELFARE ADMINISTRATION	\$ -	\$ -	\$ -
4442	DIRECT ASSISTANCE	\$ 9,600	\$ 8,941	\$ 659
4445	WELFARE VENDOR PAYMENTS	\$ 4,250	\$ 3,750	\$ 500
4520	PARKS AND RECREATION	\$ 25,000	\$ 25,000	\$ -
4550	LIBRARY	\$ 3,450	\$ 2,913	\$ 537
4611	CONSERVATION ADMINISTRATION	\$ 7,967	\$ 11,236	\$ (3,269)
4711	PRINCIPAL - LONG TERM BONDS & NOTES	\$ 25,000	\$ 25,000	\$ -
4712	PRINCIPAL - OTHER DEBT	\$ 18,637	\$ 18,637	\$ 0
4722	INTEREST - OTHER DEBT	\$ 6,448	\$ 6,448	\$ -
4723	INTEREST ON TAX & REVENUE ANTICIPATION	\$ 1	\$ -	\$ 1
TOTAL		\$ 2,317,607	\$ 2,303,448	\$ 14,158

DETAILED EXPENDITURES 2023 (unaudited)				
Account #	Description	BUDGET	(Unaudited) EXPENDED	(Unaudited) BALANCE
01.4130.10.112	BOS - Wages	\$ 5,000	\$ 4,440	\$ 560
01.4130.10.220	BOS - FICA	\$ 383	\$ 296	\$ 87
01.4130.10.221	BOS - Medicare	\$ 73	\$ 69	\$ 3
01.4130.10.350	BOS - Training & Certification	\$ 100	\$ -	\$ 100
01.4130.11.110	Admin - F/T Wages	\$ 147,058	\$ 72,073	\$ 74,985
01.4130.11.111	Admin - P/T Wages	\$ 2,000	\$ 77,215	\$ (75,215)
01.4130.11.210	Admin - Health Insurance	\$ 16,299	\$ 12,672	\$ 3,627
01.4130.11.220	Admin - FICA	\$ 11,403	\$ 9,146	\$ 2,257
01.4130.11.221	Admin - Medicare	\$ 2,162	\$ 2,139	\$ 23
01.4130.11.230	Admin - Retirement	\$ 3,634	\$ 1,501	\$ 2,133
01.4130.11.290	Admin - Life/Disability	\$ 1,467	\$ -	\$ 1,467
01.4130.11.350	Admin - Training & Certification	\$ 1,600	\$ 4,482	\$ (2,882)
01.4130.11.399	Admin - Other Professional Services	\$ 4,000	\$ 500	\$ 3,500
01.4130.11.410	Admin - Postage	\$ 2,000	\$ 2,584	\$ (584)
01.4130.11.420	Admin - Telephone	\$ 3,600	\$ 2,818	\$ 782
01.4130.11.430	Admin - Mobile Phone	\$ 750	\$ 493	\$ 257
01.4130.11.440	Admin - Rentals & Leases	\$ 2,300	\$ 1,401	\$ 899
01.4130.11.460	Admin - Printing	\$ 1,750	\$ 1,717	\$ 33
01.4130.11.470	Admin - Office Supplies	\$ 2,200	\$ 5,482	\$ (3,282)
01.4130.11.480	Admin - Dues & Subscriptions	\$ 200	\$ 263	\$ (63)
01.4130.11.490	Admin - Public Notices	\$ 1,000	\$ 705	\$ 295
01.4130.11.610	Admin - New Equipment	\$ 1,000	\$ -	\$ 1,000
01.4130.11.620	Admin - Equipment Maintenance	\$ 400	\$ -	\$ 400
01.4130.11.710	Admin - Mileage	\$ -	\$ -	\$ -
	EXECUTIVE - 4130	\$ 210,378	\$ 199,997	\$ 10,381
01.4140.12.112	Town Clerk - Wages	\$ 24,134	\$ 24,461	\$ (327)
01.4140.12.135	Town Clerk - Deputy Wages	\$ 9,454	\$ 9,932	\$ (478)
01.4140.12.210	Town Clerk - Health Insurance	\$ 10,299	\$ 11,969	\$ (1,670)
01.4140.12.220	Town Clerk - FICA	\$ 2,570	\$ 1,927	\$ 643
01.4140.12.221	Town Clerk - Medicare	\$ 488	\$ 451	\$ 37
01.4140.12.230	Town Clerk - Retirement	\$ 1,449	\$ 1,429	\$ 20
01.4140.12.290	Town Clerk - Life/Disability	\$ 396	\$ 73	\$ 323
01.4140.12.350	Town Clerk - Training & Certification	\$ 900	\$ 864	\$ 36
01.4140.12.410	Town Clerk - Postage	\$ 2,500	\$ 1,817	\$ 683
01.4140.12.420	Town Clerk - Telephone	\$ 1,080	\$ 756	\$ 324
01.4140.12.450	Town Clerk - Software	\$ 3,800	\$ 3,454	\$ 346
01.4140.12.470	Town Clerk - Office Supplies	\$ 800	\$ 703	\$ 97
01.4140.12.480	Town Clerk - Dues & Subscriptions	\$ 200	\$ 94	\$ 106
01.4140.12.490	Town Clerk - Public Notices	\$ 75	\$ -	\$ 75
01.4140.12.610	Town Clerk - New Equipment	\$ 800	\$ 905	\$ (105)
01.4140.12.620	Town Clerk - Equipment Maintenance	\$ 250	\$ 193	\$ 57
01.4140.12.710	Town Clerk - Mileage	\$ 700	\$ 1,609	\$ (909)

Account #	Description	BUDGET	(Unaudited) EXPENDED	(Unaudited) BALANCE
01.4140.13.112	Elections - Election Official	\$ 1,700	\$ 2,500	\$ (800)
01.4140.13.120	Elections - Ballot Clerk Wages	\$ 400	\$ 449	\$ (49)
01.4140.13.220	Elections - FICA	\$ 161	\$ 183	\$ (22)
01.4140.13.221	Elections - Medicare	\$ 31	\$ 43	\$ (12)
01.4140.13.410	Elections - Postage	\$ 60	\$ 13	\$ 47
01.4140.13.470	Elections - Office Supplies	\$ 100	\$ -	\$ 100
01.4140.13.490	Elections - Public Notices	\$ 120	\$ 100	\$ 20
01.4140.13.900	Elections - Miscellaneous	\$ 350	\$ 320	\$ 30
	TOWN CLERK - 4140	\$ 62,817	\$ 64,245	\$ (1,428)
01.4150.14.112	Treasurer - Wages	\$ 2,500	\$ -	\$ 2,500
01.4150.14.220	Treasurer - FICA	\$ 192	\$ -	\$ 192
01.4150.14.221	Treasurer - Medicare	\$ 37	\$ -	\$ 37
01.4150.15.112	Tax Collector - Wages	\$ 24,134	\$ 24,461	\$ (327)
01.4150.15.135	Tax Collector - Deputy Wages	\$ 9,454	\$ 9,928	\$ (474)
01.4150.15.210	Tax Collector - Health Insurance	\$ 10,299	\$ 11,969	\$ (1,670)
01.4150.15.220	Tax Collector - FICA	\$ 2,570	\$ 2,132	\$ 438
01.4150.15.221	Tax Collector - Medicare	\$ 488	\$ 499	\$ (11)
01.4150.15.230	Tax Collector - Retirement	\$ 1,449	\$ 1,429	\$ 20
01.4150.15.290	Tax Collector - Life/Disability	\$ 396	\$ -	\$ 396
01.4150.15.310	Tax Collector - Research	\$ 800	\$ 623	\$ 178
01.4150.15.350	Tax Collector - Training & Certification	\$ 900	\$ 652	\$ 248
01.4150.15.360	Tax Collector - Recording Fees	\$ 800	\$ 218	\$ 582
01.4150.15.410	Tax Collector - Postage	\$ 4,000	\$ 2,750	\$ 1,250
01.4150.15.420	Tax Collector - Telephone	\$ 1,080	\$ 756	\$ 324
01.4150.15.450	Tax Collector - Software	\$ 2,580	\$ 2,654	\$ (74)
01.4150.15.470	Tax Collector - Office Supplies	\$ 800	\$ 803	\$ (3)
01.4150.15.480	Tax Collector - Dues & Subscriptions	\$ 50	\$ 40	\$ 10
01.4150.15.490	Tax Collector - Public Notices	\$ -	\$ 226	\$ (226)
01.4150.15.610	Tax Collector - New Equipment	\$ 400	\$ -	\$ 400
01.4150.15.620	Tax Collector - Equipment Maintenance	\$ 80	\$ -	\$ 80
01.4150.15.710	Tax Collector - Mileage	\$ 700	\$ -	\$ 700
01.4150.16.300	Auditing - Professional Services	\$ 24,000	\$ 11,364	\$ 12,636
01.4150.17.399	Info Tech - Professional Services	\$ 9,500	\$ 12,137	\$ (2,637)
01.4150.17.450	Info Tech - Software	\$ 13,000	\$ 12,608	\$ 392
	FINANCIAL ADMINISTRATION - 4150	\$ 110,209	\$ 95,249	\$ 14,960
01.4152.18.111	Assessing - Clerk Wages	\$ 18,908	\$ 20,752	\$ (1,844)
01.4152.18.220	Assessing - FICA	\$ 1,446	\$ 1,215	\$ 231
01.4152.18.221	Assessing - Medicare	\$ 275	\$ 284	\$ (9)
01.4152.18.350	Assessing - Training & Certification	\$ 75	\$ 195	\$ (120)
01.4152.18.399	Assessing - Professional Services	\$ 15,488	\$ 12,199	\$ 3,289
01.4152.18.460	Assessing - Printing		\$ -	\$ -
01.4152.18.480	Assessing - Dues & Subscriptions	\$ 20	\$ 20	\$ -
	PROPERTY ASSESSMENT - 4152	\$ 36,212	\$ 34,666	\$ 1,546
01.4153.10.320	Legal - Professional Services	\$ 18,000	\$ 27,681	\$ (9,681)

Account #	Description	BUDGET	(Unaudited) EXPENDED	(Unaudited) BALANCE
01.4153.33.330	Legal - Code Enforcement	\$ 3,000	\$ 3,000	\$ -
	LEGAL - 4153	\$ 21,000	\$ 30,681	\$ (9,681)
01.4191.20.111	Planning - P/T Wages	\$ 600	\$ -	\$ 600
01.4191.20.220	Planning - FICA	\$ 46	\$ -	\$ 46
01.4191.20.221	Planning - Medicare	\$ 9	\$ -	\$ 9
01.4191.20.300	Planning - Professional Services	\$ 7,200	\$ 7,200	\$ -
01.4191.20.320	Planning - Legal	\$ 1	\$ -	\$ 1
01.4191.20.350	Planning - Training & Certification	\$ 200	\$ -	\$ 200
01.4191.20.410	Planning - Postage	\$ 400	\$ -	\$ 400
01.4191.20.460	Planning - Printing	\$ 150	\$ -	\$ 150
01.4191.20.470	Planning - Office Supplies	\$ 150	\$ -	\$ 150
01.4191.20.490	Planning - Public Notices	\$ 600	\$ 300	\$ 300
01.4191.21.111	Zoning - P/T Wages	\$ 1	\$ -	\$ 1
01.4191.21.220	Zoning - FICA	\$ 1	\$ -	\$ 1
01.4191.21.221	Zoning - Medicare	\$ 1	\$ -	\$ 1
01.4191.21.320	Zoning - Legal	\$ 1	\$ -	\$ 1
01.4191.21.350	Zoning - Training & Certification	\$ 1	\$ -	\$ 1
01.4191.21.410	Zoning - Postage	\$ 1	\$ -	\$ 1
01.4191.21.470	Zoning - Office Supplies	\$ 1	\$ -	\$ 1
01.4191.21.490	Zoning - Public Notices	\$ 500	\$ 205	\$ 295
	PLANNING AND ZONING - 4191	\$ 9,863	\$ 7,705	\$ 2,158
01.4194.10.370	Govt Buildings - Custodial Services	\$ 5,200	\$ 4,900	\$ 300
01.4194.10.380	Govt Buildings - Groundskeeping	\$ 5,500	\$ 4,472	\$ 1,028
01.4194.10.401	Govt Buildings - Heating Fuel	\$ 9,000	\$ 11,444	\$ (2,444)
01.4194.10.405	Govt Buildings - Electricity	\$ 7,000	\$ 5,223	\$ 1,777
01.4194.10.470	Govt Buildings - Office Supplies	\$ 1,000	\$ 563	\$ 437
01.4194.10.655	Govt Buildings - Maintenance & Supplies	\$ 10,000	\$ 5,014	\$ 4,986
	GENERAL GOVERNMENT BUILDINGS - 4194	\$ 37,700	\$ 31,617	\$ 6,083
01.4195.22.300	Cemetery - Professional Services	\$ 500	\$ -	\$ 500
01.4195.22.380	Cemetery - Groundskeeping	\$ 18,000	\$ 18,405	\$ (405)
01.4195.22.499	Cemetery - Other Supplies	\$ 3,000	\$ 300	\$ 2,700
	CEMETERIES - 4195	\$ 21,500	\$ 18,705	\$ 2,795
01.4196.10.810	Insurance - Worker's Comp/Unemployment	\$ 20,572	\$ 18,911	\$ 1,661
01.4196.10.820	Insurance - Property Liability	\$ 43,385	\$ 45,385	\$ (2,000)
	INSURANCE - 4196	\$ 63,957	\$ 64,296	\$ (339)
01.4197.10.300	Advertising/Reg Assoc - Professional Svcs	\$ 1,779	\$ 1,779	\$ -
01.4197.10.480	Advertising/Reg Assoc - Dues	\$ 4,250	\$ 2,405	\$ 1,845
	ADVERTISING & REGIONAL ASSOC - 4197	\$ 6,029	\$ 4,184	\$ 1,845
01.4210.30.110	Police - F/T Wages	\$ 113,615	\$ 64,475	\$ 49,140
01.4210.30.111	Police - P/T Wages	\$ 61,446	\$ 54,278	\$ 7,168
01.4210.30.113	Police - On Call Wages	\$ 7,700	\$ 1,594	\$ 6,106
01.4120.30.115	Police - Admin Assistant	\$ 7,045	\$ 3,479	\$ 3,566
01.4210.30.129	Police - Grant Funded Overtime Wages	\$ 3,000	\$ -	\$ 3,000
01.4210.30.130	Police - Overtime Wages	\$ 2,700	\$ -	\$ 2,700

Account #	Description	BUDGET	(Unaudited) EXPENDED	(Unaudited) BALANCE
01.4210.30.131	Police - Detail Wages	\$ 5,000	\$ 135	\$ 4,865
01.4210.30.210	Police - Health Insurance	\$ 55,614	\$ -	\$ 55,614
01.4210.30.220	Police - FICA	\$ 6,212	\$ 3,719	\$ 2,493
01.4210.30.221	Police - Medicare	\$ 3,203	\$ 881	\$ 2,322
01.4210.30.230	Police - Retirement	\$ 34,662	\$ -	\$ 34,662
01.4210.30.290	Police - Life/Disability Insurance	\$ 1,698	\$ -	\$ 1,698
01.4210.30.340	Police - Prosecution	\$ 22,000	\$ 15,184	\$ 6,816
01.4210.30.345	Police - Animal Control	\$ 200	\$ -	\$ 200
01.4210.30.350	Police - Training & Certification	\$ 4,500	\$ 938	\$ 3,563
01.4210.30.399	Police - Professional Services	\$ -	\$ 200	\$ (200)
01.4210.30.402	Police - Vehicle Fuel	\$ 10,000	\$ 2,324	\$ 7,676
01.4210.30.410	Police - Postage	\$ 100	\$ -	\$ 100
01.4210.30.420	Police - Telephone	\$ 3,500	\$ 2,571	\$ 929
01.4210.30.430	Police - Mobile Phone	\$ 1,750	\$ 1,951	\$ (201)
01.4210.30.445	Police - Uniforms	\$ 3,000	\$ -	\$ 3,000
01.4210.30.450	Police - Software	\$ 700	\$ 700	\$ -
01.4210.30.470	Police - Office Supplies	\$ 1,250	\$ 927	\$ 323
01.4210.30.480	Police - Dues & Subscriptions	\$ 550	\$ 300	\$ 250
01.4210.30.493	Police - Youth Programs (Explorers)	\$ 1	\$ -	\$ 1
01.4210.30.499	Police - Hardware Supplies	\$ 1,000	\$ 17	\$ 983
01.4210.30.610	Police - New Equipment	\$ 4,000	\$ 23,115	\$ (19,115)
01.4210.30.620	Police - Equipment Maintenance	\$ 1,500	\$ 203	\$ 1,298
01.4210.30.630	Police - Vehicle Maintenance/Repairs	\$ 5,000	\$ 3,951	\$ 1,049
01.4210.30.720	Police - Witness Reimbursement	\$ 1	\$ -	\$ 1
	POLICE - 4210	\$ 360,947	\$ 180,942	\$ 180,005
01.4215.31.111	Ambulance - P/T Per Diem Wages	\$ 91,400	\$ 33,674	\$ 57,726
01.4215.31.113	Ambulance - On Call Wages	\$ 15,000	\$ 8,699	\$ 6,301
01.4215.31.220	Ambulance - FICA	\$ 8,140	\$ 2,615	\$ 5,525
01.4215.31.221	Ambulance - Medicare	\$ 1,543	\$ 612	\$ 931
01.4215.31.290	Ambulance - Life/Disability Insurance	\$ 1,500	\$ 998	\$ 502
01.4215.31.350	Ambulance - Training & Certification	\$ 6,000	\$ 240	\$ 5,760
01.4215.31.390	Ambulance - Paramedic Intercepts	\$ 2,450	\$ 500	\$ 1,950
01.4215.31.395	Ambulance - Billing	\$ 4,000	\$ 4,676	\$ (676)
01.4215.31.402	Ambulance - Vehicle Fuel	\$ 4,500	\$ 2,584	\$ 1,916
01.4215.31.420	Ambulance - Telephone (data)	\$ 2,500	\$ 2,542	\$ (42)
01.4215.31.430	Ambulance - Mobile Phone	\$ 700	\$ 194	\$ 506
01.4215.31.445	Ambulance - Uniforms	\$ 2,000	\$ 982	\$ 1,018
01.4215.31.470	Ambulance - Office Supplies	\$ 650	\$ -	\$ 650
01.4215.31.499	Ambulance - Medical Supplies	\$ 4,500	\$ 2,997	\$ 1,503
01.4215.31.620	Ambulance - Equipment Maintenance	\$ 4,000	\$ 1,059	\$ 2,941
01.4215.31.630	Ambulance - Vehicle Maintenance	\$ 7,000	\$ 529	\$ 6,471
	AMBULANCE - 4215	\$ 155,883	\$ 62,901	\$ 92,982
01.4220.32.111	Fire - Fire Chief's Wages	\$ 47,524	\$ 18,045	\$ 29,479
01.4220.32.113	Fire - On Call Wages	\$ 19,500	\$ 13,558	\$ 5,942

