

2021 Annual Report



Town of Deering
New Hampshire

Alfred Kelley

Alfred “Fonzie” Kelley began working full-time for the Town of Deering in November of 1981 after being hired to work within the highway department. Throughout his many years working for our community, he wore many hats. Within the Highway Department, he rose up to the position of Foreman as well as the town’s Grader Operator. Alfred quickly became very popular within the community. He was known to frequently stop at residences where the children would gather outside to see the grader go by. Alfred would hoist up the children into the grader or any other tractor to give them the ride of their life. It has been said that the parents couldn’t tell who had a larger smile, the children or Alfred. Alfred’s smile is almost as large as his heart. He retired from the Highway Department full-time in April of 2012, but did remain with the department part-time.



Even in his part-time role Alfred continued to be a full-time asset. He continued to help mentor and train new employees including the new town grader operator, assisted with shoveling stone while installing under drain during road projects, running a sand truck for winter snowstorms, and countless other Deering town projects. In May of 2016 when it was needed, Alfred even reprised his role as the Grader Operator without hesitation.

While working all those years full-time for the Highway Department, Alfred also notably worked part-time for the Greenfield and Deering Police Departments as an officer. He was appointed Deering’s Chief of Police on May 15, 1982 and held this position through 1985. Years later in August of 1990, when the town was in need of a Police Chief due to personnel issues, Alfred was approached and then accepted



to again take the position as the Deering’s interim, part-time Chief of Police. After serving in this role, he was asked to extend his services as the Police Superintendent in January of 1992.

Alfred Kelley is always willing to help his community in any way he can. He has taken on multiple roles during his forty-years of dedication, loyalty, and proud service to the Town of Deering. Anyone who knows Alfred, knows he is a special man and if you didn’t, it would only take one interaction with him for you to learn just how genuine of a person he truly is.

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**Town of Deering
New Hampshire
Warrant and Budget
2022**

You are hereby notified that the election of officers, as part of the annual Deering Town Meeting, shall occur at the Town Hall Located at 762 Deering Center Road in said Deering on Tuesday the 8th day of March, 2022 beginning at 8:00am to vote for candidates for the following offices. Voting will close at 7:00pm.

Pursuant to RSA 39:2-a, you are hereby notified that Articles 2 through 6 shall occur at the High School located at 12 Hillcat Drive, Hillsboro, NH 03244 in said Hillsborough on Saturday the 12th day of March, 2022 beginning at 9:00am.

Article 1: Elections

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

You are hereby notified that the election of officers, as part of the annual Deering Town Meeting, shall occur at the Town Hall located at 762 Deering Center Road in said Deering on Tuesday the 8th day of March, 2022 beginning at 8:00am to vote for candidates for the following offices:

To choose all necessary Town Officers for the ensuing year.

Selectman	3-year term
Cemetery Trustee	2-year term
Cemetery Trustee	3-year term
Library Trustee	1-year term
Library Trustee	3-year term
Supervisor of the Checklist	6-year term
Trustee of the Trust Fund	3-year term

Article 2: To Accept Town Reports

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

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

To see if the Town will vote to raise and appropriate the sum of TWO MILLION ONE HUNDRED FORTY-NINE THOUSAND FIVE HUNDRED NINETY-SEVEN DOLLARS (\$2,149,597) for the purpose of funding general municipal operations not including any amount raised and appropriated in any separate warrant article.

Acct	Function	2022
4130	Executive	\$ 195,255
4140	Elections, Registration, Vital Statistics	\$ 61,198
4150	Finance Administration	\$ 98,329
4152	Assessing Revaluation	\$ 42,624
4153	Legal Expense	\$ 26,000
4191	Planning & Zoning	\$ 11,831
4194	General Government Buildings	\$ 36,110
4195	Cemeteries	\$ 17,800
4196	Insurance	\$ 64,238
4197	Advertising & Regional Association	\$ 5,950
4210	Police	\$ 333,914
4215	Ambulance	\$ 126,879
4220	Fire	\$ 121,649
4240	Building Inspection	\$ 14,518
4290	Emergency Management	\$ 1
4299	Other Public Safety - Dispatching	\$ 41,064
4300	Highways & Streets	\$ 723,575
4324	Solid Waste Disposal	\$ 128,000
4415	Health Agencies & Programs	\$ 1,601
4442	Direct Assistance	\$ 9,603
4520	Parks & Recreation	\$ 25,000
4550	Library	\$ 2,650
4611	Conservation Commission	\$ 10,470
4711	Bonds, Notes - Principal	\$ 48,137
4722	Bonds, Notes - Interest	\$ 3,200
4723	Tax Anticipation Notes	\$ 1
	Total	2,149,597

Article 4: To Add Funds to Established Trust Funds

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

Account Name	2022
Assessing Trust	\$ 14,988.00
Cemetery (Exp. Trust)	\$ 3,000.00
Exotic Weed Control	\$ 5,000.00
Fire Dept. Vehicle Fund	\$ 50,000.00
Gov. Building Improvement	\$ 50,000.00
Highway Vehicle	\$ 100,000.00
Master Plan	\$ 1,250.00
Police Vehicles	\$ 10,000.00
Road Rec. & Maintenance	\$ 175,000.00
Solar ETF	\$ 17,000.00
Fire Dept. Building Fund	\$ 50,000.00
Total	\$ 476,238.00

Article 5: To discontinue the Youth Diversion ETF

To see if the town will vote to discontinue the Youth Diversion ETF created on 3/08/11. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

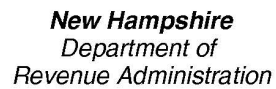
Article 6: To Transact any other business:

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

Given under our hands, February 21st, 2022

We certify and attest that on or before February 21st 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	
Roy Watson	Selectman	



Proposed Budget

For the period beginning January 1, 2022 and ending December 31, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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.

[illegible]

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

2022
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Proposed Appropriations for period ending 12/31/2022	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$180,067	\$206,862	\$195,255	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$53,881	\$54,125	\$61,198	\$0
4150-4151	Financial Administration	03	\$72,675	\$83,740	\$98,329	\$0
4152	Revaluation of Property	03	\$34,178	\$42,624	\$42,624	\$0
4153	Legal Expense	03	\$14,756	\$26,000	\$26,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$6,558	\$13,256	\$11,831	\$0
4194	General Government Buildings	03	\$30,343	\$33,610	\$36,110	\$0
4195	Cemeteries	03	\$24,479	\$16,800	\$17,800	\$0
4196	Insurance	03	\$48,789	\$60,664	\$64,238	\$0
4197	Advertising and Regional Association	03	\$4,015	\$5,515	\$5,950	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$469,741	\$543,196	\$559,335	\$0
Public Safety						
4210-4214	Police	03	\$288,763	\$313,143	\$333,914	\$0
4215-4219	Ambulance	03	\$101,437	\$122,781	\$126,879	\$0
4220-4229	Fire	03	\$98,996	\$108,727	\$121,649	\$0
4240-4249	Building Inspection	03	\$13,263	\$14,518	\$14,518	\$0
4290-4298	Emergency Management	03	\$0	\$1	\$1	\$0
4299	Other (Including Communications)	03	\$41,166	\$40,314	\$41,064	\$0
Public Safety Subtotal			\$543,625	\$599,484	\$638,025	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	03	\$385,454	\$403,963	\$464,474	\$0
4312	Highways and Streets	03	\$206,500	\$238,600	\$255,601	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$4,240	\$3,500	\$3,500	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$596,194	\$646,063	\$723,575	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Proposed Appropriations for period ending 12/31/2022	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$120,479	\$128,000	\$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			\$120,479	\$128,000	\$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	03	\$300	\$9,552	\$9,603	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	03	\$2,500	\$5,211	\$1,601	\$0
Welfare Subtotal			\$2,800	\$14,763	\$11,204	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	03	\$0	\$0	\$25,000	\$0
4550-4559	Library	03	\$2,548	\$2,685	\$2,650	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$2,548	\$2,685	\$27,650	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Proposed Appropriations for period ending 12/31/2022	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	03	\$9,002	\$10,450	\$10,470	\$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			\$9,002	\$10,450	\$10,470	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	03	\$50,084	\$48,137	\$48,137	\$0
4721	Long Term Bonds and Notes - Interest	03	\$4,375	\$9,928	\$3,200	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$54,459	\$58,066	\$51,338	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$2,149,597	\$0



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Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2022	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund	04	\$100,000	\$0
<i>Purpose: To Add Funds to Established Trust Funds</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$376,238	\$0
<i>Purpose: To Add Funds to Established Trust Funds</i>				
Total Proposed Special Articles			\$476,238	\$0



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Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2022	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2022
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$20,989	\$20,000	\$20,000
3186	Payment in Lieu of Taxes		\$0	\$100	\$0
3187	Excavation Tax		\$44	\$100	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$37,824	\$22,000	\$10,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$58,857	\$42,200	\$30,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$411,616	\$360,000	\$380,000
3230	Building Permits	03	\$15,156	\$10,000	\$9,000
3290	Other Licenses, Permits, and Fees	03	\$30,861	\$28,000	\$25,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$457,633	\$398,000	\$414,000
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$31,000	\$0
3352	Meals and Rooms Tax Distribution	03	\$142,125	\$98,000	\$95,000
3353	Highway Block Grant	03	\$149,670	\$93,200	\$74,734
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$245	\$240	\$240
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$292,040	\$222,440	\$169,974
Charges for Services					
3401-3406	Income from Departments	03	\$1,243	\$1,500	\$1,200
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$1,243	\$1,500	\$1,200
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	03	\$3,858	\$1,500	\$2,000
3503-3509	Other		\$45	\$50	\$0
Miscellaneous Revenues Subtotal			\$3,903	\$1,550	\$2,000



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2021	Estimated Revenues for period ending 12/31/2022
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		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04	\$0	\$0	\$300,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$300,000
Total Estimated Revenues and Credits			\$813,676	\$665,690	\$917,174



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Budget Summary

Item	Period ending 12/31/2022
Operating Budget Appropriations	\$2,149,597
Special Warrant Articles	\$476,238
Individual Warrant Articles	\$0
Total Appropriations	\$2,625,835
Less Amount of Estimated Revenues & Credits	\$917,174
Estimated Amount of Taxes to be Raised	\$1,708,661

Budget Details 2022

Account Number	Description	Budget 2021	BOS Budget 2022	\$ Diff
01.4130.10.112	BOS - Wages	\$ 5,000	\$ 5,000	\$ -
01.4130.10.220	BOS - FICA	\$ 310	\$ 310	\$ -
01.4130.10.221	BOS - Medicare	\$ 73	\$ 73	\$ -
01.4130.10.350	BOS - Training & Certification	\$ 100	\$ 100	\$ -
01.4130.11.110	Admin - F/T Wages	\$ 77,500	\$ 69,360	\$ (8,140)
01.4130.11.111	Admin - P/T Wages	\$ 53,814	\$ 56,100	\$ 2,286
01.4130.11.210	Admin - Health Insurance	\$ 21,241	\$ 23,365	\$ 2,124
01.4130.11.220	Admin - FICA	\$ 8,141	\$ 7,779	\$ (363)
01.4130.11.221	Admin - Medicare	\$ 1,904	\$ 1,819	\$ (85)
01.4130.11.230	Admin - Retirement	\$ 18,270	\$ 10,100	\$ (8,170)
01.4130.11.290	Admin - Life/Disability	\$ 1,250	\$ 1,250	\$ -
01.4130.11.350	Admin - Training & Certification	\$ 800	\$ 800	\$ -
01.4130.11.399	Admin - Other Professional Services (Recording Fees)	\$ 4,000	\$ 4,000	\$ -
01.4130.11.410	Admin - Postage	\$ 2,000	\$ 2,000	\$ -
01.4130.11.420	Admin - Telephone	\$ 3,600	\$ 3,600	\$ -
01.4130.11.430	Admin - Mobile Phone	\$ 600	\$ 750	\$ 150
01.4130.11.440	Admin - Rentals & Leases (Copier)	\$ 2,300	\$ 2,300	\$ -
01.4130.11.460	Admin - Printing	\$ 1,750	\$ 1,750	\$ -
01.4130.11.470	Admin - Office Supplies	\$ 2,000	\$ 2,200	\$ 200
01.4130.11.480	Admin - Dues & Subscriptions	\$ 110	\$ 200	\$ 90
01.4130.11.490	Admin - Public Notices	\$ 1,000	\$ 1,000	\$ -
01.4130.11.610	Admin - New Equipment	\$ 1,000	\$ 1,000	\$ -
01.4130.11.620	Admin - Equipment Maintenance	\$ 100	\$ 400	\$ 300
01.4130.11.710	Admin - Mileage	\$ -	\$ -	\$ -
	EXECUTIVE - 4130	\$ 206,862	\$ 195,255	\$ (11,608)
01.4140.12.112	Town Clerk - Wages	\$ 23,660	\$ 23,660	\$ -
01.4140.12.135	Town Clerk - Deputy Wages	\$ 8,840	\$ 8,840	\$ -
01.4140.12.210	Town Clerk - Health Insurance	\$ 4,497	\$ 8,802	\$ 4,305
01.4140.12.220	Town Clerk - FICA	\$ 2,031	\$ 2,031	\$ (0)
01.4140.12.221	Town Clerk - Medicare	\$ 455	\$ 455	\$ -
01.4140.12.230	Town Clerk - Retirement	\$ 1,365	\$ 1,365	\$ -
01.4140.12.290	Town Clerk - Life/Disability	\$ 286	\$ 286	\$ -
01.4140.12.350	Town Clerk - Training & Certif	\$ 900	\$ 900	\$ -
01.4140.12.410	Town Clerk - Postage	\$ 2,000	\$ 2,500	\$ 500
01.4140.12.420	Town Clerk - Telephone	\$ 1,080	\$ 1,080	\$ -
01.4140.12.450	Town Clerk - Software	\$ 3,205	\$ 3,367	\$ 162
01.4140.12.470	Town Clerk - Office Supplies	\$ 750	\$ 750	\$ -
01.4140.12.480	Town Clerk - Dues & Subscriptions	\$ 200	\$ 200	\$ -
01.4140.12.490	Town Clerk - Public Notices	\$ 75	\$ 150	\$ 75
01.4140.12.610	Town Clerk - New Equipment	\$ 200	\$ 200	\$ -
01.4140.12.620	Town Clerk - Equipment Maintenance	\$ 400	\$ 300	\$ (100)
01.4140.12.710	Town Clerk - Mileage	\$ 600	\$ 600	\$ -
01.4140.13.112	Elections - Election Official	\$ 2,250	\$ 3,800	\$ 1,550
01.4140.13.120	Elections - Ballot Clerk Wages	\$ 500	\$ 800	\$ 300
01.4140.13.220	Elections - FICA	\$ 172	\$ 275	\$ 103
01.4140.13.221	Elections - Medicare	\$ 39	\$ 62	\$ 24
01.4140.13.410	Elections - Postage	\$ 110	\$ 100	\$ (10)
01.4140.13.470	Elections - Office Supplies	\$ 110	\$ 50	\$ (60)
01.4140.13.490	Elections - Public Notices	\$ 150	\$ 375	\$ 225
01.4140.13.900	Elections - Miscellaneous	\$ 250	\$ 250	\$ -
	TOWN CLERK - 4140	\$ 54,125	\$ 61,198	\$ 7,073
01.4150.14.112	Treasurer - Wages	\$ -	\$ -	\$ -
01.4150.14.220	Treasurer - FICA	\$ -	\$ -	\$ -
01.4150.14.221	Treasurer - Medicare	\$ -	\$ -	\$ -
01.4150.15.112	Tax Collector - Wages	\$ 23,660	\$ 23,660	\$ -
01.4150.15.135	Tax Collector - Deputy Wages	\$ 8,840	\$ 8,840	\$ -
01.4150.15.210	Tax Collector - Health Insurance	\$ 4,497	\$ 8,802	\$ 4,305
01.4150.15.220	Tax Collector - FICA	\$ 2,031	\$ 2,031	\$ (0)
01.4150.15.221	Tax Collector - Medicare	\$ 455	\$ 455	\$ -
01.4150.15.230	Tax Collector - Retirement	\$ 1,365	\$ 1,365	\$ -
01.4150.15.290	Tax Collector - Life/Disability	\$ 286	\$ 286	\$ -
01.4150.15.310	Tax Collector - Research	\$ 1,000	\$ 800	\$ (200)
01.4150.15.350	Tax Collector - Training & Certification	\$ 900	\$ 900	\$ -
01.4150.15.360	Tax Collector - Recording Fees	\$ 1,000	\$ 1,000	\$ -
01.4150.15.410	Tax Collector - Postage	\$ 3,500	\$ 4,000	\$ 500

