

Annual Report 2021

Deering
New Hampshire



Ann Mooney

Ann Mooney started work for Deering nine years ago, but she had previously provided assessing services to the Town for twelve years as member of the Avitar assessing team prior to her tenure with Deering. Before Avitar Ann worked for the assessing division of NH Department of Revenue Administration. She was the first woman doing that type of work and she held more than her own.

Ann has always been an active participant in the life of the greater Hillsboro – Deering community. Whether serving as a Selectman in Hillsboro, or serving as President of the Lions Club, she managed to contribute her time and leadership skills. Ann's leadership roles were informed by her deep familiarity with and understanding of the families in the community.



If you needed to know something about the history of a Deering property Ann was likely to tell you the succession of owners beginning with a particular owner, she had known from a visit as a little girl with her parents who went there to play cards. She knew who lived where and when, who sold property to whom, where people worked, who their relations were, and often where they came from- this was a deeper knowledge of a community and its people that anyone was likely to encounter during the course of a career.

During her tenure in Deering she organized all the property records and, in the process, ferreted out expired exemptions due to changes in ownership, or lapse in eligibility in the amount of \$500,000, that included elderly exemptions and veterans' credits. Simple organization keeps things current, accessible and fair to everyone and Ann liked it that way.

Many Deering residents have come to trust her judgement and guidance in all things assessing. Whether it is a question about current use, timber tax, exemption, or abatement, Ann handled them all. It's not often that you work with a colleague who turns into a friend, but I have and so has the rest of the Deering staff. We all wish her well on her third attempt at retirement. We're sure that she will find something else to lend her considerable talents to and we wish her the best.

Thank you for a job well done Ann Mooney.

Russell McAllister

2021 Town Warrant and Budget

Warrant	1
MS-636: Budget of the Town of Deering	5
Proposed Appropriations by Function	12
Budget Details	14

Financial Reports

Independent Auditors' Report	21
Summary of Expenditures by Function – 2018 (unaudited)	30
Detailed Expenditures – 2018 (unaudited)	31
MS-61: Tax Collector's Report	38
Tax Rate Breakdown – 2018	44
Bank Reconciliation of Treasurer's Funds	48
Trustees of the Trust Funds	49

Department Reports

Board of Selectmen	59
Town Administrator	60
Building Inspector	61
Assessing	62
Budget Advisory Committee	70
Police	72
Fire and Rescue	75
Highway	76
Town Clerk and Tax Collector	77
Vital Statistics	79
Supervisors of the Checklist	80
Trustees of the Deering Public Library	81
Planning Board	83
Zoning Board of Adjustment	84
Conservation Commission	85
Cemetery Trustees	87

Administrative

List of Town Employees and Officers	88
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Town Meeting Minutes – 2020	95
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Town of Deering New Hampshire Warrant and Budget 2021

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:

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:

GREETINGS!

You are hereby notified to meet at the Town Hall in said Deering on **Tuesday the 9th day of March, 2021 at 8:00 am** in the morning to act upon the following subjects:

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

Selectman	3-year term
Moderator	2-year term
Library Trustee	3-year term
Cemetery Trustee	3-year term
Trustee of Trust Funds	3-year term
Town Clerk / Tax Collector	3-year term

Article 2: Zoning Ordinance Amendment

Are you in favor of the adoption of Amendment No. 1 as proposed by the Deering Planning Board for the Town of Deering Zoning Ordinance as follows:

To enact certain administrative revisions to the Ordinance including:

To repeal the entirety of Article 4, Section 5 Watershed Protection Ordinance and replace it with a new Article 4, Section 5 Watershed Protection Ordinance.

Recommended by the Planning Board

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

ADDITIONALLY, pursuant to RSA 39:2-a, you are hereby notified that Articles 3 through 7 will be taken upon Saturday the 24th of April, 2021 at 9:00AM in the morning at the Hillsboro High School Gymnasium located at 12 Hilcat Drive, Hillsboro, NH. The traditional date of the meeting has been changed as a safety precaution because of the COVID-19 global pandemic and as allowed under Governor Sununu's Emergency Order #83.

Article 3: To Accept Town Reports

To see if the Town will vote to accept the 2021 reports of the Town Officials, agents and committees, and to accept the 2020 auditor's report.

The Board of Selectmen Recommends this Article

Article 4: To Appropriate Operating Budget Funds for the Year 2021

To see if the Town will vote to raise and appropriate the sum of TWO MILLION TWO HUNDRED FIVE THOUSAND FIVE HUNDRED FIFTY-EIGHT DOLLARS (\$2,205,558) for the purpose of funding general municipal operations not including any amount raised and appropriated in any separate warrant article.

Acct	Function	2021
4130	Executive	231,054
4140	Elections, Registration, Vital Statistics	54,125
4150	Finance Administration	86,431
4152	Assessing Revaluation	42,624
4153	Legal Expense	21,000
4191	Planning & Zoning	13,256
4194	General Government Buildings	33,610
4195	Cemeteries	16,800
4196	Insurance	60,664
4197	Advertising & Regional Association	5,515
4210	Police	352,195
4215	Ambulance	127,981
4220	Fire	120,399
4240	Building Inspection	14,518
4290	Emergency Management	100
4299	Other Public Safety - Dispatching	41,561
4300	Highways & Streets	734,311
4324	Solid Waste Disposal	128,000
4415	Health Agencies & Programs	5,211
4442	Direct Assistance	15,003
4520	Parks & Recreation	25,000
4550	Library	2,685
4611	Conservation Commission	10,450
4711	Bonds, Notes - Principal	48,137
4722	Bonds, Notes - Interest	9,928
4723	Tax Anticipation Notes	5,000
	Total	2,205,558

The Board of Selectmen Recommends this Article

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 SEVEN THOUSAND TWO HUNDRED THIRTY-EIGHT DOLLARS (\$407,238) to be added to the previously established Capital Reserve and/or Expendable Trust Funds and to fund the sum of TWO HUNDRED NINETY-EIGHT THOUSAND EIGHT HUNDRED FIFTY DOLLARS (\$298,850) from the undesignated fund balance as of December 31, 2020 for the following accounts in said amounts:

Undesignated Fund Amounts

Acct	Fund	2021
60.1010.00.060	Assessing / ETF	\$ 14,988.00
60.1010.00.064	Computer Systems / ETF	\$ 8,000.00
60.1010.00.065	Exotic Weed Control / ETF	\$ 5,000.00
60.1010.00.069	Gov't Bld Improvement / ETF	\$ 50,000.00
60.1010.00.055	HWY Vehicle Replacement / CRF	\$ 100,000.00
60.1010.00.075	Library Bld Maint / ETF	\$ 1,000.00
60.1010.00.076	Master Plan / ETF	\$ 1,250.00
60.1010.00.080	PD Vehicle Replacement / ETF	\$ 10,000.00
60.1010.00.083	Road Reconstruction / ETF	\$ 41,612.00
60.1010.00.084	FD Turnout Gear & PPE / ETF	\$ 50,000.00
60.1010.00.089	Solar Energy / ETF	\$ 17,000.00
Total Undesignated Fund Usage		\$ 298,850.00

Total Funding Request

Acct	Fund	2021
60.1010.00.060	Assessing / ETF	\$ 14,988.00
60.1010.00.064	Computer Systems / ETF	\$ 8,000.00
60.1010.00.065	Exotic Weed Control / ETF	\$ 5,000.00
60.1010.00.069	Gov't Bld Improvement / ETF	\$ 50,000.00
60.1010.00.055	HWY Vehicle Replacement / CRF	\$ 100,000.00
60.1010.00.075	Library Bld Maint / ETF	\$ 1,000.00
60.1010.00.076	Master Plan / ETF	\$ 1,250.00
60.1010.00.080	PD Vehicle Replacement / ETF	\$ 10,000.00
60.1010.00.083	Road Reconstruction / ETF	\$ 150,000.00
60.1010.00.084	FD Turnout Gear & PPE / ETF	\$ 50,000.00
60.1010.00.089	Solar Energy / ETF	\$ 17,000.00
Total Funding Request		\$ 407,238.00

The Board of Selectmen Recommends this Article

Article 6: Petitioned Warrant Article

1. The Town shall raise and appropriate the sum of FIVE THOUSAND DOLLARS (\$5,000) for purpose of obtaining legal services to review the Hillsborough-Deering Cooperative School District's contractual agreement, that establishes the cost sharing per student. The money is to be used to provide one or all of the following: legal guidance on the apportionment agreement terms; the contract duration of the agreement, retain legal counsel for litigation. The entire amount of FIVE THOUSAND DOLLARS (\$5,000) is to come from current year, 2021, taxation.

2. To vote to establish a committee for an unspecified term. The committee will be comprised of one board of selectmen (William Whisman); one school board member; Melissa Mullen; Michael Mullen; Katie Lavoie; Lou Ellen Beard, four other town residents. The committee members may volunteer. The committee members are to serve as agents to receive the legal guidance and to present the findings to the town, along with their recommendation

Article 7: To Transact Other Business

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

Given under our hands, February 18th, 2021

We certify and attest that on or before February 22nd we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the Town Office, and delivered the original to the TOWN CLERK.

Printed Name	Position	Signature
William Whisman	Chair	
Rebecca Mitchell	Selectman	
Allen Belouin	Selectman	



New Hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget

Deering

For the period beginning January 1, 2021 and ending December 31, 2021

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: February 22, 2021

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
William Whisman	Chair	
Rebecca Mitchell	Selectman	
Allen Belouin	Selectman	

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
Department of
Revenue Administration

2021
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Proposed Appropriations for period ending 12/31/2021	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$200,885	\$215,961	\$231,054	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$52,910	\$56,891	\$54,125	\$0
4150-4151	Financial Administration	05	\$85,850	\$83,902	\$86,431	\$0
4152	Revaluation of Property	05	\$27,228	\$26,133	\$42,624	\$0
4153	Legal Expense	05	\$28,682	\$28,000	\$21,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	05	\$5,326	\$13,256	\$13,256	\$0
4194	General Government Buildings	05	\$30,049	\$32,368	\$33,610	\$0
4195	Cemeteries	05	\$18,030	\$16,150	\$16,800	\$0
4196	Insurance	05	\$56,670	\$58,168	\$60,664	\$0
4197	Advertising and Regional Association	05	\$4,014	\$5,514	\$5,515	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$509,644	\$536,343	\$565,079	\$0
Public Safety						
4210-4214	Police	05	\$265,199	\$352,256	\$352,195	\$0
4215-4219	Ambulance	05	\$98,454	\$111,038	\$127,981	\$0
4220-4229	Fire	05	\$224,300	\$235,349	\$120,399	\$0
4240-4249	Building Inspection	05	\$13,218	\$14,518	\$14,518	\$0
4290-4298	Emergency Management	05	\$0	\$5,000	\$100	\$0
4299	Other (Including Communications)	05	\$39,701	\$39,000	\$41,561	\$0
Public Safety Subtotal			\$640,872	\$757,161	\$656,754	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	05	\$378,782	\$473,121	\$462,011	\$0
4312	Highways and Streets	05	\$154,724	\$268,800	\$268,800	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$4,430	\$3,500	\$3,500	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$537,936	\$745,421	\$734,311	\$0



New Hampshire
Department of
Revenue Administration

2021
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Proposed Appropriations for period ending 12/31/2021	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	05	\$108,500	\$123,449	\$128,000	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$108,500	\$123,449	\$128,000	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$0	\$0	\$0
Welfare						
4441-4442	Administration and Direct Assistance	05	\$15,003	\$15,003	\$15,003	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	05	\$1,425	\$3,926	\$5,211	\$0
Welfare Subtotal			\$16,428	\$18,929	\$20,214	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	05	\$0	\$25,000	\$25,000	\$0
4550-4559	Library	05	\$950	\$2,375	\$2,685	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$950	\$27,375	\$27,685	\$0



New Hampshire
Department of
Revenue Administration

2021
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Proposed Appropriations for period ending 12/31/2021	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	05	\$4,170	\$7,610	\$10,450	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$4,170	\$7,610	\$10,450	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	05	\$25,000	\$25,000	\$48,137	\$0
4721	Long Term Bonds and Notes - Interest	05	\$5,636	\$5,636	\$9,928	\$0
4723	Tax Anticipation Notes - Interest	05	\$0	\$5,000	\$5,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$30,636	\$35,636	\$63,065	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$49,000	\$49,000	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$49,000	\$49,000	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$2,205,558	\$0



New Hampshire
Department of
Revenue Administration

2021
MS-636

Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2021	
			(Recommended)	(Not Recommended)
4153	Legal Expense	07 <i>Purpose: Citizens Petition</i>	\$5,000	\$0
4915	To Capital Reserve Fund	06 <i>Purpose: To Add Funds to Established Trust Funds</i>	\$100,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	06 <i>Purpose: To Add Funds to Established Trust Funds</i>	\$307,238	\$0
Total Proposed Special Articles			\$412,238	\$0



New Hampshire
Department of
Revenue Administration

2021
MS-636

Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2021	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



New Hampshire
Department of
Revenue Administration

2021
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2021
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$6,966	\$4,000	\$20,000
3186	Payment in Lieu of Taxes	05	\$0	\$0	\$100
3187	Excavation Tax	05	\$41	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$41,379	\$35,000	\$22,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$48,386	\$39,100	\$42,200
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	05	\$855	\$650	\$500
3220	Motor Vehicle Permit Fees	05	\$397,616	\$380,000	\$360,000
3230	Building Permits	05	\$15,547	\$11,000	\$12,500
3290	Other Licenses, Permits, and Fees	05	\$31,158	\$28,000	\$28,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$445,176	\$419,650	\$401,000
State Sources					
3351	Municipal Aid/Shared Revenues	05	\$31,607	\$0	\$31,000
3352	Meals and Rooms Tax Distribution	05	\$98,118	\$98,000	\$98,000
3353	Highway Block Grant	05	\$96,074	\$95,000	\$96,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	05	\$245	\$245	\$240
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	05	\$1,523	\$1,800	\$1,500
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$227,567	\$195,045	\$226,740
Charges for Services					
3401-3406	Income from Departments	05	\$3,764	\$2,500	\$3,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$3,764	\$2,500	\$3,000
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	05	\$6,888	\$3,000	\$2,500
3503-3509	Other		\$3,600	\$3,600	\$0
Miscellaneous Revenues Subtotal			\$10,488	\$6,600	\$2,500



New Hampshire
Department of
Revenue Administration

2021
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2021
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$49,000	\$49,000	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$49,000	\$49,000	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	06	\$0	\$0	\$298,850
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$298,850
Total Estimated Revenues and Credits			\$784,381	\$711,895	\$974,290

Budget Summary

Item	Period ending 12/31/2021
Operating Budget Appropriations	\$2,205,558
Special Warrant Articles	\$412,238
Individual Warrant Articles	\$0
Total Appropriations	\$2,617,796
Less Amount of Estimated Revenues & Credits	\$974,290
Estimated Amount of Taxes to be Raised	\$1,643,506

Proposed Appropriations by Function 2021

Acct	Function	2021
4130	Executive	231,054
4140	Elections, Registration, Vital Statistics	54,125
4150	Finance Administration	86,431
4152	Assessing Revaluation	42,624
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4210	Police	352,195
4215	Ambulance	127,981
4220	Fire	120,399
4240	Building Inspection	14,518
4290	Emergency Management	100
4299	Other Public Safety - Dispatching	41,561
4300	Highways & Streets	734,311
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4723	Tax Anticipation Notes	5,000
Total		2,205,558

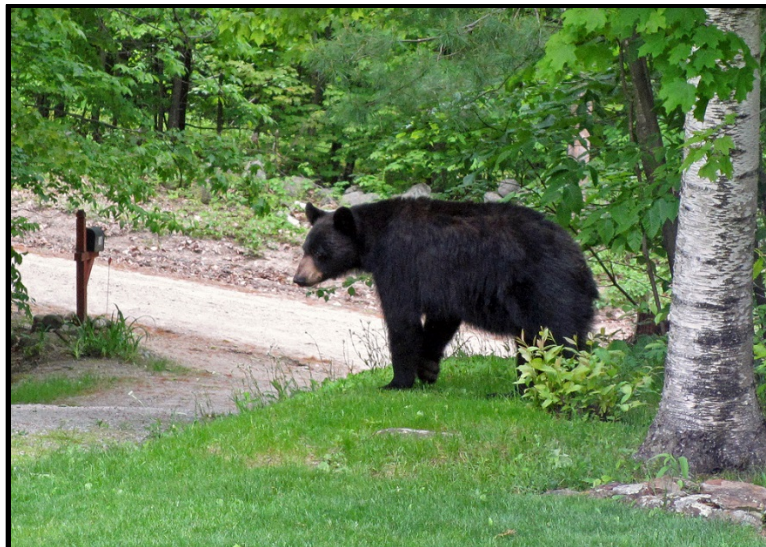
Undesignated Fund Amounts

Acct	Fund	2021
60.1010.00.060	Assessing / ETF	\$ 14,988.00
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Total Undesignated Fund Usage		\$ 298,850.00

Total Funding Request

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60.1010.00.065	Exotic Weed Control / ETF	\$ 5,000.00
60.1010.00.069	Gov't Bld Improvement / ETF	\$ 50,000.00
60.1010.00.055	HWY Vehicle Replacement / CRF	\$ 100,000.00
60.1010.00.075	Library Bld Maint / ETF	\$ 1,000.00
60.1010.00.076	Master Plan / ETF	\$ 1,250.00
60.1010.00.080	PD Vehicle Replacement / ETF	\$ 10,000.00
60.1010.00.083	Road Reconstruction / ETF	\$ 150,000.00
60.1010.00.084	FD Turnout Gear & PPE / ETF	\$ 50,000.00
60.1010.00.089	Solar Energy / ETF	\$ 17,000.00
Total Funding Request		\$ 407,238.00

	2020	2021
Operating Budget	\$ 2,138,923	\$ 2,205,558
Payments to Trust Funds (CIP)	\$ 251,300	\$ 407,238
Warrant Articles	\$ 162,000	\$ -
Total Budget	\$ 2,552,223	\$ 2,612,796



Budget Details 2021

Account Number	Description	Budget 2020	Proposed Budget 2021
01.4130.10.112	BOS - Wages	7,500.00	7,500.00
01.4130.10.220	BOS - FICA	465.00	465.00
01.4130.10.221	BOS - Medicare	108.75	108.75
01.4130.10.350	BOS - Training & Certification	400.00	400.00
01.4130.11.110	Admin - F/T Wages	75,000.00	77,500.00
01.4130.11.111	Admin - P/T Wages	54,000.00	58,705.92
01.4130.11.210	Admin - Health Insurance	34,037.93	33,280.00
01.4130.11.220	Admin - FICA	7,998.00	8,444.77
01.4130.11.221	Admin - Medicare	1,870.50	1,974.99
01.4130.11.230	Admin - Retirement	10,330.61	18,270.00
01.4130.11.290	Admin - Life/Disability	1,094.33	1,250.00
01.4130.11.350	Admin - Training & Certification	800.00	800.00
01.4130.11.399	Admin - Other Professional Services (Recording Fees)	6,500.00	6,500.00
01.4130.11.410	Admin - Postage	2,000.00	2,000.00
01.4130.11.420	Admin - Telephone	3,600.00	3,600.00
01.4130.11.430	Admin - Mobile Phone	900.00	900.00
01.4130.11.440	Admin - Rentals & Leases (Copier & Postage Meter)	2,300.00	2,300.00
01.4130.11.460	Admin - Printing	1,750.00	1,750.00
01.4130.11.470	Admin - Office Supplies	2,200.00	2,200.00
01.4130.11.480	Admin - Dues & Subscriptions	406.00	405.00
01.4130.11.490	Admin - Public Notices	1,000.00	1,000.00
01.4130.11.610	Admin - New Equipment	1,000.00	1,000.00
01.4130.11.620	Admin - Equipment Maintenance	400.00	400.00
01.4130.11.710	Admin - Mileage	300.00	300.00
	FUNCTION: EXECUTIVE - 4130	215,961.12	231,054.42
01.4140.12.112	Town Clerk - Wages	22,750.00	23,660.00
01.4140.12.135	Town Clerk - Deputy Wages	8,840.00	8,840.00
01.4140.12.210	Town Clerk - Health Insurance	4,465.61	4,497.00
01.4140.12.220	Town Clerk - FICA	1,958.58	2,031.25
01.4140.12.221	Town Clerk - Medicare	458.06	455.00
01.4140.12.230	Town Clerk - Retirement	1,365.00	1,365.00
01.4140.12.290	Town Clerk - Life/Disability	-	286.00
01.4140.12.350	Town Clerk - Training & Certif	900.00	900.00
01.4140.12.410	Town Clerk - Postage	2,000.00	2,000.00
01.4140.12.420	Town Clerk - Telephone	1,080.00	1,080.00
01.4140.12.450	Town Clerk - Software	3,205.00	3,205.00
01.4140.12.470	Town Clerk - Office Supplies	750.00	750.00
01.4140.12.480	Town Clerk - Dues & Subscriptions	200.00	200.00
01.4140.12.490	Town Clerk - Public Notices	75.00	75.00
01.4140.12.610	Town Clerk - New Equipment	800.00	200.00
01.4140.12.620	Town Clerk - Equipment Maintenance	400.00	400.00
01.4140.12.710	Town Clerk - Mileage	600.00	600.00