Account #	Description	BUDGET	(Unaudited) EXPENDED	(Unaudited) BALANCE
01.4220.32.220	Fire - FICA	\$ 5,128	\$ 1,907	\$ 3,221
01.4220.32.221	Fire - Medicare	\$ 972	\$ 446	\$ 526
01.4220.32.290	Fire - Life/Disability Insurance	\$ -	\$ -	\$ -
01.4220.32.350	Fire - Training & Certification	\$ 3,500	\$ -	\$ 3,500
01.4220.32.385	Fire - Forestry	\$ 1,200	\$ 495	\$ 705
01.4220.32.401	Fire - Heating Fuel	\$ 10,000	\$ 6,924	\$ 3,076
01.4220.32.402	Fire - Vehicle Fuel	\$ 5,000	\$ 2,263	\$ 2,737
01.4220.32.405	Fire - Electricity	\$ 9,000	\$ 4,586	\$ 4,414
01.4220.32.420	Fire - Telephone	\$ 2,000	\$ 2,501	\$ (501)
01.4220.32.430	Fire - Mobile Phone	\$ 2,000	\$ 373	\$ 1,627
01.4220.32.470	Fire - Office Supplies	\$ 650	\$ 412	\$ 238
01.4220.32.480	Fire - Dues & Subscriptions	\$ 1,500	\$ 2,709	\$ (1,209)
01.4220.32.493	Fire - Youth / Programs	\$ 1,200	\$ -	\$ 1,200
01.4220.32.610	Fire - New Equipment	\$ 9,000	\$ 60,551	\$ (51,551)
01.4220.32.620	Fire - Equipment Maintenance	\$ 8,000	\$ 9,475	\$ (1,475)
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	\$ 15,000	\$ 32,648	\$ (17,648)
01.4220.32.655	Fire - Building Maintenance & Repairs	\$ 8,000	\$ 31,346	\$ (23,346)
	FIRE - 4220	\$ 149,174	\$ 188,238	\$ (39,064)
01.4240.33.111	Bldg Inspect - P/T Wages	\$ 12,000	\$ 12,000	\$ -
01.4240.33.220	Bldg Inspect - FICA	\$ 918	\$ 744	\$ 174
01.4240.33.221	Bldg Inspect - Medicare	\$ 174	\$ 174	\$ -
01.4240.33.350	Bldg Inspect - Training & Certification	\$ 500	\$ 20	\$ 480
01.4240.33.420	Bldg Inspect - Telephone	\$ 300	\$ 300	\$ -
01.4240.33.480	Bldg Inspect - Dues & Subscription	\$ 100	\$ -	\$ 100
	BUILDING INSPECTION - 4240	\$ 13,992	\$ 13,238	\$ 754
01.4290.34.399	Emergency Mngmt - Other Profes	\$ 1		\$ 1
	EMERGENCY MANAGEMENT - 4290	\$ 1	\$ -	\$ 1
01.4299.30.391	Other Public Safety - Police Dispatch	\$ 22,834	\$ 22,834	\$ -
01.4299.32.391	Other Public Safety - Fire Dispatch	\$ 21,000	\$ 20,868	\$ 132
01.4299.40.391	Other Public Safety - Highway Dispatch	\$ 2,000	\$ -	\$ 2,000
	OTHER PUBLIC SAFETY - 4299	\$ 45,834	\$ 43,702	\$ 2,132
01.4311.40.110	Highway Admin - F/T Wages	\$ 272,461	\$ 209,367	\$ 63,094
01.4311.40.111	Highway Admin - P/T Wages	\$ 7,500	\$ 20,491	\$ (12,991)
01.4311.40.130	Highway Admin - Overtime Wages	\$ 20,000	\$ 33,824	\$ (13,824)
01.4311.40.210	Highway Admin - Health Insurance	\$ 109,684	\$ 93,341	\$ 16,343
01.4311.40.220	Highway Admin - FICA	\$ 22,948	\$ 15,426	\$ 7,522
01.4311.40.221	Highway Admin - Medicare	\$ 4,350	\$ 3,608	\$ 742
01.4311.40.230	Highway Admin - Retirement	\$ 16,348	\$ 10,628	\$ 5,720
01.4311.40.290	Highway Admin - Life/Disability	\$ 2,095	\$ 276	\$ 1,819
01.4311.40.350	Highway Admin - Training & Certification	\$ 800	\$ -	\$ 800
01.4311.40.351	Highway Admin - Drug Testing	\$ 1,000	\$ 1,277	\$ (277)
01.4311.40.401	Highway Admin - Heating Fuel	\$ 10,000	\$ 6,961	\$ 3,039
01.4311.40.405	Highway Admin - Electricity	\$ 5,000	\$ 3,571	\$ 1,429
01.4311.40.420	Highway Admin - Telephone	\$ 320	\$ 715	\$ (395)

Account #	Description	BUDGET	(Unaudited) EXPENDED	(Unaudited) BALANCE
01.4311.40.430	Highway Admin - Mobile Phone	\$ 2,000	\$ 1,464	\$ 536
01.4311.40.445	Highway Admin - Uniforms	\$ 6,420	\$ 6,851	\$ (431)
01.4311.40.470	Highway Admin - Office Supplies	\$ 300	\$ 1,946	\$ (1,646)
01.4311.40.490	Highway Admin - Public Notices	\$ 800	\$ 320	\$ 480
01.4311.40.655	Highway Admin - Building Maintenance	\$ 5,500	\$ 13,462	\$ (7,962)
01.4311.40.710	Highway Admin - Mileage	\$ 250	\$ 1,050	\$ (800)
	HWY AND STREETS ADMIN - 4311	\$ 487,776	\$ 424,576	\$ 63,200
01.4312.40.381	Highway Maint - Crack Sealing/Chip Sealing	\$ 7,200	\$ -	\$ 7,200
01.4312.40.382	Highway Maint - Roadside Mowing	\$ 9,000	\$ -	\$ 9,000
01.4312.40.383	Highway Maint - Tree Removal	\$ 3,500	\$ 1,650	\$ 1,850
01.4312.40.384	Highway Maint - Gravel Crushing	\$ 30,000	\$ 56,993	\$ (26,993)
01.4312.40.399	Highway Maint - Catch Basins/Culvert Clean-out	\$ 5,600	\$ 288	\$ 5,312
01.4312.40.402	Highway Maint - Vehicle Fuel	\$ 59,680	\$ 45,142	\$ 14,538
01.4312.40.481	Highway Maint - Culverts	\$ 4,500	\$ 9,684	\$ (5,184)
01.4312.40.482	Highway Maint - Salt	\$ 70,000	\$ 85,855	\$ (15,855)
01.4312.40.483	Highway Maint - Cold Patch	\$ 2,500	\$ 20,634	\$ (18,134)
01.4312.40.484	Highway Maint - Dust Control	\$ 11,000	\$ 16,762	\$ (5,762)
01.4312.40.485	Highway Maint - Sand Screening	\$ 9,000	\$ 32,247	\$ (23,247)
01.4312.40.499	Highway Maint - Other Supplies	\$ 20,500	\$ 57,109	\$ (36,609)
01.4312.40.610	Highway Maint - New Equipment	\$ 1	\$ 68,082	\$ (68,081)
01.4312.40.620	Highway Maint - Equipment Maintenance	\$ 16,000	\$ 72,428	\$ (56,428)
01.4312.40.630	Highway Maint - Vehicle Maintenance/Repairs	\$ 31,500	\$ 85,445	\$ (53,945)
	HIGHWAYS AND STREETS - 4312	\$ 279,981	\$ 552,320	\$ (272,339)
01.4316.40.405	Street Lighting - Electricity	\$ 4,000	\$ 4,313	\$ (313)
	STREET LIGHTING - 4316	\$ 4,000	\$ 4,313	\$ (313)
01.4324.41.406	Solid Waste - Transfer Station	\$ 98,000	\$ 131,025	\$ (33,025)
01.4324.41.407	Solid Waste - Tipping Fees	\$ 38,000	\$ 43,805	\$ (5,805)
01.4324.41.408	Solid Waste - Disposal Contract	\$ 4,000	\$ 5,118	\$ (1,118)
	SOLID WASTE DISPOSAL - 4324	\$ 140,000	\$ 179,948	\$ (39,948)
01.4441.50.111	Welfare - Director Wages	\$ -	\$ -	\$ -
01.4441.50.220	Welfare - FICA	\$ -	\$ -	\$ -
01.4441.50.221	Welfare - Medicare	\$ -	\$ -	\$ -
	WELFARE ADMINISTRATION - 4441	\$ -	\$ -	\$ -
01.4442.50.510	Welfare - Medical Assistance	\$ 200	\$ -	\$ 200
01.4442.50.520	Welfare - Housing Assistance	\$ 2,500	\$ 4,401	\$ (1,901)
01.4442.50.530	Welfare - Food Assistance	\$ 2,000	\$ -	\$ 2,000
01.4442.50.540	Welfare - Electric Assistance	\$ 2,400	\$ 1,603	\$ 797
01.4442.50.599	Welfare - Other Assistance	\$ 2,500	\$ 2,938	\$ (438)
	DIRECT ASSISTANCE - 4442	\$ 9,600	\$ 8,941	\$ 659
01.4445.50.495	Health Agencies - Community Education	\$ 750	\$ 750	\$ -
01.4445.50.496	Health Agencies - Community Meals	\$ 500	\$ 500	\$ -
01.4445.50.498	Health Agencies - Community Services	\$ 3,000	\$ 2,500	\$ 500
	WELFARE VENDOR PAYMENTS - 4445	\$ 4,250	\$ 3,750	\$ 500
01.4520.55.409	Parks & Recreation - Hillsboro	\$ 25,000	\$ 25,000	\$ -

Account #	Description	BUDGET	(Unaudited) EXPENDED	(Unaudited) BALANCE
	PARKS AND RECREATION - 4520	\$ 25,000	\$ 25,000	\$ -
01.4550.60.350	Library - Training & Certification	\$ 200	\$ 65	\$ 135
01.4550.60.405	Library - Electricity	\$ 500	\$ 235	\$ 265
01.4550.60.410	Library - Postage	\$ 50	\$ -	\$ 50
01.4550.60.450	Library - Software	\$ -	\$ -	\$ -
01.4550.60.470	Library - Office Supplies	\$ 100	\$ 101	\$ (1)
01.4550.60.480	Library - Dues & Subscriptions	\$ 250	\$ 165	\$ 85
01.4550.60.493	Library - Youth Programs	\$ -	\$ -	\$ -
01.4550.60.495	Library - Community Education	\$ 750	\$ 850	\$ (100)
01.4550.60.499	Library - Other Supplies	\$ 1,600	\$ 1,497	\$ 103
01.4550.60.655	Library - Building Maintenance	\$ -	\$ -	\$ -
	LIBRARY - 4550	\$ 3,450	\$ 2,913	\$ 537
01.4611.65.111	Conservation - PT Wages Lake Host Program	\$ 1,500	\$ 1,500	\$ -
01.4611.65.220	Conservation - FICA	\$ 115	\$ -	\$ 115
01.4611.65.221	Conservation - Medicare	\$ 22	\$ -	\$ 22
01.4611.65.310	Conservation - Water Testing	\$ 600	\$ 500	\$ 100
01.4611.65.350	Conservation - Training & Certification	\$ 500	\$ 20	\$ 480
01.4611.65.410	Conservation - Postage	\$ 80	\$ -	\$ 80
01.4611.65.460	Conservation - Printing	\$ -	\$ -	\$ -
01.4611.65.470	Conservation - Office Supplies	\$ 50	\$ -	\$ 50
01.4611.65.480	Conservation - Dues & Subscription	\$ 700	\$ 550	\$ 150
01.4611.65.490	Conservation - Public Notices	\$ 100	\$ -	\$ 100
01.4611.65.491	Conservation - Roads & Trails	\$ 2,000	\$ 6,194	\$ (4,194)
01.4611.65.493	Conservation - Youth Programs	\$ 1,300	\$ 1,400	\$ (100)
01.4611.65.499	Conservation - Other Supplies	\$ 1,000	\$ 1,073	\$ (73)
	CONSERVATION ADMINISTRATION - 4611	\$ 7,967	\$ 11,236	\$ (3,269)
01.4711.10.655	Debt Svc - Principal Town Hall (matures 2024)	\$ 25,000	\$ 25,000	\$ -
	PRINCIPAL - LONG TERM BONDS & NOTES - 47	\$ 25,000	\$ 25,000	\$ -
01.4712.32.640	Debt Svc - Principal Fire Truck (matures 2030)	\$ 18,637	\$ 18,637	\$ 0
	PRINCIPAL - OTHER DEBT - 4712	\$ 18,637	\$ 18,637	\$ 0
01.4722.10.655	Debt Svc - Interest Town Hall	\$ 1,949	\$ 1,949	\$ -
01.4722.32.640	Debt Svc - Interest Fire Truck	\$ 4,499	\$ 4,499	\$ -
	INTEREST - OTHER DEBT - 4722	\$ 6,448	\$ 6,448	\$ -
01.4723.10.900	Debt Svc - Tax Anticipation Note	\$ 1	\$ -	\$ 1
	INTEREST ON TAX & REVENUE ANTICIPATION -	\$ 1	\$ -	\$ 1
	TOTAL	\$ 2,317,607	\$ 2,303,448	\$ 14,158



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: 2022	Year: 2021	Year: 2020	
Property Taxes	3110		\$287,493.29			
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185		\$3,495.08			
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance		(\$4,786.39)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2022	
Property Taxes	3110	\$6,296,169.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$6,000.00		
Yield Taxes	3185	\$26,926.36		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022	2021	2020
Property Taxes	3110	\$9,540.93			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,666.63	\$8,465.74		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$6,335,516.53	\$299,454.11	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$6,048,762.44	\$235,626.27		
Resident Taxes				
Land Use Change Taxes	\$6,000.00			
Yield Taxes	\$26,926.36	\$3,495.08		
Interest (Include Lien Conversion)	\$1,560.00	\$6,830.74		
Penalties	\$106.63	\$1,635.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$51,867.02		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$2,537.00			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
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		
		2022	2021	2020
Property Taxes	\$257,640.67			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$8,016.57)			
Other Tax or Charges Credit Balance				
Total Credits	\$6,335,516.53	\$299,454.11	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$249,624.10
Total Unredeemed Liens (Account #1110 - All Years)	\$52,503.83



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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year			\$35,101.70	\$42,435.87
Liens Executed During Fiscal Year		\$55,413.82		
Interest & Costs Collected (After Lien Execution)		\$1,842.00	\$2,643.45	\$8,509.24
Total Debits	\$0.00	\$57,255.82	\$37,745.15	\$50,945.11

Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions		\$26,605.87	\$18,135.70	\$26,686.95
Interest & Costs Collected (After Lien Execution) #3190		\$1,842.00	\$2,643.45	\$8,509.24
Abatements of Unredeemed Liens		\$1,208.31	\$1,200.51	\$6,610.22
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$27,599.64	\$15,765.49	\$9,138.70
Total Credits	\$0.00	\$57,255.82	\$37,745.15	\$50,945.11

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$249,624.10
Total Unredeemed Liens (Account #1110 - All Years)	\$52,503.83



New Hampshire
Department of
Revenue Administration

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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

Preparer's Last Name

Date

CAROL

Baker

1/5/24

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

Carol Baker, Town Clerk/Tax Collector



New Hampshire
Department of
Revenue
Administration


2023
\$25.98

Tax Rate Breakdown Deering

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,507,355	\$244,862,022	\$6.15
County	\$323,716	\$244,862,022	\$1.32
Local Education	\$4,095,636	\$244,862,022	\$16.73
State Education	\$415,791	\$234,178,022	\$1.78
Total	\$6,342,498		\$25.98

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	\$0		\$0.00

Tax Commitment Calculation	
Total Municipal Tax Effort	\$6,342,498
War Service Credits	(\$49,400)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$6,293,098


11/13/2023
 Sam Greene
 Director of Municipal and Property Division
 New Hampshire Department of Revenue Administration

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$3,193,096	
Net Revenues (Not Including Fund Balance)		(\$1,071,660)
Fund Balance Voted Surplus		(\$536,400)
Fund Balance to Reduce Taxes		(\$132,226)
War Service Credits	\$49,400	
Special Adjustment	\$0	
Actual Overlay Used	\$5,145	
Net Required Local Tax Effort	\$1,507,355	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$323,716	
Net Required County Tax Effort	\$323,716	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$5,401,062	
Net Education Grant		(\$889,635)
Locally Retained State Education Tax		(\$415,791)
Net Required Local Education Tax Effort	\$4,095,636	
State Education Tax	\$415,791	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$415,791	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$244,862,022	\$244,189,091
Total Assessment Valuation without Utilities	\$234,178,022	\$231,647,491
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$244,862,022	\$244,189,091

Village (MS-1V)

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

Deering

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$6,293,098
1/2% Amount	\$31,465
Acceptable High	\$6,324,563
Acceptable Low	\$6,261,633

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	6,296,169
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Carl M Baker</i>	Date: <i>11/14/23</i>
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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 2023 Tax Rate	\$25.98	\$12.99

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$225,000
General Fund Operating Expenses	\$7,803,239
Final Overlay	\$5,145

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), (2009), *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*.