Account Number	Description	Budget 2021	BOS Budget 2022	\$ Diff
01.4150.15.420	Tax Collector - Telephone	\$ 1,080	\$ 1,080	\$ -
01.4150.15.450	Tax Collector - Software	\$ 2,580	\$ 2,580	\$ -
01.4150.15.470	Tax Collector - Office Supplies	\$ 800	\$ 800	\$ -
01.4150.15.480	Tax Collector - Dues & Subscriptions	\$ 50	\$ 50	\$ -
01.4150.15.490	Tax Collector - Public Notices	\$ -	\$ -	\$ -
01.4150.15.610	Tax Collector - New Equipment	\$ 1	\$ -	\$ (1)
01.4150.15.620	Tax Collector - Equipment Maintenance	\$ 80	\$ 80	\$ -
01.4150.15.710	Tax Collector - Mileage	\$ 600	\$ 600	\$ -
01.4150.16.300	Auditing - Professional Services	\$ 13,500	\$ 18,500	\$ 5,000
01.4150.17.399	Info Tech - Professional Services	\$ 4,500	\$ 9,500	\$ 5,000
01.4150.17.450	Info Tech - Software	\$ 13,015	\$ 13,000	\$ (15)
	FINANCIAL ADMINISTRATION - 4150	\$ 83,740	\$ 98,329	\$ 14,589
01.4152.18.111	Assessing - Clerk Wages	\$ 25,584	\$ 25,584	\$ -
01.4152.18.220	Assessing - FICA	\$ 1,586	\$ 1,586	\$ -
01.4152.18.221	Assessing - Medicare	\$ 371	\$ 371	\$ -
01.4152.18.350	Assessing - Training & Certification	\$ 75	\$ 75	\$ -
01.4152.18.399	Assessing - Professional Services	\$ 14,988	\$ 14,988	\$ -
01.4152.18.480	Assessing - Dues & Subscription	\$ 20	\$ 20	\$ -
	PROPERTY ASSESSMENT - 4152	\$ 42,624	\$ 42,624	\$ -
01.4153.10.320	Legal - Professional Services	\$ 18,000	\$ 23,000	\$ 5,000
01.4153.33.330	Legal - Code Enforcement	\$ 3,000	\$ 3,000	\$ -
	LEGAL - 4153	\$ 21,000	\$ 26,000	\$ 5,000
01.4191.20.111	Planning - P/T Wages	\$ 800	\$ 1	\$ (799)
01.4191.20.220	Planning - FICA	\$ 50	\$ 1	\$ (49)
01.4191.20.221	Planning - Medicare	\$ 12	\$ 1	\$ (11)
01.4191.20.300	Planning - Professional Services	\$ 5,500	\$ 5,500	\$ -
01.4191.20.320	Planning - Legal	\$ 2,000	\$ 2,000	\$ -
01.4191.20.350	Planning - Training & Certification	\$ 500	\$ 500	\$ -
01.4191.20.410	Planning - Postage	\$ 400	\$ 400	\$ -
01.4191.20.460	Planning - Printing	\$ 150	\$ 150	\$ -
01.4191.20.470	Planning - Office Supplies	\$ 150	\$ 150	\$ -
01.4191.20.490	Planning - Public Notices	\$ 600	\$ 600	\$ -
01.4191.21.111	Zoning - P/T Wages	\$ 528	\$ 1	\$ (527)
01.4191.21.220	Zoning - FICA	\$ 33	\$ 1	\$ (32)
01.4191.21.221	Zoning - Medicare	\$ 8	\$ 1	\$ (7)
01.4191.21.320	Zoning - Legal	\$ 1,500	\$ 1,500	\$ -
01.4191.21.350	Zoning - Training & Certification	\$ 75	\$ 75	\$ -
01.4191.21.410	Zoning - Postage	\$ 350	\$ 350	\$ -
01.4191.21.470	Zoning - Office Supplies	\$ 100	\$ 100	\$ -
01.4191.21.490	Zoning - Public Notices	\$ 500	\$ 500	\$ -
	PLANNING AND ZONING - 4191	\$ 13,256	\$ 11,831	\$ (1,425)
01.4194.10.370	Govt Buildings - Custodial Services	\$ 5,200	\$ 5,200	\$ -
01.4194.10.380	Govt Buildings - Groundskeeping	\$ 4,410	\$ 4,410	\$ -
01.4194.10.401	Govt Buildings - Heating Fuel	\$ 8,000	\$ 9,000	\$ 1,000
01.4194.10.405	Govt Buildings - Electricity	\$ 7,000	\$ 7,000	\$ -
01.4194.10.470	Govt Buildings - Office Supplies	\$ 500	\$ 500	\$ -
01.4194.10.655	Govt Buildings - Maintenance & Supplies	\$ 8,500	\$ 10,000	\$ 1,500
	GENERAL GOVERNMENT BUILDINGS - 4194	\$ 33,610	\$ 36,110	\$ 2,500
01.4195.22.380	Cemetery - Groundskeeping	\$ 16,000	\$ 16,000	\$ -
01.4195.22.499	Cemetery - Other Supplies	\$ 800	\$ 1,800	\$ 1,000
	CEMETERIES - 4195	\$ 16,800	\$ 17,800	\$ 1,000
01.4196.10.810	Insurance - Worker's Comp/Unemployment	\$ 24,043	\$ 22,599	\$ (1,444)
01.4196.10.820	Insurance - Property Liability	\$ 36,621	\$ 41,639	\$ 5,018
	INSURANCE - 4196	\$ 60,664	\$ 64,238	\$ 3,574
01.4197.10.300	Advertising/Reg. Assoc. - Professional Services	\$ 1,500	\$ 1,700	\$ 200
01.4197.10.480	Advertising/Reg. Assoc. - Dues	\$ 4,015	\$ 4,250	\$ 235
	ADVERTISING & REGIONAL ASSOC - 4197	\$ 5,515	\$ 5,950	\$ 435
01.4210.30.110	Police - F/T Wages	\$ 115,299	\$ 119,309	\$ 4,010
01.4210.30.111	Police - P/T Wages	\$ 55,600	\$ 55,600	\$ -
01.4210.30.113	Police - On Call Wages	\$ 6,700	\$ 7,700	\$ 1,000
01.4210.30.115	Police - Admin Assistant	\$ 1	\$ 1	\$ -
01.4210.30.129	Police - Grant Funded Overtime Wages	\$ 2,000	\$ 2,000	\$ -
01.4210.30.130	Police - Overtime Wages	\$ 2,500	\$ 2,500	\$ -
01.4210.30.131	Police - Detail Wages	\$ 5,000	\$ 5,000	\$ -
01.4210.30.210	Police - Health Insurance	\$ 33,278	\$ 36,606	\$ 3,328
01.4210.30.220	Police - FICA	\$ 3,495	\$ 3,495	\$ -

Account Number	Description	Budget 2021	BOS Budget 2022	\$ Diff
01.4210.30.221	Police - Medicare	\$ 2,489	\$ 2,779	\$ 290
01.4210.30.230	Police - Retirement	\$ 37,329	\$ 39,372	\$ 2,042
01.4210.30.290	Police - Life/Disability Insurance	\$ 2,000	\$ 2,000	\$ -
01.4210.30.340	Police - Prosecution	\$ 19,400	\$ 22,000	\$ 2,600
01.4210.30.345	Police - Animal Control	\$ 200	\$ 200	\$ -
01.4210.30.350	Police - Training & Certification	\$ 2,500	\$ 4,500	\$ 2,000
01.4120.30.399	Police - Professional Services	\$ -	\$ -	\$ -
01.4210.30.402	Police - Vehicle Fuel	\$ 7,000	\$ 9,000	\$ 2,000
01.4210.30.410	Police - Postage	\$ 100	\$ 100	\$ -
01.4210.30.420	Police - Telephone	\$ 3,500	\$ 3,500	\$ -
01.4210.30.430	Police - Mobile Phone	\$ 1,750	\$ 1,750	\$ -
01.4210.30.445	Police - Uniforms	\$ 3,000	\$ 3,000	\$ -
01.4210.30.450	Police - Software	\$ 700	\$ 700	\$ -
01.4210.30.470	Police - Office Supplies	\$ 1,250	\$ 1,250	\$ -
01.4210.30.480	Police - Dues & Subscriptions	\$ 550	\$ 550	\$ -
01.4210.30.493	Police - Youth Programs (Explorers)	\$ 1	\$ 1	\$ -
01.4210.30.499	Police - Other Supplies	\$ -	\$ 1,000	\$ 1,000
01.4210.30.610	Police - New Equipment	\$ 2,000	\$ 4,000	\$ 2,000
01.4210.30.620	Police - Equipment Maintenance	\$ 1,500	\$ 1,500	\$ -
01.4210.30.630	Police - Vehicle Maintenance/Repairs	\$ 4,000	\$ 4,500	\$ 500
01.4210.30.720	Police - Witness Reimbursement	\$ -	\$ 1	\$ 1
	POLICE - 4210	\$ 313,143	\$ 333,914	\$ 20,771
01.4215.31.111	Ambulance - P/T Per Diem Wages	\$ 70,400	\$ 70,400	\$ -
01.4215.31.113	Ambulance - On Call Wages	\$ 15,000	\$ 15,000	\$ -
01.4215.31.114	Ambulance - Stipends	\$ -	\$ -	\$ -
01.4215.31.220	Ambulance - FICA	\$ 5,617	\$ 5,617	\$ (0)
01.4215.31.221	Ambulance - Medicare	\$ 1,314	\$ 1,314	\$ 0
01.4215.31.290	Ambulance - Life/Disability Insurance	\$ 450	\$ 998	\$ 548
01.4215.31.350	Ambulance - Training & Certification	\$ 6,000	\$ 6,000	\$ -
01.4215.31.390	Ambulance - Paramedic Intercepts	\$ 1,750	\$ 2,500	\$ 750
01.4215.31.395	Ambulance - Billing	\$ 3,000	\$ 3,000	\$ -
01.4215.31.402	Ambulance - Vehicle Fuel	\$ 2,400	\$ 2,800	\$ 400
01.4215.31.420	Ambulance - Telephone	\$ 1,100	\$ 1,400	\$ 300
01.4215.31.430	Ambulance - Mobile Phone	\$ 1,100	\$ 700	\$ (400)
01.4215.31.445	Ambulance - Uniforms	\$ 2,000	\$ 2,000	\$ -
01.4215.31.470	Ambulance - Office Supplies	\$ 650	\$ 650	\$ -
01.4215.31.499	Ambulance - Other Supplies	\$ 3,000	\$ 3,500	\$ 500
01.4215.31.620	Ambulance - Equipment Maintenance	\$ 4,000	\$ 4,000	\$ -
01.4215.31.630	Ambulance - Vehicle Maintenance	\$ 5,000	\$ 7,000	\$ 2,000
	AMBULANCE - 4215	\$ 122,781	\$ 126,879	\$ 4,098
01.4220.32.111	Fire - Fire Chief's Wages	\$ 40,000	\$ 40,000	\$ -
01.4220.32.113	Fire - On Call Wages	\$ 17,500	\$ 17,500	\$ -
01.4220.32.114	Fire - Stipends	\$ -	\$ -	\$ -
01.4220.32.220	Fire - FICA	\$ 3,565	\$ 3,565	\$ -
01.4220.32.221	Fire - Medicare	\$ 834	\$ 884	\$ 50
01.4220.32.290	Fire - Life/Disability Insurance	\$ 450	\$ -	\$ (450)
01.4220.32.350	Fire - Training & Certification	\$ 3,500	\$ 3,500	\$ -
01.4220.32.385	Fire - Forestry	\$ 1,200	\$ 1,200	\$ -
01.4220.32.401	Fire - Heating Fuel	\$ 6,000	\$ 7,500	\$ 1,500
01.4220.32.402	Fire - Vehicle Fuel	\$ 3,000	\$ 3,800	\$ 800
01.4220.32.405	Fire - Electricity	\$ 5,000	\$ 5,000	\$ -
01.4220.32.420	Fire - Telephone	\$ 2,000	\$ 2,000	\$ -
01.4220.32.430	Fire - Mobile Phone	\$ 2,000	\$ 2,000	\$ -
01.4220.32.470	Fire - Office Supplies	\$ 650	\$ -	\$ (650)
01.4220.32.480	Fire - Dues & Subscriptions	\$ 1,500	\$ 1,500	\$ -
01.4220.32.493	Fire - Youth / Programs	\$ 1	\$ 1,200	\$ 1,199
01.4220.32.610	Fire - New Equipment	\$ 4,527	\$ 9,000	\$ 4,473
01.4220.32.620	Fire - Equipment Maintenance	\$ 7,000	\$ 7,000	\$ -
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	\$ 5,000	\$ 8,000	\$ 3,000
01.4220.32.655	Fire - Building Maintenance & Repairs	\$ 5,000	\$ 8,000	\$ 3,000
	FIRE - 4220	\$ 108,727	\$ 121,649	\$ 12,922
01.4240.33.111	Bldg Inspect - P/T Wages	\$ 12,000	\$ 12,000	\$ -
01.4240.33.220	Bldg Inspect - FICA	\$ 744	\$ 744	\$ 0
01.4240.33.221	Bldg Inspect - Medicare	\$ 174	\$ 174	\$ 0
01.4240.33.350	Bldg Inspect - Training & Certification	\$ 1,200	\$ 1,200	\$ -
01.4240.33.420	Bldg Inspect - Telephone	\$ 300	\$ 300	\$ -

Account Number	Description	Budget 2021	BOS Budget 2022	\$ Diff
01.4240.33.480	Bldg Inspect - Dues & Subscription	\$ 100	\$ 100	\$ -
	BUILDING INSPECTION - 4240	\$ 14,518	\$ 14,518	\$ 0
01.4290.34.399	Emergency Mngmt - Other Profes	\$ 1	\$ 1	\$ -
	EMERGENCY MANAGEMENT - 4290	\$ 1	\$ 1	\$ -
01.4299.30.391	Other Public Safety - Police Dispatch	\$ 19,000	\$ 19,750	\$ 750
01.4299.32.391	Other Public Safety - Fire Dispatch	\$ 19,314	\$ 19,314	\$ -
01.4299.40.391	Other Public Safety - Highway Dispatch	\$ 2,000	\$ 2,000	\$ -
	OTHER PUBLIC SAFETY - 4299	\$ 40,314	\$ 41,064	\$ 750
01.4311.40.110	Highway Admin - F/T Wages	\$ 220,000	\$ 263,640	\$ 43,640
01.4311.40.111	Highway Admin - P/T Wages	\$ 7,500	\$ 7,500	\$ -
01.4311.40.130	Highway Admin - Overtime Wages	\$ 20,000	\$ 20,000	\$ -
01.4311.40.210	Highway Admin - Health Insurance	\$ 90,838	\$ 99,922	\$ 9,084
01.4311.40.220	Highway Admin - FICA	\$ 15,345	\$ 18,051	\$ 2,706
01.4311.40.221	Highway Admin - Medicare	\$ 3,589	\$ 4,222	\$ 633
01.4311.40.230	Highway Admin - Retirement	\$ 15,500	\$ 15,500	\$ -
01.4311.40.290	Highway Admin - Life/Disability	\$ 3,250	\$ 3,250	\$ -
01.4311.40.350	Highway Admin - Training & Certification	\$ 100	\$ 800	\$ 700
01.4311.40.351	Highway Admin - Drug Testing	\$ 1,000	\$ 1,000	\$ -
01.4311.40.401	Highway Admin - Heating Fuel	\$ 10,000	\$ 10,000	\$ -
01.4311.40.405	Highway Admin - Electricity	\$ 5,000	\$ 5,000	\$ -
01.4311.40.420	Highway Admin - Telephone	\$ 320	\$ 320	\$ -
01.4311.40.430	Highway Admin - Mobile Phone	\$ 2,000	\$ 2,000	\$ -
01.4311.40.445	Highway Admin - Uniforms	\$ 6,420	\$ 6,420	\$ -
01.4311.40.470	Highway Admin - Office Supplies	\$ 300	\$ 300	\$ -
01.4311.40.490	Highway Admin - Public Notices	\$ 800	\$ 800	\$ -
01.4311.40.655	Highway Admin - Building Maintenance	\$ 2,000	\$ 5,500	\$ 3,500
01.4311.40.710	Highway Admin - Mileage	\$ 1	\$ 250	\$ 249
	HWY AND STREETS ADMIN - 4311	\$ 403,963	\$ 464,474	\$ 60,511
01.4312.40.381	Highway Maint - Crack Sealing	\$ 1	\$ 1	\$ -
01.4312.40.382	Highway Maint - Roadside Mowing	\$ 9,000	\$ 9,000	\$ -
01.4312.40.383	Highway Maint - Tree Removal	\$ 3,500	\$ 3,500	\$ -
01.4312.40.384	Highway Maint - Gravel Crushing	\$ 30,000	\$ 30,000	\$ -
01.4312.40.399	Highway Maint - Other Professional Services	\$ 600	\$ 5,600	\$ 5,000
01.4312.40.402	Highway Maint - Vehicle Fuel	\$ 50,000	\$ 50,000	\$ -
01.4312.40.481	Highway Maint - Culverts	\$ 500	\$ 3,000	\$ 2,500
01.4312.40.482	Highway Maint - Salt	\$ 59,000	\$ 59,000	\$ -
01.4312.40.483	Highway Maint - Cold Patch	\$ 2,500	\$ 2,500	\$ -
01.4312.40.484	Highway Maint - Dust Control	\$ 11,000	\$ 11,000	\$ -
01.4312.40.485	Highway Maint - Sand	\$ 6,500	\$ 9,000	\$ 2,500
01.4312.40.499	Highway Maint - Other Supplies	\$ 13,500	\$ 20,500	\$ 7,000
01.4312.40.610	Highway Maint - New Equipment	\$ 5,000	\$ 5,000	\$ -
01.4312.40.620	Highway Maint - Equipment Maintenance	\$ 16,000	\$ 16,000	\$ -
01.4312.40.630	Highway Maint - Vehicle Maintenance	\$ 31,500	\$ 31,500	\$ -
	HIGHWAYS AND STREETS - 4312	\$ 238,601	\$ 255,601	\$ 17,000
01.4316.40.405	Street Lighting - Electricity	\$ 3,500	\$ 3,500	\$ -
	STREET LIGHTING - 4316	\$ 3,500	\$ 3,500	\$ -
01.4324.41.406	Solid Waste - Transfer Station	\$ 87,000	\$ 87,000	\$ -
01.4324.41.407	Solid Waste - Tipping Fees	\$ 38,000	\$ 38,000	\$ -
01.4324.41.408	Solid Waste - Disposal Contract	\$ 3,000	\$ 3,000	\$ -
	SOLID WASTE DISPOSAL - 4324	\$ 128,000	\$ 128,000	\$ -
01.4441.50.111	Welfare - Director Wages	\$ 1	\$ 1	\$ -
01.4441.50.220	Welfare - FICA	\$ 1	\$ 1	\$ -
01.4441.50.221	Welfare - Medicare	\$ 1	\$ 1	\$ -
	WELFARE ADMINISTRATION - 4441	\$ 3	\$ 3	\$ -
01.4442.50.510	Welfare - Medical Assistance	\$ 200	\$ 200	\$ -
01.4442.50.520	Welfare - Housing Assistance	\$ 2,500	\$ 2,500	\$ -
01.4442.50.530	Welfare - Food Assistance	\$ 2,000	\$ 2,000	\$ -
01.4442.50.540	Welfare - Electric Assistance	\$ 2,349	\$ 2,400	\$ 51
01.4442.50.599	Welfare - Other Assistance	\$ 2,500	\$ 2,500	\$ -
	DIRECT ASSISTANCE - 4442	\$ 9,549	\$ 9,600	\$ 51
01.4445.50.495	Health Agencies - Community Education	\$ 1	\$ 1	\$ -
01.4445.50.496	Health Agencies - Community Meals	\$ 510	\$ 500	\$ (10)
01.4445.50.498	Health Agencies - Community Services	\$ 4,700	\$ 1,100	\$ (3,600)
	WELFARE VENDOR PAYMENTS - 4445	\$ 5,211	\$ 1,601	\$ (3,610)
01.4520.55.409	Parks & Recreation - Hillsboro	\$ -	\$ 25,000	\$ 25,000
	PARKS AND RECREATION - 4520	\$ -	\$ 25,000	\$ 25,000