Budget Details 2021

Account Number	Description	Budget 2020	Proposed Budget 2021
01.4140.13.112	Elections - Election Official	4,350.00	2,250.00
01.4140.13.120	Elections - Ballot Clerk Wages	1,500.00	500.00
01.4140.13.220	Elections - FICA	362.70	171.88
01.4140.13.221	Elections - Medicare	84.83	38.50
01.4140.13.410	Elections - Postage	100.00	110.00
01.4140.13.470	Elections - Office Supplies	100.00	110.00
01.4140.13.490	Elections - Public Notices	146.00	150.00
01.4140.13.900	Elections - Miscellaneous	400.00	250.00
	FUNCTION: TOWN CLERK - 4140	56,890.77	54,124.63
01.4150.14.112	Treasurer - Wages	2,500.00	2,500.00
01.4150.14.220	Treasurer - FICA	155.00	155.00
01.4150.14.221	Treasurer - Medicare	36.00	36.00
01.4150.15.112	Tax Collector - Wages	22,750.00	23,660.00
01.4150.15.135	Tax Collector - Deputy Wages	8,840.00	8,840.00
01.4150.15.210	Tax Collector - Health Insurance	4,465.61	4,497.00
01.4150.15.220	Tax Collector - FICA	1,958.58	2,031.25
01.4150.15.221	Tax Collector - Medicare	458.06	455.00
01.4150.15.230	Tax Collector - Retirement	1,365.00	1,365.00
01.4150.15.290	Tax Collector - Life/Disability	-	286.00
01.4150.15.310	Tax Collector - Research	1,000.00	1,000.00
01.4150.15.350	Tax Collector - Training & Certification	900.00	900.00
01.4150.15.360	Tax Collector - Recording Fees	1,000.00	1,000.00
01.4150.15.410	Tax Collector - Postage	3,500.00	3,500.00
01.4150.15.420	Tax Collector - Telephone	1,080.00	1,080.00
01.4150.15.450	Tax Collector - Software	2,580.00	2,580.00
01.4150.15.470	Tax Collector - Office Supplies	800.00	800.00
01.4150.15.480	Tax Collector - Dues & Subscriptions	50.00	50.00
01.4150.15.490	Tax Collector - Public Notices	-	-
01.4150.15.610	Tax Collector - New Equipment	1.00	1.00
01.4150.15.620	Tax Collector - Equipment Maintenance	80.00	80.00
01.4150.15.710	Tax Collector - Mileage	600.00	600.00
01.4150.16.300	Auditing - Professional Services	13,500.00	13,500.00
01.4150.17.399	Info Tech - Professional Services	3,000.00	4,500.00
01.4150.17.450	Info Tech - Software	13,283.00	13,015.00
	FUNCTION: FINANCIAL ADMINISTRATION - 4150	83,902.25	86,431.25
01.4152.18.111	Assessing - Clerk Wages	16,284.00	25,584.00
01.4152.18.220	Assessing - FICA	1,009.61	1,586.21
01.4152.18.221	Assessing - Medicare	236.12	370.97
01.4152.18.350	Assessing - Training & Certification	75.00	75.00
01.4152.18.399	Assessing - Professional Services	8,508.00	14,988.00
01.4152.18.480	Assessing - Dues & Subscription	20.00	20.00
	FUNCTION: PROPERTY ASSESSMENT - 4152	26,132.73	42,624.18
01.4153.10.320	Legal - Professional Services	25,000.00	18,000.00
01.4153.33.330	Legal - Code Enforcement	3,000.00	3,000.00
	FUNCTION: LEGAL - 4153	28,000.00	21,000.00

Budget Details 2021

Account Number	Description	Budget 2020	Proposed Budget 2021
01.4191.20.111	Planning - P/T Wages	800.00	800.00
01.4191.20.220	Planning - FICA	50.00	50.00
01.4191.20.221	Planning - Medicare	12.00	12.00
01.4191.20.300	Planning - Professional Services	5,500.00	5,500.00
01.4191.20.320	Planning - Legal	2,000.00	2,000.00
01.4191.20.350	Planning - Training & Certification	500.00	500.00
01.4191.20.410	Planning - Postage	400.00	400.00
01.4191.20.460	Planning - Printing	150.00	150.00
01.4191.20.470	Planning - Office Supplies	150.00	150.00
01.4191.20.490	Planning - Public Notices	600.00	600.00
01.4191.21.111	Zoning - P/T Wages	528.00	528.00
01.4191.21.220	Zoning - FICA	33.00	33.00
01.4191.21.221	Zoning - Medicare	8.00	8.00
01.4191.21.320	Zoning - Legal	1,500.00	1,500.00
01.4191.21.350	Zoning - Training & Certification	75.00	75.00
01.4191.21.410	Zoning - Postage	350.00	350.00
01.4191.21.470	Zoning - Office Supplies	100.00	100.00
01.4191.21.490	Zoning - Public Notices	500.00	500.00
	FUNCTION: PLANNING AND ZONING - 4191	13,256.00	13,256.00
01.4194.10.370	Govt Buildings - Custodial Services	5,200.00	5,200.00
01.4194.10.380	Govt Buildings - Groundskeeping	4,408.00	4,410.00
01.4194.10.401	Govt Buildings - Heating Fuel	8,000.00	8,000.00
01.4194.10.405	Govt Buildings - Electricity	5,760.00	7,000.00
01.4194.10.470	Govt Buildings - Office Supplies	500.00	500.00
01.4194.10.655	Govt Buildings - Maintenance & Supplies	8,500.00	8,500.00
	FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4194	32,368.00	33,610.00
01.4195.22.380	Cemetery - Groundskeeping	15,400.00	16,000.00
01.4195.22.499	Cemetery - Other Supplies	750.00	800.00
	FUNCTION: CEMETERIES - 4195	16,150.00	16,800.00
01.4196.10.810	Insurance - Worker's Comp/Unemployment	22,858.00	24,043.00
01.4196.10.820	Insurance - Property Liability	35,310.00	36,621.00
	FUNCTION: INSURANCE - 4196	58,168.00	60,664.00
01.4197.10.300	Advertising/Reg. Assoc. - Professional Services	1,500.00	1,500.00
01.4197.10.480	Advertising/Reg. Assoc. - Dues	4,014.00	4,015.00
	FUNCTION: ADVERTISING & REGIONAL ASSOC - 4197	5,514.00	5,515.00

Budget Details 2021

Account Number	Description	Budget 2020	Proposed Budget 2021
01.4210.30.110	Police - F/T Wages	112,200.00	\$ 115,299.20
01.4210.30.111	Police - P/T Wages	55,000.00	\$ 73,167.80
01.4210.30.113	Police - On Call Wages	6,700.00	\$ 6,700.00
01.4210.30.115	Police - Admin Assistant	10,500.00	\$ 10,815.00
01.4210.30.129	Police - Grant Funded Overtime Wages	5,000.00	\$ 2,000.00
01.4210.30.130	Police - Overtime Wages	2,500.00	\$ 2,500.00
01.4210.30.131	Police - Detail Wages	5,000.00	\$ 5,000.00
01.4210.30.210	Police - Health Insurance	32,319.50	\$ 33,278.00
01.4210.30.220	Police - FICA	3,410.00	\$ 5,255.12
01.4210.30.221	Police - Medicare	2,424.40	\$ 2,900.86
01.4210.30.230	Police - Retirement	35,452.21	\$ 37,329.43
01.4210.30.290	Police - Life/Disability Insurance	2,000.00	\$ 2,000.00
01.4210.30.340	Police - Prosecution	19,500.00	\$ 19,400.00
01.4210.30.345	Police - Animal Control	500.00	\$ 500.00
01.4210.30.350	Police - Training & Certification	4,500.00	\$ 4,500.00
01.4210.30.399	Police - Professional Services	24,200.00	\$ -
01.4210.30.402	Police - Vehicle Fuel	9,000.00	\$ 9,000.00
01.4210.30.410	Police - Postage	100.00	\$ 100.00
01.4210.30.420	Police - Telephone	3,500.00	\$ 3,500.00
01.4210.30.430	Police - Mobile Phone	1,750.00	\$ 1,750.00
01.4210.30.445	Police - Uniforms	3,000.00	\$ 3,000.00
01.4210.30.450	Police - Software	700.00	\$ 700.00
01.4210.30.470	Police - Office Supplies	1,250.00	\$ 1,250.00
01.4210.30.480	Police - Dues & Subscriptions	550.00	\$ 550.00
01.4210.30.493	Police - Youth Programs (Explorers)	1,000.00	\$ 1,000.00
01.4210.30.499	Police - Other Supplies	1,000.00	\$ 1,000.00
01.4210.30.610	Police - New Equipment	4,000.00	\$ 4,000.00
01.4210.30.620	Police - Equipment Maintenance	1,500.00	\$ 1,500.00
01.4210.30.630	Police - Vehicle Maintenance/Repairs	3,500.00	\$ 4,000.00
01.4210.30.720	Police - Witness Reimbursement	200.00	\$ 200.00
	FUNCTION: POLICE - 4210	352,256.11	352,195.41
01.4215.31.111	Ambulance - P/T Per Diem Wages	60,000.00	\$ 70,400.00
01.4215.31.113	Ambulance - On Call Wages	15,000.00	\$ 15,000.00
01.4215.31.114	Ambulance - Stipends	-	\$ 5,200.00
01.4215.31.220	Ambulance - FICA	4,650.00	\$ 5,617.20
01.4215.31.221	Ambulance - Medicare	1,087.50	\$ 1,313.70
01.4215.31.290	Ambulance - Life/Disability Insurance	450.00	\$ 450.00
01.4215.31.350	Ambulance - Training & Certification	6,000.00	\$ 6,000.00
01.4215.31.390	Ambulance - Paramedic Intercepts	1,750.00	\$ 1,750.00
01.4215.31.395	Ambulance - Billing	3,000.00	\$ 3,000.00
01.4215.31.402	Ambulance - Vehicle Fuel	2,400.00	\$ 2,400.00
01.4215.31.420	Ambulance - Telephone	1,100.00	\$ 1,100.00
01.4215.31.430	Ambulance - Mobile Phone	1,100.00	\$ 1,100.00
01.4215.31.445	Ambulance - Uniforms	2,000.00	\$ 2,000.00
01.4215.31.470	Ambulance - Office Supplies	500.00	\$ 650.00
01.4215.31.499	Ambulance - Other Supplies	3,000.00	\$ 3,000.00
01.4215.31.620	Ambulance - Equipment Maintenance	4,000.00	\$ 4,000.00
01.4215.31.630	Ambulance - Vehicle Maintenance	5,000.00	\$ 5,000.00
	FUNCTION: AMBULANCE - 4215	111,037.50	127,980.90

Budget Details 2021

Account Number	Description	Budget 2020	Proposed Budget 2021
01.4220.32.111	Fire - Fire Chief's Wages	40,000.00	\$ 40,000.00
01.4220.32.113	Fire - On Call Wages	17,500.00	\$ 17,500.00
01.4220.32.114	Fire - Stipends	-	\$ -
01.4220.32.220	Fire - FICA	3,565.00	\$ 3,565.00
01.4220.32.221	Fire - Medicare	833.75	\$ 833.75
01.4220.32.290	Fire - Life/Disability Insurance	450.00	\$ 450.00
01.4220.32.350	Fire - Training & Certification	6,500.00	\$ 6,500.00
01.4220.32.385	Fire - Forestry	1,000.00	\$ 1,200.00
01.4220.32.401	Fire - Heating Fuel	6,000.00	\$ 6,000.00
01.4220.32.402	Fire - Vehicle Fuel	3,000.00	\$ 3,000.00
01.4220.32.405	Fire - Electricity	5,000.00	\$ 5,000.00
01.4220.32.420	Fire - Telephone	2,000.00	\$ 2,000.00
01.4220.32.430	Fire - Mobile Phone	2,800.00	\$ 2,000.00
01.4220.32.470	Fire - Office Supplies	500.00	\$ 650.00
01.4220.32.480	Fire - Dues & Subscriptions	1,500.00	\$ 1,500.00
01.4220.32.493	Fire - Youth / Programs	1,200.00	\$ 1,200.00
01.4220.32.610	Fire - New Equipment	9,500.00	\$ 9,000.00
01.4220.32.620	Fire - Equipment Maintenance	8,000.00	\$ 7,000.00
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	5,000.00	\$ 5,000.00
01.4220.32.655	Fire - Building Maintenance & Repairs	8,000.00	\$ 8,000.00
	FUNCTION: FIRE - 4220	122,348.75	120,398.75
01.4240.33.111	Bldg Inspect - P/T Wages	12,000.00	12,000.00
01.4240.33.220	Bldg Inspect - FICA	744.00	744.00
01.4240.33.221	Bldg Inspect - Medicare	174.00	174.00
01.4240.33.350	Bldg Inspect - Training & Certification	1,200.00	1,200.00
01.4240.33.42	Bldg Inspect - Telephone	300.00	300.00
01.4240.33.480	Bldg Inspect - Dues & Subscription	100.00	100.00
	FUNCTION: BUILDING INSPECTION - 4240	14,518.00	14,518.00
01.4290.34.399	Emergency Mngmt - Other Profes	5,000.00	100.00
	FUNCTION: EMERGENCY MANAGEMENT - 4290	5,000.00	100.00
01.4299.30.391	Other Public Safety - Police Dispatch	19,000.00	19,000.00
01.4299.32.391	Other Public Safety - Fire Dispatch	18,000.00	20,561.00
01.4299.40.391	Other Public Safety - Highway Dispatch	2,000.00	2,000.00
	FUNCTION: OTHER PUBLIC SAFETY - 4299	39,000.00	41,561.00
01.4311.40.110	Highway Admin - F/T Wages	255,948.16	264,790.40
01.4311.40.111	Highway Admin - P/T Wages	7,500.00	7,500.00
01.4311.40.130	Highway Admin - Overtime Wages	25,000.00	25,000.00
01.4311.40.210	Highway Admin - Health Insurance	114,319.89	90,837.78
01.4311.40.220	Highway Admin - FICA	17,883.79	18,432.00
01.4311.40.221	Highway Admin - Medicare	4,182.50	4,310.71
01.4311.40.230	Highway Admin - Retirement	15,356.89	15,500.00
01.4311.40.290	Highway Admin - Life/Disability	3,003.99	3,250.00
01.4311.40.350	Highway Admin - Training & Certification	800.00	800.00
01.4311.40.351	Highway Admin - Drug Testing	1,000.00	1,000.00

Budget Details 2021

Account Number	Description	Budget 2020	Proposed Budget 2021
01.4311.40.401	Highway Admin - Heating Fuel	10,000.00	10,000.00
01.4311.40.405	Highway Admin - Electricity	3,000.00	5,000.00
01.4311.40.420	Highway Admin - Telephone	320.00	320.00
01.4311.40.430	Highway Admin - Mobile Phone	1,956.00	2,000.00
01.4311.40.445	Highway Admin - Uniforms	6,000.00	6,420.00
01.4311.40.470	Highway Admin - Office Supplies	300.00	300.00
01.4311.40.490	Highway Admin - Public Notices	800.00	800.00
01.4311.40.655	Highway Admin - Building Maintenance	5,500.00	5,500.00
01.4311.40.710	Highway Admin - Mileage	250.00	250.00
	FUNCTION: HWY AND STREETS ADMIN - 4311	473,121.21	462,010.90
01.4312.40.381	Highway Maint - Crack Sealing	7,200.00	7,200.00
01.4312.40.382	Highway Maint - Roadside Mowing	9,000.00	9,000.00
01.4312.40.383	Highway Maint - Tree Removal	3,500.00	3,500.00
01.4312.40.384	Highway Maint - Gravel Crushing	30,000.00	30,000.00
01.4312.40.399	Highway Maint - Other Professional Services	5,600.00	5,600.00
01.4312.40.402	Highway Maint - Vehicle Fuel	55,000.00	55,000.00
01.4312.40.481	Highway Maint - Culverts	3,000.00	3,000.00
01.4312.40.482	Highway Maint - Salt	59,000.00	59,000.00
01.4312.40.483	Highway Maint - Cold Patch	2,500.00	2,500.00
01.4312.40.484	Highway Maint - Dust Control	11,000.00	11,000.00
01.4312.40.485	Highway Maint - Sand	9,000.00	9,000.00
01.4312.40.499	Highway Maint - Other Supplies	20,500.00	20,500.00
01.4312.40.610	Highway Maint - New Equipment	6,000.00	6,000.00
01.4312.40.620	Highway Maint - Equipment Maintenance	16,000.00	16,000.00
01.4312.40.630	Highway Maint - Vehicle Maintenance	31,500.00	31,500.00
	FUNCTION: HIGHWAYS AND STREETS - 4312	268,800.00	268,800.00
01.4316.40.405	Street Lighting - Electricity	3,500.00	3,500.00
	FUNCTION: STREET LIGHTING - 4316	3,500.00	3,500.00
01.4324.41.406	Solid Waste - Transfer Station	85,079.00	87,000.00
01.4324.41.407	Solid Waste - Tipping Fees	35,670.00	38,000.00
01.4324.41.408	Solid Waste - Disposal Contract	2,700.00	3,000.00
	FUNCTION: SOLID WASTE DISPOSAL - 4324	123,449.00	128,000.00
01.4441.50.111	Welfare - Director Wages	1.00	1.00
01.4441.50.220	Welfare - FICA	1.00	1.00
01.4441.50.221	Welfare - Medicare	1.00	1.00
	FUNCTION: WELFARE ADMINISTRATION - 4441	3.00	3.00
01.4442.50.510	Welfare - Medical Assistance	500.00	500.00
01.4442.50.520	Welfare - Housing Assistance	4,500.00	4,500.00
01.4442.50.530	Welfare - Food Assistance	2,000.00	2,000.00
01.4442.50.540	Welfare - Electric Assistance	3,000.00	3,000.00
01.4442.50.599	Welfare - Other Assistance	5,000.00	5,000.00
	FUNCTION: DIRECT ASSISTANCE - 4442	15,000.00	15,000.00

Budget Details 2021

Account Number	Description	Budget 2020	Proposed Budget 2021
01.4445.50.495	Health Agencies - Community Education	1.00	1.00
01.4445.50.496	Health Agencies - Community Meals	425.00	510.00
01.4445.50.498	Health Agencies - Community Services	3,500.00	4,700.00
	FUNCTION: WELFARE VENDOR PAYMENTS - 4445	3,926.00	5,211.00
01.4520.55.409	Parks & Recreation - Hillsboro	25,000.00	25,000.00
	FUNCTION: PARKS AND RECREATION - 4520	25,000.00	25,000.00
01.4550.60.350	Library - Training & Certification	-	195.00
01.4550.60.405	Library - Electricity	250.00	250.00
01.4550.60.410	Library - Postage	-	-
01.4550.50.450	Library - Software	-	500.00
01.4550.60.470	Library - Office Supplies	75.00	100.00
01.4550.60.480	Library - Dues & Subscriptions	250.00	240.00
01.4550.60.493	Library - Youth Programs	1,000.00	-
01.4550.60.495	Library - Community Education	-	1,000.00
01.4550.60.499	Library - Other Supplies	800.00	400.00
	FUNCTION: LIBRARY - 4550	2,375.00	2,685.00
01.4611.65.111	Conservation - PT Wages Lake Host Program	1,500.00	4,900.00
01.4611.65.220	Conservation - FICA	93.00	303.80
0134611.65.221	Conservation - Medicare	22.00	71.05
01.4611.65.310	Conservation - Research	665.00	665.00
01.4611.65.350	Conservation - Training & Certification	500.00	500.00
01.4611.65.410	Conservation - Postage	60.00	60.00
01.4611.65.470	Conservation - Office Supplies	50.00	50.00
01.4611.65.480	Conservation - Dues & Subscription	700.00	700.00
01.4611.65.490	Conservation - Public Notices	50.00	100.00
01.4611.65.491	Conservation - Roads & Trails	300.00	1,500.00
01.4611.65.493	Conservation - Youth Programs	1,300.00	1,300.00
01.4611.65.499	Conservation - Other Supplies	2,370.00	300.00
	FUNCTION: CONSERVATION ADMINISTRATION - 4611	7,610.00	10,449.85
01.4711.10.655	Debt Svc - Principal Town Hall	25,000.00	25,000.00
01.4711.40.491	Debt Svc - Principal Road Bond	-	-
	FUNCTION: PRINCIPAL - LONG TERMBONDS & NOTES - 4711	25,000.00	25,000.00
01.4712.32.640	Debt Svc - Principal Fire Truck	-	23,137.00
01.4712.40.640	Debt Svc - Principal Hwy Equipment	-	-
	FUNCTION: PRINCIPAL - OTHER DEBT - 4712	-	23,137.00
01.4722.10.655	Debt Svc - Interest Town Hall	5,636.00	4,448.00
01.4722.32.640	Debt Svc - Interest Fire Truck	-	5,480.00
01.4722.40.491	Debt Svc - Interest Road Bond	-	-
	FUNCTION: INTEREST - OTHER DEBT - 4722	5,636.00	9,928.00
01.4723.10.900	Debt Svc - Tax Anticipation Note	5,000.00	5,000.00
	FUNCTION: INTEREST ON TAX & REVENUE ANTICIPATION	5,000.00	5,000.00
	Total	2,138,923.43	2,205,558.29



INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Deering, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Deering, New Hampshire, as of December 31, 2019, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town of Deering's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Deering, as of December 31, 2017 and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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



Nashua, New Hampshire
October 13, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Deering, New Hampshire (the Town), we offer readers this narrative overview and analysis of the financial activities of the Town of Deering for the year ended December 31, 2019. Unless otherwise noted, the amounts reported in this analysis are expressed in whole numbers.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements.