2023 Fund Balance Retention Guidelines: Deering	
Description	Amount
Current Amount Retained (11.68%)	\$911,103
17% Retained <i>(Maximum Recommended)</i>	\$1,326,551
10% Retained	\$780,324
8% Retained	\$624,259
5% Retained <i>(Minimum Recommended)</i>	\$390,162

Treasurer's Report

Town of Deering operating funds continued to remain stable and moderately solvent in 2023. Debits and credits from the operating accounts were comparable to the prior annual period, showcasing proficient budgeting and financial management throughout the year. The Federal Reserve increased rates by 100 basis points from February 1, 2023 to July 26, 2023 to and in response to this TD Bank increased interest rates that led to substantial increased interest payments for the interest bearing operating accounts.

The Debit Card Account is primarily funded from transfers of the General Operating Account to support daily office operations at Town Hall for department expenditures.

Polly Aruck – 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>2023</u>	<u>2022</u>
Opening Balance 1 January	\$ 3,085,421.44	\$ 3,083,359.87
Deposits:	\$ 8,465,663.08	\$ 7,242,626.82
Debits:	\$ (7,825,697.38)	\$ (7,248,321.42)
Interest:	\$ 49,361.40	\$ 7,756.17
Closing Balance 31 December	<u>\$ 3,774,748.54</u>	<u>\$ 3,085,421.44</u>
<u>Ambulance Account</u>		
Opening Balance 1 January	\$ 228,939.86	\$ 172,926.04
Deposits:	\$ 44,772.10	\$ 62,637.07
Debits:	\$ -	\$ (11,349.59)
Interest:	\$ 1,920.94	\$ 726.34
Closing Balance 31 December	<u>\$ 275,632.90</u>	<u>\$ 224,939.86</u>
<u>Conservation Commission</u>		
Opening Balance 1 January	\$ 127,043.23	\$ 126,592.91
Deposits:	\$ -	\$ -
Debits:	\$ (2,918.77)	\$ -
Interest:	\$ 943.73	\$ 450.32
Closing Balance 31 December	<u>\$ 125,068.19</u>	<u>\$ 127,043.23</u>
<u>Library Account</u>		
Opening Balance 1 January	\$ 4,480.76	\$ 4,302.57
Deposits:	\$ 10,512.97	\$ 16,942.50
Debits:	\$ (8,364.10)	\$ (16,764.31)
Interest:	\$ -	\$ -
Closing Balance 31 December	<u>\$ 6,629.63</u>	<u>\$ 4,480.76</u>
<u>ARPA Funds</u>		
Opening Balance 1 January	\$ 103,586.81	\$ 103,276.33
Deposits:	\$ 103,276.35	\$ -
Debits:	\$ -	\$ -
Interest:	\$ 1,385.97	\$ 310.48
Closing Balance 31 December	<u>\$ 208,249.13</u>	<u>\$ 103,586.81</u>
<u>Debit Card Account</u>		
Opening Balance 1 January	\$ -	
Deposits:	\$ 5,500.00	
Debits:	\$ (2,883.98)	
Interest:	\$ -	
Closing Balance 31 December	<u>\$ 2,616.02</u>	

Trustees of the Trust Fund Report

The Town of Deering has three elected volunteers serving as Trustees of the Trust Funds with each Trustee elected by ballot for a three-year term. A vacancy, should it occur, is filled by a member of the Board of Selectmen. JP Marzullo stepped down as chair and Elizabeth Kirby was elected Chair to finish out the 2023 term. JP stayed on as Trustee. Virginia Leiby was appointed to a one-year term to fill the vacant seat.

Trustees of the Trust Funds (TOTF) are custodians of Deering's Perpetual Care Funds, Charitable Trusts, Private Donations, and Deering's Capital Reserve and Expendable Trust Funds.

TOTF meetings are held on an as-needed basis and are noticed on the town calendar along with notices posted to the Town Hall bulletin board(s). Agendas and meeting minutes are posted on the town website under Boards and Committees. The TOTF reviews monthly statements and updates the Board of Selectmen with current fund amounts.

Municipal and Transportation Improvement Funds collected in 2020, 2021 and 2022(\$41,961.00) were transferred into the Trust Funds per instruction of the 2008 Town Meeting, Article 3.

As directed by Town Meeting, Article 5, a single deposit of \$494, 361.00 was applied to the Capital Reserve and/or Expendable Trust as directed by town vote. Two new Trusts were created as voted on and approved. Highway Expendable Trust Fund (Article 8) and Legal Expenses Expendable Trust Fund (Article 9)

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.

As JP finishes up his 3-year term as Trustee we'd like to thank him for his dedicated service to the Deering community and wish him well.

Respectfully submitted by:

Elizabeth Kirby, Chair (Term expires 2025)

JP Marzullo (Term expires 2024)

Virginia Leiby (Appointed for 2023, term expires 2024)



New Hampshire
Department of
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For reporting year Jan 1, 2023 through Dec 31, 2023.

Trustees

Name	Position	Term Expires
Elizabeth Kirby	Chairperson	3/11/2025
JP Marzullo	Trustee	3/16/2024
Virginia Leiby	Trustee	3/16/2024

Ledger Summary

Number of Fund Records	48
Ledger End of Year Balance	\$1,401,901.94

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on February 8, 2024 by Elizabeth Kirby on behalf of the Trustees of Trust Funds of Deering.



**New Hampshire
Department of
Revenue Administration**

**2024
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Capital Reserve (RSA 34/35) Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
BRIDGE IMPROVEMENT	Maintenance and Repair						3/11/2003	37,256.45	1,130.00	38,386.45			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	36,973.95	0.00	0.00	0.00	36,973.95		282.50	1,130.00	1,412.50		38,386.45	(38,386.45)	0.00
COMPUTER SYSTEM	Capital Reserve (Other)						3/11/2003	9,907.61	(2,213.60)	7,694.01			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	9,832.49	0.00	0.00	2,475.45	7,357.04		75.12	261.85	336.97		7,694.01	(7,694.01)	0.00
FIRE & RESCUE DEPT VEHICLE	Police/Fire						3/9/2004	150,311.10	105,306.96	255,618.06			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	149,229.86	100,000.00	0.00	0.00	249,229.86		1,081.24	5,306.96	6,388.20		255,618.06	(255,618.06)	0.00
HIGHWAY DEPT VEHICLE	Capital Reserve (Other)						3/11/2003	336,701.91	(326,696.19)	10,005.72			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	334,265.86	100,000.00	0.00	431,000.00	3,265.86		2,436.05	4,303.81	6,739.86		10,005.72	(10,005.72)	0.00
MUNICIPAL TRANSPORTATION	Capital Reserve (Other)						3/15/2008	55,149.89	43,947.57	99,097.46			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	54,731.72	41,961.00	0.00	0.00	96,692.72		418.17	1,986.57	2,404.74		99,097.46	(99,097.46)	0.00
TOWN SOLAR ENERGY	Environmental Purposes						3/16/2019	68,646.47	7,119.48	75,765.95			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	68,145.85	5,000.00	0.00	0.00	73,145.85		500.62	2,119.48	2,620.10		75,765.95	(75,765.95)	0.00

Capital Reserve (RSA 34/35) Funds Total End of Year Balance: \$486,567.65

Expendable Trust (RSA 31:19-a) Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
ASSESSING	Capital Reserve (Other)						3/11/2014	39,432.73	6,535.66	45,968.39			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	39,432.73	5,300.00	0.00	0.00	44,732.73		0.00	1,235.66	1,235.66		45,968.39	(45,968.39)	0.00
CELEBRATION (A)	Celebration/Old Home Day							7,381.02	(341.32)	7,039.70			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	7,381.02	0.00	0.00	550.00	6,831.02		0.00	208.68	208.68		7,039.70	(7,039.70)	0.00
CELEBRATION (HOLIDAY)	Celebration/Old Home Day							66.17	2.01	68.18			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65.67	0.00	0.00	0.00	65.67		0.50	2.01	2.51		68.18	(68.18)	0.00
CLEMENT ARTS	Multiple Purposes						7/3/2013	3,912.53	(1,114.47)	2,798.06			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	3,882.86	0.00	0.00	1,200.00	2,682.86		29.67	85.53	115.20		2,798.06	(2,798.06)	0.00
DRY HYDRANT	Police/Fire						3/8/2005	8,451.98	256.35	8,708.33			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	8,387.90	0.00	0.00	0.00	8,387.90		64.08	256.35	320.43		8,708.33	(8,708.33)	0.00
EXOTIC WEED CONTROL	Environmental Purposes						3/11/2003	36,520.56	6,308.38	42,828.94			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	36,249.49	12,200.00	0.00	7,000.00	41,449.49		271.07	1,108.38	1,379.45		42,828.94	(42,828.94)	0.00
FIRE DEPARTMENT PPE	Police/Fire						3/8/2005	2,083.64	63.20	2,146.84			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,991.75	0.00	0.00	0.00	1,991.75		91.89	63.20	155.09		2,146.84	(2,146.84)	0.00
FIRE DEPT BUILDING MAINTENANCE	Police/Fire						3/13/2012	77,752.82	77,919.24	155,672.06			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	77,221.74	75,000.00	0.00	0.00	152,221.74		531.08	2,919.24	3,450.32		155,672.06	(155,672.06)	0.00
FRIENDS OF DEERING	Discretionary/Benefit of the Town						12/15/2006	2,025.18	61.43	2,086.61			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	2,009.83	0.00	0.00	0.00	2,009.83		15.35	61.43	76.78		2,086.61	(2,086.61)	0.00
GOVERNMENT BUILDING IMPROVEMENT	Maintenance and Repair						3/11/2003	73,475.34	7,901.23	81,376.57			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	72,928.67	50,000.00	0.00	43,500.00	79,428.67		546.67	1,401.23	1,947.90		81,376.57	(81,376.57)	0.00
GRANTS REIMBURSABLE ETF	Capital Reserve (Other)						3/9/2004	12,463.32	378.01	12,841.33			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	12,368.81	0.00	0.00	0.00	12,368.81		94.51	378.01	472.52		12,841.33	(12,841.33)	0.00
HEALTH & SAFETY	Environmental Purposes						3/14/2006	4,301.94	130.48	4,432.42			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	4,269.32	0.00	0.00	0.00	4,269.32		32.62	130.48	163.10		4,432.42	(4,432.42)	0.00



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Expendable Trust (RSA 31:19-a) Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
HERITAGE COMMISSION TRUST FUND	Discretionary/Benefit of the Town						3/14/2006	1,855.49	56.27	1,911.76			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,841.42	0.00	0.00	0.00	1,841.42		14.07	56.27	70.34		1,911.76	(1,911.76)	0.00
HIGHWAY BUILDING	Maintenance and Repair						3/8/2016	68,214.05	27,255.96	95,470.01			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	67,696.82	25,000.00	0.00	0.00	92,696.82		517.23	2,255.96	2,773.19		95,470.01	(95,470.01)	0.00
HIGHWAY EQUIPMENT	Maintenance and Repair						2022	5,000.00	35.22	5,035.22			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	5,000.00	0.00	0.00	0.00	5,000.00		0.00	35.22	35.22		5,035.22	(5,035.22)	0.00
LEGAL EXPENSES	Multiple Purposes						2023	13,500.00	96.22	13,596.22			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	13,500.00	0.00	0.00	0.00	13,500.00		0.00	96.22	96.22		13,596.22	(13,596.22)	0.00
LIBRARY	Library						3/15/2008	5,427.34	164.61	5,591.95			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	5,386.19	0.00	0.00	0.00	5,386.19		41.15	164.61	205.76		5,591.95	(5,591.95)	0.00
LIBRARY BUILDING	Maintenance and Repair						3/13/2012	1,734.77	(1,057.75)	677.02			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,719.53	2,091.00	0.00	3,200.00	610.53		15.24	51.25	66.49		677.02	(677.02)	0.00
MASTER PLAN	Capital Reserve (Other)						3/16/2013	11,089.81	739.36	11,829.17			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	11,007.19	400.00	0.00	0.00	11,407.19		82.62	339.36	421.98		11,829.17	(11,829.17)	0.00
POLICE DEPT BALLISTIC VEST	Police/Fire						3/14/2015	2,789.43	103.29	2,892.72			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	2,786.28	0.00	0.00	0.00	2,786.28		3.15	103.29	106.44		2,892.72	(2,892.72)	0.00
POLICE DEPT EQUIPMENT	Police/Fire						3/14/2015	7,644.70	231.87	7,876.57			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	7,586.74	0.00	0.00	0.00	7,586.74		57.96	231.87	289.83		7,876.57	(7,876.57)	0.00
POLICE VEHICLES	Police/Fire						3/15/2008	30,750.21	(26,623.89)	4,126.32			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	30,540.44	34,000.00	0.00	61,400.40	3,140.04		209.77	776.51	986.28		4,126.32	(4,126.32)	0.00
POLICE YOUTH EXPLORERS PROGRAM FUND	Educational Purposes						3/8/2011	10,642.29	322.78	10,965.07			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	10,561.59	0.00	0.00	0.00	10,561.59		80.70	322.78	403.48		10,965.07	(10,965.07)	0.00
RECREATION PROGRAM	Parks/Recreation						3/8/2011	1,871.13	56.75	1,927.88			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,856.94	0.00	0.00	0.00	1,856.94		14.19	56.75	70.94		1,927.88	(1,927.88)	0.00
RESERVOIR USAGE	Maintenance and Repair						3/8/2011	29,190.56	(1,587.72)	27,602.84			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	28,969.22	0.00	0.00	2,441.58	26,527.64		221.34	853.86	1,075.20		27,602.84	(27,602.84)	0.00
ROAD RECONSTRUCTION	Maintenance and Repair						3/14/2006	244,592.36	(66,848.06)	177,744.30			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	242,732.58	25,000.00	0.00	97,782.26	169,950.32		1,859.78	5,934.20	7,793.98		177,744.30	(177,744.30)	0.00
TOWN CENTER IMPROVEMENT	Beautification						3/8/2016	3,366.96	102.12	3,469.08			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	3,341.43	0.00	0.00	0.00	3,341.43		25.53	102.12	127.65		3,469.08	(3,469.08)	0.00

Expendable Trust (RSA 31:19-a) Funds Total End of Year Balance:

\$736,683.56



**New Hampshire
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Trust Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
BESSIE DOW ELLIS FUND (FLOWERS)	Flower/Flag						8/27/1969	283.85	8.55	292.40			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	241.67	0.00	0.00	0.00	241.67		42.18	8.55	50.73		292.40	(292.40)	0.00
CLEMENT IRON FENCE IN FRONT OF CLEMENT LOTS	Maintenance and Repair						4/22/1949	1,319.36	39.74	1,359.10			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	762.21	0.00	0.00	0.00	762.21		557.15	39.74	596.89		1,359.10	(1,359.10)	0.00
DICKEY SCHOOL FUND	Scholarship						1899	1,626.65	49.00	1,675.65			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,567.48	0.00	0.00	0.00	1,567.48		59.17	49.00	108.17		1,675.65	(1,675.65)	0.00
ELMER LOCKE MEMORIAL FUND (FLAG POLE)	Flower/Flag						9/7/1955	347.83	10.48	358.31			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	305.58	0.00	0.00	0.00	305.58		42.25	10.48	52.73		358.31	(358.31)	0.00
FRANKLIN P. GOODALL SCHOOL FUND	Scholarship						2014	1,581.50	47.64	1,629.14			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,525.63	0.00	0.00	0.00	1,525.63		55.87	47.64	103.51		1,629.14	(1,629.14)	0.00
HANNAH JANE WALLACE & ELIZABETH P GOVE FUND	Discretionary/Benefit of the Town						9/18/2018	21,867.82	658.74	22,526.56			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	15,255.88	0.00	0.00	0.00	15,255.88		6,611.94	658.74	7,270.68		22,526.56	(22,526.56)	0.00
TOWN CELEBRATION ACCOUNT	Celebration/Old Home Day						1974	3,216.09	96.88	3,312.97			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	929.53	0.00	0.00	0.00	929.53		2,286.56	96.88	2,383.44		3,312.97	(3,312.97)	0.00
TUBBS SCHOOL FUND F/K/A TUBBS ACADEMY	Scholarship						1855	1,581.52	47.64	1,629.16			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,525.63	0.00	0.00	0.00	1,525.63		55.89	47.64	103.53		1,629.16	(1,629.16)	0.00

Trust Funds Total End of Year Balance: \$32,783.29

Cemetery Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
ALL CEMETERY PERPETUAL CARE FUNDS	Cemetery Perpetual Care						2024	105,181.59	4,816.67	109,998.26			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	93,086.50	1,600.00	0.00	0.00	94,686.50		12,095.09	3,216.67	15,311.76		109,998.26	(109,998.26)	0.00
CEMETERY	Cemetery Trust (Other)						3/14/2006	24,511.34	848.77	25,360.11			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	24,329.00	950.00	0.00	854.10	24,424.90		182.34	752.87	935.21		25,360.11	(25,360.11)	0.00
DEERING CEMETERY MAINT.	Cemetery Trust (Other)						2002	0.00	0.00	0.00			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
EAST DEERING CEMETERY	Cemetery Trust (Other)						9/23/2015	337.38	10.16	347.54			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	305.58	0.00	0.00	0.00	305.58		31.80	10.16	41.96		347.54	(347.54)	0.00
J. DOW CLEMENT LOT LAWN FUND	Cemetery Trust (Other)						2/2/2024	688.88	20.75	709.63			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	611.17	0.00	0.00	0.00	611.17		77.71	20.75	98.46		709.63	(709.63)	0.00
KOHLMANN FUND	Cemetery Trust (Other)						6/26/2005	5,815.43	175.18	5,990.61			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	4,647.64	0.00	0.00	0.00	4,647.64		1,167.79	175.18	1,342.97		5,990.61	(5,990.61)	0.00
WOLF FAMILY CEMETERY	Cemetery Trust (Other)						1987	3,360.07	101.22	3,461.29			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,161.91	0.00	0.00	0.00	1,161.91		2,198.16	101.22	2,299.38		3,461.29	(3,461.29)	0.00

Cemetery Funds Total End of Year Balance: \$145,867.44



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For reporting year Jan 1, 2023 through Dec 31, 2023.