Account Number	Description	Budget 2021	BOS Budget 2022	\$ Diff
01.4550.60.350	Library - Training & Certification	\$ 195	\$ 200	\$ 5
01.4550.60.405	Library - Electricity	\$ 250	\$ 500	\$ 250
01.4550.60.410	Library - Postage	\$ -	\$ -	\$ -
01.4550.50.450	Library - Software	\$ 500	\$ -	\$ (500)
01.4550.60.470	Library - Office Supplies	\$ 100	\$ 100	\$ -
01.4550.60.480	Library - Dues & Subscriptions	\$ 240	\$ 250	\$ 10
01.4550.60.493	Library - Youth Programs	\$ -	\$ -	\$ -
01.4550.60.495	Library - Community Education	\$ 1,000	\$ 500	\$ (500)
01.4550.60.499	Library - Other Supplies	\$ 400	\$ 1,100	\$ 700
	LIBRARY - 4550	\$ 2,685	\$ 2,650	\$ (35)
01.4611.65.111	Conservation - PT Wages Lake Host Program	\$ 4,900	\$ 4,900	\$ -
01.4611.65.220	Conservation - FICA	\$ 304	\$ 304	\$ -
01.4611.65.221	Conservation - Medicare	\$ 71	\$ 71	\$ -
01.4611.65.310	Conservation - Research	\$ 665	\$ 665	\$ -
01.4611.65.350	Conservation - Training & Certification	\$ 500	\$ 500	\$ -
01.4611.65.410	Conservation - Postage	\$ 60	\$ 80	\$ 20
01.4611.65.470	Conservation - Office Supplies	\$ 50	\$ 50	\$ -
01.4611.65.480	Conservation - Dues & Subscription	\$ 700	\$ 700	\$ -
01.4611.65.490	Conservation - Public Notices	\$ 100	\$ 100	\$ -
01.4611.65.491	Conservation - Roads & Trails	\$ 1,500	\$ 1,500	\$ -
01.4611.65.493	Conservation - Youth Programs	\$ 1,300	\$ 1,300	\$ -
01.4611.65.499	Conservation - Other Supplies	\$ 300	\$ 300	\$ -
	CONSERVATION ADMINISTRATION - 4611	\$ 10,450	\$ 10,470	\$ 20
01.4711.10.655	Debt Svc - Principal Town Hall	\$ 25,000	\$ 25,000	\$ -
01.4711.40.491	Debt Svc - Principal Road Bond	\$ -	\$ -	\$ -
	PRINCIPAL - LONG TERM BONDS & NOTES - 4711	\$ 25,000	\$ 25,000	\$ -
01.4712.32.640	Debt Svc - Principal Fire Truck	\$ 23,137	\$ 23,137	\$ -
01.4712.40.640	Debt Svc - Principal Hwy Equipment	\$ -	\$ -	\$ -
	PRINCIPAL - OTHER DEBT - 4712	\$ 23,137	\$ 23,137	\$ -
01.4722.10.655	Debt Svc - Interest Town Hall	\$ 4,448	\$ 3,200	\$ (1,248)
01.4722.32.640	Debt Svc - Interest Fire Truck	\$ 5,480	\$ -	\$ (5,480)
01.4722.40.491	Debt Svc - Interest Road Bond	\$ -	\$ -	\$ -
	INTEREST - OTHER DEBT - 4722	\$ 9,928	\$ 3,200	\$ (6,728)
01.4723.10.900	Debt Svc - Tax Anticipation Note	\$ -	\$ 1	\$ 1
	INTEREST ON TAX & REVENUE ANTICIPATION	\$ -	\$ 1	\$ 1
	Total	\$ 1,997,707	\$ 2,149,597	\$ 151,890



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 (the Town), as of December 31, 2020, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town'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 Town'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.

Merrimack, New Hampshire
Andover, Massachusetts



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Deering, New Hampshire, as of December 31, 2020 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 20 to the financial statements, in 2020 the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

A handwritten signature in dark ink that reads 'Melanson'.

Merrimack, New Hampshire
July 21, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Deering, New Hampshire (the Town), we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2020. Unless otherwise noted, the amounts reported in this analysis are expressed in whole numbers.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

Fiduciary Funds

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

Notes to Financial Statements

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

Required Supplementary Information

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

Financial Highlights

- As of the close of the current year, the total of assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$7,373,544 (i.e., net position), a change of \$61,436 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$2,573,396, a change of \$288,018 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$1,402,190, a change of \$268,592 in comparison to the prior year.

Government-Wide Financial Analysis

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

	NET POSITION	
	Governmental Activities	
	2020	2019
Current and other assets	\$ 5,522,377	\$ 4,936,219
Capital assets	<u>5,209,966</u>	<u>4,921,557</u>
Total assets	10,732,343	9,857,776
Deferred outflows of resources	81,826	44,808
Long-term liabilities	663,275	574,144
Other liabilities	<u>2,633,152</u>	<u>1,999,722</u>
Total liabilities	3,296,427	2,573,866
Deferred inflows of resources	144,198	16,610
Net investment in capital assets	4,909,966	4,796,557
Restricted	399,179	423,360
Unrestricted	<u>2,064,399</u>	<u>2,092,191</u>
Total net position	<u>\$ 7,373,544</u>	<u>\$ 7,312,108</u>

As noted earlier, net position may serve over time as a useful indicator of a Town's financial position. At the close of the most recent calendar year, total net position was \$7,373,544, a change of \$61,436 in comparison to the prior year.

The largest portion of net position \$4,909,966 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 \$399,179 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$2,064,399, may be used to meet the Town's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

	Governmental Activities	
	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 118,177	\$ 123,608
Operating grants and contributions	70,377	5,094
General revenues:		
Property taxes	1,571,644	1,619,890
Motor vehicle permits	397,616	382,052
Interest, penalties, and other taxes	41,381	49,878
Grants and contributions not restricted to specific programs	228,277	228,139
Investment income	12,487	35,290
Miscellaneous	<u>6,557</u>	<u>1,385</u>
Total revenues	2,446,516	2,445,336
Expenses:		
General government	617,438	631,658
Public safety	788,137	701,714
Highways and streets	851,377	992,435
Sanitation	114,275	107,527
Health and welfare	1,425	4,795
Library and recreation	3,035	34,644
Conservation	4,170	3,723
Interest on long-term debt	<u>5,223</u>	<u>6,356</u>
Total expenses	<u>2,385,080</u>	<u>2,482,852</u>
Change in net position	61,436	(37,516)
Net position - beginning of year	<u>7,312,108</u>	<u>7,349,624</u>
Net position - end of year	<u>\$ 7,373,544</u>	<u>\$ 7,312,108</u>

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$61,436. Key elements of this change are as follows:

General fund revenues in excess of expenditures (adjusted for lease expenditures)	\$ 310,255
Depreciation expense in excess of principal debt service	(288,153)
Other	<u>39,334</u>
Total	<u>\$ 61,436</u>

Financial Analysis of the Town's Funds

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

Governmental Funds

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

As of the end of the current year, governmental funds reported combined ending fund balances of \$2,573,396, a change of \$288,018 in comparison to the prior year. Key elements of this change are as follows:

General fund revenues in excess of expenditures (adjusted for lease expenditures)	\$ 310,255
Special revenue fund expenditures in excess of revenues	(22,978)
Permanent fund revenues in excess of expenditures	<u>741</u>
Total	<u>\$ 288,018</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$1,402,190, while total fund balance was \$2,174,217. 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>12/31/20</u>	<u>12/31/19</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 1,402,190	\$ 1,133,598	\$ 268,592	62.1%
Total fund balance ¹	\$ 2,174,217	\$ 1,862,018	\$ 312,199	96.3%

¹Includes Capital Reserve accounts.

The total fund balance of the general fund changed by \$312,199 during the current year. Key factors in this change are as follows:

Use of fund balance	\$ (239,350)
Revenues and transfers in short of budget	(2,014)
Expenditures and transfers out less than budget	481,382
Change in capital reserves	43,607
Other	28,574
Total	<u>\$ 312,199</u>

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

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

	<u>12/31/20</u>	<u>12/31/19</u>	<u>Change</u>
Bridge repairs	\$ 36,932	\$ 36,747	\$ 185
Fire department vehicle	99,119	73,736	25,383
Highway building	67,620	67,281	339
Highway vehicle	134,081	113,501	20,580
Municipal transportation	112,306	98,307	13,999
Road reconstruction	95,372	61,573	33,799
Turnout gear	14,928	15,010	(82)
Other	211,669	262,265	(50,596)
Total	<u>\$ 772,027</u>	<u>\$ 728,420</u>	<u>\$ 43,607</u>

General Fund Budgetary Highlights

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

Capital Asset and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year-end amounted to \$5,209,966 (net of accumulated depreciation), a change of \$288,409 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 \$100,000, all of which was backed by the full faith and credit of the Town.

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

Requests for Information

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

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

STATUS OF PRIOR YEAR RECOMMENDATIONS:

1. Maintain and Reconcile Deeded Property Receivables

Prior Year Issue:

In prior years, we recommended that the Town establish and maintain a detail list of deeded properties that reconciles to the Town's general ledger. The tax deeded property receivable balances in the Town's general ledger had not been reconciled to independently maintained detail lists.

Current Year Status:

A reconciliation has not yet been performed. The Town was unable to provide a listing of properties that total the amount in the general ledger. The Deeded Property List report from the Tax Collection software is a partial list that shows deeded properties since the software was implemented and does not account for deeded properties that have been sold.

Further Action Needed:

We continue to recommend that the Town establish and maintain a detail list of deeded properties that reconciles to the Town's general ledger. This will reduce the risk that the general ledger balance is inaccurately stated.

Board's Response:

The Town is preparing journal entries to move deeded property tax balances from lien balances to deeded balances in order to properly record existing balance for deeded properties in the general ledger. Additional training is recommended for any incoming book keeper.

CURRENT YEAR RECOMMENDATIONS:

2. Reconcile Due to School District Liability Account

The Town's Due to School District liability at the end of the year was based on a preliminary school assessment instead of a final school assessment. As a result, the Due to School District liability was understated by approximately \$1 million. This was corrected through an audit adjustment.

We recommend that the Due to School District liability account be reconciled to school assessments at year-end to ensure that the general ledger balance is accurately stated.

Board's Response:

During the pandemic year the SAU provided the Deering payment schedule (see attached) that included estimated payment amounts. The Town paid the amounts as listed.

3. Obtain Capital Asset Software and Revise Capital Asset Policies and Procedures

The Town maintains all records of capital assets on an electronic spreadsheet, which requires various formula changes annually to track depreciation and accumulated depreciation. Additionally, the use of spreadsheets does not provide an adequate audit trail over changes to the records. We also noted that the Town's capital asset policy does not address the disposal of assets. Additionally, the Town's procedures to ensure consistent accounting treatment of additions and disposals should be strengthened.

We recommend that the Town purchase and implement software to maintain the historical cost and depreciation of all capital assets. Implementation of this recommendation should reduce the risk of errors that can occur when manually preparing such detail and calculations. Further, the Town should revise the written capital asset policy to provide better internal control over existing assets, year-end closing, as well as all future acquisitions and calculations of annual depreciation. Additionally, additions and disposals should be reviewed and documented annually.

Board's Response:

The Board will look to budget for capital asset software in the 2022 budget year and revamp their policies and procedures.

Summary of Expenditures 2021- Unaudited

Description	Budget 2021	2021 Expenditures	Balance
FUNCTION: EXECUTIVE - 4130	\$ 206,862.46	\$ 180,067.35	\$ 26,795.11
FUNCTION: TOWN CLERK - 4140	\$ 54,124.63	\$ 53,880.78	\$ 243.85
FUNCTION: FINANCIAL ADMINISTRATION - 4150	\$ 83,740.25	\$ 72,674.77	\$ 11,065.48
FUNCTION: PROPERTY ASSESSMENT - 4152	\$ 42,624.18	\$ 32,291.87	\$ 10,332.31
FUNCTION: LEGAL - 4153	\$ 21,000.00	\$ 14,756.34	\$ 6,243.66
FUNCTION: PLANNING AND ZONING - 4191	\$ 13,256.00	\$ 6,557.72	\$ 6,698.28
FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4195	\$ 33,610.00	\$ 30,162.21	\$ 3,447.79
FUNCTION: CEMETERIES - 4195	\$ 16,800.00	\$ 24,478.71	\$ (7,678.71)
FUNCTION: INSURANCE - 4196	\$ 60,664.00	\$ 48,788.85	\$ 11,875.15
FUNCTION: ADVERTISING & REGIONAL ASSOC - 4196	\$ 5,515.00	\$ 4,015.00	\$ 1,500.00
FUNCTION: POLICE - 4210	\$ 313,143.40	\$ 288,312.08	\$ 24,831.32
FUNCTION: AMBULANCE - 4215	\$ 122,780.90	\$ 101,266.58	\$ 21,514.32
FUNCTION: FIRE - 4220	\$ 108,726.75	\$ 98,418.32	\$ 10,308.43
FUNCTION: BUILDING INSPECTION - 4240	\$ 14,518.00	\$ 13,263.00	\$ 1,255.00
FUNCTION: EMERGENCY MANAGEMENT - 4290	\$ 1.00	\$ 1.00	\$ -
FUNCTION: OTHER PUBLIC SAFETY - 4299	\$ 40,314.00	\$ 41,166.40	\$ (852.40)
FUNCTION: HWY AND STREETS ADMIN - 4311	\$ 403,962.53	\$ 385,454.06	\$ 18,508.47
FUNCTION: HIGHWAYS AND STREETS - 4312	\$ 238,600.00	\$ 206,487.43	\$ 32,112.57
FUNCTION: STREET LIGHTING - 4316	\$ 3,500.00	\$ 3,843.99	\$ (343.99)
FUNCTION: SOLID WASTE DISPOSAL - 4324	\$ 128,000.00	\$ 106,508.78	\$ 21,491.22
FUNCTION: WELFARE ADMINISTRATION - 4441	\$ 3.00	\$ -	\$ 3.00
FUNCTION: DIRECT ASSISTANCE - 4442	\$ 9,549.13	\$ 300.00	\$ 9,249.13
FUNCTION: WELFARE VENDOR PAYMENTS - 4445	\$ 5,211.00	\$ 2,500.00	\$ 2,711.00
FUNCTION: PARKS AND RECREATION - 4520	\$ -	\$ -	\$ -
FUNCTION: LIBRARY - 4550	\$ 2,685.00	\$ 2,511.44	\$ 173.56
FUNCTION: CONSERVATION ADMINISTRATION - 4600	\$ 10,449.85	\$ 9,002.29	\$ 1,447.56
FUNCTION: PRINCIPAL - LONG TERM BONDS & NO	\$ 25,000.00	\$ 26,948.00	\$ (1,948.00)
FUNCTION: PRINCIPAL - OTHER DEBT - 4712	\$ 23,137.00	\$ 23,136.06	\$ 0.94
FUNCTION: INTEREST - OTHER DEBT - 4722	\$ 9,928.00	\$ 4,375.00	\$ 5,553.00
FUNCTION: INTEREST ON TAX & REVENUE ANTICIP	\$ -	\$ -	\$ -
Total	\$ 1,997,706.08	\$ 1,781,168.03	\$ 216,538.05

Detailed Expenditures 2021 - Unaudited

Account Number	Description	Budget 2021	2021 Expenditures	Balance
01.4130.10.112	BOS - Wages	\$ 5,000	\$ 3,750	\$ 1,250
01.4130.10.220	BOS - FICA	\$ 310	\$ 638	\$ (328)
01.4130.10.221	BOS - Medicare	\$ 73	\$ 149	\$ (77)
01.4130.10.350	BOS - Training & Certification	\$ 100	\$ 70	\$ 30
01.4130.11.110	Admin - F/T Wages	\$ 77,500	\$ 79,716	\$ (2,216)
01.4130.11.111	Admin - P/T Wages	\$ 53,814	\$ 39,589	\$ 14,225
01.4130.11.210	Admin - Health Insurance	\$ 21,241	\$ 17,708	\$ 3,532
01.4130.11.220	Admin - FICA	\$ 8,141	\$ 6,718	\$ 1,423
01.4130.11.221	Admin - Medicare	\$ 1,904	\$ 1,571	\$ 333
01.4130.11.230	Admin - Retirement	\$ 18,270	\$ 9,154	\$ 9,116
01.4130.11.290	Admin - Life/Disability	\$ 1,250	\$ 619	\$ 631
01.4130.11.350	Admin - Training & Certification	\$ 800	\$ -	\$ 800
01.4130.11.399	Admin - Other Professional Services (Recording Fees)	\$ 4,000	\$ 7,221	\$ (3,221)
01.4130.11.410	Admin - Postage	\$ 2,000	\$ 2,053	\$ (53)
01.4130.11.420	Admin - Telephone	\$ 3,600	\$ 3,472	\$ 128
01.4130.11.430	Admin - Mobile Phone	\$ 600	\$ 707	\$ (107)
01.4130.11.440	Admin - Rentals & Leases (Copier)	\$ 2,300	\$ 2,159	\$ 141
01.4130.11.460	Admin - Printing	\$ 1,750	\$ 1,314	\$ 436
01.4130.11.470	Admin - Office Supplies	\$ 2,000	\$ 1,853	\$ 147
01.4130.11.480	Admin - Dues & Subscriptions	\$ 110	\$ 250	\$ (140)
01.4130.11.490	Admin - Public Notices	\$ 1,000	\$ 401	\$ 600
01.4130.11.610	Admin - New Equipment	\$ 1,000	\$ 530	\$ 470
01.4130.11.620	Admin - Equipment Maintenance	\$ 100	\$ 425	\$ (325)
01.4130.11.710	Admin - Mileage	\$ -	\$ -	\$ -
	FUNCTION: EXECUTIVE - 4130	\$ 206,862	\$ 180,067	\$ 26,795
01.4140.12.112	Town Clerk - Wages	\$ 23,660	\$ 24,063	\$ (403)
01.4140.12.135	Town Clerk - Deputy Wages	\$ 8,840	\$ 1,046	\$ 7,794
01.4140.12.210	Town Clerk - Health Insurance	\$ 4,497	\$ 13,261	\$ (8,764)
01.4140.12.220	Town Clerk - FICA	\$ 2,031	\$ 1,394	\$ 637
01.4140.12.221	Town Clerk - Medicare	\$ 455	\$ 326	\$ 129
01.4140.12.230	Town Clerk - Retirement	\$ 1,365	\$ 2,630	\$ (1,265)
01.4140.12.290	Town Clerk - Life/Disability	\$ 286	\$ 545	\$ (259)
01.4140.12.350	Town Clerk - Training & Certif	\$ 900	\$ 440	\$ 460
01.4140.12.410	Town Clerk - Postage	\$ 2,000	\$ 1,578	\$ 422
01.4140.12.420	Town Clerk - Telephone	\$ 1,080	\$ 1,011	\$ 69
01.4140.12.450	Town Clerk - Software	\$ 3,205	\$ 3,232	\$ (27)
01.4140.12.470	Town Clerk - Office Supplies	\$ 750	\$ 868	\$ (118)
01.4140.12.480	Town Clerk - Dues & Subscriptions	\$ 200	\$ 46	\$ 154
01.4140.12.490	Town Clerk - Public Notices	\$ 75	\$ 647	\$ (572)
01.4140.12.610	Town Clerk - New Equipment	\$ 200	\$ -	\$ 200
01.4140.12.620	Town Clerk - Equipment Maintenance	\$ 400	\$ 240	\$ 160
01.4140.12.710	Town Clerk - Mileage	\$ 600	\$ 615	\$ (15)
01.4140.13.112	Elections - Election Official	\$ 2,250	\$ 1,209	\$ 1,041
01.4140.13.120	Elections - Ballot Clerk Wages	\$ 500	\$ 247	\$ 253
01.4140.13.220	Elections - FICA	\$ 172	\$ 90	\$ 82
01.4140.13.221	Elections - Medicare	\$ 39	\$ 21	\$ 17
01.4140.13.410	Elections - Postage	\$ 110	\$ -	\$ 110
01.4140.13.470	Elections - Office Supplies	\$ 110	\$ -	\$ 110
01.4140.13.490	Elections - Public Notices	\$ 150	\$ 262	\$ (112)
01.4140.13.900	Elections - Miscellaneous	\$ 250	\$ 110	\$ 140
	FUNCTION: TOWN CLERK - 4140	\$ 54,125	\$ 53,881	\$ 244
01.4150.14.112	Treasurer - Wages	\$ -	\$ 625	\$ (625)
01.4150.14.220	Treasurer - FICA	\$ -	\$ 39	\$ (39)
01.4150.14.221	Treasurer - Medicare	\$ -	\$ 9	\$ (9)
01.4150.15.112	Tax Collector - Wages	\$ 23,660	\$ 23,258	\$ 403
01.4150.15.135	Tax Collector - Deputy Wages	\$ 8,840	\$ 1,045	\$ 7,795
01.4150.15.210	Tax Collector - Health Insurance	\$ 4,497	\$ -	\$ 4,497
01.4150.15.220	Tax Collector - FICA	\$ 2,031	\$ 1,507	\$ 524
01.4150.15.221	Tax Collector - Medicare	\$ 455	\$ 352	\$ 103
01.4150.15.230	Tax Collector - Retirement	\$ 1,365	\$ -	\$ 1,365
01.4150.15.290	Tax Collector - Life/Disability	\$ 286	\$ -	\$ 286
01.4150.15.310	Tax Collector - Research	\$ 1,000	\$ 566	\$ 434