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

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

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

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

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

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

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

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

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

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

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$7,312,108 (i.e., net position), a change of \$(37,516) in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$2,285,378, a change of \$(166,151) in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$1,133,598, a change of \$(69,352) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

	<u>NET POSITION</u>	
	Governmental Activities	
	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 9,439,700	\$ 4,575,893
Capital assets	<u>4,921,557</u>	<u>5,197,774</u>
Total assets	14,361,257	9,773,667
Deferred outflows of resources	44,808	89,717
Long-term liabilities	2,598,866	616,648
Other liabilities	<u>1,999,722</u>	<u>1,878,412</u>
Total liabilities	4,598,588	2,495,060
Deferred inflows of resources	16,610	18,700
Net investment in capital assets	4,796,557	5,046,358
Restricted	423,360	360,303
Unrestricted	<u>2,092,191</u>	<u>1,942,963</u>
Total net position	<u>\$ 7,312,108</u>	<u>\$ 7,349,624</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent calendar year, total net position was \$7,312,108, a change of \$(37,516) from the prior year.

The largest portion of net position \$4,796,557 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$423,360 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$2,092,191 may be used to meet the government's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

	Governmental Activities	
	<u>2019</u>	<u>2018</u>
Revenues:		
Program revenues:		
Charges for services	\$ 123,608	\$ 118,536
Operating grants and contributions	5,094	11,009
General revenues:		
Property taxes	1,619,890	1,605,707
Motor vehicle permits	382,052	366,650
Interest, penalties, and other taxes	49,878	55,535
Grants and contributions not restricted to specific programs	228,139	196,022
Investment income	35,290	25,784
Miscellaneous	1,385	17,762
Total revenues	<u>2,445,336</u>	<u>2,397,005</u>
Expenses:		
General government	631,658	520,069
Public safety	701,714	690,107
Highways and streets	992,435	949,492
Sanitation	107,527	97,770
Health and welfare	4,795	11,904
Library and recreation	34,644	31,301
Conservation	3,723	3,872
Interest on long-term debt	6,356	8,209
Total expenses	<u>2,482,852</u>	<u>2,312,724</u>
Change in net position	(37,516)	84,281
Net position - beginning of year	<u>7,349,624</u>	<u>7,265,343</u>
Net position - end of year	<u>\$ 7,312,108</u>	<u>\$ 7,349,624</u>

Governmental activities. Governmental activities for the year resulted in a change in net position of \$(37,516). Key elements of this change are as follows:

General fund expenditures in excess of revenues	\$ (224,195)
Depreciation expense in excess of principal debt service	(249,801)
Deposit on Fire Engine, not yet received	300,000
Other	<u>136,480</u>
Total	<u>\$ (37,516)</u>

D. FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

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

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

As of the end of the current year, governmental funds reported combined ending fund balances of \$2,285,378, a change of \$(166,151) in comparison to the prior year. Key elements of this change are as follows:

General fund expenditures in excess of revenues	\$ (224,195)
Special revenue fund revenues in excess of expenditures	54,752
Permanent fund revenues in excess of expenditures	<u>3,292</u>
Total	<u>\$ (166,151)</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$1,133,598, while total fund balance was \$1,862,018. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/19</u>	<u>12/31/18</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 1,133,598	\$ 1,202,950	\$ (69,352)	45.2%
Total fund balance ¹	\$ 1,862,018	\$ 2,091,226	\$ (229,208)	74.3%

¹Includes Capital Reserve accounts.

The total fund balance of the general fund changed by \$(229,208) during the current year. Key factors in this change are as follows:

Use of fund balance	\$ (317,100)
Revenues and transfers in excess of budget	21,811
Expenditures and transfers less than budget	230,728
Change in capital reserves	(159,856)
Other	(4,791)
Total	<u><u>\$ (229,208)</u></u>

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

	<u>12/31/19</u>	<u>12/31/18</u>	<u>Change</u>
Bridge repairs	\$ 36,747	\$ 36,131	\$ 616
Fire department vehicle*	73,736	320,071	(246,335)
Highway building	67,281	56,314	10,967
Highway vehicle	113,501	91,775	21,726
Municipal transportation	98,307	84,078	14,229
Road reconstruction	61,573	11,978	49,595
Turnout gear	15,010	28,468	(13,458)
Other	262,265	259,461	2,804
Total	<u><u>\$ 728,420</u></u>	<u><u>\$ 888,276</u></u>	<u><u>\$ (159,856)</u></u>

* - Decrease driven by purchasing and equipping new fire engine (\$300,000)

E. GENERAL FUND BUDGETARY HIGHLIGHTS

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

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$4,921,557 (net of accumulated depreciation), a change of \$(276,217) from the prior year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, infrastructure, and construction in progress.

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

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$125,000, all of which was backed by the full faith and credit of the government.

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



Summary of Expenditures by Function – 2020 (unaudited)

Acct	Function	Budget	Expenditures	Balance
4130	Executive	215,961	200,885	15,076
4140	Elections, Registration, Vital Statistics	56,891	52,910	3,981
4150	Finance Administration	83,902	85,850	-1,948
4152	Assessing Revaluation	26,133	27,228	-1,095
4153	Legal Expense	28,000	28,682	-682
4191	Planning & Zoning	13,256	5,326	7,930
4194	General Government Buildings	32,368	30,049	2,319
4195	Cemeteries	16,150	18,030	-1,880
4196	Insurance	58,168	56,670	1,498
4197	Advertising & Regional Association	5,514	4,014	1,500
4210	Police	352,256	265,199	87,057
4215	Ambulance	111,038	98,454	12,583
4220	Fire	122,349	111,307	11,042
4240	Building Inspection	14,518	13,218	1,300
4290	Emergency Management	5,000	0	5,000
4299	Other Public Safety - Dispatching	39,000	39,701	-701
4300	Highways & Streets	745,421	537,936	207,485
4324	Solid Waste Disposal	123,449	108,500	14,949
4415	Health Agencies & Programs	3,926	1,425	2,501
4442	Direct Assistance	15,003	15,003	15,003
4520	Parks & Recreation	25,000	0	25,000
4550	Library	2,375	950	1,425
4611	Conservation Commission	7,610	4,170	3,440
4711	Bonds, Notes - Principal	25,000	25,000	0
4722	Bonds, Notes - Interest	5,636	5,636	0
4723	Tax Anticipation Notes	5,000	0	5,000
Total		2,138,923	1,736,141	417,785



Detailed Expenditures – 2020 (unaudited)

Account	Description	Budget	Expenditures	Balance
01.4130.10.112	BOS - Wages	7,500.00	5,000.00	2,500.00
01.4130.10.220	BOS - FICA	465.00	310.00	155.00
01.4130.10.221	BOS - Medicare	108.75	72.52	36.23
01.4130.10.350	BOS - Training & Certification	400.00	-	400.00
01.4130.11.110	Admin - F/T Wages	75,000.00	56,634.44	18,365.56
01.4130.11.111	Admin - P/T Wages	54,000.00	68,755.93	(14,755.93)
01.4130.11.210	Admin - Health Insurance	34,037.93	30,702.14	3,335.79
01.4130.11.220	Admin - FICA	7,998.00	7,252.17	745.83
01.4130.11.221	Admin - Medicare	1,870.50	1,724.83	145.67
01.4130.11.230	Admin - Retirement	10,330.61	12,785.23	(2,454.62)
01.4130.11.290	Admin - Life/Disability	1,094.33	1,119.32	(24.99)
01.4130.11.350	Admin - Training & Certificati	800.00	-	800.00
01.4130.11.399	Admin - Other Professional Ser	6,500.00	4,942.81	1,557.19
01.4130.11.410	Admin - Postage	2,000.00	1,235.22	764.78
01.4130.11.420	Admin - Telephone	3,600.00	3,528.63	71.37
01.4130.11.430	Admin - Mobile Phone	900.00	825.00	75.00
01.4130.11.440	Admin - Rentals & Leases	2,300.00	2,122.06	177.94
01.4130.11.460	Admin - Printing	1,750.00	1,083.28	666.72
01.4130.11.470	Admin - Office Supplies	2,200.00	1,609.88	590.12
01.4130.11.480	Admin - Dues & Subscriptions	406.00	200.00	206.00
01.4130.11.490	Admin - Public Notices	1,000.00	691.95	308.05
01.4130.11.610	Admin - New Equipment	1,000.00	263.06	736.94
01.4130.11.620	Admin - Equipment Maintenance	400.00	-	400.00
01.4130.11.710	Admin - Mileage	300.00	26.80	273.20
	FUNCTION: EXECUTIVE - 4130	215,961.12	200,885.27	15,075.85
01.4140.12.112	Town Clerk - Wages	22,750.00	22,750.00	-
01.4140.12.135	Town Clerk - Deputy Wages	8,840.00	7,490.90	1,349.10
01.4140.12.210	Town Clerk - Health Insurance	4,465.61	4,439.88	25.73
01.4140.12.220	Town Clerk - FICA	1,958.58	1,749.60	208.98
01.4140.12.221	Town Clerk - Medicare	458.06	409.26	48.80
01.4140.12.230	Town Clerk - Retirement	1,365.00	1,300.00	65.00
01.4140.12.290	Town Clerk - Life/Disability	-	273.48	(273.48)
01.4140.12.350	Town Clerk - Training & Certif	900.00	-	900.00
01.4140.12.410	Town Clerk - Postage	2,000.00	2,165.20	(165.20)
01.4140.12.420	Town Clerk - Telephone	1,080.00	997.62	82.38
01.4140.12.450	Town Clerk - Software	3,205.00	3,104.00	101.00
01.4140.12.470	Town Clerk - Office Supplies	750.00	775.46	(25.46)
01.4140.12.480	Town Clerk - Dues & Subscripti	200.00	38.00	162.00
01.4140.12.490	Town Clerk - Public Notices	75.00	50.00	25.00
01.4140.12.610	Town Clerk - New Equipment	800.00	-	800.00
01.4140.12.620	Town Clerk - Equipment Mainten	400.00	747.45	(347.45)
01.4140.12.710	Town Clerk - Mileage	600.00	478.91	121.09

Detailed Expenditures – 2020 (unaudited)

Account	Description	Budget	Expenditures	Balance
01.4140.13.112	Elections - Election Official	4,350.00	3,943.51	406.49
01.4140.13.120	Elections - Ballot Clerk Wages	1,500.00	1,353.91	146.09
01.4140.13.220	Elections - FICA	362.70	328.46	34.24
01.4140.13.221	Elections - Medicare	84.83	76.81	8.02
01.4140.13.410	Elections - Postage	100.00	-	100.00
01.4140.13.470	Elections - Office Supplies	100.00	137.92	(37.92)
01.4140.13.490	Elections - Public Notices	146.00	211.06	(65.06)
01.4140.13.900	Elections - Miscellaneous	400.00	88.50	311.50
	FUNCTION: TOWN CLERK - 4140	56,890.78	52,909.93	3,980.85
01.4150.14.112	Treasurer - Wages	2,500.00	2,500.00	-
01.4150.14.220	Treasurer - FICA	155.00	155.00	-
01.4150.14.221	Treasurer - Medicare	36.00	36.24	(0.24)
01.4150.15.112	Tax Collector - Wages	22,750.00	22,750.00	-
01.4150.15.135	Tax Collector - Deputy Wages	8,840.00	7,488.10	1,351.90
01.4150.15.210	Tax Collector - Health Insuran	4,465.61	4,439.87	25.74
01.4150.15.220	Tax Collector - FICA	1,958.58	1,874.77	83.81
01.4150.15.221	Tax Collector - Medicare	458.06	438.50	19.56
01.4150.15.230	Tax Collector - Retirement	1,365.00	1,300.00	65.00
01.4150.15.290	Tax Collector - Life/Disabilit	-	273.48	(273.48)
01.4150.15.310	Tax Collector - Research	1,000.00	557.25	442.75
01.4150.15.350	Tax Collector - Training & Cer	900.00	-	900.00
01.4150.15.360	Tax Collector - Recording Fees	1,000.00	286.80	713.20
01.4150.15.410	Tax Collector - Postage	3,500.00	2,363.55	1,136.45
01.4150.15.420	Tax Collector - Telephone	1,080.00	997.61	82.39
01.4150.15.450	Tax Collector - Software	2,580.00	2,430.00	150.00
01.4150.15.470	Tax Collector - Office Supplie	800.00	407.36	392.64
01.4150.15.480	Tax Collector - Dues & Subscri	50.00	40.00	10.00
01.4150.15.610	Tax Collector - New Equipment	1.00	-	1.00
01.4150.15.620	Tax Collector - Equipment Main	80.00	-	80.00
01.4150.15.710	Tax Collector - Mileage	600.00	490.16	109.84
01.4150.16.300	Auditing - Professional Servic	13,500.00	17,500.00	(4,000.00)
01.4150.17.399	Info Tech - Professional Servi	3,000.00	4,199.75	(1,199.75)
01.4150.17.450	Info Tech - Software	13,283.00	15,321.76	(2,038.76)
	FUNCTION: FINANCIAL ADMINISTRATION - 4150	83,902.25	85,850.20	(1,947.95)
01.4152.18.111	Assessing - Clerk Wages	16,284.00	17,054.13	(770.13)
01.4152.18.220	Assessing - FICA	1,009.61	1,057.48	(47.87)
01.4152.18.221	Assessing - Medicare	236.12	247.43	(11.31)
01.4152.18.350	Assessing - Training & Certifi	75.00	-	75.00
01.4152.18.399	Assessing - Professional Servi	8,508.00	8,868.50	(360.50)
01.4152.18.480	Assessing - Dues & Subscriptio	20.00	-	20.00
	FUNCTION: PROPERTY ASSESSMENT - 4152	26,132.73	27,227.54	(1,094.81)

Detailed Expenditures – 2020 (unaudited)

Account	Description	Budget	Expenditures	Balance
01.4153.10.320	Legal - Professional Services	25,000.00	25,683.48	(683.48)
01.4153.33.330	Legal - Code Enforcement	3,000.00	2,999.00	1.00
	FUNCTION: LEGAL - 4153	28,000.00	28,682.48	(682.48)
01.4191.20.111	Planning - P/T Wages	800.00	167.75	632.25
01.4191.20.220	Planning - FICA	50.00	10.41	39.59
01.4191.20.221	Planning - Medicare	12.00	2.44	9.56
01.4191.20.300	Planning - Professional Servic	5,500.00	4,626.86	873.14
01.4191.20.320	Planning - Legal	2,000.00	-	2,000.00
01.4191.20.350	Planning - Training & Certific	500.00	-	500.00
01.4191.20.410	Planning - Postage	400.00	27.60	372.40
01.4191.20.460	Planning - Printing	150.00	-	150.00
01.4191.20.470	Planning - Office Supplies	150.00	47.95	102.05
01.4191.20.490	Planning - Public Notices	600.00	-	600.00
01.4191.21.111	Zoning - P/T Wages	528.00	-	528.00
01.4191.21.220	Zoning - FICA	33.00	-	33.00
01.4191.21.221	Zoning - Medicare	8.00	-	8.00
01.4191.21.320	Zoning - Legal	1,500.00	-	1,500.00
01.4191.21.350	Zoning - Training & Certificat	75.00	-	75.00
01.4191.21.410	Zoning - Postage	350.00	49.80	300.20
01.4191.21.470	Zoning - Office Supplies	100.00	-	100.00
01.4191.21.490	Zoning - Public Notices	500.00	393.39	106.61
	FUNCTION: PLANNING AND ZONING - 4191	13,256.00	5,326.20	7,929.80
01.4194.10.370	Govt Buildings - Custodial Ser	5,200.00	4,900.00	300.00
01.4194.10.380	Govt Buildings - Groundskeepin	4,408.00	4,961.17	(553.17)
01.4194.10.401	Govt Buildings - Heating Fuel	8,000.00	6,090.84	1,909.16
01.4194.10.405	Govt Buildings - Electricity	5,760.00	6,156.61	(396.61)
01.4194.10.470	Govt Buildings - Office Suppli	500.00	238.79	261.21
01.4194.10.655	Govt Buildings - Maintenance &	8,500.00	7,701.35	798.65
	FUNCTION: GEN GOV BUILDINGS - 4194	32,368.00	30,048.76	2,319.24
01.4195.22.380	Cemetery - Groundskeeping	15,400.00	17,325.00	(1,925.00)
01.4195.22.499	Cemetery - Other Supplies	750.00	705.38	44.62
	FUNCTION: CEMETERIES - 4195	16,150.00	18,030.38	(1,880.38)
01.4196.10.810	Insurance - Worker's Comp/Unem	22,858.00	21,359.80	1,498.20
01.4196.10.820	Insurance - Property Liability	35,310.00	35,310.00	-
	FUNCTION: INSURANCE - 4196	58,168.00	56,669.80	1,498.20
01.4197.10.300	Advertising/Reg. Assoc. - Prof	1,500.00	-	1,500.00
01.4197.10.480	Advertising/Reg. Assoc. - Dues	4,014.00	4,014.00	-
	FUNCTION: ADVERT & REG ASSOC - 4197	5,514.00	4,014.00	1,500.00

Detailed Expenditures – 2020 (unaudited)