Trustees

Name	Position	Term Expires
Elizabeth Kirby	Chairperson	3/11/2025
JP Marzullo	Trustee	3/16/2024
Virginia Leiby	Trustee	3/16/2024

Ledger Summary

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

Attachments

The following documents have been uploaded to the Trustees Portal and filed with this ledger. Please contact the preparer for access to the uploaded files.

Deering Trust Fund Year End Bank Statement	\$1,401,901.96
Total Market EOY Value Reported	\$1,401,901.96

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on February 6, 2024 by Elizabeth Kirby on behalf of the Trustees of Trust Funds of Deering.



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Investment Name	Type				Shares	Total EOY Balance
Common Trust	Bank/Credit Union Account				0.00	\$0.00
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	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$1,116.20			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Board of Selectmen's Report

The Board of Selectmen focused primarily on the following in 2023: updating Policies & Processes; maintaining fiscal responsibility; addressing aged infrastructure & equipment; addressing health & safety issues; improving communication & transparency; creating competitive wages; and employee retention. To achieve these lofty goals, the Board met for an unprecedented 50+ (long) meetings throughout the year.

With the March Town Election, seasoned Selectman Bill Whisman ended his tenure, and Stephen Diers was elected to the Board. The 2023 Town Meeting approved the purchase of a new ambulance & a new police cruiser, created two new expendable trusts (Highway New Equipment & Legal Expenses Funds), and increased the membership of the Cemetery Trustees from 3 to 5 trustees.

Several policies were adopted – General Policy Adoption; Purchasing including Conflict of Interest/Ethics in Purchasing; Acceptance of Donations; Disposal of Surplus Material & Property; and a Bank Debit Card Policy. The Board considered, but did not adopt, two other policies – a Snow Removal & Plow Contract and a potential Training Agreement for Highway Personnel Obtaining CDL licenses.

The Board instituted a formalized Budget Process and updated the Budget Advisory Committee (BAC) mission statement to solidify their important role in the process. At the 2024 Budget Public Hearing, taxpayers will be provided the budgets from all 3 stages of the process - Department Head budget recommendations, BAC budget, and finalized Board of Selectmen budget.

Selectmen held workshops and toured the Highway & Fire/EMS facilities. Discussions with all Department Heads uncovered needs which were later heavily vetted and those addressing the health & safety issues received priority. Strategic and fiscally responsible use of funding was employed (budget funds, federal ARPA funds, Highway Block Grant Aid, Trust Funds, and end-of-year unspent budget funds) and the following are highlights of the projects approved:

- *Police* – Conex storage container; Police Tasers; Police Body Cameras
- *Fire/EMS* – Replacement Garage Doors; Ventilation; portable AED Defibrillators; Nitronox Unit; Turbo Draft; Gear; Gas Meters; Station General Building Repairs
- *Highway* – Replacement Garage Doors; Ventilation; Retroreflective Signage & Cones; Purchase of a 1-Ton 5500 Pickup with Plow & Sander; Conex storage container; York Rake
- *Administration* – Town Hall Streams; Laptops for the Planning Board & Minutes Taker

Board-noted priorities for the upcoming year include: Road Plan (paved & unpaved); Finance Software replacement; Personnel Policy updates; IT & Security upgrades; Town Hall Elevator replacement plan. Projects still under consideration include: Municipal buildings security & surveillance; Town Hall entry safety improvements; & a railing for the Library.

Board of Selectmen's Report

The Board changed auditors and approved a 3-year contract with Plodzick-Sanderson. A streaming service now broadcasts meetings so residents can virtually “attend,” in real-time or later, and the recordings serve as an additional historical record along with the minutes. The Town website is being consistently updated, is used to broadcast important information to the public, and is becoming a fantastic, reliable resource for residents. Two Committees were created in 2023 – the Patriotic & Solar Committees.

The Town welcomed several new employees – Wendy Baker, *Minutes Taker & Web Admin*; Nicole Zheng *Admin Assistant/Assessing & Land Use Coordinator*; Brett Martin, *Highway Mechanic*; Charles Ricker, Marty Fisher & Dennis Prive, *Highway Operators*; Michael Kelly, *Firefighter Level I*; and Robert Richards, *Fire Chief*. Several employees moved on to new opportunities – Brian Houghton, *Road Agent*; Jeff LeBlanc, *Fire Chief*; Peter Flynn, *Town Administrator*; Melanie Kerr, *Assessing Clerk*; Trisha Whisman, *Police Admin Assistant*, and Wyatt Gould, *Highway Operator*. Additionally, the Town begrudgingly, but with great thanks and appreciation for his years of service to Deering, saw Tom Cavanaugh, *Police Captain*, retire. The Board thanks all of its employees, past and present, for their efforts and dedication to the Town of Deering.

Many Deering employees stepped up during these times of transition and performed above and beyond to keep their departments moving forward. The Board wishes to express its deep gratitude and appreciation to the following: Police Captain Tom Cavanaugh, who served the entire year as Acting Police Chief while Chief Philibert was deployed; Assistant Fire Chief Doug Connor, Deputy Pat Murdough and Captain Chris Rousseau, who collectively served as Interim Fire Chief from June to November; Brett Martin, who serves as Interim Road Agent from September into 2024; Meagen Kerris; who served as Interim Town Administrator from October into December; and after being named Town Administrator, serves as Interim Finance Administrator into 2024.

In December, Deering mourned the passing of Assistant Chief Doug Connor. Through decades of selfless service, Doug exemplified the values of dedication, courage, and community spirit. We will be forever grateful for his immeasurable and lasting contributions to our town and community.

This past year has been a challenging one, but we have come together as a team, as a Town, and as neighbors, and we have preserved. We end 2023 in a better position than we have in many years, and we look forward to seeing how much we can accomplish for the Town in 2024.

Jill Smith, Selectman – Chair
 Steve Diers, Selectmen – Vice-Chair
 Roy Watson, Selectman

Town Administrator's Report

2023 was a year for continued growth. Peter R. Flynn was the Town Administrator until early October. He worked to put dedicated employees and committee members in place, organized Board of Selectmen meeting materials for more efficient meetings, guided the Selectmen on correct processes of meetings, and contributed to policy additions and updates. I was fortunate to work alongside him to continue focusing on town needs.

A considerable amount of focus was placed on the finance office, specifically processes and procedures in addition to the accounting software that has been used for years. It was decided that it would be necessary to explore new options. A team from Plodzik & Sanderson were brought in as the Town's new auditing firm. They completed a very thorough audit which included the end of 2021 and all of 2022. They confirmed moving forward with new accounting software would be beneficial for a town our size.

Coming in to the Town Administrator role at the end of 2023 had its challenges. I appreciate those who were patient as I balanced both the Finance Administrator and Town Administrator tasks. Moving forward, I plan to focus on grants to help alleviate the financial burden of the tax increases, continue to update and add policies and procedures, and develop outlines to ensure annual deadlines are met with accuracy.

2024 is going to be great!

Kindly,

Meagen Kerris

Assessing Department Report

I joined the Town of Deering late of August 2023 and was fortunate to be trained under Ann Mooney at the Assessing Department. She has been an excellent mentor! I am very lucky to be surrounded by people who are very welcoming and provided me with resources to be successful.

This year, there were a total of 112 sales, 27 were qualified sales, and 85 were unqualified. Unqualified sales are due to trusts, estates, or foreclosure based on bankruptcy or divorce.

I encourage everyone to review their property cards and let us know if there are any changes to your property, including new owner, legal name changes, and mailing addresses.

If anyone has built a brand new home, please connect with me immediately to assign your address number for **emergency purposes**.

For any type of new building or renovations, if applicable, please make sure that you have a Certificate of Occupancy authorized by the Building Inspector to comply with our codes and ordinances.

Here are some reminders:

- all building permits request forms are available for printing on our website on the Building Inspector's page
- make sure your septic has been pumped, especially if your property is within the Watershed Overlay

Important Dates:

March 1, 2024 - Abatement Applications are due.

April 15, 2024 - Exemption & Tax Credit Applications are due.

May 15, 2024 - Timber/Excavation Reports are due. (Must complete whether you cut or don't cut.)

For additional information, please be sure to visit the Assessing Department page on our website at deering.nh.us .

Thank you to Meagen Kerris, Mike Borden, Evan Roberge (Avitar Associates), Matthew Monahan (CNHRPC) and many others for their continued support.

Respectfully Submitted,

Nicole Zheng
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/>

Assessor
Evan Roberge (Avitar Associates)

Municipal Officials		
Name	Position	Signature
Roy Watson	Selectmen	
Stephen Diers	Selectmen	
Jill Smith	Chair	

Preparer		
Name	Phone	E mail
Evan Roberge	603-798-4419	Evan@Avitarassociates.com

Preparer's Signature



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	14,493.58	\$973,757	
1B	Conservation Restriction Assessment RSA 79-B	16.77	\$1,353	
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	3,843.08	\$94,312,925	
1G	Commercial/Industrial Land	203.82	\$2,716,300	
1H	Total of Taxable Land	18,557.25	\$98,004,335	
1I	Tax Exempt and Non-Taxable Land	633.17	\$2,842,900	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$120,282,547	
2B	Manufactured Housing RSA 674:31	0	\$6,686,300	
2C	Commercial/Industrial	0	\$11,578,100	
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	\$138,546,947	
2G	Tax Exempt and Non-Taxable Buildings	0	\$13,391,653	
Utilities & Timber			Valuation	
3A	Utilities		\$10,684,000	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$247,235,282	
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		\$247,235,282	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	Granted	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	35	\$2,018,400
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 RSA 72:87	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$2,373,260
21A	Net Valuation			\$244,862,022
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$244,862,022
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$244,862,022
22	Less Utilities			\$10,684,000
23A	Net Valuation without Utilities			\$234,178,022
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$234,178,022



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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	\$2,990,200	\$0	\$0	\$7,693,800	\$10,684,000
	\$2,990,200	\$0	\$0	\$7,693,800	\$10,684,000



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	68	\$34,000
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
		79	\$49,400

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	3
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	10	\$45,000	\$450,000	\$425,200
75-79	13	\$60,000	\$780,000	\$693,200
80+	12	\$75,000	\$900,000	\$900,000
	35		\$2,130,000	\$2,018,400

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:



New Hampshire
Department of
Revenue Administration

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MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	834.73	\$214,521
Forest Land	8,793.43	\$623,513
Forest Land with Documented Stewardship	3,332.07	\$112,585
Unproductive Land	289.03	\$4,394
Wet Land	1,244.32	\$18,744
	14,493.58	\$973,757

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	5,889.33
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	25.28
Total Number of Owners in Current Use	Owners:	262
Total Number of Parcels in Current Use	Parcels:	441

Land Use Change Tax

Gross Monies Received for Calendar Year			\$43,100
Conservation Allocation	Percentage:	100.00 %	Dollar Amount: \$0
Monies to Conservation Fund			\$43,100
Monies to General Fund			\$0

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	2.06	\$480
Forest Land	8.30	\$731
Forest Land with Documented Stewardship	3.43	\$94
Unproductive Land	2.00	\$32
Wet Land	0.98	\$16
	16.77	\$1,353

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



New Hampshire
 Department of
 Revenue Administration

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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
<i>This municipality has no Discretionary Preservation Easements.</i>				

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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$238.00	347.00
White Mountain National Forest only, account 3186	\$0.00	0.00

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

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

Notes

Building Inspector / Code Enforcement Report

Happy 2023 to all of the citizens of Deering and I hope you had a great year in 2023. We have seen minor growth in town in the form of new residential construction this year as opposed to last year. All other permitting is on par with the previous year. This is in line with the region where new home construction is up in most localities.

It seems as if the bulk of our new construction took place in renovation, electrical services, propane gas installations and generators. We issued 56 minor permits, ranging from solar arrays to additions and decks. We have issued three new residential home construction permits this year.

Thank you for another great year of service and the great relationships I continue to build with our local contractors and citizens. I look forward to what is next on the horizon. I have provided a list of building permits issued in 2023 for your review and if you have, any questions do not hesitate to contact me.

Respectfully,

Michael Borden
Building Inspector

2023 ISSUED BUILDING PERMITS

Additions	1	Demolitions	2
Gas	27	New Homes	3
Barns	0	Electrical	61
Generators	5	Plumbing	13
Septic	13	Decks	6
Garages	10	Mechanical	20
Renovations	4	RV	1

Fire Department & Rescue Report

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

In 2023, the Deering Fire & Rescue responded to 265 emergency 911 responses which is an decrease of 8.0% over 2022. These requests ranged from fire suppression, medical emergencies, motor vehicle accidents and hazardous conditions. Throughout the year the fire department provided non-emergent calls for service in the form of fire prevention education, fire safety inspections and issuing outside burning permits and requests for assistance and investigations of citizens concerns.

In order to provide safe and efficient community service, the dedicated personnel of the Deering Fire & Rescue have trained numerous hours in topics as fire suppression, water supply, rescue operations, basic and advanced level of emergency medical care, response to hazardous materials.

Throughout 2023 the Deering Fire & Rescue made great improvements maintaining and testing the department apparatus and equipment including pump testing, tire replacement, hose testing, annual flow testing on the departments breathing apparatus and breathing air compressor service. Additionally, service was conducted on all of the departments small engines including rescue tools, chain saws, ventilation saws, ventilation fans and generators.

The Deering Fire & Rescue would like to thank our mutual aid partners for their assistance over 2023. Working with, receiving and lending assistance to our neighboring communities, helping each other mitigate emergencies.

If you are interested in becoming a member of the Deering Fire & Rescue contact any department personnel, or call the number below or email the Fire Chief.

The Deering Fire & Rescue would like to remind all that have working smoke and carbon monoxide detectors save lives and early notification to 911 during emergencies is paramount to ensure the best possible outcome in the event of fire or medical emergency. We encourage you to follow us on social media and for non-emergencies and department related questions, feel free to contact us at (603)-529-4304 and leave a message or email firechief@deeringnh.gov

Respectfully

Robert J. Richards, Fire Chief

Deering Fire & Rescue



Highway Department Report

The year 2023 was filled with change and growth. The highway department experienced change in many ways. We, as the crew, are dedicated and committed to serving the Town in any circumstance under any conditions. Our job is to protect the motoring public, whether it be aiding the service of the fire or police department or looking after the roads for the commuting traffic. We are asked to respond on a 24-hour basis year-round without compromise to make sure that the citizens of Deering, the emergency services and the commuting traffic have safe roads to drive on. More than half the roads in Deering are dirt and require constant upkeep and attention. This past year, the highway crew focused on vehicle maintenance and on our gravel roads.

In 2023, we did not put much pavement down, however we did focus more on our gravel roads. We added gravel to Longwoods Rd. on the shoulder and graveled small portions of 2nd NH Turnpike, Driscoll Hill, Quaker Road, and Clement Hill Rd. In addition, we did a lot of ditch work, cleaned water turn outs and culvert inlets and outlets all around town. We took some time to do some much-needed repairs on the Highway building as well. We had new garage doors installed and are having some needed electrical work done in the building. (There still is a running list of updates and improvements that need to happen to the building to modernize it.) Another accomplishment was some organization in the town sand pit. The sand pit is a constant work in progress. With our small crew, employee transitions, and the equipment challenges we faced this year, I am happy with the amount of progress with the roads, equipment, and highway building we had in a short time.

As far as equipment is concerned, we saw two new additions to the department. We took delivery of the new Cat 140 road grader to replace the John Deere 772 road grader that the town purchased new in 2002. The John Deere had just under 20,000 hours on it and was tired. The second new piece of equipment was an emergency purchase of a one-ton with a plow and sander. Our previous one-ton died in 2018 and was never replaced and then our Road Agent patrol truck died this past fall. This left us in desperate need of a one-ton sized truck for the crew to use and to fill the need on the plow route. The new one-ton with a plow and sander has been a great addition to the Highway Department.