Account Number	Description	Budget 2021	2021 Expenditures	Balance
01.4150.15.350	Tax Collector - Training & Certification	\$ 900	\$ 440	\$ 460
01.4150.15.360	Tax Collector - Recording Fees	\$ 1,000	\$ 247	\$ 753
01.4150.15.410	Tax Collector - Postage	\$ 3,500	\$ 1,615	\$ 1,885
01.4150.15.420	Tax Collector - Telephone	\$ 1,080	\$ 1,011	\$ 69
01.4150.15.450	Tax Collector - Software	\$ 2,580	\$ 2,502	\$ 78
01.4150.15.470	Tax Collector - Office Supplies	\$ 800	\$ 990	\$ (190)
01.4150.15.480	Tax Collector - Dues & Subscriptions	\$ 50	\$ 20	\$ 30
01.4150.15.490	Tax Collector - Public Notices	\$ -	\$ -	\$ -
01.4150.15.610	Tax Collector - New Equipment	\$ 1	\$ -	\$ 1
01.4150.15.620	Tax Collector - Equipment Maintenance	\$ 80	\$ -	\$ 80
01.4150.15.710	Tax Collector - Mileage	\$ 600	\$ 556	\$ 44
01.4150.16.300	Auditing - Professional Services	\$ 13,500	\$ 18,500	\$ (5,000)
01.4150.17.399	Info Tech - Professional Services	\$ 4,500	\$ 2,012	\$ 2,488
01.4150.17.450	Info Tech - Software	\$ 13,015	\$ 17,381	\$ (4,366)
	FUNCTION: FINANCIAL ADMINISTRATION - 4150	\$ 83,740	\$ 72,675	\$ 11,065
01.4152.18.111	Assessing - Clerk Wages	\$ 25,584	\$ 14,059	\$ 11,525
01.4152.18.220	Assessing - FICA	\$ 1,586	\$ 872	\$ 715
01.4152.18.221	Assessing - Medicare	\$ 371	\$ 204	\$ 167
01.4152.18.350	Assessing - Training & Certification	\$ 75	\$ -	\$ 75
01.4152.18.399	Assessing - Professional Services	\$ 14,988	\$ 17,138	\$ (2,150)
01.4152.18.480	Assessing - Dues & Subscription	\$ 20	\$ 20	\$ -
	FUNCTION: PROPERTY ASSESSMENT - 4152	\$ 42,624	\$ 32,292	\$ 10,332
01.4153.10.320	Legal - Professional Services	\$ 18,000	\$ 12,506	\$ 5,494
01.4153.33.330	Legal - Code Enforcement	\$ 3,000	\$ 2,250	\$ 750
	FUNCTION: LEGAL - 4153	\$ 21,000	\$ 14,756	\$ 6,244
01.4191.20.111	Planning - P/T Wages	\$ 800	\$ 327	\$ 473
01.4191.20.220	Planning - FICA	\$ 50	\$ 20	\$ 30
01.4191.20.221	Planning - Medicare	\$ 12	\$ 5	\$ 7
01.4191.20.300	Planning - Professional Services	\$ 5,500	\$ 5,968	\$ (468)
01.4191.20.320	Planning - Legal	\$ 2,000	\$ -	\$ 2,000
01.4191.20.350	Planning - Training & Certification	\$ 500	\$ -	\$ 500
01.4191.20.410	Planning - Postage	\$ 400	\$ -	\$ 400
01.4191.20.460	Planning - Printing	\$ 150	\$ -	\$ 150
01.4191.20.470	Planning - Office Supplies	\$ 150	\$ -	\$ 150
01.4191.20.490	Planning - Public Notices	\$ 600	\$ -	\$ 600
01.4191.21.111	Zoning - P/T Wages	\$ 528	\$ -	\$ 528
01.4191.21.220	Zoning - FICA	\$ 33	\$ -	\$ 33
01.4191.21.221	Zoning - Medicare	\$ 8	\$ -	\$ 8
01.4191.21.320	Zoning - Legal	\$ 1,500	\$ -	\$ 1,500
01.4191.21.350	Zoning - Training & Certification	\$ 75	\$ -	\$ 75
01.4191.21.410	Zoning - Postage	\$ 350	\$ -	\$ 350
01.4191.21.470	Zoning - Office Supplies	\$ 100	\$ 50	\$ 50
01.4191.21.490	Zoning - Public Notices	\$ 500	\$ 187	\$ 313
	FUNCTION: PLANNING AND ZONING - 4191	\$ 13,256	\$ 6,558	\$ 6,698
01.4194.10.370	Govt Buildings - Custodial Services	\$ 5,200	\$ 4,900	\$ 300
01.4194.10.380	Govt Buildings - Groundskeeping	\$ 4,410	\$ 1,077	\$ 3,334
01.4194.10.401	Govt Buildings - Heating Fuel	\$ 8,000	\$ 6,243	\$ 1,757
01.4194.10.405	Govt Buildings - Electricity	\$ 7,000	\$ 5,352	\$ 1,648
01.4194.10.470	Govt Buildings - Office Supplies	\$ 500	\$ 579	\$ (79)
01.4194.10.655	Govt Buildings - Maintenance & Supplies	\$ 8,500	\$ 12,012	\$ (3,512)
	FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4194	\$ 33,610	\$ 30,162	\$ 3,448
01.4195.22.380	Cemetery - Groundskeeping	\$ 16,000	\$ 24,295	\$ (8,295)
01.4195.22.499	Cemetery - Other Supplies	\$ 800	\$ 184	\$ 616
	FUNCTION: CEMETERIES - 4195	\$ 16,800	\$ 24,479	\$ (7,679)
01.4196.10.810	Insurance - Worker's Comp/Unemployment	\$ 24,043	\$ 20,711	\$ 3,332
01.4196.10.820	Insurance - Property Liability	\$ 36,621	\$ 28,078	\$ 8,543
	FUNCTION: INSURANCE - 4196	\$ 60,664	\$ 48,789	\$ 11,875
01.4197.10.300	Advertising/Reg. Assoc. - Professional Services	\$ 1,500	\$ 1,688	\$ (188)
01.4197.10.480	Advertising/Reg. Assoc. - Dues	\$ 4,015	\$ 2,327	\$ 1,688
	FUNCTION: ADVERTISING & REGIONAL ASSOC - 4197	\$ 5,515	\$ 4,015	\$ 1,500
01.4210.30.110	Police - F/T Wages	\$ 115,299	\$ 117,858	\$ (2,559)
01.4210.30.111	Police - P/T Wages	\$ 55,600	\$ 38,263	\$ 17,337

Account Number	Description	Budget 2021	2021 Expenditures	Balance
01.4210.30.113	Police - On Call Wages	\$ 6,700	\$ 3,741	\$ 2,959
01.4210.30.115	Police - Admin Assistant	\$ 1	\$ 1,526	\$ (1,525)
01.4210.30.129	Police - Grant Funded Overtime Wages	\$ 2,000	\$ -	\$ 2,000
01.4210.30.130	Police - Overtime Wages	\$ 2,500	\$ 1,230	\$ 1,270
01.4210.30.131	Police - Detail Wages	\$ 5,000	\$ 4,599	\$ 401
01.4210.30.210	Police - Health Insurance	\$ 33,278	\$ 32,782	\$ 496
01.4210.30.220	Police - FICA	\$ 3,495	\$ 2,566	\$ 929
01.4210.30.221	Police - Medicare	\$ 2,489	\$ 2,338	\$ 151
01.4210.30.230	Police - Retirement	\$ 37,329	\$ 39,520	\$ (2,191)
01.4210.30.290	Police - Life/Disability Insurance	\$ 2,000	\$ 1,096	\$ 904
01.4210.30.340	Police - Prosecution	\$ 19,400	\$ 19,298	\$ 102
01.4210.30.345	Police - Animal Control	\$ 200	\$ -	\$ 200
01.4210.30.350	Police - Training & Certification	\$ 2,500	\$ 1,088	\$ 1,412
01.4210.30.399	Police - Professional Services	\$ -	\$ -	\$ -
01.4210.30.402	Police - Vehicle Fuel	\$ 7,000	\$ 5,806	\$ 1,194
01.4210.30.410	Police - Postage	\$ 100	\$ 3	\$ 97
01.4210.30.420	Police - Telephone	\$ 3,500	\$ 3,325	\$ 175
01.4210.30.430	Police - Mobile Phone	\$ 1,750	\$ 2,385	\$ (635)
01.4210.30.445	Police - Uniforms	\$ 3,000	\$ 2,059	\$ 941
01.4210.30.450	Police - Software	\$ 700	\$ 600	\$ 100
01.4210.30.470	Police - Office Supplies	\$ 1,250	\$ 1,719	\$ (469)
01.4210.30.480	Police - Dues & Subscriptions	\$ 550	\$ 454	\$ 96
01.4210.30.493	Police - Youth Programs (Explorers)	\$ 1	\$ -	\$ 1
01.4210.30.499	Police - Other Supplies	\$ -	\$ -	\$ -
01.4210.30.610	Police - New Equipment	\$ 2,000	\$ 1,014	\$ 986
01.4210.30.620	Police - Equipment Maintenance	\$ 1,500	\$ 900	\$ 600
01.4210.30.630	Police - Vehicle Maintenance/Repairs	\$ 4,000	\$ 4,141	\$ (141)
01.4210.30.720	Police - Witness Reimbursement	\$ -	\$ -	\$ -
	FUNCTION: POLICE - 4210	\$ 313,143	\$ 288,312	\$ 24,831
01.4215.31.111	Ambulance - P/T Per Diem Wages	\$ 70,400	\$ 59,914	\$ 10,486
01.4215.31.113	Ambulance - On Call Wages	\$ 15,000	\$ 17,812	\$ (2,812)
01.4215.31.114	Ambulance - Stipends	\$ -	\$ -	\$ -
01.4215.31.220	Ambulance - FICA	\$ 5,617	\$ 4,819	\$ 798
01.4215.31.221	Ambulance - Medicare	\$ 1,314	\$ 1,127	\$ 187
01.4215.31.290	Ambulance - Life/Disability Insurance	\$ 450	\$ 998	\$ (548)
01.4215.31.350	Ambulance - Training & Certification	\$ 6,000	\$ 1,894	\$ 4,106
01.4215.31.390	Ambulance - Paramedic Intercepts	\$ 1,750	\$ 1,500	\$ 250
01.4215.31.395	Ambulance - Billing	\$ 3,000	\$ 2,742	\$ 258
01.4215.31.402	Ambulance - Vehicle Fuel	\$ 2,400	\$ 2,021	\$ 379
01.4215.31.420	Ambulance - Telephone	\$ 1,100	\$ 1,457	\$ (357)
01.4215.31.430	Ambulance - Mobile Phone	\$ 1,100	\$ 325	\$ 775
01.4215.31.445	Ambulance - Uniforms	\$ 2,000	\$ -	\$ 2,000
01.4215.31.470	Ambulance - Office Supplies	\$ 650	\$ 358	\$ 292
01.4215.31.499	Ambulance - Other Supplies	\$ 3,000	\$ 1,812	\$ 1,189
01.4215.31.620	Ambulance - Equipment Maintenance	\$ 4,000	\$ 1,536	\$ 2,464
01.4215.31.630	Ambulance - Vehicle Maintenance	\$ 5,000	\$ 2,952	\$ 2,048
	FUNCTION: AMBULANCE - 4215	\$ 122,781	\$ 101,267	\$ 21,514
01.4220.32.111	Fire - Fire Chiefs Wages	\$ 40,000	\$ 41,328	\$ (1,328)
01.4220.32.113	Fire - On Call Wages	\$ 17,500	\$ 15,665	\$ 1,835
01.4220.32.114	Fire - Stipends	\$ -	\$ -	\$ -
01.4220.32.220	Fire - FICA	\$ 3,565	\$ 3,534	\$ 31
01.4220.32.221	Fire - Medicare	\$ 834	\$ 826	\$ 7
01.4220.32.290	Fire - Life/Disability Insurance	\$ 450	\$ -	\$ 450
01.4220.32.350	Fire - Training & Certification	\$ 3,500	\$ 40	\$ 3,460
01.4220.32.385	Fire - Forestry	\$ 1,200	\$ 484	\$ 716
01.4220.32.401	Fire - Heating Fuel	\$ 6,000	\$ 5,175	\$ 825
01.4220.32.402	Fire - Vehicle Fuel	\$ 3,000	\$ 1,933	\$ 1,067
01.4220.32.405	Fire - Electricity	\$ 5,000	\$ 3,805	\$ 1,195
01.4220.32.420	Fire - Telephone	\$ 2,000	\$ 1,691	\$ 309
01.4220.32.430	Fire - Mobile Phone	\$ 2,000	\$ 1,937	\$ 63
01.4220.32.470	Fire - Office Supplies	\$ 650	\$ 95	\$ 555
01.4220.32.480	Fire - Dues & Subscriptions	\$ 1,500	\$ 1,306	\$ 194