Account	Description	Budget	Expenditures	Balance
01.4210.30.110	Police - F/T Wages	112,200.00	77,309.40	34,890.60
01.4210.30.111	Police - P/T Wages	55,000.00	56,848.82	(1,848.82)
01.4210.30.113	Police - On Call Wages	6,700.00	4,200.00	2,500.00
01.4210.30.115	Police - Admin Assistant	10,500.00	8,544.21	1,955.79
01.4210.30.129	Police - Grant Overtime Wages	5,000.00	1,086.84	3,913.16
01.4210.30.130	Police - Overtime Wages	2,500.00	238.88	2,261.12
01.4210.30.131	Police - Detail Wages	5,000.00	665.28	4,334.72
01.4210.30.137	Police - GOFERR Wages	-	-	-
01.4210.30.210	Police - Health Insurance	32,319.50	23,903.32	8,416.18
01.4210.30.220	Police - FICA	3,410.00	4,427.19	(1,017.19)
01.4210.30.221	Police - Medicare	2,424.40	2,191.98	232.42
01.4210.30.230	Police - Retirement	35,452.21	22,736.36	12,715.85
01.4210.30.290	Police - Life/Disability Insur	2,000.00	733.99	1,266.01
01.4210.30.340	Police - Prosecution	19,500.00	18,815.00	685.00
01.4210.30.345	Police - Animal Control	500.00	-	500.00
01.4210.30.350	Police - Training & Certificat	4,500.00	1,231.50	3,268.50
01.4210.30.399	Other Professional Service	24,200.00	18,980.00	5,220.00
01.4210.30.402	Police - Vehicle Fuel	9,000.00	4,032.35	4,967.65
01.4210.30.410	Police - Postage	100.00	80.13	19.87
01.4210.30.420	Police - Telephone	3,500.00	3,292.65	207.35
01.4210.30.430	Police - Mobile Phone	1,750.00	1,518.98	231.02
01.4210.30.445	Police - Uniforms	3,000.00	3,633.11	(633.11)
01.4210.30.450	Police - Software	700.00	600.00	100.00
01.4210.30.470	Police - Office Supplies	1,250.00	1,101.68	148.32
01.4210.30.480	Police - Dues & Subscriptions	550.00	419.00	131.00
01.4210.30.493	Police - Youth Programs (Explo	1,000.00	17.60	982.40
01.4210.30.499	Police - Other Supplies	1,000.00	386.89	613.11
01.4210.30.610	Police - New Equipment	4,000.00	4,138.46	(138.46)
01.4210.30.620	Police - Equipment Maintenance	1,500.00	1,026.00	474.00
01.4210.30.630	Police - Vehicle Maintenance/R	3,500.00	3,039.15	460.85
01.4210.30.720	Police - Witness Reimbursement	200.00	-	200.00
	FUNCTION: POLICE - 4210	352,256.11	265,198.77	87,057.34
01.4215.31.111	Ambulance - P/T Per Diem Wages	60,000.00	60,000.00	-
01.4215.31.113	Ambulance - On Call Wages	15,000.00	17,105.31	(2,105.31)
01.4215.31.137	Ambulance - GOFERR Wages	-	-	-
01.4215.31.220	Ambulance - FICA	4,650.00	5,165.86	(515.86)
01.4215.31.221	Ambulance - Medicare	1,087.50	1,208.19	(120.69)
01.4215.31.290	Ambulance - Life/Disability In	450.00	441.50	8.50
01.4215.31.350	Ambulance - Training & Certifi	6,000.00	500.00	5,500.00
01.4215.31.390	Ambulance - Paramedic Intercep	1,750.00	1,000.00	750.00
01.4215.31.395	Ambulance - Billing	3,000.00	2,287.92	712.08
01.4215.31.402	Ambulance - Vehicle Fuel	2,400.00	1,965.68	434.32
01.4215.31.420	Ambulance - Telephone	1,100.00	1,371.94	(271.94)
01.4215.31.430	Ambulance - Mobile Phone	1,100.00	503.65	596.35
01.4215.31.445	Ambulance - Uniforms	2,000.00	537.84	1,462.16

Detailed Expenditures – 2020 (unaudited)

Account	Description	Budget	Expenditures	Balance
01.4215.31.470	Ambulance - Office Supplies	500.00	-	500.00
01.4215.31.499	Ambulance - Other Supplies	3,000.00	3,954.84	(954.84)
01.4215.31.620	Ambulance - Equipment Maintena	4,000.00	30.23	3,969.77
01.4215.31.630	Ambulance - Vehicle Maintenanc	5,000.00	2,381.44	2,618.56
	FUNCTION: AMBULANCE - 4215	111,037.50	98,454.40	12,583.10
01.4220.32.111	Fire - Fire Chief's Wages	40,000.00	34,333.00	5,667.00
01.4220.32.113	Fire - On Call Wages	17,500.00	21,324.78	(3,824.78)
01.4220.32.137	Fire - GOFERR Wages	-	-	-
01.4220.32.220	Fire - FICA	3,565.00	3,964.49	(399.49)
01.4220.32.221	Fire - Medicare	833.75	927.13	(93.38)
01.4220.32.290	Fire - Life/Disability Insuran	450.00	441.50	8.50
01.4220.32.350	Fire - Training & Certificatio	6,500.00	1,075.00	5,425.00
01.4220.32.385	Fire - Forestry	1,000.00	668.31	331.69
01.4220.32.401	Fire - Heating Fuel	6,000.00	5,095.64	904.36
01.4220.32.402	Fire - Vehicle Fuel	3,000.00	2,244.78	755.22
01.4220.32.405	Fire - Electricity	5,000.00	3,914.40	1,085.60
01.4220.32.420	Fire - Telephone	2,000.00	1,879.01	120.99
01.4220.32.430	Fire - Mobile Phone	2,800.00	1,946.33	853.67
01.4220.32.470	Fire - Office Supplies	500.00	1,096.16	(596.16)
01.4220.32.480	Fire - Dues & Subscriptions	1,500.00	1,020.00	480.00
01.4220.32.493	Fire - Youth Programs	1,200.00	-	1,200.00
01.4220.32.610	Fire - New Equipment	9,500.00	9,494.69	5.31
01.4220.32.620	Fire - Equipment Maintenance	8,000.00	10,100.30	(2,100.30)
01.4220.32.630	Fire - Vehicle Maintenance/Rep	5,000.00	8,988.70	(3,988.70)
01.4220.32.655	Fire - Building Maintenance &	8,000.00	2,792.30	5,207.70
	FUNCTION: FIRE - 4220	122,348.75	111,306.52	11,042.23
01.4240.33.111	Bldg Inspect - P/T Wages	12,000.00	12,000.00	-
01.4240.33.220	Bldg Inspect - FICA	744.00	744.00	-
01.4240.33.221	Bldg Inspect - Medicare	174.00	174.01	(0.01)
01.4240.33.350	Bldg Inspect - Training & Cert	1,200.00	-	1,200.00
01.4240.33.420	Bldg Inspect - Telephone	300.00	225.00	75.00
01.4240.33.430	Bldg Inspect - Mobile Telephon	-	75.00	(75.00)
01.4240.33.480	Bldg Inspect - Dues & Subscrip	100.00	-	100.00
	FUNCTION: BUILDING INSPECTION - 4240	14,518.00	13,218.01	1,299.99
01.4290.34.399	Emergency Mngmt - Other Profes	5,000.00	-	5,000.00
	FUNCTION: EMERGENCY MANAGEMENT - 4290	5,000.00	-	5,000.00
01.4299.30.391	Other Public Safety - Police D	19,000.00	19,991.60	(991.60)
01.4299.32.391	Other Public Safety - Fire Dis	18,000.00	17,709.00	291.00
01.4299.40.391	Other Public Safety - Highway	2,000.00	2,000.00	-
	FUNCTION: OTHER PUBLIC SAFETY - 4299	39,000.00	39,700.60	(700.60)

Detailed Expenditures – 2020 (unaudited)

Account	Description	Budget	Expenditures	Balance
01.4311.40.110	Highway Admin - F/T Wages	255,948.16	213,238.42	42,709.74
01.4311.40.111	Highway Admin - P/T Wages	7,500.00	7,711.00	(211.00)
01.4311.40.130	Highway Admin - Overtime Wages	25,000.00	13,251.81	11,748.19
01.4311.40.210	Highway Admin - Health Insuran	114,319.89	89,685.55	24,634.34
01.4311.40.220	Highway Admin - FICA	17,883.79	13,577.17	4,306.62
01.4311.40.221	Highway Admin - Medicare	4,182.50	3,195.26	987.24
01.4311.40.230	Highway Admin - Retirement	15,356.89	12,485.30	2,871.59
01.4311.40.290	Highway Admin - Life/Disabilit	3,003.99	2,306.49	697.50
01.4311.40.350	Highway Admin - Training & Cer	800.00	-	800.00
01.4311.40.351	Highway Admin - Drug Testing/B	1,000.00	754.00	246.00
01.4311.40.401	Highway Admin - Heating Fuel	10,000.00	6,126.52	3,873.48
01.4311.40.405	Highway Admin - Electricity	3,000.00	3,098.95	(98.95)
01.4311.40.420	Highway Admin - Telephone	320.00	334.49	(14.49)
01.4311.40.430	Highway Admin - Mobile Phone	1,956.00	1,604.82	351.18
01.4311.40.445	Highway Admin - Uniforms	6,000.00	5,395.72	604.28
01.4311.40.470	Highway Admin - Office Supplie	300.00	-	300.00
01.4311.40.490	Highway Admin - Public Notices	800.00	162.50	637.50
01.4311.40.655	Highway Admin - Building Maint	5,500.00	5,853.94	(353.94)
01.4311.40.710	Highway Admin - Mileage	250.00	-	250.00
FUNCTION: HWY AND STREETS ADMIN - 4311		473,121.22	378,781.94	94,339.28
01.4312.40.381	Highway Maint - Crack Sealing	7,200.00	-	7,200.00
01.4312.40.382	Highway Maint - Roadside Mowi	9,000.00	-	9,000.00
01.4312.40.383	Highway Maint - Tree Removal	3,500.00	-	3,500.00
01.4312.40.384	Highway Maint - Gravel Crush	30,000.00	10,075.90	19,924.10
01.4312.40.399	Highway Maint - Other Profess	5,600.00	-	5,600.00
01.4312.40.402	Highway Maint - Vehicle Fuel	55,000.00	25,117.08	29,882.92
01.4312.40.481	Highway Maint - Culverts	3,000.00	-	3,000.00
01.4312.40.482	Highway Maint - Salt	59,000.00	45,196.30	13,803.70
01.4312.40.483	Highway Maint - Cold Patch	2,500.00	2,852.37	(352.37)
01.4312.40.484	Highway Maint - Dust Control	11,000.00	-	11,000.00
01.4312.40.485	Highway Maint - Sand	9,000.00	-	9,000.00
01.4312.40.499	Highway Maint - Other Supplie	20,500.00	22,152.20	(1,652.20)
01.4312.40.610	Highway Maint - New Equipment	6,000.00	1,797.55	4,202.45
01.4312.40.620	Highway Maint - Equipment Mai	16,000.00	8,991.66	7,008.34
01.4312.40.630	Highway Maint - Vehicle Maint	31,500.00	38,540.58	(7,040.58)
FUNCTION: HIGHWAYS AND STREETS - 4312		268,800.00	154,723.64	114,076.36
01.4316.40.405	Street Lighting - Electricity	3,500.00	4,430.21	(930.21)
FUNCTION: STREET LIGHTING - 4316		3,500.00	4,430.21	(930.21)
01.4324.41.406	Solid Waste - Transfer Station	85,079.00	64,609.51	20,469.49
01.4324.41.407	Solid Waste - Tipping Fees	35,670.00	40,875.80	(5,205.80)
01.4324.41.408	Solid Waste - Disposal Contrac	2,700.00	3,014.20	(314.20)
FUNCTION: SOLID WASTE DISPOSAL - 4324		123,449.00	108,499.51	14,949.49
01.4441.50.111	Welfare - Director Wages	1.00	-	1.00
01.4441.50.220	Welfare - FICA	1.00	-	1.00
01.4441.50.221	Welfare - Medicare	1.00	-	1.00
FUNCTION: WELFARE ADMINISTRATION - 4441		3.00	-	3.00

Detailed Expenditures – 2020 (unaudited)

Account	Description	Budget	Expenditures	Balance
01.4442.50.510	Welfare - Medical Assistance	500.00	-	500.00
01.4442.50.520	Welfare - Housing Assistance	4,500.00	-	4,500.00
01.4442.50.530	Welfare - Food Assistance	2,000.00	-	2,000.00
01.4442.50.540	Welfare - Electric Assistance	3,000.00	-	3,000.00
01.4442.50.599	Welfare - Other Assistance	5,000.00	-	5,000.00
FUNCTION: DIRECT ASSISTANCE - 4442		15,000.00	-	15,000.00
01.4445.50.495	Health Agencies - Community Ed	1.00	-	1.00
01.4445.50.496	Health Agencies - Community Me	425.00	425.00	-
01.4445.50.498	Health Agencies - Community Se	3,500.00	1,000.00	2,500.00
FUNCTION: WELFARE VENDOR PAYMENTS - 4445		3,926.00	1,425.00	2,501.00
01.4520.55.409	Parks & Recreation - Hillsboro	25,000.00	-	25,000.00
FUNCTION: PARKS AND RECREATION - 4520		25,000.00	-	25,000.00
01.4550.60.405	Library - Electricity	250.00	198.14	51.86
01.4550.60.470	Library - Office Supplies	75.00	-	75.00
01.4550.60.480	Library - Dues & Subscriptions	250.00	224.00	26.00
01.4550.60.493	Library - Youth Programs	1,000.00	-	1,000.00
01.4550.60.499	Library - Other Supplies	800.00	527.75	272.25
FUNCTION: LIBRARY - 4550		2,375.00	949.89	1,425.11
01.4611.65.111	Conservation - P/T Wages	1,500.00	-	1,500.00
01.4611.65.220	Conservation - FICA	93.00	-	93.00
01.4611.65.221	Conservation - Medicare	22.00	-	22.00
01.4611.65.310	Conservation - Research	665.00	280.00	385.00
01.4611.65.350	Conservation - Training & Cert	500.00	-	500.00
01.4611.65.410	Conservation - Postage	60.00	-	60.00
01.4611.65.470	Conservation - Office Supplies	50.00	-	50.00
01.4611.65.480	Conservation - Dues & Subscrip	700.00	575.00	125.00
01.4611.65.490	Conservation - Public Notices	50.00	40.00	10.00
01.4611.65.491	Conservation - Roads & Trails	300.00	913.92	(613.92)
01.4611.65.493	Conservation - Youth Programs	1,300.00	-	1,300.00
01.4611.65.499	Conservation - Other Supplies	2,370.00	2,360.91	9.09
FUNCTION: CONSERVATION ADMIN - 4611		7,610.00	4,169.83	3,440.17
01.4711.10.655	Debt Svc - Principal Town Hall	25,000.00	25,000.00	-
FUNCTION: PRINCIPAL - LONG TERM DEBT - 4711		25,000.00	25,000.00	-
01.4722.10.655	Debt Svc - Interest Town Hall	5,635.50	5,635.50	-
FUNCTION: INTEREST - OTHER DEBT - 4722		5,635.50	5,635.50	-
01.4723.10.900	Debt Svc - Tax Anticipation No	5,000.00	-	5,000.00
FUNCTION: INT ON TAX ANTICIPATION - 4723		5,000.00	-	5,000.00
				-
Grand Total:		2,138,922.96	1,721,138.38	417,784.58



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: 2019	Year: 2018	Year: 2017	
Property Taxes	3110		\$330,727.91			
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance ?		(\$4,576.57)				
Other Tax or Charges Credit Balance ?						

Taxes Committed This Year	Account	Levy for Year of this Report	2019	Prior Levies	
Property Taxes	3110	\$5,855,481.00			
Resident Taxes	3180				
Land Use Change Taxes	3120	\$9,770.00			
Yield Taxes	3185	\$6,965.62			
Excavation Tax	3187	\$40.67			
Other Taxes	3189				
-					
Add Line					

Overpayment Refunds	Account	Levy for Year of this Report	2019	2018	2017
Property Taxes	3110	\$2,973.82			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
-					
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$2,709.06	\$13,152.76		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$5,873,363.60	\$343,880.67	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2019	Prior Levies 2018	2017
Property Taxes	\$5,567,539.87	\$237,912.68		
Resident Taxes				
Land Use Change Taxes	\$9,770.00			
Yield Taxes	\$6,965.62			
Interest (Include Lien Conversion)	\$2,644.06	\$11,273.26		
Penalties	\$65.00	\$1,879.50		
Excavation Tax	\$40.67			
Other Taxes				
Conversion to Lien (Principal Only)		\$92,815.23		
-				
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2019	Prior Levies 2018	2017
Property Taxes	\$2,937.07			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2019	2018	2017
Property Taxes	\$299,410.70			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$16,009.39)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$5,873,363.60	\$343,880.67	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$283,401.31
Total Unredeemed Liens (Account #1110 - All Years)	\$133,018.90





New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary				
Summary of Debits				
	Last Year's Levy	Year: 2019	Year: 2018	Year: 2017
Unredeemed Liens Balance - Beginning of Year			\$83,379.30	\$64,181.28
Liens Executed During Fiscal Year		\$99,053.17		
Interest & Costs Collected (After Lien Execution)		\$1,138.09	\$10,499.23	\$13,883.30
-				
Add Line				
Total Debits	\$0.00	\$100,191.26	\$93,878.53	\$78,064.58

Summary of Credits				
	Last Year's Levy	2019	2018	2017
Redemptions		\$34,647.59	\$39,162.53	\$39,784.73
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190		\$1,138.09	\$10,499.23	\$13,883.30
-				
Add Line				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$64,405.58	\$44,216.77	\$24,396.55
Total Credits	\$0.00	\$100,191.26	\$93,878.53	\$78,064.58

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$283,401.31
Total Unredeemed Liens (Account #1110 -All Years)	\$133,018.90



New Hampshire
Department of
Revenue Administration

MS-61

DEERING (117)

1. CERTIFY THIS FORM

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

Preparer's First Name

Carol

Preparer's Last Name

Baker

Date

Jan 7, 2021

2. SAVE AND EMAIL THIS FORM

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

3. PRINT, SIGN, AND UPLOAD THIS FORM

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

PREPARER'S CERTIFICATION

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

Preparer's Signature and Title





New Hampshire
Department of
Revenue
Administration

2020
\$24.81

Tax Rate Breakdown Deering

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,625,630	\$239,002,940	\$6.80
County	\$229,539	\$239,002,940	\$0.96
Local Education	\$3,656,300	\$239,002,940	\$15.30
State Education	\$396,229	\$226,451,640	\$1.75
Total	\$5,907,698		\$24.81

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$5,907,698
War Service Credits	(\$52,000)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$5,855,698

James P. Gerry
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

11/9/2020

Appropriations and Revenues

Municipal Accounting Overview		
Description	Appropriation	Revenue
Total Appropriation	\$2,552,273	
Net Revenues (Not Including Fund Balance)		(\$744,707)
Fund Balance Voted Surplus		(\$239,350)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$52,000	
Special Adjustment	\$0	
Actual Overlay Used	\$5,414	
Net Required Local Tax Effort	\$1,625,630	

County Apportionment		
Description	Appropriation	Revenue
Net County Apportionment	\$229,539	
Net Required County Tax Effort	\$229,539	

Education		
Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$4,995,655	
Net Education Grant		(\$943,126)
Locally Retained State Education Tax		(\$396,229)
Net Required Local Education Tax Effort	\$3,656,300	
State Education Tax	\$396,229	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$396,229	

Valuation

Municipal (MS-1)		
Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$239,002,940	\$183,338,610
Total Assessment Valuation without Utilities	\$226,451,640	\$170,387,410
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$239,002,940	\$183,338,610

Village (MS-1V)		
Description	Current Year	

Deering

Tax Commitment Verification

2020 Tax Commitment Verification - RSA 76:10 II	
Description	Amount
Total Property Tax Commitment	\$5,855,698
1/2% Amount	\$29,278
Acceptable High	\$5,884,976
Acceptable Low	\$5,826,420

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

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

Under penalties of perjury, I verify the amount above was the 2020 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
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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 2020 Tax Rate	\$24.81	\$12.41

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$6,834,341
Final Overlay	\$5,414

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

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

2020 Fund Balance Retention Guidelines: Deering	
Description	Amount
Current Amount Retained (19.75%)	\$1,350,025
17% Retained (<i>Maximum Recommended</i>)	\$1,161,838
10% Retained	\$683,434
8% Retained	\$546,747
5% Retained (<i>Minimum Recommended</i>)	\$341,717

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



Town of Deering Treasurer's Report 2020



Town of Deering operating funds continued to remain stable and solvent in 2020. As in prior years, all bank transactions through the TD Bank Operating Account were thoroughly reviewed and reconciled against actual receipts and expenditures.