This past Fall, our former Road Agent moved on to different career opportunities and new members of the crew were hired. We welcomed the addition of three people: a mechanic, a full-time truck driver/operator and a part-time truck driver. We are still in need of a Road Agent and another full-time employee. Currently, the mechanic hired is fulfilling the roll of mechanic and is also taking on the Road Agent's duties on an interim basis. We hope to see a new Road Agent start in the coming months in 2024. With growth there are growing pains. We ask that the town be patient as our new growing highway crew becomes acclimated with the Town. We also ask that the Town remains patient as our administration takes the time that is needed to make informed decisions about our future growth.

Respectfully Submitted,

Brett Martin

Interim Road Agent



Police Department Report

2023 has come to an end and with it, a huge chapter in Captain Thomas Cavanaugh's 50 years of service to his country and community. After his time as a federal agent, he came home to Deering and spent the next 20 plus years serving with the Deering Police Department. Throughout his police career he served in various capacities; Officer, Prosecutor, Investigator, Firearms Instructor, Evidence Officer, Field Training Officer, Acting Chief, and Interim Chief, just to name a few. In his final year of service, we were extremely understaffed, and Captain Cavanaugh was basically a one-man operation. However, with the support of the Deering community, the assistance of the Hillsboro Police Department, and Captain Cavanaugh's unwavering dedication to his community, he was able to keep Deering patrolled and a safe place to live. On behalf of all the officers Captain Cavanaugh has served with, I would like to thank you for your years of unmatched dedication, service, and mentorship. Your exemplary career is inspiring, and we hope you enjoy your well-deserved retirement.

Moving forward into the year 2024, Officer Anctil has returned to regular duty as a part-time officer, and Officer Normand and I have returned from our military obligations this past December. I have resumed full-time administration and patrol duties, and Officer Normand will be returning to part-time duty in the next few months once he completes training with his full-time department. As we begin to rebuild the department the public should start to notice more of an officer presence throughout the town.

Lastly, I would like to thank Chief Robert Richards and Interim Road Agent Brett Martin for being exceptional colleagues. As always, it continues to be great working with all three departments functioning as one cohesive team for the community. 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 wishes you all a safe, happy, and healthy 2024.

Thank you all for your support.

Respectfully,

Mark Philibert

Your Chief of Police

(603) 464-3600 (dispatch)

(603) 464-3127 (office)

(603) 464-2677 (fax)

Email: policechief@deeringnh.gov or police@deeringnh.gov

Deering Police Department - Annual Statistical Report

CURRENT POLICE DEPARTMENT MEMBERS

Members		Serving Deering Since	Years
Chief Mark Philibert	FT	May 2020	3.5
Captain Thomas Cavanaugh	PT	April 2003	20.5
Officer Tyler Davy	PT	October 2019	4
Officer Parker Normand	PT	December 2020	3
Officer Garret Anctil	PT	March 2022	1.5

GENERAL STATISTICS

	2021	2022	2023
Accidents	26	18	13
Arrest & Booking	54	32	14
Calls For Service	2,238	2,099	1,076
Field Interviews	32	21	8
Incident Reports	121	136	72
Domestic Disturbance	17	12	5
Juvenile Problems	7	5	5
Motor Vehicle – Parking Complaint	30	36	5
Motor Vehicle Stop	437	455	239
Non-Criminal Complaint	34	22	14
Sex Offender Registrations	28	33	33
Unattended/Untimely Death	5	2	3
Welfare Check Requested	32	20	8

CITATION/COMPLAINT BY TYPE

	2021	2022	2023
Animal Control	48	45	24
Criminal Complaint	43	63	39
Parking Control	30	0	1
MV/OHRV Summons	19	24	5
MV/OHRV Warning	417	416	234
Totals	557	548	303

POLICE VEHICLE

Vehicle	In Service	FY 2023	Total Miles
2023 Ford Interceptor Utility	July 2023	6,260 miles	6,260 miles
2020 Ford Interceptor Utility	November 2020	8,427 miles	50,467 miles
Total Mileage		14,687 miles	56,727 miles

Town Clerk and Tax Collector's Report

It was mostly a quiet year in the Town Clerk's office with only 1 local election for the Town/School Election with 235 ballots cast in March. Deering Town Meeting was held back in the Deering Town Hall after holding it at the Hillsboro-Deering High school during Covid. Deering Warrant articles all passed at town meeting including purchasing a new ambulance.

Reminder that our office handles Motor Vehicle and Boat Registrations, Elections, Marriage Licenses and Vital Records and Dog Licenses. Please check out our Webpage on the Deering Website for more detailed information.

Finally, I would like to take the opportunity to Thank all of you for your continued support for myself and my deputy Kristin over the years. We have enjoyed working with the residents of Deering and we will miss helping all of you with your municipal needs.

Respectfully submitted,

Carol M. Baker
Town Clerk/Tax Collector

Kristin A. Bouchard
Deputy Town Clerk/Tax Collector

Motor Vehicle Registrations	\$387,351.00
Boat Registrations	1,690.61
MV/Road Reconstruction Fund	13,820.00
Dog Licenses	4,193.00
Marriage Licenses	350.00
Certified Copies of Vital Records	1,290.00
UCC Filings / Pole Licences	630.00
Town Clerk Fees / State Checklist	428.00
Total Submitted to Treasurer	\$409,752.61

Births 2023

Date	Name	Place	Father	Mother
04/10/2023	Stegall, Amelia Hope	Peterborough, NH	Stegall, Abraham Grady	Feeney, Janessa Marie
05/06/2023	Fauteux, Noah Benjamin	Concord, NH	Fauteux, Caleb Rene	Johnson, Emily Beatrice
05/27/2023	Gamache, Silas Raymond	Manchester, NH	Gamache, Nicolas Raymond	Bouley, Monica Genevieve
06/16/2023	Morris, Alyvia Rhys	Concord, NH	Morris, Andrew Ross	Dimmitt, Jessica Sabrina
11/16/2023	Burner, Riley Michele	Manchester, NH	Burner, Joshua David	Burner, Kassandra Leigh

Deaths 2023

Date	Name	Place of Death	Father's Name	Mother's Name
01/21/2023	Cliffton, David Dean	Deering	Cliffton, Jesse	Roth, Blanche
02/08/2023	Wightman, William R.	Deering	Wightman Jr., William	Way, Susan
03/26/2023	Warren, Daphne J.	Deering	Denbow, Darrell	Small, Gretta
05/01/2023	Greene, Robert M.	Concord	Greene, Fred	Korkunis, Elizabeth
05/23/2023	Whitaker, Marcell Martin	Deering	Unknown, Unknown	Unknown, Unknown
05/23/2023	Boudreau, Chadsworth H.	Concord	Boudreau, Charles	Hollins, Helen
06/01/2023	Webber, Darrell Franklin	Concord	Webber, Melvin	Brooks, Barbara
06/07/2023	Pelchat, Sandra A.	Deering	Berguson, Ricky	Poison, Edna
07/06/2023	Wampler, Frederick C.	Deering	Wampler, Clarke	Hall, Ida
07/07/2023	Miller, Laura Lee	Concord	Bezler, Otto	Zieminski, Maryann
08/10/2023	Holt, Benjamin R.	Deering	Holt Jr., Kenneth	Leaver, Laura
09/04/2023	De Fusco, Rose M.	Peterborough	Manetta, Peter	Fiato, Antonetta
12/05/2023	Nichols Jr., Ray J.	Concord	Nichols Sr, Ray	Harris, Mary
12/14/2023	Connor, Douglas R.	Boston, MA	Connor, Raymond	Unknown, Mary
12/15/2023	Grant, Donna M.	Deering	Cogger, Paul	Cutts, Patricia

Marriages 2023

Date of Marriage	Place of Marriage	Person A	Residence	Person B	Residence
01/19/2023	Concord, NH	Robb, Sarah Elisa	Deering, NH	Yeaton, Scott Gardner	Deering, NH
08/11/2023	Henniker, NH	Faber, James Patrick	Deering, NH	Dady, Kristen Frances	Reading, MA
09/16/2023	Francestown, NH	Funk, Melissa Ashley	Deering, NH	McCoole, Keelan Raymond	Deering, NH
09/16/2023	Westmoreland, NH	Ide, Lorraine Ruth	Westmoreland, NH	Brown, Jeffrey B.	Deering, NH
09/17/2023	Deering, NH	Noyes, Paul Little	Deering, NH	Rousseau, Linda May	Deering, NH
10/21/2023	Hillsborough, NH	Gerini Jr, Scott Allen	Deering, NH	Jordan, Gina Marie	Deering, NH
12/01/2023	Hillsborough, NH	Boutwell, Cody William	Deering, NH	Rubin, Hailey Rachel	Deering, NH

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

At 31 Dec 2023, the members of the Deering Conservation Commission:

Gary Samuels, Chair, 2025

Mike Thomas, Vice-chair, 2025

Tim Finn, Secretary, 2025

Dennis Sawyer, 2026

Greg Serini, 2026

Bob Welsh, 2026

Kay Hartnett (alternate), 2025

Stacie Hernandez (alternate), 2026

Matthew Latkiewicz (alternate), 2025

BOS representative: Roy Watson, Jr.



Greg Serini was appointed as a full member of the Conservation Commission. Stacie Hernandez resigned as a full member and was appointed as an alternate member. Dennis Sawyer was reappointed for a further 3-year term. At year’s end, there is one full member and one alternate vacancy.

Conservation Easement Monitoring

Deering Conservation Commission is responsible for monitoring the Town-held conservation easements on 17 privately or Town-owned lots. 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 (Lindquist [aka The View] and Leghorn [aka Dudley Brook]). Monitoring was completed on all properties; no issues were noted. Conservation Commission thanks Deering resident Kim Roy for her participation in monitoring.

Conservation

Progress was made on developing the pollinator garden on Gregg Hill Lot, which was begun in 2020. Plots were reseeded, trails were mown, and several trees were cut, thereby considerably opening the already spectacular view. Two benches were purchased, one at the mid-point of the slope and one at the top. The project is being overseen by Conservation Commission Member Mike Thomas. Member Dennis Sawyer and Deering Resident Henry Bozek cut the trees. Volunteers from Hillsborough Youth Group Project Genesis, and residents Henry Bozek and Kim Roy are all thanked for their help in developing this amenity.

Conservation Commission Report

Natural Resources Inventory

An inventory of Deering's natural, historical, and cultural resources, and an evaluation of areas of town that are more and less resilient to a changing climate was completed in July. Copies were presented to the Deering Planning Board and updated large scale maps were prepared for use by committees and placed in the Committee Room. The Natural Resources Inventory can be accessed through the Conservation Commission at the Town website and at <https://cnhrpc.org/deeringnri/>. Conservation Commission thanks Deering residents Diane Deluca, John Shaw and Lucas Turcotte in preparing the NRI.

Lake Hosts

Inspections were made on Thursdays and Fridays in addition to Saturday and Sunday. 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, Steve Avery and Glenn Clark. Conservation Commission appreciates the volunteer effort, more so because volunteer hours contribute to reduce costs of the Lake Host Program. In total, 460 hours of paid inspections and 114 volunteer hours (cash equivalent of approx. \$3,400). A total of 1,253 inspections were performed on arriving and departing boats. Of these, approximately 844 were inspections of non-motorized boats, and 408 motorized boats, of which 388 were registered in NH. Fewer than 20 inspections were performed on boats not registered in NH. No potentially invasive organisms were intercepted. Deering's 2023 Lake Host program was co-managed by Conservation Commission member Stacie Hernandez and Lake resident Glenn Clark. Conservation Commission thanks Glenn Clark and Steve Avery for volunteering their time to this program.

Lake Water Testing

Samples were taken three times from Deering Lake during summer 2023 (June, July and August). Samples were taken from six locations: three inlet streams (Reservoir Main Inlet, Zoski Inlet, Morotta Inlet, and the newly added Campbell Cove), a deep spot in the lake, and the outflow at the dam. Samples were taken from Campbell Cove because it is the outlet of a stream that runs through an area that has been extensively logged. The most recent water testing report from NH DES is based on data gathered in 2022 (see the report on the Conservation Commission tab of the Town web site). The 2022 report suggests that Cyanobacteria are becoming more dominant in the lake, the result of increasing nutrients such as phosphorous entering the lake mainly from stormwater runoff and erosion resulting from logging, this was especially noted in Zoski Inlet. We note that Deering Lake was under a Cyanobacterium Alert this summer because a benthic Cyanobacterium was located in the area of Campbell Cove and the area of recent logging in the Campbell Forest. Since 2010 there has been an increase in chloride and conductivity (which results from increased chloride) in lake water, especially in Morotta Inlet, and this increase most certainly results from road salting. Levels of chloride in Deering Lake (9-68 mg/L) are below NH State chronic chloride level. Chloride is deleterious to aquatic organisms, which are essential to maintain a healthy lake. We note that results of testing for the presence of both chloride and sodium in drinking water of approximately 100 private wells between 2006 – 2020 report that approximately 3% and 30%, respectively, of the tested wells exceeded state recommended health levels for these two water contaminants, both of which commonly originate from road salting, along with water softeners and septic malfunction. Excess sodium is deleterious to our health as well as to the health of the lake and its organisms. Conservation Commission urges Deering Highway Department undergo training under the NHDES Green SnowPro Certification program in order to reduce amounts of salt used during winter. Conservation Commission expresses its gratitude to Deering Lake residents Glenn Clark and Henry Bozek for undertaking lake water testing.

Conservation Commission Report

UNH Extension Barry 4H Conservation Camp

The Conservation Commission's annual budget allows for the support of two Deering pre-teens and teens to attend one of the Barry Conservation Camps. In addition, each of four anonymous Deering residents has agreed to support sending one child, selected by the Conservation Commission, to the camp. The campers supported for the summer of 2022 were: Ariana and Emerson Rose, Isabella Pilesky, Isabella Sullivan, Marshall Brien, and Maci and Landon Lavoie. Conservation Commission thanks those Deering Residents for their continuing support.

Annual Spring Town-Wide Roadside Cleanup

The annual Deering Town Roadside Cleanup was held on 6 May. 15 – 20 bags of trash were collected and deposited at the Hillsborough Transfer Station. 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 in addition to the many Deering residents who participated, and the Deering Highway Department for facilitating the project.

Wood Duck Nesting Box Program

The Deering Conservation Commission (DCC) now maintains 41 Wood Duck boxes throughout the town, primarily on its many conserved lands. Nesting boxes supplement available nest cavities in trees. Competition for these tree cavities from other animals reduce cavities available for the wood ducks (European starlings, owls, kestrels, mice, snakes, raccoons, etc). Two boxes had been vandalized and repaired (Central Ridgeway). Two boxes were relocated (Clifton's Camp, Johnson's Pond). Five boxes had been anonymously placed at Hunter's Pond sometime in 2022 but not maintained; these were serviced by Conservation Commission members, and upgraded with predator guards, with the possibility that Conservation Commission will adopt them in 2024. In summary, 31% usage is less than 2022, but still good. Results of wood duck box use are available at the Deering Conservation Commission at the Town web site. A loose-leaf notebook including more information, and also pictures of each site are kept at Town Hall and may be viewed by request. Dennis Sawyer managed the wood duck nesting box program. Conservation Commission thanks Deering resident Jackie Sawyer for maintaining the nesting box records.

Japanese Knotweed Control

There is dense growth of the very tall, invasive plant Japanese Knotweed along Deering roads, and New Hampshire roads in general, thereby degrading our scenic beauty and limiting the ability of native flora to survive. While there are several dense patches of this weed on private lands in town, Conservation Commission concerns itself with growth along public roads: several sites along Deering Center Road, 2nd NH Turnpike at Hedgehog Mountain Road, and Reservoir Road at Deering Center Road, with one to repeated cutting early – mid summer. The result is that, unlike neighboring towns, knotweed is not conspicuous along our highways. Conservation Commission urges Deering residents to cut knotweed on their own properties; cut plants can be left on the ground with no ill effect. Conservation Commission thanks Deering resident Steve Diers for helping with this project.

Solid Waste Advisory Board Report

In 2023 the Solid Waste Advisory Board (SWAB) continued to meet regularly. Our mission is to support the operation of the Transfer Station with cost effective suggestions so things can keep running as efficiently as possible. The board is comprised of two residents from Hillsborough, Deering and Windsor, the Hillsborough Town Administrator and Transfer Station Manager also participate and the public is welcome. We are committed to reducing waste at town events and cultivating the conversation about what to do with the trash we create from all we consume.

In preparation for the SummerFest at Grimes Field in July, several members of the SWAB designed and built a new Hydration Station for free water bottle refills. The new design streamlined the water delivery by hooking hoses up directly to the plumbing at Grimes Field. With a water filter and an easy filler-spout, this new and improved system allowed SWAB volunteers to fill people's containers more easily. Although we still need to fine-tune the pressure valve, with the hot days people seemed to enjoy the splash! The Hillsborough Fire Department continues to help by donating ice. We see that with our consistent presence at the fair each year, more and more community members are getting in the habit of bringing reusable containers with them to the fairgrounds and making use of our offering to reduce the overall plastics being thrown out. We are taking this opportunity to remind people to please bring their refillable bottles to all events that Hillsborough holds. We are committed to making free water refills a fixture of the fair to remind everyone that one of the best ways to save the planet is to reduce waste and reuse what we can!