Account Number	Description	Budget 2021	2021 Expenditures	Balance
01.4220.32.493	Fire - Youth / Programs	\$ 1	\$ -	\$ 1
01.4220.32.610	Fire - New Equipment	\$ 4,527	\$ 3,134	\$ 1,393
01.4220.32.620	Fire - Equipment Maintenance	\$ 7,000	\$ 3,204	\$ 3,796
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	\$ 5,000	\$ 5,135	\$ (135)
01.4220.32.655	Fire - Building Maintenance & Repairs	\$ 5,000	\$ 9,127	\$ (4,127)
	FUNCTION: FIRE - 4220	\$ 108,727	\$ 98,418	\$ 10,308
01.4240.33.111	Bldg Inspect - P/T Wages	\$ 12,000	\$ 12,000	\$ -
01.4240.33.220	Bldg Inspect - FICA	\$ 744	\$ 744	\$ -
01.4240.33.221	Bldg Inspect - Medicare	\$ 174	\$ 174	\$ -
01.4240.33.350	Bldg Inspect - Training & Certification	\$ 1,200	\$ -	\$ 1,200
01.4240.33.42	Bldg Inspect - Telephone	\$ 300	\$ 300	\$ -
01.4240.33.480	Bldg Inspect - Dues & Subscription	\$ 100	\$ 45	\$ 55
	FUNCTION: BUILDING INSPECTION - 4240	\$ 14,518	\$ 13,263	\$ 1,255
01.4290.34.399	Emergency Mngmt - Other Profes	\$ 1	\$ -	\$ 1
	FUNCTION: EMERGENCY MANAGEMENT - 4290	\$ 1	\$ 1	\$ -
01.4299.30.391	Other Public Safety - Police Dispatch	\$ 19,000	\$ 21,852	\$ (2,852)
01.4299.32.391	Other Public Safety - Fire Dispatch	\$ 19,314	\$ 19,314	\$ -
01.4299.40.391	Other Public Safety - Highway Dispatch	\$ 2,000	\$ -	\$ 2,000
	FUNCTION: OTHER PUBLIC SAFETY - 4299	\$ 40,314	\$ 41,166	\$ (852)
01.4311.40.110	Highway Admin - F/T Wages	\$ 220,000	\$ 217,923	\$ 2,077
01.4311.40.111	Highway Admin - P/T Wages	\$ 7,500	\$ 7,304	\$ 196
01.4311.40.130	Highway Admin - Overtime Wages	\$ 20,000	\$ 13,814	\$ 6,186
01.4311.40.210	Highway Admin - Health Insurance	\$ 90,838	\$ 89,486	\$ 1,352
01.4311.40.220	Highway Admin - FICA	\$ 15,345	\$ 13,947	\$ 1,398
01.4311.40.221	Highway Admin - Medicare	\$ 3,589	\$ 3,262	\$ 327
01.4311.40.230	Highway Admin - Retirement	\$ 15,500	\$ 12,974	\$ 2,526
01.4311.40.290	Highway Admin - Life/Disability	\$ 3,250	\$ 2,313	\$ 937
01.4311.40.350	Highway Admin - Training & Certification	\$ 100	\$ -	\$ 100
01.4311.40.351	Highway Admin - Drug Testing	\$ 1,000	\$ 754	\$ 247
01.4311.40.401	Highway Admin - Heating Fuel	\$ 10,000	\$ 7,745	\$ 2,255
01.4311.40.405	Highway Admin - Electricity	\$ 5,000	\$ 5,480	\$ (480)
01.4311.40.420	Highway Admin - Telephone	\$ 320	\$ 357	\$ (37)
01.4311.40.430	Highway Admin - Mobile Phone	\$ 2,000	\$ 1,305	\$ 695
01.4311.40.445	Highway Admin - Uniforms	\$ 6,420	\$ 5,671	\$ 749
01.4311.40.470	Highway Admin - Office Supplies	\$ 300	\$ -	\$ 300
01.4311.40.490	Highway Admin - Public Notices	\$ 800	\$ 248	\$ 552
01.4311.40.655	Highway Admin - Building Maintenance	\$ 2,000	\$ 2,871	\$ (871)
01.4311.40.710	Highway Admin - Mileage	\$ 1	\$ -	\$ 1
	FUNCTION: HWY AND STREETS ADMIN - 4311	\$ 403,963	\$ 385,454	\$ 18,508
01.4312.40.381	Highway Maint - Crack Sealing	\$ -	\$ -	\$ -
01.4312.40.382	Highway Maint - Roadside Mowing	\$ 9,000	\$ -	\$ 9,000
01.4312.40.383	Highway Maint - Tree Removal	\$ 3,500	\$ -	\$ 3,500
01.4312.40.384	Highway Maint - Gravel Crushing	\$ 30,000	\$ 24,479	\$ 5,521
01.4312.40.399	Highway Maint - Other Professional Services	\$ 600	\$ -	\$ 600
01.4312.40.402	Highway Maint - Vehicle Fuel	\$ 50,000	\$ 34,653	\$ 15,347
01.4312.40.481	Highway Maint - Culverts	\$ 500	\$ -	\$ 500
01.4312.40.482	Highway Maint - Salt	\$ 59,000	\$ 71,312	\$ (12,312)
01.4312.40.483	Highway Maint - Cold Patch	\$ 2,500	\$ 2,632	\$ (132)
01.4312.40.484	Highway Maint - Dust Control	\$ 11,000	\$ 12,696	\$ (1,696)
01.4312.40.485	Highway Maint - Sand	\$ 6,500	\$ 8,300	\$ (1,800)
01.4312.40.499	Highway Maint - Other Supplies	\$ 13,500	\$ 21,397	\$ (7,897)
01.4312.40.610	Highway Maint - New Equipment	\$ 5,000	\$ 1,748	\$ 3,252
01.4312.40.620	Highway Maint - Equipment Maintenance	\$ 16,000	\$ 6,608	\$ 9,393
01.4312.40.630	Highway Maint - Vehicle Maintenance	\$ 31,500	\$ 22,662	\$ 8,838
	FUNCTION: HIGHWAYS AND STREETS - 4312	\$ 238,600	\$ 206,487	\$ 32,113
01.4316.40.405	Street Lighting - Electricity	\$ 3,500	\$ 3,844	\$ (344)
	FUNCTION: STREET LIGHTING - 4316	\$ 3,500	\$ 3,844	\$ (344)
01.4324.41.406	Solid Waste - Transfer Station	\$ 87,000	\$ 70,117	\$ 16,883
01.4324.41.407	Solid Waste - Tipping Fees	\$ 38,000	\$ 22,044	\$ 15,956
01.4324.41.408	Solid Waste - Disposal Contract	\$ 3,000	\$ 14,348	\$ (11,348)
	FUNCTION: SOLID WASTE DISPOSAL - 4324	\$ 128,000	\$ 106,509	\$ 21,491
01.4441.50.111	Welfare - Director Wages	\$ 1	\$ -	\$ 1

Account Number	Description	Budget 2021	2021 Expenditures	Balance
01.4441.50.220	Welfare - FICA	\$ 1	\$ -	\$ 1
01.4441.50.221	Welfare - Medicare	\$ 1	\$ -	\$ 1
	FUNCTION: WELFARE ADMINISTRATION - 4441	\$ 3	\$ -	\$ 3
01.4442.50.510	Welfare - Medical Assistance	\$ 200	\$ -	\$ 200
01.4442.50.520	Welfare - Housing Assistance	\$ 2,500	\$ -	\$ 2,500
01.4442.50.530	Welfare - Food Assistance	\$ 2,000	\$ -	\$ 2,000
01.4442.50.540	Welfare - Electric Assistance	\$ 2,349	\$ 150	\$ 2,199
01.4442.50.599	Welfare - Other Assistance	\$ 2,500	\$ 150	\$ 2,350
	FUNCTION: DIRECT ASSISTANCE - 4442	\$ 9,549	\$ 300	\$ 9,249
01.4445.50.495	Health Agencies - Community Education	\$ 1	\$ -	\$ 1
01.4445.50.496	Health Agencies - Community Meals	\$ 510	\$ -	\$ 510
01.4445.50.498	Health Agencies - Community Services	\$ 4,700	\$ 2,500	\$ 2,200
	FUNCTION: WELFARE VENDOR PAYMENTS - 4445	\$ 5,211	\$ 2,500	\$ 2,711
01.4520.55.409	Parks & Recreation - Hillsboro	\$ -	\$ -	\$ -
	FUNCTION: PARKS AND RECREATION - 4520	\$ -	\$ -	\$ -
01.4550.60.350	Library - Training & Certification	\$ 195	\$ -	\$ 195
01.4550.60.405	Library - Electricity	\$ 250	\$ 1,987	\$ (1,737)
01.4550.60.410	Library - Postage	\$ -	\$ -	\$ -
01.4550.50.450	Library - Software	\$ 500	\$ -	\$ 500
01.4550.60.470	Library - Office Supplies	\$ 100	\$ 99	\$ 1
01.4550.60.480	Library - Dues & Subscriptions	\$ 240	\$ 165	\$ 75
01.4550.60.493	Library - Youth Programs	\$ -	\$ -	\$ -
01.4550.60.495	Library - Community Education	\$ 1,000	\$ -	\$ 1,000
01.4550.60.499	Library - Other Supplies	\$ 400	\$ 260	\$ 140
	FUNCTION: LIBRARY - 4550	\$ 2,685	\$ 2,511	\$ 174
01.4611.65.111	Conservation - PT Wages Lake Host Program	\$ 4,900	\$ 6,030	\$ (1,130)
01.4611.65.220	Conservation - FICA	\$ 304	\$ 93	\$ 211
0134611.65.221	Conservation - Medicare	\$ 71	\$ 22	\$ 49
01.4611.65.310	Conservation - Research	\$ 665	\$ -	\$ 665
01.4611.65.350	Conservation - Training & Certification	\$ 500	\$ -	\$ 500
01.4611.65.410	Conservation - Postage	\$ 60	\$ -	\$ 60
01.4611.65.470	Conservation - Office Supplies	\$ 50	\$ -	\$ 50
01.4611.65.480	Conservation - Dues & Subscription	\$ 700	\$ 550	\$ 150
01.4611.65.490	Conservation - Public Notices	\$ 100	\$ -	\$ 100
01.4611.65.491	Conservation - Roads & Trails	\$ 1,500	\$ 78	\$ 1,422
01.4611.65.493	Conservation - Youth Programs	\$ 1,300	\$ 1,080	\$ 220
01.4611.65.499	Conservation - Other Supplies	\$ 300	\$ 1,150	\$ (850)
	FUNCTION: CONSERVATION ADMINISTRATION - 4611	\$ 10,450	\$ 9,002	\$ 1,448
01.4711.10.655	Debt Svc - Principal Town Hall	\$ 25,000	\$ 26,948	\$ (1,948)
01.4711.40.491	Debt Svc - Principal Road Bond	\$ -	\$ -	\$ -
	FUNCTION: PRINCIPAL - LONG TERM BONDS & NOT	\$ 25,000	\$ 26,948	\$ (1,948)
01.4712.32.640	Debt Svc - Principal Fire Truck	\$ 23,137	\$ 23,136	\$ 1
01.4712.40.640	Debt Svc - Principal Hwy Equipment	\$ -	\$ -	\$ -
	FUNCTION: PRINCIPAL - OTHER DEBT - 4712	\$ 23,137	\$ 23,136	\$ 1
01.4722.10.655	Debt Svc - Interest Town Hall	\$ 4,448	\$ 4,375	\$ 73
01.4722.32.640	Debt Svc - Interest Fire Truck	\$ 5,480	\$ -	\$ 5,480
01.4722.40.491	Debt Svc - Interest Road Bond	\$ -	\$ -	\$ -
	FUNCTION: INTEREST - OTHER DEBT - 4722	\$ 9,928	\$ 4,375	\$ 5,553
01.4723.10.900	Debt Svc - Tax Anticipation Note	\$ -	\$ -	\$ -
	FUNCTION: INTEREST ON TAX & REVENUE ANTICIP.	\$ -	\$ -	\$ -
	Total	\$ 1,997,706	\$ 1,781,168	\$ 216,538



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 beginning 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

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Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2020	Year: 2019	Year: 2018
Property Taxes	3110		\$299,410.70		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?		(\$16,009.39)			
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	2020	Prior Levies	
Property Taxes	3110	\$5,430,207.00			
Resident Taxes	3180				
Land Use Change Taxes	3120	\$5,028.00			
Yield Taxes	3185	\$20,989.16			
Excavation Tax	3187	\$44.28			
Other Taxes	3189				
-					
Add Line					

Overpayment Refunds	Account	Levy for Year of this Report	2020	Prior Levies	
				2019	2018
Property Taxes	3110	\$24,780.90			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
-					
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$2,083.01	\$10,422.87		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$5,467,122.96	\$309,833.57	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

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Credits				
Remitted to Treasurer	Levy for Year of this Report	2020	Prior Levies	
			2019	2018
Property Taxes	\$5,022,576.30	\$218,135.80		
Resident Taxes				
Land Use Change Taxes	\$5,028.00			
Yield Taxes	\$20,989.16			
Interest (Include Lien Conversion)	\$2,058.01	\$8,595.87		
Penalties	\$25.00	\$1,827.00		
Excavation Tax	\$44.28			
Other Taxes				
Conversion to Lien (Principal Only)		\$80,136.25		
-				
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2020	Prior Levies	
			2019	2018
Property Taxes	\$3,104.02	\$1,138.65		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				



New Hampshire
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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$421,607.36			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$8,309.17)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$5,467,122.96	\$309,833.57	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$413,298.19
Total Unredeemed Liens (Account #1110 - All Years)	\$94,544.33



New Hampshire
Department of
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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018
Unredeemed Liens Balance - Beginning of Year			\$64,405.58	\$68,613.32
Liens Executed During Fiscal Year		\$84,994.06		
Interest & Costs Collected (After Lien Execution)		\$1,459.93	\$8,300.12	\$20,411.08
-				
Add Line				
Total Debits	\$0.00	\$86,453.99	\$72,705.70	\$89,024.40

Summary of Credits

	Last Year's Levy	Prior Levies		
		2020	2019	2018
Redemptions		\$31,916.27	\$39,397.68	\$52,154.68
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190		\$1,459.93	\$8,300.12	\$20,411.08
-				
Add Line				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$53,077.79	\$25,007.90	\$16,458.64
Total Credits	\$0.00	\$86,453.99	\$72,705.70	\$89,024.40

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$413,298.19
Total Unredeemed Liens (Account #1110 - All Years)	\$94,544.33



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, 2022

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

2021
\$22.56

Tax Rate Breakdown Deering

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,387,804	\$243,924,215	\$5.68
County	\$245,361	\$243,924,215	\$1.01
Local Education	\$3,457,941	\$243,924,215	\$14.18
State Education	\$386,111	\$228,709,715	\$1.69
Total	\$5,477,217		\$22.56

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$5,477,217
War Service Credits	(\$51,400)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$5,425,817

11/29/2021

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

Appropriations and Revenues

Municipal Accounting Overview		
Description	Appropriation	Revenue
Total Appropriation	\$2,409,945	
Net Revenues (Not Including Fund Balance)		(\$679,564)
Fund Balance Voted Surplus		(\$407,238)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$51,400	
Special Adjustment	\$0	
Actual Overlay Used	\$13,261	
Net Required Local Tax Effort	\$1,387,804	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$245,361	
Net Required County Tax Effort	\$245,361	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$4,856,054	
Net Education Grant		(\$1,012,002)
Locally Retained State Education Tax		(\$386,111)
Net Required Local Education Tax Effort	\$3,457,941	
State Education Tax	\$386,111	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$386,111	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$243,924,215	\$239,002,940
Total Assessment Valuation without Utilities	\$228,709,715	\$226,451,640
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$243,924,215	\$239,002,940

Village (MS-1V)

Description	Current Year
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Deering

Tax Commitment Verification

2021 Tax Commitment Verification - RSA 76:10 II	
Description	Amount
Total Property Tax Commitment	\$5,425,817
1/2% Amount	\$27,129
Acceptable High	\$5,452,946
Acceptable Low	\$5,398,688

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 2021 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:

Date:

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

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

Deering	Total Tax Rate	Semi-Annual Tax Rate
Total 2021 Tax Rate	\$22.56	\$11.28

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$6,499,358
Final Overlay	\$13,261

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices* (4.1), pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2021 Fund Balance Retention Guidelines: Deering	
Description	Amount
Current Amount Retained (21.60%)	\$1,403,594
17% Retained (<i>Maximum Recommended</i>)	\$1,104,891
10% Retained	\$649,936
8% Retained	\$519,949
5% Retained (<i>Minimum Recommended</i>)	\$324,968

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

Treasurer's Report

Overview of Town Bank Funds (TD Bank)

Town of Deering operating funds continued to remain solvent in 2021. Increased withdrawals and decreased deposits resulted in a closing balance of approximately \$900,000 lower than 2020 but consistent with 2019 figures. End of year receipts were lower than in recent years: January balances will be monitored for delayed tax payments.

In 2021, the Town received \$103,276.33 in funding from the America Rescue Plan Act (ARPA). These funds were deposited into a non-interest bearing account to facilitate accountability and final disposition at the end of the program.

The Ambulance Revolving Account is primarily funded from payments for ambulance service calls. 2021 deposits remained consistent with prior years at roughly \$50,000. In 2020 an additional \$54,690 was transferred to the account from the Operating Funds account in order to be used for department expenditures.

Stephen Fogelson- Treasurer, Town of Deering

Ledger Balances

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

<u>General Operating Account</u>	<u>2021</u>	<u>2020</u>
Opening Balance 1 January:	\$ 3,967,269.87	\$ 3,102,536.29
Deposits:	\$ 6,348,082.84	\$ 7,181,173.84
Withdrawals:	\$ (7,235,587.26)	\$ (6,323,882.81)
Interest:	\$ 3,594.42	\$ 7,442.55
Closing Balance 31 December:	\$ 3,083,359.87	\$ 3,967,269.87
<u>Ambulance Account</u>		
Opening Balance 1 January:	\$ 147,133.20	\$ 101,773.65
Deposits:	\$ 53,333.66	\$ 102,042.58
Withdrawals:	\$ (23,643.56)	\$ (57,057.98)
Interest:	\$ 102.74	\$ 374.95
Closing Balance 31 December:	\$ 176,926.04	\$ 147,133.20
<u>Conservation Commission</u>		
Opening Balance 1 January:	\$ 116,735.16	\$ 98,364.88
Deposits:	\$ 9,770.00	\$ 18,050.00
Withdrawals:	\$ -	
Interest:	\$ 87.75	\$ 320.28
Closing Balance 31 December:	\$ 126,592.91	\$ 116,735.16
<u>Library Account</u>		
Opening Balance 1 January:	\$ 4,355.46	\$ 3,351.46
Deposits:	\$ -	\$ 1,004.00
Withdrawals:	\$ (52.89)	\$ -
Interest:	\$ -	\$ -
Closing Balance 31 December:	\$ 4,302.57	\$ 4,355.46
<u>ARPA Funds</u>		
Opening Balance 1 January:	\$ -	N/A
Deposits:	\$ 103,276.33	
Withdrawals:	\$ -	
Interest:	\$ -	
Closing Balance 31 December:	\$ 103,276.33	

Trustees of the Trust Funds Report

Deering has three Trustees of Trust Funds, with one trustee elected by ballot each year for a term of 3-years. Vacancies, should they occur, are filled by the Selectman for the remainder of the term. When Chairman Aaron Gill moved out of Deering in late 2021, the Selectmen appointed Jill Smith to serve for the remainder of his unexpired term. The Trustees wish to express their thanks to Aaron Gill for his years of service.

Trustees of Trust Funds are custodians of Deering's perpetual care fund, charitable trusts, private donations and the Town's Capital Reserve/Expendable Trust Funds. Trustees make decisions on how these funds are to be invested, based upon the statutes and the investment policy reviewed and adopted by the Trustees annually. Trustees are also responsible for determining what income is available from private and public trusts, including private cemetery and burial lot trusts, and any reserve funds established by the municipality.

Trustees of the Trust Fund meetings are as-needed and are noticed on the Town calendar. Agendas and minutes are posted on the Trustee of Trust Funds page of the Town website under Boards and Committees. Posted also is the Investment Policy, Summary Lists of Funds, Trustee reference guide, as well as other documents and forms.

The Trustees met twice in 2021. There were no requests for funding. As directed by Town Meeting under Article 5, a single deposit of \$407,238 was received from the Undesignated Fund Balance and applied to the 11 funds as directed. There were no other deposits.

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

Respectfully submitted by,

Steve Walker, 2023 – Elected Trustee & Chairman

JP Marzullo, 2024 – Elected Trustee

Jill Smith, 2022 – Appointed Trustee



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DRAFT REPORT
FOR REVIEW PURPOSES ONLY

Deering

For reporting year Jan 1, 2021 through Dec 31, 2021.

Trustees

Name	Position	Term Expires
JP Marzullo	Trustee	3/16/2024
Jill Smith	Trustee	3/12/2022
Stephen Walker	Chairperson	3/18/2023

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The data shown in this report may not be final.

The MS-9 ledger must be submitted before a final version of this report can be printed.