Deposits were consistent with prior year, within 2% of 2019 activity. Account withdrawals were 12% lower than 2019. It should be noted that interest rates fell significantly in 2020 due to the economic downturn associated with the COVID-19 pandemic. Interest income was less than half 2019 performance.

During the year, the lowest monthly closing bank balance was \$929,975.68 (May 2020)

The Ambulance Revolving Account is primarily funded from payments for ambulance service calls. In 2020 an additional \$54,690 was transferred to the account from the Operating Funds account in order to be used for department expenditures (\$57,057.98). Besides this one-time transfer, deposits to the account were \$48,982.25.

Ledger Balances

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

<u>General Operating Account</u>	<u>2020</u>	<u>2019</u>
Opening Balance 1 January:	\$ 3,102,536.29	\$ 3,190,722.00
Deposits:	\$ 7,181,173.84	\$ 7,052,186.74
Withdrawals:	\$ (6,323,882.81)	\$ (7,156,879.82)
Interest:	\$ 7,442.55	\$ 16,507.37
Closing Balance 31 December:	\$ 3,967,269.87	\$ 3,102,536.29

<u>Ambulance Account</u>		
Opening Balance 1 January:	\$ 101,773.65	\$ 93,043.01
Deposits:	\$ 102,042.58	\$ 53,060.33
Withdrawals:	\$ (57,057.98)	\$ (45,000.00)
Interest:	\$ 374.95	\$ 670.31
Closing Balance 31 December:	\$ 147,133.20	\$ 101,773.65

Stephen Fogelson

Treasurer

Report of the Trustees of the Trust Funds



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

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

2020 was not an active year for the Trustees. We had one Zoom meeting to discuss a question asked of us regarding certain Cemetery funds, and one in-person meeting where we approved all incoming and outgoing transfers for the year, as well as our investment policy. There were no requests for funding from any of the Common Trust funds, which is not terribly surprising given the difficulty in organizing activities during a pandemic.

Out of our control is our earned rate of interest across all accounts. We watched helplessly as our earned rate plummeted from 1.37% in January to 0.16% in December as the Federal Reserve slashed the overnight rate to 0-25bps as COVID set in. It's not hard to understand how this impacts the ability of the funds to grow... While the Trustees have no control over the impact of this on the capital reserve and expendable trust funds, as they must be invested in liquid funds, the Trustees are able to invest the Common Trust funds in a diversified pool including equities. However, as noted in the last year's report, these funds have not been invested in this manner in some time. The appropriate fiduciary tactic is to locate and hire an investment manager to do so, as is allowed in the NH RSAs and the current Trustees investment policy. Why hasn't this happened? It's not from lack of trying. Simply put, our Common Trust balance – some \$145,000 at 12/31/2020, is FAR below the minimum amount necessary to open such an account for all management firms identified thus far. If you know of a firm qualified to perform this function, that's also willing to manage such a small balance, please contact one of the Trustees or Town Administration.

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

Aaron Gill, Chair & Bookkeeper 2022

Rob Girard, 2021

Steve Walker, 2023



New Hampshire
Department of
Revenue Administration

2021
MS-9

Deering

For reporting year Jan 1, 2020 through Dec 31, 2020.

Trustees		
Name	Position	Term Expires
Robert Girard	Trustee	3/13/2021
Stephen Walker	Trustee	3/18/2023
Aaron Gill	Chairperson	3/12/2022

Ledger Summary	
Number of Fund Records	33
Ledger End of Year Balance	\$905,821.32

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on February 6, 2021 by Aaron Gill on behalf of the Trustees of Trust Funds of Deering.



New Hampshire
Department of
Revenue Administration

2021
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Assessing		3/11/2014		\$9,159.90			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$38,422.61	\$9,300.00	\$0.00	\$187.29	\$0.00	\$38,750.00	\$9,159.90
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Bridge Improvement		3/11/2003		\$36,932.14			
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$36,746.72	\$0.00	\$0.00	\$185.42	\$0.00	\$0.00	\$36,932.14
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Celebration (A)		3/13/1900		\$7,316.77			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Celebration/Old Home Day		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$7,280.03	\$0.00	\$0.00	\$36.74	\$0.00	\$0.00	\$7,316.77
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Celebration (Holiday)		3/13/1900		\$65.59			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$65.26	\$0.00	\$0.00	\$0.33	\$0.00	\$0.00	\$65.59
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery		3/14/2006		\$21,304.88			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Cemetery Trust (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$21,647.69	\$0.00	\$0.00	\$107.19	\$0.00	\$450.00	\$21,304.88
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			



New Hampshire
Department of
Revenue Administration

2021
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Clement Arts		3/13/1900		\$3,878.47			
Type: Trust		Purpose: Literary		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$3,859.00	\$0.00	\$0.00	\$19.47	\$0.00	\$0.00	\$3,878.47
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Common Trusts		3/13/1900		\$145,926.58			
Type: Trust		Purpose: Capital Reserve (Other)		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$121,926.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,926.41
Income	BOY Balance	Income	Expended	EOY Balance			
	\$25,203.22	\$740.97	\$1,944.02	\$24,000.17			

Fund Name		Date Of Creation		Fund EOY Balance			
Computer Systems		3/11/2003		\$1,827.74			
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$8,346.05	\$2,300.00	\$0.00	\$39.73	\$0.00	\$8,658.04	\$1,827.74
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Dry Hydrant Installation & Maintenance		3/8/2005		\$8,378.41			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$8,336.35	\$0.00	\$0.00	\$42.06	\$0.00	\$0.00	\$8,378.41
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Exotic Weed Control		3/11/2003		\$26,218.14			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$30,479.10	\$0.00	\$0.00	\$152.19	\$0.00	\$4,413.15	\$26,218.14
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			



New Hampshire
Department of
Revenue Administration

2021
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
FD Building Maintenance		3/13/2012		\$27,190.96			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$27,054.45	\$0.00	\$0.00	\$136.51	\$0.00	\$0.00	\$27,190.96
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
FD Personal Protective Equipment		3/8/2005		\$17,930.74			
Type: Capital Reserve (RSA 34/35)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$18,012.85	\$0.00	\$0.00	\$90.89	\$0.00	\$173.00	\$17,930.74
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Fire & Rescue Department Vehicles		3/9/2004		\$99,117.65			
Type: Capital Reserve (RSA 34/35)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$73,736.32	\$25,000.00	\$0.00	\$381.33	\$0.00	\$0.00	\$99,117.65
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Friends of Deering		12/15/2008		\$2,007.56			
Type: Trust		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,997.48	\$0.00	\$0.00	\$10.08	\$0.00	\$0.00	\$2,007.56
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Government Building Improvement		3/11/2003		\$14,545.49			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$363.29	\$35,000.00	\$0.00	\$7.20	\$0.00	\$20,825.00	\$14,545.49
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			



New Hampshire
Department of
Revenue Administration

2021
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Grants Reimbursable		3/9/2004		\$12,354.83			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$12,292.80	\$0.00	\$0.00	\$62.03	\$0.00	\$0.00	\$12,354.83
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Health & Safety		3/14/2006		\$4,264.49			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$6,233.76	\$1,500.00	\$0.00	\$30.73	\$0.00	\$3,500.00	\$4,264.49
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Heritage		3/14/2006		\$1,839.33			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,830.10	\$0.00	\$0.00	\$9.23	\$0.00	\$0.00	\$1,839.33
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Highway Building Improvement		3/8/2016		\$67,620.27			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$67,280.77	\$0.00	\$0.00	\$339.50	\$0.00	\$0.00	\$67,620.27
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Highway Vehicle Replacement		3/8/2005		\$134,080.64			
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$113,500.51	\$20,000.00	\$0.00	\$580.13	\$0.00	\$0.00	\$134,080.64
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			



New Hampshire
Department of
Revenue Administration

2021
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Library		3/15/2008		\$5,380.10			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Library		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,353.09	\$0.00	\$0.00	\$27.01	\$0.00	\$0.00	\$5,380.10
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Library Building Maintenance		3/13/2012		\$6,093.62			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,086.28	\$5,000.00	\$0.00	\$7.34	\$0.00	\$0.00	\$6,093.62
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Municipal Transportation & Improvement		3/15/2008		\$54,669.83			
Type: Capital Reserve (RSA 34:35)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$41,291.31	\$13,170.00	\$0.00	\$208.52	\$0.00	\$0.00	\$54,669.83
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Planning Board Master Plan		3/16/2013		\$8,497.15			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$7,210.31	\$1,250.00	\$0.00	\$36.84	\$0.00	\$0.00	\$8,497.15
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Police Ballistic Vest		3/14/2015		\$2,783.13			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$2,769.15	\$0.00	\$0.00	\$13.98	\$0.00	\$0.00	\$2,783.13
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			



New Hampshire
Department of
Revenue Administration

2021
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation					Fund EOY Balance	
Police Department Equipment		3/14/2015					\$7,578.16	
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire			How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$7,540.11	\$0.00	\$0.00	\$38.05	\$0.00	\$0.00	\$7,578.16	
Income	BOY Balance	Income	Expended	EOY Balance				
	\$0.00	\$0.00	\$0.00	\$0.00				

Fund Name		Date Of Creation					Fund EOY Balance	
Police Vehicles		3/15/2008					\$536.49	
Type: Expendable Trust (RSA 31:19-a)		Purpose: Police/Fire			How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$35,763.78	\$10,000.00	\$0.00	\$167.61	\$0.00	\$45,394.90	\$536.49	
Income	BOY Balance	Income	Expended	EOY Balance				
	\$0.00	\$0.00	\$0.00	\$0.00				

Fund Name		Date Of Creation					Fund EOY Balance	
Recreational Program		3/8/2011					\$1,854.84	
Type: Expendable Trust (RSA 31:19-a)		Purpose: Parks/Recreation			How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,845.53	\$0.00	\$0.00	\$9.31	\$0.00	\$0.00	\$1,854.84	
Income	BOY Balance	Income	Expended	EOY Balance				
	\$0.00	\$0.00	\$0.00	\$0.00				

Fund Name		Date Of Creation					Fund EOY Balance	
Reservoir Usage Permit		3/8/2011					\$28,936.46	
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair			How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$30,418.80	\$0.00	\$0.00	\$152.98	\$0.00	\$1,635.32	\$28,936.46	
Income	BOY Balance	Income	Expended	EOY Balance				
	\$0.00	\$0.00	\$0.00	\$0.00				

Fund Name		Date Of Creation				Fund EOY Balance		
Road Reconstruction & Maintenance		3/14/2006				\$99,542.10		
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair			How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$61,573.49	\$125,000.00	\$0.00	\$355.91	\$0.00	\$87,387.30	\$99,542.10	
Income	BOY Balance	Income	Expended	EOY Balance				
	\$0.00	\$0.00	\$0.00	\$0.00				



New Hampshire
Department of
Revenue Administration

2021
MS-9

Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Town Center Improvement		3/8/2016		\$3,337.65			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Beautification		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$3,320.90	\$0.00	\$0.00	\$16.75	\$0.00	\$0.00	\$3,337.65
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Town Solar Energy		3/16/2019		\$34,101.56			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Savings Account			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$17,009.43	\$17,000.00	\$0.00	\$92.13	\$0.00	\$0.00	\$34,101.56
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Youth Diversion		3/8/2011		\$10,549.65			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Educational Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,496.68	\$0.00	\$0.00	\$52.97	\$0.00	\$0.00	\$10,549.65
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.00	\$0.00	\$0.00			





New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Common Trust		Bank/Credit Union Account			0.00	\$145,926.58
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$121,926.41	\$0.00	\$0.00	\$0.00	\$0.00	\$121,926.41
Income	BOY Balance	Income			Expended	EOY Balance
	\$25,203.22	\$740.97			\$1,944.02	\$24,000.17
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$0.00	\$0.00			\$0.00	



New Hampshire
Department of
Revenue Administration

2021
MS-10

Deering

For reporting year Jan 1, 2020 through Dec 31, 2020.

Trustees

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

Ledger Summary

Number of Fund Records	1
Ledger End of Year Balance	\$145,926.58
Total Brokerage Fees	\$0.00
Total Brokerage Expenses	\$0.00

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on January 9, 2021 by AARON GILL on behalf of the Trustees of Trust Funds of Deering.

Report of the Board of Selectmen

The year 2020 saw the rise of a global pandemic called COVID-19, which brought the Deering community together. The pandemic shuttered or curtailed many businesses, hindered people's travel plans, and kept people at home. In response the selectmen and others from the community came together and using their own money, bought food and hand sanitizer and delivered it to people within the community.



In June, the new firetruck was delivered to the Donovan station, outfitted and put into service. Firefighters were then trained on the use and operation of the new apparatus. The Board hired a new Police Chief, Mark Philibert and welcomed newly graduated, full time certified police officer, Tyler Davy. In July, the new police cruiser was delivered, outfitted, and put into service. Other projects that were completed during the year were the installation of the solar panels, paving of town hall parking lot, and the paving of Cross Road was completed. On 11 November (Veteran's Day), the Selectmen held a small ceremony to

honor all Veterans. The Board made a decision that they would present a Deering veteran with a certificate and the actual flag flown over the Deering Veterans Memorial. We are hoping to make this an annual ceremony.

Looking to the future we need to start preparing for the town's 250th Birthday in 2024 and this means replacing old clapboard on town hall, walkway improvements in front of town hall, and curbing around the driveway, among other things.

In closing, we want to take this opportunity to ask each person to look out for and help one another. Keep our community beautiful by taking time out to walk a stretch of road picking up trash or going to the reservoir to clean up and thank you to those already doing so. We urge you to attend BOS meetings to stay up to date on things in the town. We also ask that if you have ideas that you would like to share with us, please bring them to us. Together we can continue making our town a better place for current and future generations.



Deering Board of Selectmen

Report of the Town Administrator

This year is unlike any other year in living memory. The start of the year found me in Somalia, the Horn of Africa, on a short-term deployment with USAID as the senior transition adviser. We received reports of a new, potentially lethal virus, in China that went on to metastasize and become the global pandemic we know as COVID-19. Given the lack of and access to medical facilities in Mogadishu my assignment was curtailed. I managed to grab the last flight out of Mogadishu to Nairobi before the airspace in both countries closed. My luck held as I boarded the last flight from Nairobi via Doha to Boston before the US closed its airspace to arrivals from Kenya.



It's a strange feeling coming home to find my country on lockdown. It's similar to being in a war zone – and I've served in three of them; you're cooped up, your movement is limited, the security situation is fluid, and there is little to do outside of work. Being on lockdown because of the virus is an unfamiliar circumstance for anyone to find themselves in. There's uncertainty about the future, there's the concern over the loss of routine, the stress of keeping a job, looking after children and parents, paying the bills, and meeting the mortgage.

In response to this uncertain future the Board cut back on expenditures with the goal of saving as much as possible so that those savings could be used to offset any loss in tax receipts and to also maintain funding for emergency services so that the health, safety, and welfare of our neighbors was insured.

It's often said that we are at our best when things are at their worst and Deering really shined during this pandemic. Folks organized food runs for those at greatest

risk, Deering volunteers continued to give their time to their community, and we carried on despite very trying circumstances.

As always, no Town is a community without the active participation of numerous volunteers who work selflessly on behalf of their Deering neighbors. I and the Board of Selectmen thank them, and all of you, for your understanding contributions during this global pandemic.

Respectfully submitted,

Russell McAllister
Town Administrator

Building Inspector's Report

What an incredible year! 2020 will go down in the books as one of the all-time worst and best years for many different reasons. Construction has been over the top locally and in the region as a whole. NH remains one of the best and safest places to live in the northeast. "Covid" the hot topic in everyone's, everyday conversation has driven the populace to our neighborhoods in droves. With building construction costs up by more than 30% over last year, and the difficulty of getting materials, surprisingly we continue to see unprecedented construction. New home construction in town is steady. The consistent sales of new homes has driven the demand for building construction with average sales occurring within 90 days or less.

We have had seven new home permits issued, all of them are under construction or completed at this time, and all have sold. We had 35 minor permits issued, which generated many electrical and plumbing permits. In addition, we had seven garage/ barn permits issued separately from the new homes that may or may not include garages.

It was an opportunity to work on our properties as many people were home during the pandemic's growth, as our governments, (Federal, State and local), attempted to get a grip and direction on the virus.

The Solar industry continues to make an impact on our community with slow but steady growth as we had two new residential systems installed this year. I expect this to continue as homeowners realize the benefits of green energy options to the environment. Most Solar systems are within financial reach of many homeowners with the offset of cost to finance comparable to the cost of electricity.

The quality of construction and the move toward more energy efficient homes make it a great investment. I am pleased to see so many excellent contractors that are detail oriented and put their customers first. It is great to walk in and see the bones of a home so well constructed. Very few new homebuyers get to see what actually goes on behind the paint and carpet and it is comforting to know that someone is watching out for their best interests. I am looking forward to a busy year ahead with what I believe will be another exceptional year for construction in town.

Respectfully,

Michael Borden, Building Inspector/Code Enforcement

Permits issued are as follows,

Demolition- 5, Driveways- 12, Electrical- 36, Gas- 28, Generator- 7, Garage/Barn/Shed- 7

Junkyard- 2, Mechanical- 11, Minor- 35, New Homes- 7, Plumbing- 11, Renewals- 2,

Septic- 10, Solar- 2

Report of the Assessing Department

The Assessing Office will celebrate the retirement of Ann Mooney from the position of Assessing Clerk after nine years with the Town of Deering. Over the next several months, Ann will be training Samantha Ivanov to fill the position and will be officially stepping down as of March 31, 2021. Samantha has an



extensive background in office administration across a variety of industries and holds a Bachelor of Arts in Anthropology and will complete a Master of Science in Project Management in 2021. We thank Ann for her service and wish her a happy retirement.

In 2020 there were a total of 119 sales. Of that total, 41 were classified as qualified and 78 were considered unqualified sales. Unqualified sales were either trust, estates or foreclosure based on bankruptcy or divorce.

Property owners within the Watershed Overlay are adhering to our Watershed Overlay Review Criteria 4.5.6 and pumping every three years or sooner. There was only one who has not complied as of this report for 2020.

There are eight current use properties that have not sent in their matrix to be in compliance with the Marlow Decision: Docket # 18478-01RA. This matrix is to address that not all land is the same based on location (nearness to road), grade (degree of flatness/slope degree) and site (drainage of land). The list of properties in non-compliance as of December 2020 are as follows:

Mark DeJesus
Keith Robinson

David Fournier
David Phinney

Lynn Carothers
Helen Murdock Trust

Submitting this information could lower your assessed value.

INTENTS TO CUT reports are due by May 15th each year. You must fill out a report whether you cut or not. There were 16 intents for 2020 versus 11 for 2019. There was one excavation intent and report.

BUILDING PERMITS: There were 113 permits for 2020 with five new homes built.

ABATEMENTS: As of December, we had five abatements for 2020. Anyone still looking to file an abatement must do so by March 1, 2021.

Thank you for all your support throughout the year.