As Transfer Station Manager Luke Levesque, was preparing to retire, he requested we revisit the idea of how permit stickers are regulated and distributed. As many know, our Transfer Station has required permit stickers for years now, however, there has been little to no enforcement for some time due to limited staff performing daily operations, and increased usage. With guidance from Luke and the current Transfer Station Manager Angie Poluchov, the SWAB identified different community Transfer Stations with similar-sized population to research. Each SWAB member contacted one to two Transfer Stations with a list of questions about their permit programs, including how stickers were distributed, whether or not they charged money, how often they were renewed, and general success of their sticker program. After gathering data, the SWAB members pooled the results and discussed their findings. There are many reasons why communities find it beneficial to verify the people using their transfer station facilities. We concluded that it was time to devise a plan to roll out a revitalized sticker program in 2024.

On September 27, 2023 several SWAB members and Angie went to Hillsborough's Board of Selectman meeting to propose the sticker program update and answer questions. The Select Board was in favor of the proposal. We presented the research and our rationale, stating that SWAB found all surrounding communities adhere to an active sticker program. While other towns have strict policies for using their Transfer Stations, neighboring folks are known to use our facility for convenience and our residents end up paying for their waste disposal. Updated stickers help to monitor that only eligible individuals are using our Transfer Station, over time this will enable us to better track and communicate protocol for unique situations, including short-term rentals and seasonal residents. The sticker color will change each year in alignment with the vehicle registration and inspection stickers. While each town will be responsible for creating their own method for sticker distribution, the SWAB discovered most towns give out stickers right along with car registration stickers from the town clerk. Special short-term permits can be obtained at the Transfer Station for seasonal property owners and property clean-outs. Proof of residency in Hillsborough, Deering, or Windsor, will be required. The local commercial permit process will continue to be handled in the current manner, through the Transfer Station, for trash generated in Hillsborough, Deering and Windsor only and will be monitored by the facility staff. There is no charge for these stickers.

Solid Waste Advisory Board Report

We understand that any change is challenging and that there will be questions as we evolve, but we feel that it is worth the effort, even if it takes time for everyone to be comfortable with the details. Neighboring towns require eligibility to use their transfer stations. The proposed launch for the revamped sticker program is June 2024.

Moving forward in 2024, we hope to research and discuss other topics including:

- Solar panel disposal
- Large lithium battery disposal
- Municipal compost feasibility

We want to thank Luke Levesque for his 24 years of service as the Transfer Station Manager and wish him the best in his retirement. If he gets bored, surely Angie and all the others using the Transfer Station would like a visit. Happy Times Luke.

There is currently a vacant position on the SWAB for a Windsor resident. If you are interested please contact the Windsor Select Board member Charlotte Hebert.

Respectfully Submitted,

Mike Collins
Deering Representative for SWAB Solid Waste Advisory Board



Planning Board Report

The 2023 calendar year experienced a moderate volume of applications from landowners as compared with recent years. As such, the Planning Board reviewed and approved one lot line adjustment and six shoreland impact permits.

As has been the case for many years, the board relied heavily on the guidance of Matt Monahan from Central New Hampshire Regional Planning Commission. He has been instrumental in guiding the board in the review of applications as well as ordinance updates. We thank Matt for all his work on behalf of the Town of Deering. The board also gained support from Nicole Zheng. She quickly jumped in to help with the minutes and receiving / organizing applications at the Town Hall. She brings a level of professionalism that is much appreciated. Thank you, Nicole!

The Board performed a comprehensive review of all ordinances in 2023 to ensure that consistency remains throughout the Zoning Ordinance as well as State of NH mandated RSA laws. The Zoning Ordinance and Sight Plan Regulations require updating to include changes made to the National Flood Insurance Program, which require Town approval via Warrant Article at Town Meeting. The Board will continue its review of the Watershed Overlay District Ordinance. This will be a primary focus for the board in 2024.

Each year the Planning Board reviews and updates the Town of Deering Capital Improvements Plan (CIP) as mandated by the Master Plan. The CIP shows various projected expenditures, of over ten thousand dollars each, for all town departments over a six-year period. The goal of a CIP is to achieve an equalized tax rate. After it passes Planning Board review, the CIP is presented to the Selectmen and Budget Committee as a mechanism for consideration of the annual budget. The CIP was updated, approved, and adopted by Planning Board in 2023.

The Board encourages public input on all projects. We meet on the second Wednesday (7:00 PM) of each month and hold an occasional workshop on the fourth Tuesday (7:00 PM) of each month. Minutes are posted at the Deering Town Hall and are online at www.deeringnh.us. Serving on the Deering Planning Board is a rewarding experience. If you have been looking for an opportunity to serve your community, please consider joining us. All are welcome to sit in the audience and see if it might be a good fit.

Respectfully submitted,
Katherine Jenkins, Chair
Olivier Raoust, Vice Chair
Sharon Simpson
Tim Maskiell
Tom Walters
Mike Stone
Robert Carter, Alternate
Steve Diers, Ex-officio



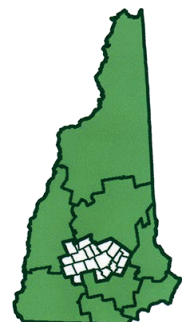
Central New Hampshire Regional Planning Commission (CNHRPC) Report

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 36:74) by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC evaluates and 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, local master plan guidance, and Planning Board process training. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors.

In 2023, CNHRPC undertook the following activities in Deering and throughout the Central NH Region:

- Provided continued technical assistance to the Deering Planning Board on various topics, including plan review services, zoning ordinance development and conducted a training on the development approval process.
- Completed a Natural Resource Inventory and Climate Adaptability Report and associated interactive online Storymap under direction from the Conservation Commission.
- Assisted regional boards and committees with utilizing the preliminary updated floodplain data for the Contoocook and Merrimack River watersheds, and assisted municipalities with corresponding zoning revisions; hosted the NHDES Groundwater Protection Seminar; and, updated the project list for the regional Comprehensive Economic Development Strategy (CEDS).
- Completed 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 communities with Housing Advisory Committees, zoning ordinance updates, and Master Plan Housing chapter updates.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). In 2023, CNHRPC held five TAC meetings. The CNHRPC TAC evaluated and ranked projects submitted for potential inclusion in the NHDOT 2025-2034 Ten Year Plan.
- Assisted the Five Rivers Conservation Trust including by developing maps of various resources and mapping of conservation lands.
- 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 and regional 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. In 2023 the CommuteSmart NH program saved commuters almost \$200,000 as a result of 36,000 reduced trips.
- Conducted 211 state and local traffic counts throughout the region.
- Provided Development of Regional Impact review services for communities.

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



Supervisors of the Checklist Report

Ruth Reynolds, Anne Cavagnaro, Elizabeth Kirby

Supervisor of the Checklist is an elected position with two 6-year terms and one 3-year term. It's exciting to be a part of the Electoral Process.

Ruth Reynolds was elected to a 3-year term and Anne Cavagnaro was appointed for a one-year term.

In the 2023 calendar year there was a Town Election, Town Meeting and one school deliberative session. The Deering Town Election was postponed due to weather and was held Tuesday, March 28th.

1207 registered voters - 200 in person and 35 Absentee for a total of 235 ballots cast.

The annual Town Meeting returned to the Deering Town Hall on Saturday, March 18th.

Of 1207 registered voters 65 registered voters attended. 5.4% Voter turnout. Hillsboro-Deering School District - Deering only 235 ballots cast.

Barbara Cavanaugh, who served for 17 years as Supervisor of the Checklist retired in 2023. Barbara was presented with commemorative items along with the Town's sincere gratitude for her selfless and dedicated service to the Town of Deering.

Respectfully submitted,

Elizabeth Kirby, Chair

Zoning Board of Adjustment Report

In 2023, the Deering Zoning Board of Adjustment received two (2) cases for review.

Case No. 2023-01 involved three (3) variance requests, and two (2) parcels of land.

The first variance involved a request to permit a reduction in lot size of 0.033 acres (1,419 square feet) to an existing 1.7 acre lot, whereas a minimum of 2 acres is required, in order to permit a lot line adjustment. The property in question is located at 606 Cellar Hole Road, Tax Map 235, Lot 024. The ZBA voted to grant the variance by a vote of 3-1.

The second variance involved a request to authorize a side yard setback of 5.8 feet, whereas 30 feet is required, to permit a shed. The property in question is located at 604 Cellar Hole Road, Tax Map 235, Lot 023. The ZBA voted to grant the variance by a vote of 4-0.

The third variance involved a request for a variance to authorize a front yard setback of 33.1 feet, whereas 50 feet is required, and a side yard setback of 9.3 feet, whereas 30 feet is required, to permit construction of a garage. The property in question is located at 604 Cellar Hole Road, Tax Map 235, Lot 023. The ZBA voted to deny the variance by a vote of 4-0, which denial was without prejudice to the possibility of the applicant filing a new application in the future.

Case No. 2023-02 involved a request for a variance to authorize a side yard setback of 1 foot, whereas 30 feet are required, to permit construction of a 16' x' 20' detached garage, on the property located at 227 Lake Shore Road, Tax Map 228, Lot 59. The application was voluntarily withdrawn and no decision was made by the ZBA.

The ZBA is currently in need of new regular members 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.

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

Budget Advisory Committee (BAC) Report

Review of 2024 Proposed Budget and Report to Board of Selectmen

BAC Members:

Lou Ellen Beard, Robert Carter, Stephen Fogelson (Chair), Michelle Johnson, Lori Martinage, Roy Watson (BOS Representative)

This report summarizes the activities and recommendations of the BAC following its review of the proposed 2024 department budgets. General recommendations are provided at the end of this report.

Each department or committee head with Town budget responsibilities prepared and presented a proposed budget. Line items were reviewed, with explanations provided for items changing from the prior year. BAC considers the anticipated impact on both level of services and spending requirements when assessing budget proposals.

Department and Committee Budget Review

The following observations and recommendations were noted during BAC review of individual proposed department budgets. Specific line-item budget adjustments are noted in the 2024 BAC Proposed Budget spreadsheet submitted to BAC, but not otherwise reiterated below.

Police – Reviewed 7Nov2023

The Police Department Budget was presented by Tom Cavanaugh – Acting Chief.

The Department anticipates the return of staff, including Mark Philibert, once deployment has ended – likely between mid-November and January. There are currently 3 part-time officers providing service to the Town, with a 4th part-time potential officer. Potential officers must complete training at the police academy. Enticing potential officers is largely a function of offered benefit package and salary. The Town of Deering starting salary is competitive with nearby communities.

Town Clerk / Tax Collector / Elections - Reviewed 14Nov2023

Carol Baker, Town Clerk / Tax Collector presented the proposed Town Clerk budget and Tax Collector budget.

The positions of Town Clerk and Tax Collector are combined in the Town of Deering. The positions could be split into two distinct positions by a vote at Town Meeting. Carol will be moving out of Town and as such is not eligible for the Town Clerk position, which is an elected position. Tax Collector is an appointed position. The current wage rates in Town are competitive for a “new” hire, and are reasonable for “experienced” employees in the respective positions. The positions are full time positions at 36 hours/week. Discussion on postage and the year to year variability based on election cycles was had. Discussion on the proposed cost of phones lines items 34 and 64, compared to the actual usage.

BAC proposed that BOS add a line item for the cost of a required audit which will be triggered by Carol’s departure.

Budget Advisory Committee (BAC) Report

Conservation Commission - Reviewed 14Nov2023

Gary Samuels, Conservation Commission chair, presented the proposed Conservation Commission budget.

Mr. Samuels proposed funding a program to offer water testing to Town Residents at an initial cost of \$15,000. BAC suggested removing \$15,000 from Con Comm budget line 253 – Water Testing, leaving \$600 in place for that line, and moving the \$15,000 to a Warrant Article. Note that the proposed funding of this program was subsequently removed from consideration by the Conservation Commission.

The Conservation Commission has propose a warrant article in the amount of \$11,745 for the purpose of paying Lake Host Salaries for the summer season of 2024 and augmenting the Exotic Weed Expendable Trust Fund. BAC had no objections to this proposal.

Zoning Board of Adjustment – Reviewed 14Nov2023

There was no representative from the ZBA to discuss the budget. Their proposed budget remains unchanged from 2023 at \$507.00. No additional comments or discussion by the BAC.

Library – Reviewed 21Nov2023

Representing the Library Trustees were Betsy Holmes, Eric Stauffer and Susan Thomas. Their proposed budget was presented as slightly down from 2023 Budget. They presented a Warrant article requesting that the full value in the Deering Library Expendable Trust fund be transferred into the Library Building Maintenance Expendable Trust Fund. This is roughly \$5,500 - \$6,000. They shared a list of maintenance type items including repair of windows, repair/replace the lock set, interior painting, shelving, building sign. BAC recommended submitting the warrant article as presented.

Cemetery – Reviewed 21Nov2023

Representing the Cemetery Trustees were Kay Hartnett, John Reynolds and Kristi LeGore. Their proposed budget was presented with an increase of \$4,600 – 21.4% over 2023 budget. There is a request for funds for many maintenance type projects – including tree removal, stump grinding, iron works, stone repair and maintenance. BAC recommended that monies for maintenance type items – tree cutting, iron work, stump grinding, fixing of stones etc. be taken from the Trust Fund Balance instead of adding to the committee budget.

Fire and Rescue - Reviewed 5Dec2023

New Fire Chief Bob Richards presented the proposed budget.

Current staffing levels of the ambulance were discussed. There is still early morning staffing, with 1 person. The new chief is actively seeking additional staffing. Current wages are not competitive. Current budget is for \$91,400 for PT wages which covers 2-people for 5 days per week, 100 hours per week. An ambulance has been ordered, with a time frame for delivery of sometime in June; it is time to replace the existing ambulance. Line item 150 should read \$6,750 for training, not \$750.

There is a need for equipment replacement that will take \$3,500 to \$4,000. Maintenance and repairs are needed for the EMS buildings. Discussion ensued as to include repairs and maintenance as a line item, or draw from the Expendable Trust Fund (ETF). Discussion on source of funding was discontinued to further review the Fire Dept. Budget. A vehicle to transport Fire Equipment is needed. The Chief reviewed equipment and

Budget Advisory Committee (BAC) Report

vehicle needs as the BAC reviewed the CIP. The Chief feels some numbers in the CIP will need to be updated to current costs. A new Tanker purchase is scheduled for 2025, with a new Engine scheduled for 2027. A new Tanker will cost approximately \$750,000; it does not appear there is adequate funding in the ETF for that purchase price. Buildings require upgrades for electrical systems and vehicle exhaust systems, as well as windows and door. Discussion regarding professional association memberships was had, including Souhegan Mutual Aid and Kearsarge Mutual Aid. There is a large jump in equipment maintenance cost for the Fire Dept; this is due to the need to replace items such as fire hoses. There were additional deliberations on staffing hours, budgeting for staff, and personnel policy.

Upon final review of budgets, BAC recommends reducing the proposed funding of the Fire Department Building Maintenance ETF from \$100,000 to \$75,000.

Planning Board – Reviewed 12Dec2023

Chairwoman Katherine Jenkins was present to speak to the budget.

There is a slight increase in the professional services Line 87. This is due to the increased need for assistance from Central NH Regional Planning Commission (CNHRPC) for an anticipated increase in applications and work required on the Town Ordinance and CIP. Discussion ensued on the potential offset from application fees. Fees go to the general fund and any offset will not be apparent to the Board’s budget.

Town Administration - Reviewed 12Dec2023

Meagen Kerris was present to speak to the proposed budget.

Discussion ensued regarding increases to full and part time wages, and corresponding changes to related fees such as health insurance and retirement. Line 7 – health insurance – factors in coverage for 1 family, and 1-2-person plan. Line 10 – Retirement is based on 6% of full time wages. Line 106 for Office supplies includes purchase of keyed mailboxes and security buzzer. BAC suggested moving security measures to ETF, but keep line item at \$3,000. A discussion on Town Hall security ensued, and the appropriate fund to draw on. Line 72 – Auditing Services – does not include the audit that will be required with the departure of Carole. Discussion on Legal Fees ensued. Line 75 – assessing clerk wages has gone up as a result in the change of personnel. Line 233 – Welfare budget – discussion ensued as to lower this budget given the lack of recent need. It was discussed to maintain the budget as is for a “place holder”. Discussion on the upgrade of software was had, with the anticipation that ARPA funds will be used to cover the \$30,000 cost of upgrades. Of the proposed \$50K increase changes to the Administration Budget, \$40K is attributed to Health Insurance and Retirement programs.

The BAC recommends that the Avitar, Siding, and Solar Panel items be submitted as warrant articles.

Highway – Reviewed 19Dec2023

Interim Road Agent Brett Martin was present to discuss the budget.

Current staffing levels of the Highway Department were discussed. Wages for FT and PT employees need to increase to be competitive with surrounding communities. The Board of Selectmen set the wage rates. Highway Department is currently seeking to fill the Road Agent position. A wage survey has not been completed in order to determine what wage rates would be appropriate for the Town. The

Budget Advisory Committee (BAC) Report

cost of heating fuel line 200 for heating fuel was discussed based on the 2023 budget used to date. The cost of uniforms, line 204, accounts for 5 people and should be adjusted accordingly to \$9,570.00. Discussion on a long term maintenance plans for roads, both paved and dirt was furthered. The Town had invested in software to assist with maintenance planning but it was apparently never used or implemented. The mowing contract was discussed, and the implications of the sides of roads not being maintained for multiple years resulting in a higher than anticipated costs for 2024. Discussion on line 211 – Tree removal, focused on what trees were included in this budget, whether tree removal was associated with ongoing roadway maintenance and culvert replacement, or with hazardous tree removal for prevention of interruptions to roadways and utilities.