Ledger Summary

Number of Fund Records	33
Ledger End of Year Balance	\$1,314,220.92



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Assessing		3/15/2014		\$24,163.28			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$9,159.90	\$14,988.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,147.90
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$15.38	\$0.00	\$15.38			

Fund Name		Date Of Creation		Fund EOY Balance			
Bridge Improvement		3/15/2003		\$36,973.95			
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
	\$36,932.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,932.14
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$41.81	\$0.00	\$41.81			

Fund Name		Date Of Creation		Fund EOY Balance			
Celebration (A)		3/13/1900		\$7,325.05			
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
	\$7,316.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,316.77
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$8.28	\$0.00	\$8.28			

Fund Name		Date Of Creation		Fund EOY Balance			
Celebration (Holiday)		3/13/1900		\$65.67			
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
	\$65.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.59
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.08	\$0.00	\$0.08			

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery		3/18/2006		\$21,329.00			
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
	\$21,304.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,304.88
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$24.12	\$0.00	\$24.12			



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Clement Arts		3/13/1900		\$3,882.86			
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
	\$3,878.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,878.47
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$4.39	\$0.00	\$4.39			

Fund Name		Date Of Creation		Fund EOY Balance			
Common Trusts		3/13/1900		\$146,091.78			
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			
	\$24,000.17	\$165.20	\$0.00	\$24,165.37			

Fund Name		Date Of Creation		Fund EOY Balance			
Computer System		3/15/2003		\$9,832.49			
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
	\$1,827.74	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,827.74
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$4.75	\$0.00	\$4.75			

Fund Name		Date Of Creation		Fund EOY Balance			
Deering Reservoir Usage Permit		3/12/2011		\$28,969.22			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$28,936.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,936.46
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$32.76	\$0.00	\$32.76			

Fund Name		Date Of Creation		Fund EOY Balance			
Dry Hydrant Installation & Maintenance		3/12/2005		\$8,387.90			
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
	\$8,378.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,378.41
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$9.49	\$0.00	\$9.49			



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Exotic Weed Control		3/15/2003		\$31,249.49			
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
	\$26,218.14	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,218.14
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$31.35	\$0.00	\$31.35			
Fire & Rescue Department Vehicle Replacement		3/9/2004		\$99,229.86			
Type: Capital Reserve (RSA 34/35)		Purpose: Police/Fire		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$99,117.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,117.65
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$112.21	\$0.00	\$112.21			
Fire Department Building Maintenance		3/17/2012		\$27,221.74			
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
	\$27,190.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,190.96
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$30.78	\$0.00	\$30.78			
Fire Department Personal Protective Equipment Replacement		3/12/2005		\$67,967.75			
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
	\$17,930.74	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,930.74
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$37.01	\$0.00	\$37.01			
Friends of Deering		12/15/2006		\$2,009.83			
Type: Trust		Purpose: Discretionary/Benefit of the Town		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$2,007.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,007.56
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$2.27	\$0.00	\$2.27			



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Fund Name		Date Of Creation		Fund EOY Balance			
Government Building Improvement		3/15/2003		\$64,578.67			
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
	\$14,545.49	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,545.49
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$33.18	\$0.00	\$33.18			

Fund Name		Date Of Creation		Fund EOY Balance			
Grants Reimbursable		3/9/2004		\$12,368.81			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Capital Reserve (Other)		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$12,354.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,354.83
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$13.98	\$0.00	\$13.98			

Fund Name		Date Of Creation		Fund EOY Balance			
Health & Safety		3/18/2006		\$4,269.32			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Environmental Purposes		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$4,264.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,264.49
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$4.83	\$0.00	\$4.83			

Fund Name		Date Of Creation		Fund EOY Balance			
Heritage		3/18/2006		\$1,841.42			
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
	\$1,839.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839.33
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$2.09	\$0.00	\$2.09			

Fund Name		Date Of Creation		Fund EOY Balance			
Highway Building Improvement		3/12/2016		\$67,696.82			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$67,620.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,620.27
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$76.55	\$0.00	\$76.55			



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Fund Name		Date Of Creation		Fund EOY Balance			
Highway Dept Vehicle Replacement		3/11/2003		\$234,265.86			
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
	\$134,080.64	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$234,080.64
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$185.22	\$0.00	\$185.22			

Fund Name		Date Of Creation		Fund EOY Balance			
Library		3/15/2008		\$5,386.19			
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
	\$5,380.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,380.10
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$6.09	\$0.00	\$6.09			

Fund Name		Date Of Creation		Fund EOY Balance			
Library Building Maintenance		3/17/2012		\$7,100.85			
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
	\$6,093.62	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,093.62
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$7.23	\$0.00	\$7.23			

Fund Name		Date Of Creation		Fund EOY Balance			
Municipal Transportation Improvement		3/15/2008		\$54,731.72			
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair		How Invested: Single Investment (Non-Common Fund)			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$54,669.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,669.83
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$61.89	\$0.00	\$61.89			

Fund Name		Date Of Creation		Fund EOY Balance			
Planning Board Master Plan		3/16/2013		\$9,757.19			
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
	\$8,497.15	\$1,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,747.15
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$10.04	\$0.00	\$10.04			



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Fund Name		Date Of Creation		Fund EOY Balance			
Police Ballistic Vest		3/14/2015		\$2,786.28			
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
	\$2,783.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,783.13
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$3.15	\$0.00	\$3.15			

Fund Name		Date Of Creation		Fund EOY Balance			
Police Department Equipment		3/14/2015		\$7,586.74			
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
	\$7,578.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,578.16
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$8.58	\$0.00	\$8.58			

Fund Name		Date Of Creation		Fund EOY Balance			
Police Vehicles		3/15/2008		\$10,540.44			
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
	\$536.49	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,536.49
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$3.95	\$0.00	\$3.95			

Fund Name		Date Of Creation		Fund EOY Balance			
Recreation Program		3/12/2011		\$1,856.94			
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
	\$1,854.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,854.84
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$2.10	\$0.00	\$2.10			

Fund Name		Date Of Creation		Fund EOY Balance			
Road Reconstruction & Maintenance		3/18/2006		\$249,704.93			
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
	\$99,542.10	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$249,542.10
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$162.83	\$0.00	\$162.83			



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Town Center Improvement		3/8/2016		\$3,341.43			
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
	\$3,337.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,337.65
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$3.78	\$0.00	\$3.78			

Fund Name		Date Of Creation		Fund EOY Balance			
Town Solar Energy		3/16/2019		\$51,145.85			
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
	\$34,101.56	\$17,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,101.56
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$44.29	\$0.00	\$44.29			

Fund Name		Date Of Creation		Fund EOY Balance			
Youth Diversion		3/12/2011		\$10,561.59			
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
	\$10,549.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,549.65
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$11.94	\$0.00	\$11.94			



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Deering

For reporting year Jan 1, 2021 through Dec 31, 2021.

Trustees

Name	Position	Term Expires
JP Marzullo	Trustee	3/16/2024
Jill Smith	Trustee	3/12/2022
Stephen Walker	Chairperson	3/18/2023

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The data shown in this report may not be final.
The MS-10 ledger must be submitted before a final version of this report can be printed.

Ledger Summary

Number of Fund Records	1
Ledger End of Year Balance	\$146,091.78
Total Brokerage Fees	\$0.00
Total Brokerage Expenses	\$0.00



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Report of Common Fund Investments

Investment Name	Type				Shares	Total EOY Balance
Common Trust	Bank/Credit Union Account				0.00	\$146,091.78
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
	\$24,000.17			\$165.20	\$0.00	\$24,165.37
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Board of Selectmen Report

The year 2021 was a difficult but rewarding year for the community. The COVID-19 virus mutations affected the community in critical ways by limiting travel and keeping the community members at home. Even though this was the case, it would also be fair to say that the community had the chance to flourish.



The pandemic brought the community together by increasing the drive by its residents to assist with local committees and prompted residents to enjoy the beautiful outdoors that our town has to offer. Even with the number of confirmed cases rising around the state, the town stayed relatively low in its number of cases and was able to open up its town hall for rentals and walk-in appointments with the town clerk.

In May of this year, the BoS received resignation letters from two key employees, Russell McAllister and Diane Kendall. Administratively, these two were the keystones that held the town hall together and the Board is very grateful for their service to the community. A few months later, the Board was able to hire Julius Peel as the new town administrator and Samantha Ivanov as the finance director. We look forward to what they will bring to the community and are excited to

continue full operations within the town hall.

Throughout the year, the board was able to complete quite a few different projects. The Board continued their yearly appreciation of local veterans with a 2nd annual veteran's day ceremony. The BOS sponsored a staff-wide appreciation luncheon at the town hall to thank all staff for their hard work for the community. With the help of the state, the town was able to complete their Hazard Mitigation Plan and Septic Plan Ordinance. Lastly, the town hall had another side of the building resided in preparation for the towns 250th anniversary in 2024.

To conclude, the BOS would like to ask all residents to take the time to reach out to one another. We all love this community for the same reasons, so something as simple as saying good morning to one another can have an immense effect. We also ask that if you have any interest in taking part in local government, please reach out. We can always use a hand with community projects. Together we can continue making our town a better place for current and future generations.



Deering Board of Selectmen

Town Administrator Report

I would first off like to say that I'm excited to be able to write my first annual report for the town of Deering. I started to work for the community on October 25th and was able to move to the area by the new year, ending the commute from Dover. I think it is also important for me to say thank you to Russell McAllister for assisting me in the transition. His extra two weeks were critical to giving me the jump start I needed to begin the budget review process for the upcoming year.



Since I have been with the community, it has been a whirlwind of wrapping up projects. The town hall had another portion of its siding repaired, the Septic Ordinance and Hazard Mitigation Plan were approved by the BOS and the Budget Committee finished its end of year report. Along with these projects, I have worked with the BOS to welcome Samantha Ivanov as the new administrative assistant and Tammy Ford as an interim book keeper. Without them my transition into this position would have been close to impossible and I'm glad to have them as part of the team.

Looking forward, the town started in 2021, and will continue into 2022, a large-scale upgrade of technology. The ultimate goal is to allow the residents the ability to complete a number of things without coming into the town hall, such as reviewing minutes, registering cars, reading property files and so on. This will not be something completed within a single year, but if the town continues down this trend then it will ultimately become possible. Another project that was approved in this last year, and that we are hoping to accomplish in the coming months, is increasing bandwidth at the townhall and hopefully creating a public hotspot for individuals who might not have internet at home and want a local location. Also included in this technology upgrade is signing an agreement with an IT company called Back Bay Networks. Back Bay will offer stronger cyber security for the town hall and will decrease the likelihood for a cyber-attack. Security for the town hall is an essential part of allowing us the ability to serve the residents and hope that these types of projects will continue to be supported in the future.

In closing, I would like to express my gratitude to the town's staff and residents for enduring the transition of Town Administrators and for their patience as I learn the town's processes.

Respectfully submitted,

Julius Peel
Town Administrator

Assessing Department Report

2021 has been a busy year with a total of 130 sales. This is an increase of 9.2% over 2020. Of that total, 44 were classified as qualified and 86 were considered unqualified sales. Unqualified sales were either trust, estates, or foreclosure based on bankruptcy or divorce.

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

Below, please find some dates to keep in mind:

- March 1, 2022 – Abatement Applications are due
- April 15, 2022 – Exemption & Tax Credit Applications are due. Please make sure to fill out the supplemental packet showing assets and income and provide proof of income. If you have any questions, please give me a call.
- May 15, 2022 – Timber/Excavation Reports are due. You must fill out this report even if you did not proceed with your cut.

I appreciate all of the support that this department has been offered over the last year and look forward to serving the community again in 2022.

Respectfully submitted,

Samantha Ivanov
Assessing Clerk





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Deering Summary Inventory of Valuation

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

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

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

Evan Roberge (Avitar Associates)

Municipal Officials		
Name	Position	Signature
Rebecca Mitchell	Chair	
William Whisman	Selectman	
Roy Watson	Selectman	

Name	Phone	Email
Samantha Ivanov	464-7922	assessing@deering.nh.us

Preparer's Signature



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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	14,531.86	\$1,380,973	
1B	Conservation Restriction Assessment RSA 79-B	16.77	\$1,957	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	3,804.23	\$93,656,025	
1G	Commercial/Industrial Land	203.82	\$2,716,300	
1H	Total of Taxable Land	18,556.68	\$97,755,255	
1I	Tax Exempt and Non-Taxable Land	634.17	\$2,860,000	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$115,883,020	
2B	Manufactured Housing RSA 674:31	0	\$6,171,300	
2C	Commercial/Industrial	0	\$11,690,400	
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	\$133,744,720	
2G	Tax Exempt and Non-Taxable Buildings	0	\$13,099,780	
Utilities & Timber			Valuation	
3A	Utilities		\$15,214,500	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$246,714,475	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$246,714,475	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$0	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	43	\$2,409,600
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$15,000	9	\$135,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	19	\$245,660
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$2,790,260
21A	Net Valuation			\$243,924,215
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$243,924,215
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$243,924,215
22	Less Utilities			\$15,214,500
23A	Net Valuation without Utilities			\$228,709,715
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$228,709,715



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Utility Value Appraisers

New Hampshire Department of Revenue Administration

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	\$5,147,800	(\$20)	\$0	\$10,066,720	\$15,214,500
	\$5,147,800	(\$20)	\$0	\$10,066,720	\$15,214,500



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	72	\$36,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	11	\$15,400
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		83	\$51,400

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

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

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

Elderly Exemption Report

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

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

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

Age	Number	Amount	Maximum	Total
65-74	18	\$45,000	\$810,000	\$750,800
75-79	12	\$60,000	\$720,000	\$683,800
80+	13	\$75,000	\$975,000	\$975,000
	43		\$2,505,000	\$2,409,600

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

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

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Structures:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Total Exemption Granted:

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

Granted/Adopted? No

Properties:

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

Current Assessed Value:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	832.87	\$320,480
Forest Land	7,651.48	\$809,008
Forest Land with Documented Stewardship	4,514.16	\$216,812
Unproductive Land	289.03	\$6,585
Wet Land	1,244.32	\$28,088
	14,531.86	\$1,380,973

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:	6.11
Total Number of Owners in Current Use	Owners:	264
Total Number of Parcels in Current Use	Parcels:	445

Land Use Change Tax

Gross Monies Received for Calendar Year		\$9,770
Conservation Allocation	Percentage: 100.00 %	Dollar Amount: \$0
Monies to Conservation Fund		\$9,770
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	2.06	\$719
Forest Land	8.30	\$1,026
Forest Land with Documented Stewardship	3.43	\$139
Unproductive Land	2.00	\$49
Wet Land	0.98	\$24
	16.77	\$1,957

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



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

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

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

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

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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$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
This municipality has not adopted RSA 72:74 or has no applicable PILT sources.	

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

Notes

Building Inspector's Report

As I look back on 2021, I find myself considering how is it possible that the sustained construction growth we saw in 2020 still carried through in 2021. Despite the cost of construction still being an average of 30% higher than 2020, we have seen a steady influx of new people moving into the region from all over the United States and making NH home. New Hampshire values and way of life are attractive to many, and certainly the beauty of our region is a clear selling point once you come for a visit.

Some of the largest hurdles in building construction today are the availability of manpower and the time it takes to secure many building products in a timely fashion. It would appear, that windows and doors, certain insulation products, piping of all types, and many electrical components are sometimes 3-4 months out from the time you order them, to get them to the jobsite. Any products that rely on the global market in any way seem to be affected. With the pandemic still as the main topic of discussion globally it would appear to affect production and manufacturing within the United States and around the world.

The bulk of all permitting is in residential construction. Whether it's new homes, mechanical system replacement and upgrades or projects that reflect energy use and consumption, we are continuing to see construction values in the range of 1 to 2 million dollars per month. Many individuals are taking advantage of energy efficiency rebates that make construction and renovation attractive. The solar industry is continuing to boom, with the installation or permitting of at least one new system every quarter.

From a building industry viewpoint, we are on the cusp of a code change update. We have been following the NH State Building Code, which is the 2015 version of the International Codes, (IRC, IBC, IPC, IMC, etc.) along with the 2017 National Electric Code (NEC). In 2021 we are awaiting the legislature's adoption of the 2018 International Codes and the 2020 NEC. The NH building Officials along with the NH Building Code Review Board have been instrumental in educating lawmakers of the importance of updating codes. With all the technological advances within the industry the only way to utilize them with the prescriptive (written) code, is by adopting the code. Otherwise, individuals and contractors are required to hire engineers to design and approve non-prescriptive designs.

Thank you for your continued support and willingness to do things safely. So many times, I come on to jobsites and am met by competent craftsmen and women willing to show off their excellent work. They take pride in a job well done, and that makes my work very rewarding. The relationships we build, are lasting ones, that along with the fine work they do will endure the test of time.

Respectfully,

Michael Borden, Building Inspector/Code Enforcement

Permits issued in 2021 are as follows:

Additions-3, Decks/Porches-2, Electrical-43, Gas-39, Generators-6, Garage/Barn/Shed-9, Mechanical-8
New Homes-6, Plumbing- 17, Permit Renewals-4, Renovations-14, Septic-15, Solar Arrays-4

Fire and Rescue Department Report

The mission of Deering Fire & Rescue is to minimize loss and suffering within our community. We as a department accomplish this through increased public awareness, rapid 911 notifications and increased availability of department members to the community. Based on this model Deering Fire Rescue has been instrumental in reducing the loss of life and property and protection of the environment. In 2021 our Emergency 911 responses ranged from requests for medical aid, weather / storm related events, motor vehicle crashes, hazardous conditions and fire suppression. Throughout the year the availability of our



DFR members after a community public education event. Photo: D. Gorman

daytime duty staff and on-call members have also been instrumental in providing non-emergent services to the town by way of fire prevention education, fire safety inspections, issuance of outside burning permits, requests for assistance and investigation of citizen concerns. In order to provide safe and efficient customer service the dedicated members of Deering Fire Rescue have completed over 1000 hours of training throughout the year in such topics as fire suppression, rescue operations, advanced level emergency medical procedures, response to hazardous materials, and continuous quality improvement.

The onset of COVID -19 in March of 2020 caused immediate changes in the way in which fire departments across the country deliver their services. The Town of Deering was no exception, your fire department members stepped up with reactionary measures to ensure the safety of the public and fire department personnel. We could not have accomplished this without the support we received from countless members of the community. As it was reported, in the early days of the pandemic we were running critically low on Personal Protective Equipment (PPE). The support from the community was overwhelming. We received N95 masks from a variety of individuals and businesses, also worth mentioning was the support of donations given during the holidays to the Deering Firefighters Association. I can truly say that the pandemic brought out the best in people which this department noticed first hand and we thank all of you for your kindness.