Respectfully submitted,

Ann Mooney & Samantha Ivanov
Assessing Clerks



Parcel Count

Deering Parcel Count		
	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	165	\$ 7,268,200
RESIDENTIAL LAND ONLY WITH CURRENT USE:	260	\$ 2,588,652
RESIDENTIAL LAND & BUILDING (not including current use):	560	\$ 145,890,300
Median: \$ 246,850		
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	176	\$ 54,178,467
MANUFACTURED HOUSING ON OWN LAND:	48	\$ 5,646,250
MANUFACTURED HOUSING ON LAND OF ANOTHER:	167	\$ 4,208,400
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	18	\$ 5,608,832
COMMERCIAL/INDUST. LAND ONLY (not including current use):	7	\$ 9,511,700
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	5	\$ 1,439,200
COMMERCIAL/INDUST. WITH CURRENT USE:	5	\$ 4,779,913
UTILITY:	1	\$ 12,551,300
TOTAL TAXABLE:	1412	\$ 253,671,214
TOTAL EXEMPT/NONTAXABLE:	51	\$ 4,187,400
TOTAL NUMBER OF PARCELS:	1463	
(TOTAL NUMBER OF CARDS):	1534	
PROPERTIES WITH VIEWS (included above):	104	
PROPERTIES WITH WATER FRONTAGE (included above):	207	
DRA CERTIFICATION YEAR:	2020	
LARGEST PROPERTIES		

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



New Hampshire
Department of
Revenue Administration

2020
MS-1

Deering Summary Inventory of Valuation

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

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

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

Assessor
Evan Roberge (Avitar Associates)

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

Preparer		
Name	Phone	Email
Evan Roberge	798-4419	Evan@avitarassociates.com

Preparer's Signature





New Hampshire
Department of
Revenue Administration

2020
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	14,508.23	\$1,328,548	
1B	Conservation Restriction Assessment RSA 79-B	16.77	\$1,905	
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	3,829.88	\$93,440,025	
1G	Commercial/Industrial Land	203.82	\$2,716,300	
1H	Total of Taxable Land	18,556.68	\$97,486,776	
1I	Tax Exempt and Non-Taxable Land	634.17	\$2,880,000	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$114,413,924	
2B	Manufactured Housing RSA 674:31	0	\$6,131,300	
2C	Commercial/Industrial	0	\$11,539,100	
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	\$132,084,324	
2G	Tax Exempt and Non-Taxable Buildings	0	\$12,962,476	
Utilities & Timber			Valuation	
3A	Utilities		\$12,551,300	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$242,122,400	
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 Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$242,122,400	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b	\$0	47	\$2,759,300
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$15,000	10	\$150,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	13	\$195,180
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
20	Total Dollar Amount of Exemptions			\$3,119,460
21A	Net Valuation			\$239,002,940
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$239,002,940
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$239,002,940
22	Less Utilities			\$12,551,300
23A	Net Valuation without Utilities			\$226,451,640
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$226,451,640



New Hampshire
Department of
Revenue Administration

2020
MS-1

Utility Value Appraisers

Avitar

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	\$4,319,800	(\$20)	\$0	\$8,231,520	\$12,551,300
	\$4,319,800	(\$20)	\$0	\$8,231,520	\$12,551,300





New Hampshire
Department of
Revenue Administration

2020
MS-1

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	76	\$38,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	10	\$14,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		86	\$52,000

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

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

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

Elderly Exemption Report

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

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

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

Age	Number	Amount	Maximum	Total
65-74	15	\$46,000	\$675,000	\$633,800
75-79	13	\$60,000	\$780,000	\$743,800
80+	19	\$75,000	\$1,425,000	\$1,381,700
	47		\$2,880,000	\$2,759,300

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

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

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

Granted/Adopted? No

Structures:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Total Exemption Granted:

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

Granted/Adopted? No

Properties:

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

Current Assessed Value:



New Hampshire
Department of
Revenue Administration

2020
MS-1

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	835.12	\$317,966
Forest Land	7,622.60	\$776,793
Forest Land with Documented Stewardship	4,515.16	\$200,925
Unproductive Land	289.03	\$6,239
Wet Land	1,244.32	\$26,623
	14,506.23	\$1,328,546

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	5,893.33
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	19.07
Total Number of Owners in Current Use	Owners:	260
Total Number of Parcels in Current Use	Parcels:	445

Land Use Change Tax

Gross Monies Received for Calendar Year		\$12,000
Conservation Allocation	Percentage: 100.00 %	Dollar Amount: \$0
Monies to Conservation Fund		\$12,000
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	2.06	\$711
Forest Land	8.30	\$994
Forest Land with Documented Stewardship	3.43	\$131
Unproductive Land	2.00	\$46
Wet Land	0.98	\$23
	16.77	\$1,905

Other Conservation Restriction Assessment Statistics

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



New Hampshire
Department of
Revenue Administration

2020
MS-1

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

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

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

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

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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$245.00	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



Budget Advisory Committee

In order to represent the community's interests in Town budget development, each year the Town of Deering Budget Advisory Committee (BAC), which is composed of volunteers who are Deering residents, reviews proposed department budgets and warrant articles during a series of meetings. The 2020 BAC budget meetings were held between 13 October and 15 December. Returning members



included Gale Lalmond, Stephen Fogelson, Bill DeMotta, Eric Stauffer, John Shaw and Gary Samuels. Allen Belouin served as Select Board liaison. BAC appreciates Mr Belouin's input to the process. Also, the Committee is grateful to Town Administrator Russell McAllister for providing invaluable knowledge and assistance throughout the process.

In the year 2020 the Nation was gripped by a pandemic disease caused by the virus Covid-19, which prevented or severely limited the abilities of town committees to meet in person. BAC thanks Mr McAllister for providing a 'Zoom' platform that enabled the committee members to meet with department heads remotely.

The BAC met with heads or representatives of Police, Fire/Rescue, Highway, Conservation Commission, Library, Town Clerk/Tax Collector/Elections and Town Administration to discuss and review their individual budget proposals. The committee also discussed the CIP Budget and Warrant Articles for 2021. In addition to focusing on individual line-item spending in the light of past spending in the various departments, the BAC also looked at overall spending strategies to ensure the planned level of service is consistent with Town expectations. Where appropriate, the Committee offered suggestions that would lead to better alignment of budget requests with Town needs. In general, BAC supported the allocation of funds for resources, equipment, and technology that will improve the level of service to the town, such as increasing the rate of pay and number of hours for the police department administrative assistant, ambulance P/T per diem wages, and for the purchase of archiving software by the Library.

Except where noted below, budgets proposed by the various departments for 2021 were flat, varying little from 2020.

Town Administrator McAllister explained to BAC the increase in real estate taxes that were experienced by many Deering residents as having resulted from a large increase in the school budget and not from the town operating budget. He noted the general lack of participation by Deering residents in the annual town school budget process of the Hillsborough/Deering SAU.

BAC questioned the need for Fire Department to replace all Self-Contained Breathing Apparatuses (SBA's, about \$90K) in 2021, whether replacement could be staggered. BAC strongly encouraged Police Department to shift from CRIME Star reporting software to the more commonly used IMC software. The cost of the shift is made up for by increased PD efficiency and, ultimately, safety for our town.

BAC noted and approved the seemingly large increase in the wages for the Conservation Commission, from \$1,500.00 to \$4,500.00. This increase is essentially a ‘paperwork’ exercise in moving annual funding for wages for the essential Lake Host Program from the Exotic Weeds Expendable Trust Fund to the annual budget.

Specific Recommendations:

1. Accept Department budget plans as proposed, with modifications where appropriate.
2. To increase the rate of pay for the town administrator, Police Administrative Assistant, and ambulance P/T per diem workers.
3. BAC supports the hiring of a replacement for Town Assessing Clerk Ms. Mooney before her retirement to more effectively continue the important process of the assessing office. BAC expresses appreciation for Ms. Mooney’s excellent service to the town over many years
4. BAC supports adding funds to the Expendable Trust Fund dedicated to maintenance of the Schoolhouse Library, as requested by Deering Library Trustees. \
5. BAC continues to encourage the Fire Department to maintain and report utilization metrics, which can help with the assessment of budget requests.

Respectfully submitted,

Gale Lalmond
Gary Samuels
Eric Stauffer
Stephen Fogelson
Bill Demotta



Police Department Report

First, I would like to thank the town of Deering for welcoming me to the community. I also appreciate the warm welcome the other new Officers, Corporal Robert McAllister and Officer Parker Normand, have received. Cpl. McAllister has over 30 years of law enforcement experience, most of which was with the Hillsboro Police Department and Officer Normand is a full-time certified officer who began his training with us this past December. Both Cpl. McAllister and Ofc. Normand are part-time officers with us. Officer Davy who started his career with the Deering Police Department, part-time in October 2019, accepted the full-time position after the retirement of Ofc. Bell. This past December, Ofc. Davy graduated from the full-time police academy and earned his full-time certification.

It goes without saying that this past year has been filled with countless changes. The pandemic has impacted virtually everything and every occupation in some way. First responders have had no exception to this reality. At the beginning of 2020, emergency personnel and first responder department heads faced the enormous task of coming up with ways to serve their communities under COVID-19 guidelines while also keeping their own personnel, medically safe. Let's face it, EMTs can't socially distance while providing critical care and Police Officers can't put a suspect into handcuffs from six feet away. Captain Thomas Cavanaugh has taken these challenges that have been presented to us, in stride, and he exemplifies the very best of us. Capt. Cavanaugh was the acting Police Chief at the beginning of 2020. As the pandemic spread across our state he not only took on the inherent additional duties in his new role but he was also the one that faced the initial challenges brought on by COVID-19. I cannot begin to explain his dedication to his community. His focused and organized manner enabled him to develop the crucial procedures that have kept our officers safe while performing their duties. I am truly impressed and grateful that someone as remarkable as Capt. Cavanaugh works with us every day.

With that said, new leadership will often bring change. Since I took on the role of Police Chief this past May I have made some small changes. For instance, some of you may have noticed the new uniforms that the officers have begun wearing. The new uniform's biggest modification is that officers are beginning to carry some of their gear on their vest as opposed to carrying it on their hips via a belt. This is because I was opting for a cost-effective choice that would also keep our officer's health in mind. Reducing the weight officers carry around for countless hours on their hips the more their lower back will thank them later. In addition, we have improved the way that we record some of the calls for service and the way specific incidents are being documented so that they will meet the standards set by the state and federal government.

I would also like to give a special thank you to Trisha Whisman. From the moment I arrived, Administrative Assistant Whisman has made everything far more seamless than I could have ever imagined. She has made my transition to this department easy by showing me all the ins and outs of the Deering Police Department and Town Offices. I am confident that with her vast administrative experience we can continue to make more positive changes that will improve the department.

Lastly, I would like to also thank Chief Gorman and Brian Houghton for being exceptional to work with. It is great to have all three departments functioning as one big team for the community. If there is anything

you feel that the Deering Police could assist you with, areas we should improve on, or have any questions, feel free to call and speak to me. It is truly an honor to serve the community of Deering. Thank you for your support and I hope to meet you all in the near future.

Respectfully,

Mark Philibert
Your Chief of Police

Deering Police Department Annual Statistical Report – 2020

GENERAL STATISTICS				
	2018	2019	2020	
Accidents	34	29	14	
Arrest & Booking	55	40	30	
Calls For Service	3,942	3,376	2,308	
Citations (MVS,MVW,PK,ORD)	992	681	418	
Field Interviews	103	101	36	
Incident Reports	222	235	154	

CITATION/COMPLAINT TYPE AUDIT REPORT				
	2018	2019	2020	
Animal Control	11	12	23	
Criminal Complaint	78	47	76	
Ordinance Violation	0	6	0	
Parking Control	144	118	65	
MV/OHRV Summons	34	23	43	
MV/OHRV Warning	803	534	325	
TOTALS	1,070	740	532	

CURRENT POLICE DEPARTMENT MEMBERS			
Admn.Asst. Trisha Whisman, PT		Serving Deering Since Aug 2018	2.5 years
Chief Mark Philibert, FT		Serving Deering Since May 2020	.5 year
Capt. Thomas Cavanaugh, PT		Serving Deering Since April 2003	17 Years
Cpl. Robert McAllister, PT		Serving Deering Since Aug 2020	.5 Year
Ofc. Tyler Davy, FT		Serving Deering Since Oct 2019	1 year
Ofc. Parker Normand, PT		Serving Deering Since Dec 2020	1 Month
Cdt.Adv. J.Hargreaves, Vlntr		Serving Deering Since June 2009	11+ years
Ass.Cdt.Adv. T.Gordon, Vlntr		Serving Deering Since February 2017*	5yrs Cdt/4+yrs Vlntr

POLICE VEHICLES			
2014 Ford Interceptor Utility		121,100 miles as of 31Aug2020	
In Service May 2014		23,340 miles in FY2020	
2017 Ford Interceptor Utility		51,683 miles as of 31Dec2020	
In Service November 2017		14,053 miles in FY2020	
2020 Ford Interceptor Utility		7,145 miles as of 31Dec20200	
In Service November 2020		7,145 miles in FY2020	
Total Mileage		44,538 miles in FY2020	



Report of the Fire and Rescue Squad

As we conclude 2020, Deering Fire Rescue responded to a total of 242 calls for emergency service. Throughout the year our 911 responses have ranged from requests for medical aid, weather / storm related events, alarm activations, motor vehicle crashes, hazardous incidents and fire suppression. This trend for emergency responses has remained consistent despite a challenging year with the COVID 19 pandemic. Through the efforts of dedicated members of Deering Fire Rescue and increased public awareness as well as rapid 911 notifications the department has been instrumental in reducing the loss of life and property of our residents and visitors. The daytime duty staff and on-call members are able to mitigate most incidents and when necessary with reciprocal assistance from our mutual aid partners. This operational model of paid day staff is extremely important for the continued success and sustainability of a combination department like ours.

In July we took delivery of our 2020 E-One Typhoon Class Engine / Tanker (Engine 3). We are very thankful for the generosity of the citizens of Derrington for appropriating the funds for this unique apparatus. Engine 3 allows the fire department to deliver 2000 gallons of water to the scene rapidly and capabilities of flowing up to 1500 gallons per minute as well as the application of firefighting foam. Engine 3 serves a dual purpose for the fire department as it has the capabilities to function as a 1st due fire attack piece as well as a mobile water supply as the second due piece of apparatus to fires.

The dedicated members of Deering Fire Rescue have completed over 700 hours of training throughout the year in such topics as fire suppression, rescue operations and advanced level emergency medical services certifications. In early 2021 Chief Daniel Gorman stepped down as chief of the department to pursue educational goals and spend more time with family. The members of DFR would like to thank Chief Gorman for his guidance and wish him the best in his future endeavors.

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

Respectfully Submitted

Jeffrey P. LeBlanc
Interim Fire Chief
Deering Fire Rescue

Call Type	# Calls
Medical Aid	159
Building Fire	17
Service Call	5
Outside Fire	18
Mutual Aid	3
Trees / Wires	15
Haz-Mat	4
MV Crash	12
Fire Alarm	9
Total Calls	242

Report of the Highway Department

Winter just didn't want to let go with our last snowstorm being May 11. The three inches we received was gone by noon. We started off with cutting the trees needed to get full sun on our rear roof of the shop for our solar panels that were installed early summer. We did some much-needed cleaning and repairs to the area behind our shop with installing drainage, culverts and a catch basin. We sided the old salt shed making that into a shed and got rid of the old fallen in trailer that was used for a shed.

There had been a lot of downed trees and branches over the winter that we have gone around road to road and cleaned up. We have a few very large brush piles to burn over the winter.

The town common between Church Street, Gregg Hill Road and Deering Center Road had gotten smaller over the years from plowing snow. We prepped, loamed and hydroseeded this area to gain back the grass to where it had once been. We loamed the area between the side lawn of the Town Hall and the granite blocks installed at the parking lots edge and that was then hydroseeded.

The Town Hall parking lot heaved the base pavement in some areas that was installed the prior year. After locating the six-inch fire suppression line that went through the parking lot. We removed four to five feet of clay and till in that area with only one rock being the size of a basketball. We filled it back in with crush gravel and the paving company came back and repaved the area for us.

We reclaimed Longwoods Road and Holton Crossing Road. We replaced nine culverts and installed eight catch basins on Longwoods Road with one more culvert to go. We will finish with installing two more culverts on Holton Crossing, graveling it and a base pavement in 2021.

We have installed thirty-eight more road/street signs on our ongoing project to get those up to compliance. There are still just under one hundred to go.

Cross road had its top coat of pavement installed and the gravel shoulders installed.

The end of the year had brought us over two feet of snow just before Christmas then Christmas bay had two inches of rain. We had very minimal damage with just two places the water crested the road.

Thank you

Your Highway Guys

Report of the Town Clerk / Tax Collector



Although 2020 began as an ordinary year it turned out to be quite the extraordinary year. I knew it would be a busy year simply dealing with the added work of holding 4 elections in a Presidential election year, but never did I imagine that we would be faced with a pandemic that has continued to create additional challenges to our office and workday.

We had a great turnout for a couple elections this year. The Presidential races had no trouble drawing crowds in 2020

with its lengthy list of Presidential candidates (33 Democrats and 17 Republicans) all listed on the Primary ballots used in the February election which 48% of Deering voters came out to cast a ballot. Not a bad start to the year, and of course everyone was interested in the heated race for President held in November bringing a huge 88% voter turnout. The Town Election however in March sadly only interested 17% of voter participation, Town Meeting had a 9% attendance (given that it was just on the Coronavirus Outbreak it was a decent turnout) and the State Primary when we vote for Governor, US Congress and State Representative on the ballot. That primary election only excited 37% of registered voters in Deering. It continues to seem clear and it shows to me that that more people are more interested in voting for a President than they are for their own local representatives for Town and School District positions and School Warrant Articles. The local election is where the people and the warrant articles you vote on contribute towards setting your tax rate

We began the election year with the Granite State celebrating its 100th "First in the Nation" NH Presidential Primary on Feb. 11th with 33 Democratic and 17 Republican Candidates on their respective ballots running for the office of the President. In the 2020 Presidential primary 638 ballots were cast. Donald Trump received 270 of the 300 Republican ballots cast and Bernie Sanders got 103 of the Democratic vote with Amy Klobuchar getting 79 votes and Pete Buttigieg taking 53 of the 338 ballots cast for the Presidential Primary. In March Town Elections the turnout was low with only 219 ballots cast, although no town positions were contested that might of contributed to the low turnout, but it is also the time when we vote on the School articles such as the \$23 million dollar operating budget, staff salary and benefits, all maintenance and repair to the building and grounds, technology upkeep and upgrades, and many other school related expenses. The school is the largest percentage of our tax rate, yet it commands the lowest percentage of voter turnout.

We just managed to complete a successful Town Election and Town Meeting in the books when Covid-19 swooped in and changed an otherwise normal world into a world of caution and concern with a need to protect ourselves and each other from a deadly virus. We all had to learn to change how we normally operate and do business and find alternative and creative ways to still perform the same duties that everyone has come to expect. With Elections this was no easy task. How can you keep everyone safe, at a

safe distance and still allow everyone their right to vote without enabling the virus to spread to each other or throughout the town? We have learnt much about working remotely and using the Phone, Internet and Email to avoid meeting, Zoom Meetings have become the new way to hold meetings and share information. We have all learnt to use PPE (personal protection equipment), mask are the new norm, You cannot come into the Town Hall without having a mask on, which was mandated by the select board that all masks be worn in all town buildings at all times with the Town Hall door being locked to the Public (appointment is required) since March. Even though we have those safety precautions set up for daily town business, Elections must go on and holding Town, State or Federal elections remotely is simply not an option. I want to give a Big Thank You to the State of NH for providing all city and towns adequate supplies of PPE (personal protective equipment) such as masks, gloves, gowns, wipes, hand sanitizer, ballot folders/table mat, disposable pencils and Table Screens for our September Primary and November General Election. Both those elections brought in larger voter turnout with the State Primary voters cast 483 ballots and in November 1167 ballots were cast for the General Election. With the Coronavirus on everyone's mind the elections were mask mandated by the moderator and select board and an alternative voting site on the property was set up for unmasked individuals, but was only used by a couple people. Of those 483 ballots cast in September 113 voted by absentee ballot, and in November of the 1167 ballots cast 243 choose to vote absentee instead of exposing themselves in a public setting, a true sign of the times. Processing so many more absentee ballots, produced a ton more work for our office and for the first time in history, we held our first ever pre-processing session (with special approval through state legislation) used to mark the checklist and check that a signed voter affidavit was enclosed with a ballot for each voter choosing to vote absentee, this was crucial in helping to expedite the normal process used on Election Day for processing absentee ballots. Never had there been so many requests for absentee ballots in past elections. We fortunately managed to successfully complete all elections mostly due to having a great team of volunteers, elections workers, town moderators, selectmen, town staff, Police and Highway crew. But it is especially due to the Townspeople of Deering for respecting and caring about each other.

With the Town Hall door locked to the public access, processing all transactions for motor vehicle, taxes, dogs, vitals etc. has been a little more challenging, but we are working very hard behind the scenes to keep everything flowing as usual. More people have been utilizing the online kiosk which is helpful in reducing the amount of people needing to have an appointment to process their transactions. If you cannot and are unable to use the Online Kiosk, please call our office at (603)464-3224 or reach us by email: townclerk@deering.nh.us and we will do our best to assist you. We can either help you over the phone, or by email or even in person if needed. We will gladly set up an appointment for you to come by at the earliest time possible.

Although these Covid times continue to be challenging times, we are here to make sure your municipal services continue without missing a beat. We thank you for your patient and understanding and look forward to when things go back to normal, until then, know we are here Mon-Thurs 8am-4pm for the residents of Deering.