Discussion of the Highway budget was continued on 28Dec2023. With the larger work crew, BAC expects work activities should be completed with fewer over-time hours than requested by the Highway department. BAC recommends that funding for maintenance activities be held to 2023 funding levels where feasible. BAC believes that the current balance available for highway road reconstruction is sufficient and therefore, no additional funds be added to the Highway Road Reconstruction ETF in 2024. BAC also recommends reducing the amount to be added to the Highway Vehicle Replacement CRF from \$330,000 to \$250,000 as the need for the requested F-350 with plow has not been confirmed.

General Findings and Recommendations

The total 2024 municipal budget presented to BAC was \$2,711,505 plus \$885,195 for warrant articles to fund CRF/ETF for a total proposed budget of \$3,596,700, representing a 30% increase over the 2023 total municipal budget of \$2,770,006. Following thorough review of the proposed budget, BAC identified several areas where spending increases should be reconsidered as noted below. The resulting BAC-derived proposed 2024 municipal budget is 2,569,774 plus \$625,195 for warrant articles for a total proposed budget of \$3,194,969 which is a 15% increase over 2023.

An increase in spending of 15% should imply a corresponding 15% increase in the municipal tax rate, however the spreadsheet provided to the BAC for this calculation appears to have a calculating error, so this assumption should be confirmed. The 2023 municipal tax rate was \$6.15; a 15% increase would be \$7.07. The initial proposed 30% increase would have yielded a corresponding municipal tax rate of \$8.00.

The initial department budget (excluding warrant articles) presented to BAC was \$393,898 higher than 2023. The proposed increases in the Highway Department budget represented nearly 70% of this overall increase. This increase is driven to a significant extent by personnel costs which were in turn driven by three factors: First, the Highway Department has a larger crew on board for 2024 compared to recent years, including budget allocated for the Road Agent who is still to be identified. Secondly hourly wages show an increase for 2024. Third, with a larger crew, health insurance costs will be higher. As tallied in the 2024 BAC Proposed Budget spreadsheet, BAC recommends some reductions to these proposed personnel costs as well as reductions to the requested Highway Maintenance budget to keep spending in line with 2023 levels. BAC believes the proposed level of road maintenance can be achieved by careful financial management without the need for a significant increase in spending. BAC requests that a road maintenance plan be developed so that funding can be assessed in a strategic and comprehensive manner going forward.

Budget Advisory Committee (BAC) Report

No data were provided to BAC to justify how wages were set for 2024. BAC requests that a wage analysis or similar data be provided in subsequent years to ensure wages are competitive and consistent with Town requirements.

The Town provides employees with a highly competitive health insurance policy. The cost of a policy can exceed \$30,000 for a family plan. BAC recommends that the BOS review the Town policy covering the proportional payments made by the Town versus employee to make sure the Town is not exceeding the contributions necessary to provide a cost-effective and competitive benefit package.

BAC also recommends that BOS take a more active role in working with department heads to manage spending and budgeting throughout the year.

BAC recommends that the bid policy be used to secure competitive bidding for fuels for all departments and municipal buildings. As noted last year, BAC continues to urge BOS to consolidate fuel purchases under a single supplier.

Submitted by Stephen Fogelson

Trustees of the Deering Public Library

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

TRUSTEES IN 2023:

Betsy Holmes, Chair 2018–2024

Eric Stauffer, Treasurer 2023-2026

Susan Thomas, Secretary 2020-2025

In 2023 the Trustees continued to complete tasks towards making the District 1 Schoolhouse/Library safe, comfortable, and accessible. On May 20 the Schoolhouse Library re-opened to the public after many years and was open every Saturday from 10 am - 1 pm, through October 7.

Improvements/New Services to the District 1 Schoolhouse / Library:

Plans that were implemented in 2023:

The exterior of the library was scraped and painted, including the porch and bench.

Basic landscaping was provided by the Trustees.

Two used upholstered chairs were purchased at a consignment shop.

An overhaul cleaning was performed by volunteers.

A team of volunteers were trained and provided services during open library hours.

Community Outreach:

To encourage community interest in the Schoolhouse/Library, trustee Susan Thomas organized a large number of volunteers to provide programming in many subject areas. Special thanks to the following Deering residents who gave of their time and expertise:

Pat Finn (children’s crafts); Joel Van Patten discussing artwork in his graphic novels; Nancy Stauffer and Susan Dussell demonstrating wool spinning; Mike Thomas with lots of live aquatic insects; Betsy Holmes teaching basic painting; Gary Samuels and Deering Fungi; Betsi Harrington collecting/sharing Deering artifacts. All of these events were well attended.

In order to accommodate larger audiences, additional programs were held in Town Hall. The “Junior Zookeepers Encounters” showcased many wild animals, and 65 kids of all ages enjoyed the program! Two adult evening programs were also offered (and well attended) “12,000 Years Ago in the Granite State” presented by Dr. Robert Godby, and “New Hampshire Cemeteries and Gravestones” presented by Glenn Knoblock. More programs will be offered in 2024.

A book sale of old and donated books was held in October.

Trustees of the Deering Public Library

Grant Funding:

Susan Thomas requested and received funding to select and receive 25-30 children’s books from the Children’s Literacy Foundation (CLiF). The books will be presented to the library in December.

The library sought and received grant funding for community programming from New Hampshire Humanities (the 2 adult programs) and The Deering Association (partial funding for children’s animal program).

The trustees applied to the New Hampshire Division of Historical Resources (Moose Plate grant) to fund a handrail for the granite walkway. There were a large number of applicants for available funds, and our request was denied. The trustees will resubmit their request in 2024.

Community Donations:

The residents of Deering (and beyond) have been very generous of their support to the Library/Schoolhouse. We are grateful for all the book donations received – these titles are periodically added to our two Little Free Libraries: occasionally added to the library’s collection for circulation: are shared with other libraries in the area. Several residents have also provided financial contributions- many thanks to you all!

Library Operations:

The library continues to purchase a small number of new books to add to its collection and makes them available to the public on the honor system. From May through October they are available in the Schoolhouse/Library on Saturdays; in colder months they are housed in the Town Hall Conference room. The public is encouraged to request a town clerk for access to the collection.



250th Celebration Committee Report

The celebration committee started meeting once a month in May of 2023. The initial meetings consisted of brain storming ideas for events, where the events might be held and what other town committees or organizations might choose to participate.

Moving along, we decided that the best time frame would be July 19-21, 2024. With this decision, came the idea of a town wide family day BBQ, complete with square dancing, games, and plenty of time to relax, enjoy your neighbors or meet new ones. This is tentatively planned for Sunday, July 21, 2024.

We are currently working on a concert for Saturday, details for this will most likely be public before this report is printed. The Deering Historical Society and Deering Community Church are coordinating a history event as opening ceremonies event. We have promotional Deering 250th Celebration items in the production phase and will most likely be on sale for sale at town meeting and other events.

I will close by saying it is not to late to get involved, we would love to have more committees and organizations involved.

Lou Ellen Beard, chair
Ed Cobbett, vice chair
Elizabeth Kirby
John & Ruth Reynolds
Jeanette Anderson
Michelle Johnson
June Holm
Lillian Carter
Bryan Terry
Glenice L'heureux
Charles Stowe



Cemetery Trustees Report

The Cemetery Trustees have been active this year caring for Deering’s cemeteries. Our work supports the respect Deering has for those residents buried here, and preserves the history of our town. Many of the names we see on the gravestones are the names of those who worked to make Deering what it is today and you can see their names attached to roads and properties.

All of Deering’s cemeteries need attention and the Trustees have long-term plans to care for our cemeteries, including better control of the ground’s maintenance; continuing with the stewardship program which was started this year; implementing a headstone cleaning program (see photos below); continuing to hire a professional to repair corroded and broken ironwork; and repairing/straightening headstones, many of which are fragile and hundreds of years old.

The stewardship program can use your help. Stewards keep an eye on their chosen cemetery, and let us know of any issues they observe. They can also assist us in our headstone cleaning project, making the names of the deceased readable again.

We would like to give a big thank you to Deering resident Rick Stoye who worked pro-bono throughout 2023 on a software program for all the Deering cemeteries. This software (not yet public) will let anyone look up any cemetery or any person buried here and see a headstone photo and a bio of that person (if available). Once public, we welcome any further biographical, historical information on a deceased person. Another big thanks goes out to resident Bob Macentee who donated the granite bench that sits in front of Wilkins Cemetery on Old County Road. Thank you, Bob!

We would also like to thank Garry Kalajian who has been working in two of our cemeteries to fix broken ironwork. The iron fencing is hundreds of years old and frost heaves push the granite that the iron is attached to, twisting and breaking the iron gates, fences and chains. Garry has worked to repair or remake these pieces, and we intend to continue this work. We are proud of our cemeteries.

Respectfully submitted by the Cemetery Trustees



Deering Patriotic Committee Report

The Deering Patriotic Committee embarked on a fulfilling year of honoring our nation and community through meticulously planned ceremonies and steadfast organizational efforts. Our commitment to fostering patriotism within our town was evident in every event we executed.

Throughout the year, we orchestrated poignant ceremonies, meticulously crafted to honor and pay tribute to our nation's history and its defenders. These events were a culmination of thoughtful planning and dedicated efforts from our committee members.

In collaboration with a town resident and the esteemed Board, we successfully secured the approval for the donation of a flag pole light. This achievement enhanced our commemorative site and further solidified our commitment to fostering patriotism within our community.

A heartfelt thank you extends to John Grant and Grant Tree Services for their invaluable support and expertise in installing the light. Their contribution has significantly enriched our initiatives.

As we reflect on our accomplishments, the Deering Patriotic Committee eagerly anticipates another productive year. We aim to build upon our existing endeavors, expanding our outreach and fortifying the foundation we've laid.

The commitment and dedication of our members and collaborators have been instrumental in our success. We remain steadfast in our mission to promote patriotism and community unity. Here's to a future filled with continued growth and impactful endeavors.

Deering Patriotic Committee



Town Employees

Administration		<i>Status</i>	<i>Year of Hire</i>
Town Administrator	Peter Flynn	FT	2022
Interim Town Administrator	Meagen Kerris	FT	2022
Finance Administrator	Meagen Kerris	FT	2022
Assessing Clerk	Melanie Kerr	PT	2022
Assessing Clerk	Nicole Zheng	PT	2022
Minutes Taker/Website Admin	Wendy Baker	PT	2023
Town Clerk/Tax Collector			
Deputy Town Clerk/Tax Collector	Kristen Bouchard	PT	2021
Police Department			
Chief	Mark Philibert **	FT	2020
Captain	Tom Cavanaugh	PT	2003
Police Officer	Garrett Anctil	PT	2022
Police Officer	Tyler Davy	PT	2019
Police Officer	Parker Normand **	PT	2020
Highway Department			
Road Agent	Brian Houghton *	FT	2012
Foreman	Mark Poland	FT	1997
Mechanic / Interim Road Agent	Brett Martin	FT	2019
Equipment Operator	Darin Labier	FT	2017
Equipment Operator	Wyatt Gould *	FT	2022
Equipment Operator	Marty Fisher	FT	2023
Equipment Operator	Charles Ricker	PT	2023
Snow Removal	Greg Chlapowski *	PT	2022
Fire & Rescue			
Chief	Jeff LeBlanc *	PT	2017
Chief	Robert Richards	PT	2023
Assistant Chief	Douglas Connor	On Call	1990
Deputy Chief	Patrick Murdough	On Call	2006
Captain, AEMT	Christopher Rousseau	On Call	2017
Captain, Fire Officer	Kris Parece	On Call	2012
Captain, Fire Officer	James Wilcoxon	On Call	2005
Lieutenant, Paramedic	Cynthia Gidley	On Call	2007
Lieutenant, Fire Officer	William Bannister, III	On Call	2009
Firefighter/AEMT	Deborah Boyll	On Call	2012
Firefighter/AEMT	Brian Rousseau	On Call	2017
Firefighter/EMT	Elliott Brown	On Call	2017
Firefighter/EMT	Sara Munson	On Call	2014
Firefighter	Michael Kelly	On Call	2023
Firefighter	Mark Voorhees	On Call	2003
Firefighter	Cole Bannister	On Call	2014
Firefighter	Logan Bannister	On Call	2014
Firefighter	Allen Grendell	On Call	2016
Firefighter	Brandon Grendell	On Call	2016
Engineer	Dennis Prive	On Call	2017
Engineer	Danny Russell	On Call	2021
EMT	Justin Buckler	Per Diem	2022
EMT	Nathan Gendreau	Per Diem	2022

* Incomplete term

** Deployed

Elected Town Officials

Board of Selectmen

Jill Smith, <i>Chair</i>	<i>Term Expires 2025</i>
Steve Diers, <i>Vice Chair</i>	<i>Term Expires 2026</i>
Roy Watson	<i>Term Expires 2024</i>

Town Clerk/Tax Collector Office

Carol Baker	<i>Term Expires 2024</i>
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Moderator

Philip Bryce	<i>Term Expires 2025</i>
Thomas Copadis, <i>Assistant Moderator</i>	<i>Appointed by Moderator</i>

Cemetery Trustees

Kay Hartnett, <i>Chair</i>	<i>Term Expires 2024</i>
Barbara Larmand	<i>Term Expires 2025</i>
John Reynolds	<i>Term Expires 2026</i>
Cynthia Krill ***	<i>Term Expires 2024</i>
Kristi LeGore ***	<i>Term Expires 2025</i>

Library Trustees

Betsy Holmes, <i>Chair</i>	<i>Term Expires 2024</i>
Eric Stauffer, <i>Treasurer</i>	<i>Term Expires 2026</i>
Susan Thomas, <i>Secretary</i>	<i>Term Expires 2025</i>

Supervisors of the Checklist

Elizabeth Kirby, <i>Chair</i>	<i>Term Expires 2028</i>
Ruth Reynolds	<i>Term Expires 2029</i>
Anne Cavagnaro	<i>Term Expires 2024</i>

Treasurer

Polly Aruck	<i>Term Expires 2026</i>
Katie Lavoie, <i>Deputy</i>	<i>Appointed by Treasurer</i>

Trustees of the Trust Funds

Elizabeth Kirby, <i>Chair</i>	<i>Term Expires 2025</i>
Virginia Lieby, <i>Secretary</i>	<i>Term Expires 2024</i>
JP Marzullo	<i>Term Expires 2024</i>

*** *Appointed*

Appointed Town Officials

Planning Board

Katherine Jenkins, <i>Chair</i>	2025	Mike Stone	2026
Olivier Raoust	2025	Thomas Walters	2026
Sharon Simpson	2024	Bob Carter, <i>Alternate</i>	
Tim Maskiell	2025	Stephen Diers, <i>Ex-Officio</i>	

Zoning Board of Adjustment

David LeFevre, <i>Chair</i>	2026	Allen Belouin	2024
Philip Bryce	2026	Jill Smith, <i>Selectmen's Rep</i>	
Ralph LaChance	2026		

Conservation Commission

Gary Samuels, <i>Chair</i>	2025	Robert Welsh	2026
Mike Thomas, <i>Vice Chair</i>	2025	Gregory Sereni	2026
Timothy Finn, <i>Secretary</i>	2025	Kay Hartnett, <i>Alternate</i>	2026
Stacie Hernandez	2023	Matt Latkiewicz, <i>Alternate</i>	2025
Dennis Sawyer	2026	Roy Watson, Jr., <i>Ex-Officio</i>	

Budget Advisory Committee

Steve Fogelson, <i>Chair</i>	Lou Ellen Beard
Michelle Johnson, <i>Vice Chair</i>	Laura Martinage
Bob Carter	Roy Watson, Jr., <i>Ex-Officio</i>

Central NH Regional Planning Commission

Keith Johnson

Solid Waste Advisory Board

Mike Collins

Building Inspector, Code Enforcement Officer, Health Officer

Michael Borden

Patriotic Committee

Donn Mann, <i>Chair</i>	Elizabeth Kirby
John Reynolds, <i>Vice Chair</i>	Ruth Reynolds

Solar Advisory Committee

Gary Smith	Dennis Laliberte
Robert Cilic	Pauline Laliberte

Hazard Mitigation Committee

Stephanie Alexander - CNHRPC	Fire Chief Jeff LeBlanc
Town Administrator Peter Flynn	Road Agent Brian Houghton
Police Captain Thomas Cavanaugh	

Joint Loss Management Committee

Town Administrator Peter Flynn	Road Agent Brian Houghton
Captain Thomas Cavanaugh	Finance Administrator Meagen Kerris

TOWN OFFICE HOURS			
Town Clerk	Tax Collector	Assessing	Selectmen/Administration
Mon – Thurs	Mon – Thurs	Mon – Thurs	Mon - Thurs
8:00am – 4:00pm	8:00am – 4:00pm	8:00am – 3:00pm	8:00am – 4:00pm
(603) 464 – 3244	(603) 464 – 3244	(603) 464 - 3248	(603) 464 - 3248
<ul style="list-style-type: none"> • Motor Vehicle Registrations • Boat Registrations • Election Process • 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"> • Assessment Inspection • Property Tax Cards • Property Tax Maps • Credits and Exemptions • Current Use • Intent to Cut 	<ul style="list-style-type: none"> • General Inquiries • BoS Meeting Minutes • Permit Applications • Building Inspection • State Statute • Human Services • Public Assistance • Town Hall Rental • Personal Management

COMMITTEE MEETING TIMES			
Board of Selectmen	Planning Board	Zoning Board of Adjustment	Conservation Commission
First & Third Thursdays	Second Wednesdays	Fourth Thursdays	Second Mondays
7:00pm	7:00pm	7:00pm	6:30pm
Selectmen@Deering.NH.us	Planning@Deering.NH.us	Zoning@Deering.NH.us	Conservation@Deering.NH.us
Unless otherwise noted, meetings are held at the Town Hall in the Conference Room/Library on the second floor.			