Bldg. Fire	9
EMS	214
Fire	67
Haz-Mat	5
Mutual Aid	9
Service Call	28
Outside Fire	13
Fire Prevention	80
MVC	17
Total Svc. Requests	442

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, Fire Chief
Deering Fire Rescue



Deering Engine 3 Photo: D. Gorman

Capital Area Mutual Aid Fire Compact

2020 Incidents vs. 2021 Incidents

ID #	Town	2020 Incidents	2021 Incidents	% Change
50	Allenstown	821	816	-0.6%
51	Boscawen	196	240	22.4%
52	Bow	1,144	1,155	1.0%
53	Canterbury	303	364	20.1%
54	Chichester	463	541	16.8%
55	Concord	8,869	9,715	9.5%
56	Epsom	958	1,086	13.4%
57	Dunbarton	227	240	5.7%
58	Henniker	1,020	1,002	-1.8%
59	Hillsboro (includes Windsor)	1,011	1,028	1.7%
60	Hopkinton	1,199	1,404	17.1%
61	Loudon	843	971	15.2%
62	Pembroke	382	355	-7.1%
63	Hooksett	2,256	2,583	14.5%
64	Penacook RSQ	906	1,093	20.6%
65	Webster	210	220	4.8%
66	CNH Haz Mat	7	17	142.9%
71	Northwood	624	715	14.6%
72	Pittsfield	892	1,017	14.0%
74	Salisbury	162	194	19.8%
79	Tri-Town Ambulance	1,287	1,362	5.8%
80	Warner	506	573	13.2%
82	Bradford	230	215	-6.5%
84	Deering	241	248	2.9%
86	Washington	181	163	-9.9%
89	Windsor	49	47	-4.1%
		24,938	27,317	9.5%
CAPAREAC1	Chief Gilbert	547	611	11.7%
<i>Additional Dispatch Center Activity</i>				
Fire Alarm Systems Placed out of, or in service for maintenance		5,264	5,446	3.5%
Inbound Telephone Calls		45,268	51,402	13.6%
Outbound Telephone Calls		7,926	8,175	3.1%

Highway Department Report

Winter came and went with mostly two-inch snow storms and ice. These storms tend to be more costly than larger snow storms due to more sand and salt that is needed.

Mud “season” came in with a vengeance with the quick thawing of frost in our roads. We used thirteen hundred and five yards of inch and a half crushed stone, six hundred and ninety yards of inch and a half crushed gravel, four hundred and five yards of three-quarter inch crushed gravel, one hundred and eighty yards of three quarter crushed stone and forty five yards of three inch minus crush gravel. This is a total of two thousand six hundred and twenty-five yards. This is one hundred and seventy-five loads. This kept us busy for sure.

We replaced two of the last culverts and installed three of the last catch basins on the Longwoods Road and Holton Crossing Road project. The ditches were cleaned out as well as the ledge face was cleaned back to give us more width for the road. The road was then straitened a bit where possible and smoothed up with one hundred fifty yards of three inch minus crush stone and fifteen hundred and ninety yards of inch and a half crushed gravel. The base layer of pavement was put down and the lawn edges were loamed as needed. The Y at the end of Holton Crossing at the Turnpike was dug out and replaced with loam to seed in 2022.

We have installed eighteen more road/street signs on our ongoing project to get those up to code. There are many more to go.

The end of the year has brought us more ice to deal with on our roads with Christmas day being one of the worst.

Our crew has been healthy this year with covid. It has been a bit harder to get parts and supplies than normal. We have mustered through it so far and will continuing on.

Thank you,

Your Highway Guys

Police Department Report

2021 was a rollercoaster for all of us, primarily because of COVID-19. For police this meant limiting contact with people, then removing some restrictions only to then go back to the prior limitations. At the start of the year the Deering Police was among the first Police Departments to get vaccinated. This allowed us to be less restricted while still following the guidance given by the state of NH and the Police Academy. As the year progressed and the nicer weather rolled in, accompanied by a decline in hospitalizations, we began to return to more in person contact when responding to calls for service. Now with new variants of the virus beginning to appear you may notice some of the prior restrictions coming back. With that said, our Officers will continue to maintain a proactive posture within our community while keeping the health of the public and our Officers in mind.

This past year we also experienced an increase in felony level cases and arrests. All felonies are prosecuted at the Hillsborough County Superior Court North. That means you may see the Deering Police car headed to and from Manchester a lot more. Not only do we have to hand deliver large case files, but also our Officers are required to present these cases to the grand jury in person. The increase is primarily due to the thorough interviews and the time and care given by each officer involved. I would like to thank and commend each officer for their hard work and dedication in 2021.

I would also like to quickly mention that due to high demand, in October we created a new Facebook page. The new Deering NH Police page is up after the prior page went out of service. In addition, the Deering and Hillsboro Police, along with longtime advisor Jim Hargreaves, have begun meeting and planning for a collective Police Explorer Post in 2022.

Lastly, I would like to thank Chief Jeff LeBlanc and Road Agent Brian Houghton for being exceptional colleagues. It is great to have all three departments functioning as one cohesive team for the community. As always, if there is anything you feel that the Deering Police could assist you with, areas we could improve on, or have any questions, feel free to call and speak with me directly. The Deering Police wish you all a safe, happy, and healthy 2022.



Thank you all for your support.

Respectfully,
Mark Philibert
Your Chief of Police

Current Police Department Members

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

General Statistics

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Accidents	30	24	26
Arrest & Booking	40	30	54
Calls For Service	3,376	2,308	2,238
Citations	681	418	536
Field Interviews	101	36	32
Incident Reports	235	154	121
Domestic Disturbance	8	17	17
Juvenile Problems	15	5	7
Motor Vehicle- Parking Complaint	140	74	30
Motor Vehicle Stop	517	305	437
Non-Criminal Complaint	27	64	34
Sex Offender Registrations	25	26	28
Unattended/Untimely Death	4	3	5
Welfare Check Requested	29	36	32

Citation/Complaint by Type

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Animal Control	12	23	48
Criminal Complaint	47	76	43
Parking Control	118	65	30
MV/OHRV Summons	23	43	19
MV/OHRV Warning	534	325	417
TOTALS	734	532	557



Police Vehicles

2017 Ford Interceptor Utility

- In service Nov. 2017 with 80,821 miles as of Dec. 31, 2021
- 29,138 miles in FY2021

2020 Ford Interceptor Utility

- In service Nov. 2020 with 26,223 miles as of Dec. 31, 2021
- 19,078 miles in FY2021

Total mileage for all vehicles in FY2021 is 48,216 miles.

Town Clerk and Tax Collector's Report

The past year has continued to challenge us as we progressed through 2021. The pandemic continued and increased numbers in Covid cases found us holding Town Meeting a month later than usual as we held our annual March meeting on April 24, 2021, giving some people the opportunity to be vaccinated in hopes to help limit the spread of the coronavirus. We also switched our venue from the Deering Town Hall to the Hillsboro-Deering High School gymnasium in order to offer social distancing of 6ft between people and in order to offer seating for unmasked individuals. These precautions were deemed essential in helping to keep our residents as safe as possible.

2021 also brought some changes to our office as my Deputy, Dorothy Kirlis resigned in February to enjoy her retirement, she continued to help with Town Elections in March and got to spend time with her family over the summer. Then sadly, with a great loss for her family and friends, Dorothy passed away in early September of this past year. She will forever be missed.

The Town of Deering was challenged by several residents during the 2021 Town Meeting, resulting in the town operating budget to be cut by \$207,850.92 with the request to cut the Administration and Highway budget in particular. This created a flurry of uncertainty at the Town Hall and several people resigned, leaving a ripple effect of uncompleted work and lack of personnel to tackle it. This situation has greatly improved and we are working diligently on getting back on our feet and catching up now that the Town hired a new Town Administrator and new Administrative Assistant.

I also did my best to try and hire another deputy completing 3 rounds of interviews throughout the year. I can report that I finally had success in hiring Kristin Bouchard. She will begin working in our office at the start of the new year and I am looking forward to being able to have another person available in our office to share in the work and once trained to be able to offer extended hours to our residents and maybe even get to take a much needed vacation. Please join me in welcoming Kristin and granting her your best support, patience and understanding while she works on training and learning the many facets of the Town Clerk/Tax Collector's office. I am confident that she will make a great addition to our team.

While it was a quite a busy year with Elections in 2020 this year was much quieter only holding one Town Elections this past March., but we are gearing back up for 2022 as we hold three elections next year. We will have the Town Election held on Tuesday, March 8, 2022, a State Primary being held on Tuesday, September 13, 2022 and a General Election to be held on Tuesday, November 8, 2022. We hope you will all come out to exercise your right to vote.

The Town Hall was closed to the public during the first half of 2021 due to rising cases of the coronavirus, this created a lot of extra work for me as I had to schedule appointments, meet with people in the lobby downstairs, run back and forth to my office to help process motor vehicle and boat registrations, vital record request, process tax payments, process voter registration and absentee ballots, dog licensing and distributing beach passes. I was very happy to have the Town Hall re-opened to the public on June 17, 2021 and it continues to be OPEN to the public at this time. For the safety of the employees and residents of the Town,

we continue to monitor the pandemic and recommendations from the CDC to determine our best course of action.

While the Town Hall doors may be locked to the public access again in the future, we will remain active behind the scene to keep everything flowing as usual. Please try and utilize the Online Kiosk for processing motor vehicle renewals, dog licensing and for paying property taxes. In order to avoid the 2.95% service charge when using a credit card, please select under type of payment the EFT/ACH payment method, which you need to put in your Bank Routing number and your Bank Account number to process your transaction with only a .95 cent service charge. You can also snail mail or use the Locked Drop Box to send us your transaction to be processed and either mailed back to you, or we continue to offer Customer Pick up Boxes (located on the Town Hall porch) for people unable to get here during open hours. This offers the convenience of picking up your completed transaction even after hours.

Whenever you are unsure or unable to utilize the remote methods of processing your transactions, you can always contact our office and we will be happy to assist you.

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 Monday thru Thursday 8am-4pm for the residents of Deering.

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



Births 2021

Date	Name	Place	Father	Mother
03/25/2021	Robinson, Aubrey Marie	Concord, NH	Robinson, Tyler	Smith, April
05/01/2021	Ryan, Milena Rey	Manchester, NH	Ryan, James	Ryan, Amanda
05/12/2021	Jones, Simon Gabriel	Concord, NH	Jones, Courtney	Jones, Evelyn
06/09/2021	Mullen, Margaret Teresa	Concord, NH	Mullen, Jr., James	Mullen, Laura
06/09/2021	Fauteux, Raven Hayes	Concord, NH	Fauteux, Caleb	Johnson, Emily
06/26/2021	Bathey, Adalyn Giselia	Manchester, NH	Bathey, Christopher	Bathey, Ashley
07/04/2021	Hankins, Finley Budd	Deering, NH	Hankins, Kristofer	Hankins, Rachel
07/25/2021	Ruffini, Scarlett Rose	Manchester, NH	Ruffini-Moore, Anthony	Michaud, Alexis
09/13/2021	Skrocki, Harlyn Xander	Keene, NH	Skrocki, Benjamin	Skrocki, Rosemary
10/03/2021	Hillsgrove, Elena Justine	Concord, NH	Hillsgrove, Nathaniel	Farmer, Hannah
11/05/2021	Young, Bonnie Kathleen Starkiller	Concord, NH	Young, Kenneth	Huskey, Amie

Marriages 2021

Date of Marriage	Place of Marriage	Person A	Residence	Person B	Residence
05/04/2021	Jaffrey	Verdegem, Alyssa L	Deering	Cook, Allison J	Deering
05/08/2021	Hillsborough	Billings, Alexis M	Deering	Duval, Tiffany Ann K	Deering
06/26/2021	Deering	Roach, Kayla A	Deering	Parkhurst, Nathan M	Deering
08/29/2021	Deering	Tremblay, Neil A.	Deering	Reyes, Zuleika D	Deering
09/18/2021	Hillsborough	Johnson, Julie L.	Deering	Robitaille, Daniel S	Deering
10/02/2021	Greenfield	Croatti, Brittany L	Hillsborough	Bannister, Cole R	Deering
11/01/2021	Deering	Plante, Lori A	Deering	Macentee, Robert H	Deering
11/07/2021	Pembroke	Johnson, Oden Z	Deering	Porter, Christopher M	Pembroke

Deaths 2021

Date	Name	Place of Death	Father's Name	Mother's Name
01/01/2021	Nazer, Bruce Michael	Deering	Nazer, George	Alves, Alida
01/07/2021	Kelly, Paul M	Epsom	Kelly, Maurice	Seavey, Doris
01/25/2021	Glauner, Alfred William	Concord	Glauner, William	Prewin, Mary
02/16/2021	Bono, Gary Leonard	Deering	Bono, Leonard	Currier, Pauline
03/23/2021	Deyoung, Eleanor M	Deering	Poland, Ernest	Whittemore, Jennie
04/21/2021	Carter, Philip Drew	Deering	Carter, Seymour	Drew, Barbara
04/28/2021	Krill, Michael	Deering	Krill, Peter	Czerwinski, Frances
06/23/2021	Edwards, Patricia Ann	Concord	Senecal, Richard	Gallagher, Mildred
06/24/2021	Vogelien, Hazel Charlotte	New York		Pierce, Mildred
07/18/2021	Merron, Eileen	Deering	Wood, Thomas	Lovern, Nancy
08/06/2021	Kelley, Alan Lee	Deering	Kelley, Alfred	Riley, Judith
08/08/2021	Verenbec, Diane Rose	Concord	Provencher, Lawrence	Paradis, Lillian
08/25/2021	Bezio, Wanda	Deering	Bailey, Paul	Holmes, Marilyn
08/27/2021	Burke, Thomas Francis	Peterborough	Burke, Joseph	Pluecker, Ethel
08/30/2021	LaFontaine, Jr., Alexander	Keene	LaFontaine, Sr., Alexander	Plankey, Glenda
08/31/2021	Lawler, Jodi-Anne	Deering	Reed, Cevin	Raymond, Pamela
09/05/2021	Santagata, Anthony Robert	Nashua	Santagata, Anthony	Rhodes, Dorothy
09/06/2021	Dolbeare, Renee	Deering	Dolbeare, Jr., Harwood	Savary, Nancy
09/06/2021	Kirlis, Dorothy	Concord	Winslow, John	Roy, Jewlene
09/16/2021	Jewell, Jr., Charles F	Deering	Jewell, Sr., Charles	Flanigan, Dorothy
09/20/2021	Marion, Rita F	Concord	Frawley, Francis D	Nolin, Cecelia
10/05/2021	Boothby, Cynthia M	Concord	Hoyle, Unknown	Taber, June
10/17/2021	Eldridge, Irene H	Concord	Eldridge, Harold	Morgan, Irene
10/22/2021	Johnson, Wanda Lee	Peterborough	Burnham, Raymond	Wing, Arlene
11/23/2021	Maddox, Allan W	Concord	Maddox, Warren	Molleneaux, Bertha
12/03/2021	Ives, Charles	Concord	Ives, Merrill	Bell, Bessie
12/14/2021	Bicknell, Mark John	Concord	Bicknell, Jack	Baxter, Jacqueline

Budget Advisory Committee Report

BAC met weekly from 10/19/21-11/30/21

The BAC met with each department or committee head with Town Budget responsibilities to review and discuss proposed budgets. Line items were reviewed, with explanations provided for items changing from the prior years. BAC considers the anticipated impact on both level of services and revenue requirements when assessing budget proposals. It was noted that the 2021 budget was insufficient in several areas following the unanticipated revenue cut. Several departments plan to restore spending and services in line with the pre-cut levels. This approach was endorsed by the BAC. The complete Town proposed budget for 2022 is \$2,165,222 which shows little or no growth over the last two years.

Budget Advisory Committee Operations

BAC discussed options for changes in operations for future sessions. The BAC has consistently maintained that consideration of a current Capital Improvement Plan (CIP) is critical to its budget review responsibility. Until an updated CIP can be provided concurrently with department budget proposals, it was suggested that it could be helpful for department heads to present their short-term budget line items alongside identified long-term capital improvement needs. A Committee member proposed that the scope of the BAC could be expanded to include consideration of a number of different aspects of Town financial management, including a greater emphasis on analysis of funding sources. Members agreed that, prior to the first department head meeting next year, an additional session should be scheduled to discuss and outline the BAC's scope and By-Laws.

Respectfully submitted,
Gale Lalmond
Stephen Fogelson
Gary Samuels
Jill Smith
Sharon Simpson
Bob Carter

Cemetery Trustees Report

The Year 2021 has been a year of transition and reorganization for the Cemetery Trustees. We would like to thank Terry Verville for her admirable work for Deering as both a member and then Chairman of the Cemetery Trustees over the past decade. She moved this year to Maine, and is missed as a neighbor and friend, but we continue during our meetings to look back on the work that she had completed and the townspeople that she supported in some of their most difficult hours. Additionally, we thank Steve Carson of Woodbury Holt Funeral Services for his assistance with burials in the Deering Cemeteries and Tommy Copadis and Carol Baker for assisting with historical and current information as we move forward.

Calls have been received throughout the year addressing questions and concerns about the cemeteries, process for acquiring plots and dealing with perpetual care. Maintenance at the cemeteries, both mowing and longer-term maintenance has been a priority this year. LaValley Northern Services continues to provide both tree trimming and mowing services. Barry and his staff have been attentive to calls regarding branches when they come down, and are scheduled to do some major work this winter when it is easier to access spots without foliage impacting the work. Overgrown shrubs continue to block some of the stones, and they are being addressed in a systematic manner.

Headstone cleaning began at both Appleton and Wilkens Cemeteries this fall by spraying the stones with a biologic formula recommended by stone masons at Peterborough Stone. It works over time and is non-toxic to plants and animals. We anticipate continuing with this work over the course of 2022. Flags are also placed at veteran's stones each May.

The Town has contacted the owner of Butler Cemetery regarding the condition of the road and plots, to ensure that families are able to access their loved ones' plots safely. Additionally, we have found some of the stones had debris washed over them during a high-water episode, and they have been uncovered to allow families to see the flat markers remaining in place.

The Cemetery Trustees are looking to 2022 as the year to computerize the information related to inhabitants of the cemeteries, and make the day-to-day workings of the committee easier via technology. This will enable families who may no longer live in town to access their family's history, or allow us to answer questions in a more timely manner. We encourage people to contact us who may be interested in volunteering to help with the process, or if they would just like to walk through our cemeteries to learn more about those who came before us.

Conservation Commission Report

Deering Conservation Commission notes with sadness the passing of Gary Bono, on February 16th and Alan Maddox on November 23rd, 2021. Gary was a Conservation Commission member for many years, and was passionate about the science of Deering's natural environment until his death. Al regularly attended meetings of Deering Conservation Commission since 2015, especially engaging in discussion of topics related to his beloved Deering Lake.

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

Membership

As of 31 December, 2021 the members of the Deering Conservation Commission were:

- Gary Samuels, Chair (2025)
- Stacie Hernandez, Secretary (2023)
- Jackie Sawyer, (2025)
- Kay Hartnett (2021)
- Mike Thomas (2025)
- Dennis Sawyer (2023)
- Lucas Turcotte (2023)
- BOS representatives: Bill Whisman, Rebecca Mitchell



Easement Monitoring

Deering Conservation Commission is responsible for monitoring the conservation easements it holds on 17 privately or town-owned lots. All easements were monitored this year and are in compliance. Conservation Commission expresses gratitude to Deering resident Tim Finn for participating in easement monitoring.