My wish is for all of you to be as passionate about your Local Government as you are for our Nations Government. Stay Safe!

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

Births 2020				
Date	Name	Place of Birth	Father's Name	Mother's Name
2/8/2020	Kalinowski, Autumn Lynn	Manchester, NH	Kalinowski, Matthew	Kalinowski, Ashley
2/8/2020	Bean, Carter Ericsson	Manchester, NH	Bean, Eric	Gaska, Amanda
4/3/2020	Morris, Adalyn Rose	Concord, NH	Morris, II, Andrew	Dimmitt, Jessica
4/18/2020	Batangan-Cruite, Everley Charlotte Ku'uipo	Manchester, NH	Cruite, Warren	Batangan, Maria Sharine
7/12/2020	Sylvain, Grant Wells	Manchester, NH	Sylvain, Joseph	Sylvain, Madona
8/2/2020	Daine, Leo Riley	Concord, NH	Daine, Ryan	Griffin, Andrea
9/4/2020	Brissette, Ryan Jane	Concord, NH	Brissette, Maxwell	Dutton, Elizabeth
11/2/2020	MacCorvin, Malcolm David	Concord, NH	MacCorvin, Terence	MacCorvin, Laura
12/7/2020	Mann, Dustin James	Nashua, NH	Mann, III, Donn	Mann, Holly

Deaths 2020				
Date	Name	Place of Death	Father's Name	Mother's Name
1/11/2020	Slatton, Billy W.	Manchester	Slatton, Johnny	Meek, Beatrice
1/13/2020	Oehlert, John	Deering	Oehlert, John	Unknown, Patricia
3/5/2020	Rosmus, Charles Ted	Concord	Rosmus, Raymond	Steger, Anita
3/15/2020	Margulies, Michael Ivan	Epsom	Margulies, Max	Brennan, Ruth
5/9/2020	Bean, Mark A.	Webster	Unknown, Unknown	Bean, Geraldine
5/15/2020	Chasse, Theresa Irene	Goffstown	Heroux, Alphe	Gendron, Eva
5/23/2020	Thornblad, Carol Evelyn	Keene	Stokes, Gust	Ahlgren, Evelyn
8/24/2020	Ford, Michael T.	Deering	Ford, Henry	Kennedy, Harriet
9/24/2020	Cripe, Marc	Deering	Cripe, Alan	Janus, Janet
10/22/2020	Monticone, Michelle Lyn	Concord	Monticone, Stephen	Silver, Lyn
11/6/2020	Stodola, Daniel Clark	Deering	Stodola, Steve	Olsen, Rhonae
11/18/2020	Defusco, Anthony M.	Boscawen	Defusco, Michael	Loffredo, Rose
12/11/2020	Gerini, Sr., Scott Allen	Deering	Gerini, Ennio	Murdough, Ruth
12/26/2020	Standke, Rudolph K.	Deering	Standke, Willi	Standke, Helene

Marriages 2020					
Date	Place of Marriage	Person A	Residence	Person B	Residence
4/4/2020	Goffstown	Oslan, Jonex	Deering	Caynon, Jessie	Deering
4/25/2020	Francetown	McKinney, Justin A.	Deering	Austin, Alyssa L.	Deering
6/5/2020	Concord	McAndrew, Erin L.	Deering	McCormack, Brian A.	Dunbarton
6/13/2020	Deering	Angell, Lydia J.	Deering	Pastrana, Justin A.	Deering
7/13/2020	Hillsborough	Duval, Rebecca M.	Deering	Picknell, Cody A.	Bennington
8/14/2020	Deering	Young, III, Thomas J.	Deering	Henderson, Jillian T.	Deering
8/15/2020	Deering	Bryan, William M.	Deering	Fournier, Sheila E.	Deering
9/5/2020	Henniker	Kirby, Miles A.	Deering	Purdon, Sarah M.	Deering
9/19/2020	Weare	Letourneau, Ross A.	Deering	Belanger, Madison A.	Deering
10/4/2020	Deering	Patten, Richard E.	Deering	Perez, Glenda Y.	Deering
10/30/2020	Sunapee	Furlong, Terry R.	Deering	Perkins, Michael A.	Sunapee

Report of the Supervisors of the Checklist

Barbara Cavanaugh, Chair
Patty Samuels
Jackie Sawyer

The year 2020 was a presidential election year; therefore, Deering resident voters were called upon to cast their ballots four times making it an extremely busy year compounded with complications imposed by the Covid-19 pandemic. The four elections included the Presidential Primary, February 11th, the Local Election, March 10th, followed by Town Meeting, March 14th, then the State Primary on September 8th and then the State General Election on November 3rd.



Respectfully,
Barbara Cavanaugh, Chair

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

ELECTION TYPE	# REGISTERED VOTERS	# VOTED	%
Presidential Election	1167	638*	55
Local Election	1166	219	19
Deering Town Meeting	1166	119**	10
State Primary	1205	483***	40
State General Election	1325	1168****	87

*Voted Democrat - 337 and voted Republican – 301; New Election Day Registrations 56

**Considered SB2 warrant article

***Voted Democrat – 195 and voted Republican – 288; New Election Day Registrations 9

****New Election Day Registrations 132

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 2020:

Susan Thomas 2020-2022

Betsy Holmes 2018-2021

Gary Samuels 2020-2023

Cynthia Krill: Alternate

Because of the Covid-19 virus pandemic most meetings of the Library Trustees during 2020 were conducted remotely. The Trustees thank Deering town administration for facilitating those meetings.

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

Archiving records and items of historic importance to the town of Deering. Tom Coppadis has been archiving records and donating valuable historic materials to the Town of Deering. Without a town archivist or Historic Society these records are not accessible to the public. Former library trustee Cynthia Krill donated a laptop computer and archiving software, PastPerfect, in memory of her mother, Villa Ramsay, to assist in the archiving of Deering's historic records. The Deering Library will oversee the PastPerfect software and make training available to Town Clerk Carol Baker and other volunteers who would like to contribute to Deering's database of historic materials. Trustee training on the software began in December.

Schoolhouse library. Deering's District 1 Schoolhouse was constructed in approximately 1810. It served as a schoolhouse until 1919. In 1929 the schoolhouse was officially designated as Deering's library. In July 2020 Deering's District 1 Schoolhouse was placed on the NH State List of Historic Places. This recognition was acknowledged by a resolution of the NH State Senate on 29 July 2020. Trustees have developed plans to renovate the old schoolhouse as a meeting place and museum, thus enhancing the historic significance of Deering's center.

The Deering town building inspector Mike Borden examined the physical state of the schoolhouse/library building in late October. He made several recommendations, including replacing the shingles; removing the chimney; and shoring up the roof from the inside. He also recommended propane as an appropriate source of heat for the building should the trustees choose to pursue that in the future.

Library programs for 2020. Because of the Covid 19 Pandemic this year, formal library programs were suspended.

Library operation. Because of the pandemic access to library books in Town Hall was ended. To make up for this, Library Trustees developed an on-line catalogue and a book delivery service. Residents can select and order from the library's online catalogue:

<https://www.librarycat.org/lib/DeeringPublicLibrary>

Books were delivered to resident's homes, following appropriate Covid 19 protocols. This service will continue for the foreseeable future.

The schoolhouse library was open on Saturday mornings during August and September, but few used the service.

Sixteen books were newly added to the library, 14 novels (adult fiction) and 2 history/biography.

Little Free Libraries. Deering's second Little Free Library was placed at Deering lake in July. The Free Library book cart was removed from Town Hall foyer because of the closure of Town Hall because of the virus. The two Little Free Libraries were heavily used throughout the year. Books were changed at two weekly intervals during the summer and at monthly intervals the rest of the year. Due regard to protocols necessitated by the virus are observed. Placement of a third Little Free Library somewhere in West Deering is planned for 2021.

Book Discussion Group. The Deering Public Library book discussion group was suspended for the duration of the Covid 19 Pandemic.

Library policies and procedures. New policies and procedures for Laptop and Computer Use, Social Media, Financial Protocols and Policies were developed, and policies for the Little Free Libraries were revised. These were posted on Deering Town website.



Planning Board Annual Report

The Planning Board spent the majority of 2020 re-writing Article 4 Section 5 Watershed Protection Ordinance. Monthly the board has been working with Matt Monahan of Central NH Regional on this project. The board's goal in 2021 is developing a Conditional Use Permit for use on lake projects.

Several applications came before the board regarding improvements to property on the lake. The building inspector and Russ handled other permits for 2020.

After the March town meeting and before we began zooming every meeting, officers were elected.

Beth Kelly,	Chair
Katherine Jenkins	Vice Chair
John Shaw	Member
Sharon Simpson	Member
Bob Carter	Alternate
Bill Whisman	Board of Selectmen, ex-officio

A motion was made and seconded that alternates would be appointed a voting member before the meeting. Despite the difficulty zooming meetings has presented, it is a pleasure to serve Deering on the Planning Board.

Respectfully submitted,

Beth Kelly, Chair



Zoning Board of Adjustment

In 2020, the Deering Zoning Board of Adjustment received four (4) cases for review.

Case 2020-01 involved an application for a special exception to allow campers to remain on the Property prior to construction of a new dwelling. The ZBA denied the special exception by a vote of 5-0. The property in question is located at 2 Zoski Road, Tax Map 229, Lot 3. The denial by the ZBA was based largely on the fact that the Zoning Ordinance did not permit campers by special exception, and the matter was largely within the purview of the Board of Selectmen.

Case 2020-02 involved an application for a variance from Section 4.1.4 (c) of the Deering Zoning Ordinance to permit construction of a pole barn set back 29 feet from the rear lot line, whereas 40 feet is required. The ZBA denied the variance by a vote of 4-0. The property in question is located at 22 Cake Road, Tax Map 226, Lot 002. The denial by the ZBA was based primarily on a determination that a variance was not the proper form of relief.

Case 2020-03 involved an application for a variance from the Deering Zoning Ordinance Article 4, Section 1, Paragraph 4 (a), to permit construction of a single story 24' x 26' garage with a concrete floor, where the garage is not permitted due to building setback restrictions, whereas 50 feet is required from the edge of the right-of-way, and as proposed there is only 21 feet. The ZBA granted the variance by a vote of 4-0. The property in question is property located at 211 Lake Shore Road, Tax Map 228, Lot 68. The ZBA determined that the application satisfied all criteria for a variance.

Case 2020-04 involved an application for a special exception pursuant to Section 4.1.4 (c) of the Deering Zoning Ordinance to permit construction of a pole barn set back 29 feet from the rear lot line, whereas 40 feet is required. The ZBA granted the special exception by a vote of 4-0. The property in question is located at 22 Cake Road, Tax Map 226, Lot 002. The case involved the same construction as Case 2020-02, in which the ZBA denied the applicant's requested variance. The ZBA approved the project as a special exception which is authorized under the Ordinance.

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

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

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

David E. LeFevre, Chairman
Deering Zoning Board of Adjustment

Annual Report Deering Conservation Commission

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

Membership

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

Gary Samuels, Chair (2021)

Stacie Hernandez, Secretary (2023)

Jackie Sawyer, (2022)

Kay Hartnett (2021)

Mike Thomas (2021)

Dennis Sawyer (2020)

Rebecca Mitchell, BOS representative

During the year Tim Finn resigned from the Conservation Commission and Stacie Hernandez was appointed by BOS as a full member of the Commission.

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

Conservation. Town Meeting 2020 approved the following conservation donations.

Tax Map 219 lot 15, 1 ac, Hedgehog Mt. Rd to be donated to The Society for the Protection of NH Forests. The process has been postponed until 2021 because of the Covid 19 Pandemic.

Donation of conservation easements on 4 town-owned lots to a certified land trust. The Piscataquog Land Conservancy has agreed to accept the donation of conservation easements on the following lots: 'Ferris Tract' (Tax map 219, lot 2) on Longwoods Rd, and in central Deering the 'Gregg Hill lots' (aka 'Library Lot,' Tax map 223 lots 8, 9) and 'Carew lot' (Tax map 222 lot 6).

The donation is in progress and the process will be completed in 2021.

Many Conservation Commission activities were cancelled for 2020 because of the Covid 19 pandemic. These include annual, town-wide roadside cleanup, UNH Barry 4-H Conservation Camp and hikes. Conservation Commission members fulfilled their requirement for cleaning their 'adopted' part of Deering Center Road (Hillsborough to Wolf Hill Rd) by cleaning in May and October.

Conservation fund. The conservation fund was established to enable the town, via the Conservation Commission, to protect open space in Deering. One hundred percent of Land Use Change Tax goes into the conservation fund. On 31 December the balance in Deering's conservation fund is \$116,735.16.

Wood Duck Nesting Box Program. Members Dennis and Jackie Sawyer took the lead in running this program. Forty-Three wood duck nesting boxes are located in wetlands in Deering. Each winter the boxes are cleaned of old nesting material and other detritus. Use of the box is noted, including the number of unhatched eggs. In winter 2020 all boxes were serviced. Thirteen of the boxes showed signs of use.

Lake Host Program and invasive organisms. Tim Finn, Conservation Commission member served as local coordinator of Deering's Lake Host program. Tim and Deering resident Jon Stuart wrote and submitted the wage support grant to NH Lakes. DLIA member Glenn Clark and DCC members Mike Thomas, Tim Finn and Gary Samuels trained as Lake Hosts and served as boat inspectors during the season. Lake Hosts undertook 1,066 boat inspections primarily on weekends between Memorial Day and the end of the first week of September. This is compared to 600 inspections over the same period in 2019. No invasive organisms were detected. Deering Lake remains free of invasive organisms.

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

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

Deering Lake Water Quality. Water quality of Deering Lake is tested periodically throughout the summer by volunteer and Deering Resident Bob Compton. In 2020 DLIA member Glenn Clark assisted Mr Compton. Because of the Covid 19 pandemic NH Dept of Environmental Services did not undertake any testing of the water in Deering Lake. Conservation Commission, through Mssrs Compton and Clarke, undertook two samplings. Results of the 2020 testing are not available. Results of the 2019 testing can be seen at <https://nhdes.maps.arcgis.com/apps/webappviewer/index.html?id=1f45dc20877b4b959239b8a4a60ef540>

Water in the reservoir continues to be very high quality, apart from periodic levels of *E. coli* in the beach area.

It should be noted that chloride levels are elevated, suggesting negative impact of road salting and/or dust suppression. Levels are highest in Marotta Inlet of Deering Lake.

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

Big Trees in Deering. In 2019 Deering Conservation Commission nominated four trees for inclusion in the UNH Extension Big Tree list. Those trees include a sugar maple on East Deering Rd, which was determined to be the state champion sugar maple. A White Ash on Old County Rd is a state co-champion, along with trees in Kensington and Derry. A white oak on Union St is a Hillsborough County champion, as an American basswood in West Deering, along the Contoocook River. Later in the year an American Elm tree on Dickey Hill Rd was determined to be a state co-champion American Elm.

Tom Rush Forest Chestnut Plantation. DCC members assisted SPNHF in maintaining 600 germinated American chestnut seeds in the Tom Rush Forest. DCC members took primary responsibility for watering and weeding the plots during the summer of 2020. For this Deering's Tom Rush Chestnut Volunteers received a Volunteer Service Award from Volunteer NH following nomination by SPNHF.

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

Pollinator Garden at Greg Hill Lot. Gregg Hill Lot (Tax map 223 lots 8, 9) is a steep slope, site of a former rope tow for skiing. The view from the top of Gregg Hill lot is spectacular. Conservation Commission embarked on a plan to develop a trail to the summit from Deering Center Road, opposite the town garage. This plan includes the development of pollinator gardens, with wildflowers. This is a long-term project.

Report of the Cemetery Trustees

I want to thank Cynthia Krill and Trisha Whisman for helping with projects we hoped to accomplish during 2020. As difficult as 2020 was, we were able to continue with our business.

The overgrown brush/shrubs in Appleton and Butler were addressed and work has begun removing it in Appleton and will continue until Butler is complete. There are headstones in Appleton that need to be straightened or erected vertically again and although costly, some can be done by volunteers at no cost, others need some equipment to erect properly.

The Butler Cemetery road needs to be addressed, it's in rough shape and treacherous to travel with a car, we will look into our options.

Cleaning headstones will start this spring at the East Deering Cemetery.

The lawn maintenance contract (2021-2023) was awarded to La Valley Northern Services. Barry who is a local resident of Deering, has worked closely with the committee over the past 3 years, and does a wonderful job.

We encourage people to look through the cemeteries, they offer a wealth of information. Any volunteers are welcome too. More information about the cemeteries is being put on the town website.

Respectfully submitted by,

Terry Verville, Chairperson
Cynthia Krill
Trisha Whism



List of Town Employees

Department	Position		Years of Service
Selectmen's Office			
Russell McAllister	Town Administrator	FT	7
Diane Kendall	Executive Assistant	FT	3
Ann Mooney	Assessing Clerk	PT	9
Samantha Ivanov	Assessing Clerk	PT	<1
Town Clerk/Tax Collector's Office			
Dorothy Kirlis	Deputy Town Clerk	PT	4
Police Department			
Mark Philibert	Chief	FT	<1
Trisha Whisman	Admin Asst.	PT	2
Tom Cavanaugh	Captain	PT	17
Robert McAllister	Corporal	PT	<1
Tyler Davy	Police Officer	FT	1
Parker Normand	Police Officer	PT	<1
Highway Department			
Brian Houghton	Road Agent	FT	8
Mark Poland	Foreman	FT	23
Darin Labier	Equipment Operator	FT	3
Brett Martin	Equipment Operator	PT	2
Alfred Kelley	Snow Removal	Per Diem	31
Fire & Rescue Department			
Jeff LeBlanc	Interim Chief	PT	5
Logan Bannister	Firefighter	On Call	7
William Bannister, III	Lt. / FTO	On Call	12
Cole Bannister	Firefighter	On Call	7
Deb Boyll	EMS Captain	On Call	9
Douglas Connor	Assistant Chief	On Call	24
Elliott Brown	FF / AEMT	Per Diem	5
Cynthia Gidley	Lieutenant Paramedic	On Call	15

List of Town Employees Continued

Department	Position		Years of Service
Allen Grendell	Firefighter	On Call	5
Brandon Grendell	Firefighter	On Call	5
Sara Munson	Firefighter / EMT	On Call	7
Patrick Murdough	Deputy Chief	On Call	15
Kris Parece	Fire Capt.	On Call	9
James Wilcoxon	Captain	On Call	14
Brian Rousseau	EMT	On Call	4
Christopher Rousseau	FF / AEMT	On Call	4
Dennis Prive	Firefighter	On Call	5
Amy Kendal	AEMT	Per Diem	1
Patricia LaMothe	EMT	Per Diem	1
William Lopata	AEMT	Per Diem	1
Charles McMakin	EMT	Per Diem	1
Christopher Nervik	AEMT	Per Diem	2
Dakota Poole	EMT	Per Diem	1
Alexander Rousseau	AEMT	Per Diem	2
Cadence Solsky	AEMT	Per Diem	1
Tiana Garland	EMT	Per Diem	<1

List of Town Officers

Elected Officials:

BOARD OF SELECTMEN:

William Whisman, *Chair*.....Term Expires 2023
 Rebecca Mitchell.....Term Expires 2022
 Allen Belouin..Term Expires 2021

CEMETERY TRUSTEES:

Terry Verville.....Term Expires 2021
 Donna Marzullo, *Chair*.....Term Expires 2019
 Thomas Cummings.....Term Expires 2020

List of Town Officers Continued

Elected Officials:

LIBRARY TRUSTEES:

Betsy Holmes Term Expires 2021
Susan ThomasTerm Expires 2022
Gary SamuelsTerm Expires 2023
Cynthia KrillAlternate

MODERATOR:

Phil Bryce Term Expires 2021
Thomas Copadis, *Assistant Moderator*

SUPERVISORS OF THE CHECKLIST:

Barbara Cavanaugh, *Chair*... Term Expires 2024
Patricia Samuels..... Term Expires 2022
Jackie Sawyer.....Term Expires 2026

TOWN CLERK/TAX COLLECTOR:

Carol Baker Term Expires 2021

TREASURER:

Stephen FoglesonTerm Expires 2023
Thomas Copadis, *Deputy Treasurer*

TRUSTEES OF TRUST FUNDS:

Aaron Gill.....Term Expires 2021
Robert GirardTerm Expires 2022
Steve Walker..... Term Expires 2023

CEMETERY TRUSTEES

Terry Verville.....Term Expires 2021
Cynthia Krill.....Term Expires 2023
Trisha Whisman.....Term Expires 2022

List of Town Officers Continued

Appointed Officials:

BUDGET ADVISORY COMMITTEE:

Allen Belouin, *Selectmen Rep*
Gale Lalmond
Gary Samuels
Bill Demotta
Eric Stauffer
Stephen Fogleson
Russell McAllister, *Town Administrator*

CENTRAL NH REGIONAL PLANNING COMMISSION:

Keith Johnson..... Term Expires 2021
Vacant Seat Term Expires

CONCORD REGIONAL SOLID WASTE/RRC:

Vacant Seat..... Term Expires
Vacant Seat Term Expires

CONSERVATION COMMISSION:

Gary Samuels, *Chair*.....Term Expires 2021
Stacy Hernandez..... Term Expires 2023
Kay Hartnet..... Term Expires 2021
Dennis Sawyer.....Term Expires 2020
Rebecca Mitchell, *Sel Rep*.... Term Expires 2022
Mike Thomas.....Term Expires 2021
Jackie Sawyer..... Term Expires 2022

HAZARD MITIGATION COMMITTEE:

Stephanie Alexander, *CNHRPC*
Brian Houghton, *Deering Road Agent*
Russell McAllister, *Town Administrator*
Mark Philibert, *Deering Police Chief*
Jeff LeBlanc, *Deering Fire Chief*

List of Town Officers Continued

Appointed Officials:

HERITAGE COMMISSION:

Rebecca Mitchell, *Selectmen Rep*
Vacant Seat.....Term Expires
Vacant SeatTerm Expires
Vacant Seat.....Term Expires
Vacant Seat.....Term Expires

JOINT LOSS MANAGEMENT COMMITTEE:

Diane Kendall, *Executive Assistant*
Brian Houghton, *Road Agent*
Trisha Whisman, *Administrative Assistant - PD*
Russell McAllister, *Town Administrator*

NON-PROFIT ORGANIZATION ADVISORY COMMITTEE:

Doris Beane
Gale Lalmond, *Chair*

PLANNING BOARD:

Beth Kelly, *Chair*..... Term Expires 2022
Katherine Jenkins, *Vice Chr...*Term Expires 2022
Sharon Simpson.....Term Expires 2021
John ShawTerm Expires 2022
Bob Carter, *Alternate*..... Term Expires 2020
Bill Whisman, *Board of Selectmen ex-officio*
Linda Winters, *Secretary*

ZONING BOARD OF ADJUSTMENT:

David LeFevre, *Chair*..... Term Expires 2022
Phil Bryce.....Term Expires 2021
Robert Girard.....Term Expires 2022
Ralph LaChance.....Term Expires 2021
Doug Lalmond, *Alternate*.....Term Expires 2021
Allen Belouin, *Selectmen Rep*

Vacant Seat, *Alternate Member*
Vacant Position, *Clerk*

Contact List

Selectmen's Office:

Address: 762 Deering Center Road
Deering, NH 03244

Office Phone (603) 464-3248

Email: Assistant@deering.nh.us

Police Department:

Dispatch (Emergency) Phone (603) 464-3600

Office Phone (603) 464-3127

Office Fax (603) 464-2677

Email: Police@deering.nh.us *OR*

PoliceChief@deering.nh.us

Highway Department:

Dispatch (Emergency) Phone (603) 464-3600

Office Phone (603) 464-5740

Email: Highway@deering.nh.us *OR*

RoadAgent@deering.nh.us

Fire Department:

Dispatch (Emergency) Phone (603) 225-3358

Murdough Station..... (603) 464-5255

McAlister Station (603) 464-3237

Donovan Station (603) 464-3237

Email: FireChief@deering.nh.us

Committee Meeting Times

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

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

TOWN OFFICE HOURS

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



Town Meeting Minutes – 2020

With a pounding of the gavel to gather the attention of those present, Moderator Philip Bryce officially called the meeting to order at 9:00am for the 2020 Deering Town Meeting held at the Deering Town Hall.

During the introduction he also reminded everyone to please take a moment to silence their cell phones.

He then reminded and directed those folks who are Deering registered voters to please make sure that they checked in with the Supervisors of the Checklist to receive all the necessary material pertinent to the meeting along with a Deering Voter Sticker that the moderator instructed voters to please make sure that it was clearly displayed in order to be recognized to speak by the moderator. Voters were also given a green index card to be used for when a hand counts of votes were necessary. If you are not a registered voter the moderator asked that you sit in the area roped off in the back of the hall. Voters were also given a Pink sheet of perforated Secret Ballots numbered 1 thru 12, he explained that these ballots will not be used in correspondent to the numbers on the Articles instead they will simply be used in order. So for the 1st vote you would use Ballot #1 and if there is a 2nd vote then you would use Ballot # 2 etc...

With those housekeeping matters out of the way everyone was asked to please stand for the Pledge of Allegiance and then he requested a moment of silence in remembrance for those neighbors who have passed during the 2019 year as listed on page 81 of the 2019 Deering Annual Report and for all the men and women presently serving in our armed forces.

The moderator asked Selectmen Allen Belouin to please address the townspeople before proceeding. Allen welcomed everyone to the meeting and went on to explain the circumstances with this meeting were unprecedented as no one could imagine the collective action necessary to help defeat the recent Corona Virus pandemic. Allen went on to share that Selectmen Bill Whisman and Rebecca Mitchell were noticeably absent today, Mr. Whisman had recently returned from a cruise and Ms. Mitchell was alerted to a potential exposure through her son's school. Both of them asked Allen to inform everyone that although they are asymptomatic out of an abundance of cautious for the health and safety of the citizens of Deering, they have chosen to follow the CDC recommendation to limit interactions with large groups of people who are at higher risk of contracting Corona Virus. The moderator shared that they felt it was important to explain their absence.

The moderator continued with reading the results of the Elections held On Tuesday, March 10, 2020 starting with the Deering Town Election results:

Selectmen (3 year term)
Cemetery Trustee (3 year term) write-in
Cemetery Trustee (2 year term) write-in
Library Trustee (3 year term)
Library Trustee (2 year term)
Treasurer (3 year term)
Trustee of the Trust Fund (3 year term)
Supervisor of the Checklist (6 year term)

William Whisman
Cynthia Krill
Tom Copadis
Gary Samuels
Susan Thomas
Stephen Fogelson
Stephen Walker
Jacqueline Sawyer

The Hillsboro-Deering School results **Paul Plater was elected as School Board Member, and John Segedy was elected as Moderator. All other school articles passed and the results are posted on the Deering Website.**

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

The moderator Phil proceeded to introduce all the Deering Town Officials, Selectmen, Allen Belouin, Rebecca Mitchell, and William Whisman. Town Clerk/Tax Collector, Carol Baker. Supervisors of the Checklist, Barbara Cavanaugh, Patty Groome Samuels, and Jacqueline Sawyer, and Town Treasurer, Stephen Fogelson, acting Chief of Police, Tom Cavanaugh.

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

The moderator continued with sharing that he has sworn in Bert Terry and Dennis Sawyer as ballot counters to help with any hand or ballot counts during the meeting.

Phil shared that he would also be using the Deering Moderators' Rules of Procedure as printed on page 112 of the 2019 Town Report which would be used to help maintain order and help keep the meeting moving along.

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

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

Only one person, the one recognized by the Moderator, may speak at one time. All speakers are expected to address the Moderator, and conversations between the voters at the meeting are not allowed. Regarding speaking, he instructed that we would not use a microphone, and if anyone has trouble with speaking loudly, the moderator would be happy to repeat what you have to say, as a precautionary measure. With the exception of initial presentations on the Articles which the moderator requests that they be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes. Each speaker may only speak once until everyone has spoken.

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

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

The moderator made a request for a motion to accept the Moderator's Rules of Procedure. A motion was made by Allen Belouin, seconded by Dennis Cavagnaro, a vote was called, the Ayes have it and the motion is PASSED unanimously.

The moderator wanted to make a quick point about Article # 12 To Transact Other Business, no substantive motion may be made under this article. Nonetheless it is an important article as it provides a unique opportunity to bring things before our community. The moderator requested that if folks would like to speak and share information to please write down your name and the topic you wish to speak on a piece of paper and then the moderator would be able to introduce you in order to give everyone a chance to speak under this article.

Phil then requested a motion pertaining to Article #11 and the motion is to move Article #11 to be presented and acted upon immediately after Article #4. **A motion to move Article #11 to be presented and acted upon immediately after Article #4 was made by Nancy Cowan and seconded by Dennis Cavagnaro, no discussion was made, a vote was called the Ayes have it and the motion was PASSED.**

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

A motion was made by Allen Belouin, seconded by James Hurlbut, no discussion, so a vote was called. The Ayes have it and the motion is PASSED unanimously.

Article #2: To Accept Town Reports

To see if the Town will vote to accept the 2019 reports of the Town Officials, agents and committees, and to accept the 2018 auditor's report. **A Motion was made by Allen Belouin, seconded by Chris Bober.** The moderator hearing no questions or discussion requested a vote.

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

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

To see if the Town will vote to raise and appropriate the sum of wo million TWO MILLION ONE HUNDRED THIRTY-EIGHT THOUSAND NINE HUNDRED TWENTY-THREE DOLLARS

(\$2,138,923) for general municipal operations. This article does not include the appropriations contained in special or individual articles addressed separately. (Majority vote required)

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

A motion was made by Allen Belouin and it was seconded by Bryan Terry. The moderator started with explaining how they would proceed, he shared that they would begin with any introduction, general comments or overview from the Selectmen and anyone else from the staff that needs to explain something. The moderator will read each line item and request any comments or questions on a particular line item or there is a motion to increase or decrease any specific line item. Please note that any motion to change the budget up or down, is simply a recommendation to the select board, you are not voting on line items, you are voting for the total operating budget. So if a line item is increased or decreased it would change the amount of the entire budget and whether or not it is spent on that line item is up to the board of selectmen. The voters do not have line item authority.

The moderator opened the floor to discussion. Allen Belouin began with sharing that there were some increases in the overall budget, most were due to wage increases. The moderator began to read through each line item and asking for any comments or questions, no questions or concern for the first 4 line items, stopping at Legal Expenses for \$28,000. Evan Johnson enquired to the fact that the town had spent more than double then what was budgeted for 2019 and was wondering if that was correct and if so, could

someone explain what that was for. Diane Kendall the interim Town Administrator replied that yes it was correct and the town had to spend that for legal counsel to handle the warranty on the Highway department 10 wheeler engine replacement. She also explained that they had bumped it up this year as they have anticipated other legal expenses in the upcoming year.

The moderator Phil Bryce moved on reading each line item, and having only a couple comments on Other Public Safety-Dispatching and under Bond, Notes-Interest. Having finished going through each line item, the Moderator re-read the article in full and already having **a motion on the floor he called for a vote, and the AYES have it unanimously, Article #3 is PASSED.**

Article #4: To Add Funds to Established Trust Funds To see if the Town will vote to raise and appropriate the sum of FIVE HUNDRED FOUR THOUSAND FIVE HUNDRED FIFTY DOLLARS (\$504,550) to be added to the previously established Capital Reserve and/or Expendable Trust Funds and to fund the sum of TWO HUNDRED FIFTY-FIVE THOUSAND SEVEN HUNDRED DOLLARS (\$255,700) from the general taxation and TWO HUNDRED FORTY-EIGHT THOUSAND EIGHT HUNDRED FIFTY DOLLARS (\$248,850) from the unassigned fund balance as of December 31, 2019 for the following accounts in said amounts:

FUND	2020
FD Vehicle Replacement/CRF	\$ 50,000.00
HWY Vehicle Replacement/CRF	\$ 20,000.00
Assessing/ETF	\$ 9,300.00
Celebration (A)	\$ 1,000.00
Cemetery Maint/ETF	\$ 3,000.00
Computer Systems/ETF	\$ 2,300.00
Exotic Weed Control/ETF	\$ 7,500.00
FD Building Maint/ETF	\$
Gov't Bld Improvement/ETF	\$ 65,000.00
Health & Safety/ETF	\$ 2,500.00
Library Bld Maint/ETF	\$ 5,000.00
Master Plan/ETF	\$ 1,250.00
PD Ballistic Vest Replacement/ETF	\$ 700.00
PD Equipment Replacement/ETF	\$ -
PD Vehicle Replacement/ETF	\$ 30,000.00
Reservoir Usage/ ETF	\$ 5,000.00
Road Reconstruction/ETF	\$ 250,000.00
FD Turnout Gear Replacement/ETF	\$ 25,000.00
HWY Bld Improvement/ETF	\$ 10,000.00
Solar Energy/ETF	\$ 17,000.00
Total	\$ 504,550.00

Motion was made by Allen Belouin seconded by Chris Bober. Allen Belouin spoke to the motion. He gave a brief overview of what the trusts funds are used for and he went over the high points. Only one question was asked and answered by the board. Hearing no further questions or concerns the moderator called for a vote **the Ayes have it Article #4 passed unanimously.**

At this time Phil Bryce reminded everyone that we were going to move to Article #11 as voted on at the beginning of the meeting.

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

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

A motion was made by Allen Belouin and seconded by Nancy Cowan. Nancy Cowan began the discussion and shared her opinion on why SB2 is important to her and why the citizen petition was developed. Following Nancy's introduction to the article, we had over 40 different people give their comments and share their feelings for and against SB2. Everyone had an opportunity to speak during the lengthy discussion and Nancy Cowan gave closing remarks before Beth Kelly requested a motion to call the article in question. **A motion was made by Beth Kelly and seconded by Lou Ellen Beard to call the article in question and begin the vote. The moderator called for a vote to call article #11 and open the polls. The Ayes have it and the motion passed.**

The moderator then officially opened the Polls for voting at 10:32am and instructed everyone to please use Ballot # 1 for this vote and that the polls would remain open for 1 hour at which time the polls would close, the ballot clerks would then tabulate the ballots and the results will be shared with everyone at that time.

Phil Bryce, the moderator allowed for a recess to give everyone opportunity to cast their ballot. The recess ended at 10:50 and the moderator called the meeting back to order and continued the meeting beginning with Article #5.

Article #5: To Purchase Fire Personal Protective Equipment

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

A motion was made by Allen Belouin and seconded by George Carpenter. Chief Gorman came forward and shared with everyone why Article #5 was needed to replace half of the SBCA which are the air packs that are worn by fire fighters, which includes an extra bottle, it also covers the mask and other accessories, the current equipment is 14 years old and is due for replacement as they were set to expire next year. Only a couple questions were asked and a brief discussion the **Moderator called for a vote, the Ayes had it unanimously. Article #5 is Passed.**

Article #6: To Purchase Police Vehicle

To see if the town will vote to raise and appropriate the sum of FORTY-NINE THOUSAND DOLLARS (\$49,000.00) for the purpose of purchasing a new model year police department sport utility vehicle and fit up and to fund the entire sum of FORTY-NINE THOUSAND DOLLARS \$49,000 from the Police Vehicle Replacement Expendable Trust Fund from which no amount of appropriation shall be required from general taxation in the 2020 tax year. (Majority vote required) **A motion was made by Allen Belouin and seconded by Bryan Terry.** Allen Belouin asked Capt. Cavanaugh to speak on the article. Tom gave a brief overview on which vehicle was being replaced and retrofitted. This was a planned replacement and the funds were coming from the Police Vehicle Replacement Expendable Trust Fund. Only a couple questions were asked and **the Moderator was ready to request a vote. The Ayes have it and Article #6 was Passed unanimously.**

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

To see if the town will vote to change the purpose of the existing Fire Department Turnout Gear Replacement Expendable Trust Fund to the Fire Department Personal Protective Equipment Replacement Expendable Trust Fund and include the purpose of expenditures for turnout gear, self-contained breathing apparatus and any other accessory appropriate for fire and rescue personal protection. (2/3 vote required) **A motion was made by Allen Belouin and seconded by Doug Lalmond.** Allen Belouin shared that this was just a change to include all Personal Protective Equipment and not just the breathing apparatus in the Expendable Trust Fund. Only a couple questions were brought up and answered. Hearing no further questions, **the moderator called for a vote. The Ayes have it and Article Passed unanimously and the 2/3 majority was met without opposition.**

Article #8: Convey Conservation Easement

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

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

A motion was made by Allen Belouin and seconded by Gale Lalmond. Moderator Phil Bryce went over explaining the how the next 3 articles are connected, however we would be voting on each article separately. Allen Belouin asked Gary Samuels to come forward as the Conservation Chair to explain the article. Gary began to share what the conservation commission is trying to do is to permanently preserve 5 town lots to complete a process that was begun 15 years ago. Gary went on to explain how the conservation commission planned to preserve these parcels. Consistent with the Town Master Plan Chapter 6, page 31-32, Deering residents understand the cost-benefit relationship of open space and land conservation initiatives. Having an established land trust hold a conservation easement (and take on responsibility for ongoing monitoring of that easement) on town-owned conservation land, lightens the stewardship obligations of the municipality. A few questions were raised and Ed Cobbett also shared information on the process of the conservation commission and their responsibility on preserving and that the law grants the conservation commission the rights to expend funds as needed. No further questions were raised and **the moderator called for a vote on Article #8. The Ayes have it and Article #8 Passed unanimously.**

Article #9: Convey Ownership of Property

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

1. Tax Map 219, Lot 15, 1 acre, Hedgehog Mtn Rd.

A motion was made by Allen Belouin and seconded by Michelle Johnson. This parcel would be granted to the Society for the Protection of the NH Forests as the one acre lot is of no value to the Town of Deering and the land around is all owned by the Society and it only made sense to allow the Society to take over the stewardship of this parcel and they will be responsible for any cost associated with the conservation of this land. A question was brought up enquiring about the value of the parcel being granted to the Society. It was determined that this lot has relatively no value and so it was being donated to the Society as a parcel for conservation and the society will now be responsible for paying taxes on the parcel. With no further discussion **a vote was called. The Ayes have it and Article #9 passed unanimously.**

At this time the Moderator Closed the Polls at 11:32 am and instructed the ballot counters to come forward to count the ballots for Article #11. While the votes were counted the moderator continued to Article #10.

Article #10: Authorize Conservation Commission to Expend Funds

Shall the town vote to adopt the provisions of RSA 36-A:4-a, 1(b) to authorize the Conservation Commission to expend funds for contributions to “qualified organizations” for the purchase of property interests, of facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the Town will retain no interest in the property. (Majority vote required) **A motion was made by Allen Belouin and seconded by Aaron Gill.**

Phil Byrce opened the floor for discussion.

Nancy Cowan made a motion to amend the article which was seconded by Dennis Cavagnaro.

The motion to amend Article #10 to add the underlined words to read to authorizing the Conservation Commission with a vote of approval by Board of Selectmen to expend funds.

Allen Belouin stated that he didn’t feel that this was legal and could be enacted as the Board of Selectmen do not have authority over the Conservation Commission according to the law. Another person shared that there was an RSA that supported the Conservation Commission as the authority to expend funds.

No further question or discussion was made and the **Moderator called for a vote on the motion to amend the article. The Nays have it and the Amendment Fails.**

The Moderator continued with Article #10, hearing no further discussion he called for a vote on Article #10. The Ayes have it unanimously and Article #10 Passes.

While waiting for the results for Article #11 the moderator moved onto Article #12 to allow for people to share information that was not town business.

The Moderator was handed the results from voting on Article #11. He reminded everyone that this vote needed a 3/5 majority vote which is 60% of the vote. **There were 119 ballots cast with 33 YES votes and 86 NO votes, which means the article only received 28% and thereby the moderator declared that Article #11 Failed.**

Article #12: To Transact Other Business

The moderator went on to thank several individuals who helped with elections and thanked Town Employees in helping to make sure we were able to move ahead with our Town Meeting despite the concerns for Corona virus pandemic.

No further town business was voted on a **motion was made by Allen Belouin and seconded by Jeremiah Smith to adjourn the meeting a vote was called, the Ayes have it** and the moderator adjourned the meeting at 12:06pm.

Respectfully submitted,

Carol M. Baker
Town Clerk/Tax Collector