Town of Deering 2023 Town Meeting Minutes

Phil Bryce our moderator began with asking folks to please take a seat and began with a Welcome to the 2023 Deering Town Meeting. At this time, he requested that if you have a cell phone, please turn it off or put it on vibrate so it's silent for the meeting. He introduced himself and thanked everyone for coming. He went on to say, "While we really appreciate the school district and the high school for letting us meet in Hillsborough over the last couple of years, it is indeed nice to be back in the town hall."

With a tap of his gavel on the podium the moderator called the meeting to order at 9:00am. Then he reminded folks that if you are a registered voter, you must check in with the supervisors of the checklist at the front door and receive all the necessary materials for the meeting. Please attach your voter's name tag so he can see it and said that he would only call on you to speak if you have a name tag displayed on you. If you are not a registered voter, you must be in the space reserved for non-voters at the back of the hall. In the case where the voters would be casting secret ballots voters were given a colored pink sheet.

The moderator shared that the voters will not use the numbers that correspond to the articles on the secret ballot sheet. They would be asked to use them in order. So, if we have more than one secret ballot, we'll have one and then two and then three, etc. He then shared that voters also received a colored green index card that would be used for a hand vote, when a vote is not certain of the results by voice count. The moderator explained that voters would be asked to hold the cards up so that they can be counted by the sworn in ballot counters to get a more accurate vote. If the hand count is still uncertain, the moderator will call for a secret ballot to make sure that we had the correct results again.

The moderator then requested everyone to please stand for the Pledge of Allegiance, everyone was asked to remain standing for a moment of silence in honor and remembrance of our friends and family neighbors who passed during the past year as listed on page 70 of the annual report and for the many men and women who are serving in our armed forces.

Now as everyone took a seat Phil continued and spoke on the postponement of the Town/School election that was previously scheduled for Tuesday, March 14th and now being held on Tuesday, March 28th. Phil shared that in his years living in Deering for the past 25 years and he could not recall a storm, a snowstorm as bad as this one in terms of both the amount of snow, which is not light and fluffy, and the heavy wet consistency he called "white mud."

He went on to explain how challenging the day was for many. The authority to postpone, as the notice on the website states, is set forth in NH RSA 669. He stated that he really appreciated our elected officials and referred to 2018 when a law was passed after a 2017 snowstorm when there was an issue about postponing. But now it's up to the moderators in concert with the department heads and others in the community. In our case, I'd like to thank all of those involved in the decision for being in contact both over the weekend and on Monday to decide because you just never know where the town was on the line of the major snow. Phil went on to recognize the moderator in Hillsborough, Eric Ivanov, who we worked very closely with and the Hillsboro department heads. Because of the school budget, the two towns by law had to agree on the postponement.

The moderator continued with introductions of our Deering Town officials. For the Selectboard, Roy Watson as chair. Bill Whisman and Jill Smith. Next the Town Administrator, Peter Flynn, our Town

Clerk/Tax Collector, Carol Baker, Supervisors of the checklist, Barbara Cavanaugh as chair, Elizabeth Kirby, and Anne Cavagnaro. Town Treasurer, Steve Fogelson. Acting Chief of Police, Tom Cavanaugh. Road Agent, Brian Houghton and Fire and Rescue Chief, Jeff LeBlanc. Next, he shared that there are some employees and department heads who are not town residents who can share important and critical information to assist us with our proceedings and business here today. He explained that they need permission to speak at town meetings, therefore he wanted to introduce them and **make a request for a motion for all the following individuals to be allowed to speak.** He introduced them and then accepted a motion to allow them to speak. He began with Peter Flynn, the town administrator, Meagen Kerris, finance administrator, road agent Brian Houghton and fire chief Jeff LeBlanc. **The motion was made by Roy Watson and seconded by Bill Whisman. The moderator then opened it up for discussion, hearing no one, he called for a vote. The Ayes have it unanimously. Motion passes.**

The moderator continued to explain that he had sworn in as ballot counters to assist with ballot counting if needed during the meeting with counting the green cards or counting hands. The 2 counters who had been sworn in were John Reynolds and Stephen Diers. Phil also included the assistant town moderator Tom Copadis who would assist with the ballot counting.

Next Phil pointed out that during the meeting they would follow the Moderator's rules of procedures located in the back of the annual town report. The rules help make sure that the meeting is proceeding correctly, maintaining order, and keeping the meeting moving.

He shared that they would not read all of them but pointed out a few key points. Reminding everyone that only registered voters wishing to speak, should raise their hands and wait to be called on, that they must state their name and address before speaking, and motion to amend must be presented to the moderator in writing. He pointed out that only registered can vote, whether it's by ballot, hand raising or voice vote, and according to RSA 659, voter fraud can carry a substantial fine, so it's not a casual thing.

Only one person, and this is of course very important, the one recognized by the moderator may speak at one time. All speakers are expected to address the moderator and conversations between voters during the meeting are not allowed. So, if you are speaking, please speak up generally, if for some reason everybody can't hear you, we will ask you to come up and we'll hand you a microphone.

He explained that except for the initial presentations on the articles, folks will be limited to 10 minutes, all speakers in debate will be limited to three minutes. So, keep your comments brief, if you would please. And in some cases, where someone is presenting an article, some of the speakers may obviously go on later, longer than three minutes to be able to cover the topic adequately. I would like to just have everybody have a chance to speak before coming back to someone.

Also, after a vote passes, the meeting may vote to restrict reconsideration. If there is a motion to reconsider a reconsidered restricted vote that passes, actual reconsideration cannot take place until seven days later. Since we can't come back and vote to reconsider the vote, not to reconsider it. Those who want to make sure a vote is held at this meeting; you can make that motion. Any five voters may ask for the vote on an article by secret ballot. The request must be presented in writing prior to the end of the debate on article by voters who are present and identified. Please raise your hand to be acknowledged while we're continuing the discussion on that article. Only one article can be heard on the floor at a time, and there needs to be a motion and a second before discussion. At times there may be discussion of interrelated articles. We will not be voting on those articles, but there are articles that are interrelated. We have some today that we will be speaking to as well. Every article must be acted on. To

make a motion to table or whatever, it basically is a motion not to vote, he explained that if you don't vote yes on something, it means a no vote.

Lastly 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 a point of order. And so again, my job is to help you conduct the business in the town. Finally, the moderator requested a motion from the select board to accept the Deering town moderator meeting rules and procedures. **A motion was made by Roy Watson and seconded by Bill Whisman to accept the Deering town moderator meeting rules. The floor was opened for discussion, hearing no one, the moderator called for a vote. The Ayes have it, the motion passes unanimously.**

The moderator went on to talk on Article 11 to transact other business. No substantive motion can be made under this article. It is simply a unique opportunity to bring things to the community. He requested. That if anyone had something to share to please write your name and the topic so that when we get to that point, he would introduce them.

Next Phil talked about how the meeting would progress. He would read the article, and someone will need to make a motion, and another person must second the motion before it can be open for discussion and then once the discussion is had the moderator will call for a vote. The moderator will call on one of the selectboard who will be speaking to the motion. He may also call on one of the department heads, or in some cases other people to discuss the motion.

The moderator then moved on to the reading of the warrant. He made a request for a motion from the select board to waive the reading of the entire town meeting warrant and move directly to article two. **A motion was made by Roy Watson and seconded by Bill Whisman to waive the entire reading of the town warrant. Next Phil opened it up for discussion, hearing no one, he called for a vote. The Ayes have it, the motion passes unanimously.**

Next the moderator moved on to read Article 2: to see if the town will vote to accept the 2022 reports of the town officials, agents, and committees, and to accept the 2021 auditors report. **Phil asked for a motion. The motion was made by Bill Whisman and seconded by Roy Watson. The moderator opened it up for discussion and selectman Jill Smith opened it with a motion for an amendment.**

Jill made a motion to strike the words "the 2022 reports of the town officials, agents and committees and to accept", The amended Article 2: to see if the Town will vote to accept the 2021 auditors report and it was seconded by Jeremiah Smith.

The moderator heard a motion and a second on the amendment, he opened it up to the floor for discussion.

Jill Smith began by sharing that the printed and bound 2022 annual report contains documents that were amended after the print cutoff date, that several important reports typically provided were omitted. That the article be amended to omit approving the 2022 report so that necessary corrections can be made and that the document is an appropriate historical record. Approval on the provided document will be reflected in 2024.

Susan Thomas of Driscoll Rd spoke up and said she totally agreed since she knew that the library report that was submitted had been omitted, and she felt that they did a lot last year. So, amending the 2022 report is perfect for this.

Hearing no further discussion, the moderator read the motion to amend Article 2: to see if the town will vote to accept the 2021 auditor's report. He called for a vote: the Ayes have it and the amended motion passes.

We need to vote on the article now that the motion to amend passes.

Article 2: to see if the town will vote to accept the 2021 auditor's report. The Ayes have it and Article 2 passes as amended.

Article 3: 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 \$500 per year. (If readopted, the all veterans tax credit previously adopted would also be \$500 per year. The same amount as the optional veterans' tax credit.) If readopted and approved this article shall take effect for the 2023 property tax year.

A motion by Bill Whisman was made and seconded by Roy Watson.

Jill Smith makes a motion to amend Article 3: and to strike the second sentence. "If readopted, the all veterans tax credit previously adopted will also be \$500 per year. The same amount as the optional veterans' tax credit."

Jeremiah Smith seconded the motion.

Jill shared that Deering does not have an all-veterans tax credit. We only have an optional veteran's tax credit. So that's why I would like to remove that second sentence.

A short discussion was had by several different folks, and nothing changed on the motion to amend.

The moderator went on to share that it appeared that we were ready to vote on the amendment. **Article 3: 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 \$500 per year. If readopted and approved, this article should take effect for the 2023 property year. The moderator called for a vote the Ayes have it and the Article passes.**

Article 4, to Appropriate Operating Budget Funds for the Year 2023. To see if the town will vote to raise and appropriate 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 warranted article.

"A Motion" by Bill Whisman was made and seconded by Jill Smith.

The moderator shared that before the overview of the budget he let the voters know that they would go through the budget line by line to see if there's any more specific detail regarding that line item. He was going to ask voters if they have any questions or comments regarding that specific line item. He reminded folks that you need to be aware that the vote is on the total amount of the budget. It's not on every line.

So, any decrease or increase you can propose and vote on is advisory only to the board of selectmen. And then once we take up the operating budget for the police, fire and rescue, and highways as in the past, I would just ask the department heads to provide a quick read overview of the year. Of course, we

all know how important those departments are to us as a community. The moderator then asked Roy to provide a general overview.

Roy went on to share that this budget represents about a 7% increase from last year's budget and the State of New Hampshire put up 12%.

The large part, you can see, like the executive function, the increase in that line item, largely due to increased wages for the town administrator position and the conversion of the finance director position from a part time to a full time. Roy extended his thanks to every single person who worked on this budget from all the departments, from everybody within the departments from the budget advisory committee to the work that the other selectmen and town administrator put together to support this budget.

The moderator went through all the line items, asking the various department heads to briefly summarize their past year with everyone when they got to their line item.

Having gone through all the individual line items and giving everyone a chance to ask questions or share information, **the moderator reminded everyone that there was already a motion on the floor to accept the budget for \$2,317,6006,000, and there was a second. He re-read article#4, requested a vote, the Ayes have it and Article #4 Passes.**

The moderator closed the meeting for a 10-minute break at 10:34am and returned at 10:44 the meeting was called back into order.

The Moderator began with **Article #5 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 to fund the sum of FOUR HUNDRED THIRTY-THREE THOUSAND NINE HUNDRED DOLLARS (\$433,900) from the undesignated fund balance of December 31, 2022.**

A motion was made by Jill Smith and seconded by Bill Whisman.

The town moderator wanted to point out before going into discussion that the breakout for the Various Trust Funds was to be found in the voter's guide handout.

Jill Smith spoke briefly on the article and gave the breakdown for each fund and the moderator opened it up for discussion. Everyone had an opportunity to ask questions and then **the moderator called for a vote. Article 5: 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 of December 31st, 2022. The Ayes have it and Article #5 Passes.**

Moving on to **Article 6 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 necessary items required for certification by the state of New Hampshire and furthermore to withdraw TWO HUNDRED TWENTY-FIVE THOUSAND DOLLARS (\$225,000) from the Ambulance Revolving Fund and to withdraw FIFTY THOUSAND DOLLARS (\$50,000) from the Fire and Rescue Department Vehicle Replacement Capital Reserve Fund and EIGHTY-FOUR THOUSAND DOLLARS (\$84,000) to be raised from the under undesignated fund balance.**

The motion was made by Roy Watson and seconded by Bill Whisman.

Following a lengthy discussion, a vote was called and with it being too close to call it with the voice count, the moderator asked for a hand count by raising the green index card and waiting to be counted.

The Ballot counters brought their results to the Moderator, Phil shared 40 Ayes to 24 No, the Ayes have it and Article #6 Passes

Jill Smith then calls for a motion to re-consider the vote on Article 6 and seconded by John Shaw.

Jill began by saying that this Board of Selectmen has witnessed this vote of the governing body that they want an ambulance. She wants to re-consider this vote because encumbering these funds this way is not financially responsible. She would ask that we put our trust into the Selectboard and allow them to utilize their power as the agents to expend the funds from the trust funds once they receive a quote and terms on the purchase of an ambulance.

The vote to reconsider was too close to call. So, then a request to hold the vote to reconsider as secret ballot was called. The Moderator requested that he needed 5 voters to make the request for a secret ballot on the vote to reconsider. A list of 5 voters was submitted to the moderator and a secret ballot vote began. The moderator instructed everyone to use the #1 vote on the pink sheets to cast your vote.

Getting everyone back to take a seat the moderator shared that a point of order was raised, and he believed was correct on the vote to reconsider based on a moderator rule that the vote to reconsider must be made from the prevailing side according to the rules of the moderator that were adopted at the beginning of the meeting. So, the motion to reconsider was not valid from Jill Smith and so now if there was someone in the group from the prevailing side that would like to make the motion to reconsider.

The Moderator asked if there was a motion to reconsider from the prevailing side and Roy Watson made the motion. Then the moderator requested a second on the motion to reconsider.

No second was made by anyone and the motion to reconsider does not carry without a second.

Then Phil Bouchard made a motion that due to the motion to reconsider was not seconded that we accept the vote on Article #6 and move onto Article #7. Bill Whisman seconded the motion.

A vote was called the Ayes have it and the Motion Passes and Article #6 Passes

The moderator went on to the next Article:

Article #7: 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 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.

A Motion was made by Bill Whisman and seconded by Roy Watson.

A short brief from Roy Watson and Tom Cavanaugh on the new police cruiser. Hearing little discussion, the Moderator called for a vote. The Ayes have it and Article #7 passes.

Article 8, To Establish a Highway Equipment Expendable Trust Fund: to see if the town will vote to establish an Expendable Trust Fund under provisions of RSA 31:19-a, to be known as the 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 the Undesignated Fund Balance to be placed into this fund.

A motion was made by Bill Whisman and Seconded by Jill Smith.

Jill spoke briefly on the article, the moderator opened it up for discussion, hearing none, he called for a vote. The Ayes have it and Article #8 passes.

Article 9, To Establish a Planning and Zoning Legal Expenses Expendable Trust Fund: To see if the Town will vote to establish an Expendable Trust Fund under the provisions of RSA 31:19-a to be known as the 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 the Undesignated Fund Balance to be placed into this fund.

Jill shared a brief overview of why they made the name change. The moderator, hearing no further discussion, called for a vote on Article #9. The Ayes have it and Article 9 passes.

Moving on to **Article #10:** To see if the Town will vote to increase the membership of the Cemetery Trustees from 3 to 5 members as authorized by RSA 289:6, I. The motion was made by Roy Watson and seconded by Bill Whisman.

Kay Hartnett shared that the cemetery trustees need volunteers and help on these committees. By voting on this article to increase membership of the Cemetery of Trustees from three to five, the cemetery trustees expect some interest in folks serving on the Cemetery of Trustees committee for another one of our five committee members.

No further discussion was had, and the moderator called for a vote. The Ayes have it and Article 10 passes.

Next was **Article #11** where no further business was discussed. A motion was made by Jill Smith and seconded by Bill Whisman. The Selectmen went on to Thank Barbara Cavanaugh for her 17 years of service as a Supervisors of the Checklist Chair.

Bill Whisman also thanked everyone for their support over the past 4 years as this was his last town meeting as a selectman.

A round of applause was had for both Barbara and Bill for a job well done.

Phil concluded the meeting and made a motion to adjourn the meeting at 12:59pm. The Ayes have it Article #11 passes.

Respectfully submitted,



Carol M. Baker

Town Clerk/Tax Collector

DEERING TOWN MEETING

MODERATORS' RULES OF PROCEDURE

March 16, 2024

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:

The Moderator will announce the Article number, and the text of the Article will be read.

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.

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.

The Meeting will debate and then vote on the Article.

No one may have the floor unless they are recognized by the Moderator.

Only registered voters may speak unless a majority of the voters present decide otherwise (see 5. above).

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