Conservation

A conservation easement on the 'Gregg Hill lots' (aka 'Library Lot,' Tax map 223 lots 8, 9) and 'Carew lot' (Tax map 222 lot 6) to the Piscataquog Land Conservancy was completed on 5 August 2021.

Town Meeting 2020 approved donation of a one-acre town-owned lot (Tax Map 219 lot 15, Hedgehog Mt. Rd) to The Society for the Protection of NH Forests. The process was postponed until 2021 because of the COVID but is expected to be completed by March 2022. One condition of the donation was that remains of a camp on the lot be removed. This was accomplished in June 2021 by members of Deering Conservation Commission, Hillsborough youth group 'Project Genesis,' and SPNHF volunteer coordinator, Carrie Deegan. Conservation Commission expresses gratitude to SPNHF, to Project Genesis (organized by Bill Whisman), and to Rebecca Mitchell and her two sons for their invaluable assistance in this project.

Town Meeting 2020 approved the donation of a conservation easement on ‘Ferris Tract’ (Tax map 219, lot 2) on Longwoods Rd to the Piscataquog Land Conservancy. The required survey revealed inconsistencies between town tax map and actual survey, requiring a lot line adjustment with owners of two abutting properties. Documents relating to this are currently (December 2021) being reviewed by Town Counsel.

Lake Hosts

Deering’s 2021 Lake Host program was co-managed by Conservation Commission member Stacie Hernandez and Lake resident Glenn Clark. Three paid and five volunteer Lake Hosts performed 683 inspections (413 arriving, 270 departing) of boats and trailers arriving at and departing from Deering Reservoir boat launch. One intercepted plant sample was submitted to DES for identification; it was not an invasive species. Conservation Commission members participate in the DLIA-organized Weed Watcher program. Deering Lake remains free of invasive organisms. Conservation Commission expresses its gratitude to Deering resident Tim Finn and to lake resident Glenn Clark for their service as volunteer boat inspectors.

Lake Water Testing

Samples were taken twice from Deering Lake during summer 2021. The most recent testing results (2020) are available from the NH VLAP, from Deering Conservation Commission tab on the Town of Deering web site, or from any member of the Deering Conservation Commission. To summarize the results of 2020, water quality of Deering Lake is good. Phosphorous levels, a sign of pollution, have declined since testing began in 2010. *E. coli* is generally low, but high in the beach area. The only area of concern is Morotta Inlet (off the low point in Reservoir Road), where chloride levels are high and have increased since 2010. Reasons for the high salt level are not clear.

Conservation Commission expresses its gratitude to Robert Compton and Glenn Clark for undertaking lake water testing.

UNH Extension Barry 4H Conservation Camp

The camp was cancelled for 2021.

Annual Spring Town-Wide Roadside Cleanup

This was cancelled for 2021. Conservation Commission members fulfilled their requirement of cleanup of Deering Center Road from Hillsborough line to Wolf Hill Road in May and October.

Wood Duck Nesting Box Program

Forty-one wood duck nesting boxes are located in wetlands in Deering. Use of the box is monitored. In winter 2020 all boxes were serviced. Members Dennis and Jackie Sawyer took the lead in managing this program. Twenty-four of the boxes were used; one box was vandalized. This is the highest percentage of usage since Deering’s program began in the 1980’s.

Pollinator Garden at Greg Hill Lot

Development of a pollinator garden on Gregg Hill Lot (Tax map 223 lots 8, 9) was begun in 2020. In spring of 2021 Conservation Commission members and volunteers installed six bluebird nesting boxes and began

site preparation for two 24' x 24' pollinator gardens. Seeding the two plots with native perennials and site preparation for an additional two 24' x 24' plots was completed in fall of 2021. Conservation Commission expresses its appreciation to Deering resident Rebecca Mitchell and her sons, Deering Lake resident Glenn Clark, and to Hillsborough youth group Project Genesis.

Tom Rush Forest Chestnut Plantation

DCC members undertook periodic maintenance of the 600 American chestnut seedlings in the Tom Rush orchard.

Japanese Knotweed Control

DCC members cut back growth of the invasive plant Japanese Knotweed once or twice in several locations around town, including Deering Center Rd between Hillsborough and Weare town lines, Clement Hill Rd (Johnson Pond, Vogelien), East Deering Rd., Reservoir Rd at Deering center, and Second NH Turnpike. Residents are encouraged to remove this invasive plant from their lots.



HDSD Cooperative Apportionment Study Committee Report

Board of Selectman Member - Bill Whisman	Committee Member - Mike Mullen
School Board Member - Vacant	Town Resident #1 - Jill Smith, Vice-Chair
Committee Member - Katie Lavoie, Chair	Town Resident #2 - Elizabeth Kirby
Committee Member - Lou-Ellen Beard, Secretary	Town Resident #3 - Vacant
Committee Member - Lisa Mullen	Town Resident #4 - Vacant

Article 6 of the Town Warrant in 2021 was a petitioned warrant article to raise and appropriate the sum of \$5,000 for the purpose of obtaining legal services to review the Hillsboro-Deering Cooperative School District's contractual agreement that establishes the cost sharing per student. The article passed at Town Meeting and \$5,000 was raised from 2021 taxation for this purpose. At the end of 2021, the committee did not expend the \$5,000 as there had been no financial need in the process at the time.

Several factors were involved that delayed the first meeting for the Committee. The Covid Pandemic moved Town Meeting to later in the year, a potential legal issue regarding the taxation for the article needed to be reviewed (and has since been resolved), and there was the resignation of our Town Administrator. The Committee was finally able to meet for the first time in late September.

In just a few short months the Committee has worked on several important items.

There was a discussion into the potential withdrawal of the town of Deering from the Hillsboro-Deering Cooperative and what that could look like for both towns.

The history of the Cooperative, which was established in 1954, was discussed in length and information regarding the Cooperative was gathered from multiple sources.

The history of the apportionment formula used to determine Deering's school tax assessment was reviewed. The last formula change was voted and approved by both towns in 1998 and changed the funding formula to 50% Average Daily Membership (ADM)/50% equalized value. The apportionment formula may be reviewed every 5 years. The costs involved in the funding formula for each town could change over time requiring review and potential changes to the formula to keep the overall tax responsibility "fair" for each town.

The Committee reviewed the NH State laws regarding Cooperative School Districts, specifically Chapter 195 of the RSAs. It was identified that Section 195:14-a Alternative Method of Apportioning Operating Costs allows the option to apply a percentage (up to 100%) of the state adequate education grant money directly to the operating costs and prior to apportionment. This could be achieved through an article in the warrant of the next cooperative school district meeting or a special meeting pursuant to RSA 195:13 and with a majority vote of voters present.

The Committee reviewed a list of attorneys in the State of NH that specialize in school Cooperatives. Unfortunately, we ran into a conflict of interest with many of them. We did however have a discussion with

an attorney which confirmed we were headed in the right direction by gathering data and reviewing Chapter 195. It was decided that legal services may not be needed at this time but would likely be needed in the future depending on the outcome of our attempts to change the current formula.

Due to the delay in start-up of the committee and time involved in research, the committee was forced to decide if we should attempt a change to the formula by an article in the 2022 warrant or push to a later date in 2022 by Special Meeting. It was decided that since this is an important issue that needs the full attention of the public, it was best not to combine with the annual budget process and to request a special meeting in the second half of 2022. The Committee has decided that on Wednesday, May 11, 2022, we will hold an informational meeting at the Deering Town Hall regarding the funding formula changes that we plan to propose to the School Board and Voters in each town.

If you're interested in joining the committee, we still have vacant seats available, please reach out to me or the Town Administrator for more information.

Respectfully Submitted,

Katie Lavoie, Chair

Library Trustees Report

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 2021

Gary Samuels	2020-2021 (retired from the Board in April)
Eric Stauffer, Treasurer	2021-2022 (completed Gary Samuels' 2021-2022 term)
Susan Thomas, Secretary	2020-2022
Betsy Holmes, Chair	2018-2024 (reelected to a 3-year term)

In 2021 the Trustees worked to make the District 1 Schoolhouse/Library safe and comfortable, with the plan to once again be open to the public in 2022 (on a limited, volunteer basis).

Improvements to the District 1 Schoolhouse / Library

As the pandemic continued, the Trustees placed their emphasis on working to improve the physical plant of the 1810 schoolhouse/library building.

- Library Trustees and volunteers took out excess book shelving
- In anticipation of the roof being re-shingled in 2022, the roof was shorn up and reinforced, using hand-hewn timber consistent with the age of the building. Work was performed by Deering-based Bearhand Construction, and all labor associated with the work was donated.
- Lighting was inadequate and wiring/outlets were needed. New lights, outlets and wiring have been installed.
- The building has not had a heat source for many years; new wiring and an electric space heater are now available to expand the use of the building in cooler months.

Grant Funding

The Trustees requested funding from two sources in 2021: A Moose Plate Express Grant, and a Community Express Grant from the New Hampshire Charitable Foundation. In December 2021 the library was awarded a \$9,961 Moose Plate grant, which will be used to fund construction of a pathway from the Town Hall parking lot to the Schoolhouse /Library. The pathway will provide access to safe parking as well as the ability to use restroom facilities in Town Hall. Special thanks to Mike Mullen of Fisher Road, who assisted in developing the grant proposals. Look for work to begin in the summer of 2022.



Community Outreach

Trustees had an information table at the Deering Community Church Faire in August which included a poster illustrating several library projects. A *History of the District 1 Schoolhouse / Library* was written and distributed (more copies are available at Town Hall). A community survey was taken; residents indicated a particular interest in having the schoolhouse be used for library book circulation and as a small museum for Deering history.

Library Operation

Because of the pandemic access to library books in Town Hall has been limited. Library Trustees have continued to stock both of the town's Little Free Libraries with new reading material for children and adults. The Trustees are grateful to the many anonymous donors who provide many of the books we share with the community



Planning Board Report

2021 was an exceptional year for the Planning Board. It seemed more like the 1990's headed in the direction of the Y2K Bug. Covid and zooming continued as the year began. Members had Covid, surgeries, full time employment and college classes. Even though there were transitions in the town hall, the administration continued to provide support. We also continue to work with a circuit rider from Central NH Regional Planning.

The board did have hurdles along the way. However, were able to work with residents adding to their property as well as land owners looking to build in Deering. One resident added solar panels to their property which entailed a presentation by the installer.

Planning Board continued projects include:

- a. Draft 8 Watershed Ordinance
- b. Deering Septic Health Ordinance
- c. New Section Site Plan Regulations

The board is seeking new members. New ideas. Filling the quorum requirements and continuing to provide Deering with a viable Planning Board. We look forward to working with Julius and until we fill our vacancies I will continue to post:

CHAPTER 678 COMMUNITY SERVICES AND CARE PLANNING BOARDS

Section 678:1

678:1 Declaration of Purpose and Findings. –

The general court hereby finds and declares that:

I. New Hampshire has a rich history of neighbors helping neighbors and residents of municipalities actively participating and organizing themselves to take care of their fellow residents and improve their communities. It also serves the public good and general welfare for the state to support, maintain, and strengthen these locally-based practices and traditions.

II. There is a critical need for the proper and continuous assessment of the community service needs of all residents and the development of local plans, projects, support systems, and other mechanisms to enhance the public health, prosperity, quality of life, safety, and general welfare of all citizens.

Beth Kelly, Chair
John Shaw
KJ Jenkins
Sharon Simpson
Bob Carter, Alternate
Roy Watson, ex-officio BOS

Central New Hampshire Regional Planning Commission Report

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

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

In 2021, CNHRPC undertook the following activities in Deering and throughout the Central NH Region:

- Worked to develop and update the Groundwater Protection Ordinance, including the development of a health ordinance to address septic tank issues and concerns. Staff also assisted the Planning Board with application reviews and applicant questions and interactions, and provided technical assistance on various topics.
- Initiated the development of the Regional Housing Needs Assessment that is scheduled to be completed in 2022 in coordination with the NH Office of Planning and Development and the other eight NH regional planning commissions.
- Provided continued hazard mitigation plan development and implementation assistance in communities throughout the region.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). In 2021, CNHRPC held five TAC meetings. The CNHRPC TAC participated in the development of the Long Range Transportation Plan and the update to the CNHRPC Transportation Improvement Program concurrently with the NHDOT 2023-2032 Ten Year Plan Update.
- Conducted over 200 state and local traffic counts throughout the region. In Deering, CNHRPC collected traffic data at four locations.
- Continued to lead on regional trails planning, particularly on rail trails and primary trail corridors that span the region and state, but also with municipal trail systems that span neighboring communities.
- Provided coordination assistance to the CommuteSmart NH program that works to support transportation demand management services and rideshare coordination across the state using newly implemented Agile Mile transportation demand management (TDM) software.
- Maintained a Geographical Information Systems (GIS) database for the region and each CNHRPC community. CNHRPC is ready to serve a wide range of GIS services to member communities using this GIS data, software, and existing map templates. GIS data is obtained from a range of sources, or is developed by CNHRPC.

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

Solid Waste Advisory Board Report

In 2021, our Solid Waste Advisory Board continued to think creatively to:

- Reduce the tonnage in our Municipal Solid Waste (MSW) and divert what we can to be recycled to make money for the town
- Keep up-to-date on recycling markets, and work to maintain efficient systems for recycling
- Reduce our overall transfer station costs/ increase revenue
- Increase education and outreach into the community for awareness about our daily trash

To celebrate Earth Day in April, SWAB launched a backyard compost bin sale to encourage more folks to compost. SWAB members took time at the transfer station to talk to people about the value of composting and how to keep biodegradable food scraps and yard debris out of the MSW to save our community's money by reducing overall tonnage. We sold 45 compost bins pre-sale, with many interested residents inquiring for next year. We will plan to make it an annual sale by collaborating with the NRRA.

In June, after researching brush disposal at other transfer stations, we recommended that the Board of Selectmen allow the transfer station to charge fees for commercial brush disposal to offset disposal costs.

In July, SWAB returned to the Hillsborough Fest and Fair to supply free drinking water. Our main purpose was to encourage everyone to use re-fillable containers for drinking water and talk with community members about their thoughts and answer questions about why Hillsboro came to the decision to stop recycling plastics. Over 75 gallons of drinking water were given out at the SWAB "Hydration Station" which calculated to approximately 800 single-use plastic water bottles that did not have to be put in the trash stream at the fair. SWAB members also volunteered to recycle aluminum cans throughout the fairgrounds and helped with the regular trash collection too.

In August, SWAB continued to tour other towns' transfer stations to learn about different ways to manage solid waste in different towns with similar size population. One theme throughout our various field trips to other towns was that other towns typically have more than one baler to work with. For years now, SWAB has discussed baler options with the foreman of the Transfer Station, Luke Levesque, to meet the growing need for compacting cardboard more efficiently.

In October, Luke was able to finalize the purchase of the larger vertical baler and by mid-November it was installed and operational. The recycling center was able to re-purpose the older baler to crush aluminum cans. This change in the recycling will save our communities thousands of dollars in trucking costs. The SWAB is looking forward to our continued involvement in 2022!

There are currently several vacant positions on the board for Windsor and Deering residents. If you are interested please contact the Hillsborough town administrator, Laura Buono at: laura@hillsboroughnh.net

Supervisors of the Checklist Report

Barbara Cavanaugh, Chair

Patricia Groome Samuels

Jackie Sawyer

In calendar year 2021, there were only two elections. The Local Deering Election was held Tuesday, March 9th. Of the approximately 1317 resident registered voters, 319 voted, which represents 24%. The annual Town Meeting was delayed in an effort to follow Covid protocols, thus a larger venue was needed to hold the meeting. On Saturday, April 24th the Deering Town Meeting was held in the Deering-Hillsboro High School. Sixty-eight persons attended, which equates to 5% of the voters

Additionally, every ten years, supervisors are required to review the Voter Checklist and notify those voters who have not voted in 4 years. Those residents must re-register to remain on the checklist. One hundred and four people were sent letters. Five people re-registered and 99 people were removed from the official checklist.

At the conclusion of 2021, Patricia Groome Samuels concluded her six-year term as a Supervisor. Patty had previously been appointed to complete Joan Burke's term in 2015. We want to commend Patty for her 6 years of service as a Supervisor, as well as, her years of service to the Town of Deering in various other capacities.

Respectfully,

Barbara Cavanaugh, Chair

Zoning Board of Adjustment Report

In 2021, the Deering Zoning Board of Adjustment received one (1) case for review.

Case No. 2021-01 involved an application for a variance to construct of a single story 24' x 26' garage with an additional driveway, where the garage and additional driveway would result in impervious surface lot coverage ("ISLC") of 24%. The maximum ISLC allowed under the Zoning Ordinance is 20%. The property in question is located at 211 Lake Shore Road, Deering Tax Map 228, Lot 68. The ZBA granted the variance by a vote of 5-0, finding that the Applicant satisfied each of the five (5) criteria for a variance.

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

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

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

David E. LeFevre, Chairman
Deering Zoning Board of Adjustment

List of Town Employees

Department	Position		Years of Service
Selectmen's Office			
Julius Peel	Town Administrator	FT	<1
Russell McAllister	Town Administrator	FT	8
Samantha Ivanov	Finance Director	FT	<1
Diane Kendall	Executive Assistant	FT	4
Ann Mooney	Assessing Clerk	PT	9
Samantha Ivanov	Assessing Clerk	PT	1
Town Clerk/Tax Collector's Office			
VACANT	Deputy Town Clerk	PT	
Police Department			
Mark Philibert	Chief	FT	2
Tom Cavanaugh	Captain	PT	19
Robert McAllister	Corporal	PT	2
Tyler Davy	Police Officer	FT	3
Parker Normand	Police Officer	PT	2
Jim Hargreaves	Cadet Advisor	PT	13
Highway Department			
Brian Houghton	Road Agent	FT	10
Mark Poland	Foreman	FT	25
Darin Labier	Equipment Operator	FT	5
Brett Martin	Equipment Operator	FT	3
Alfred Kelley	Snow Removal	PT	40
Fire & Rescue Department			
Jeff LeBlanc	Chief	PT	6
Logan Bannister	Firefighter	On Call	8
William Bannister, III	Lt. / FTO	On Call	13
Cole Bannister	Firefighter	On Call	8
Deb Boyll	EMS Captain	On Call	10
Douglas Connor	Assistant Chief	On Call	25
Elliott Brown	FF / AEMT	Per Diem	6
Cynthia Gidley	Lieutenant Paramedic	On Call	16

List of Town Employees Continued

Department	Position		Years of Service
Allen Grendell	Firefighter	On Call	6
Brandon Grendell	Firefighter	On Call	6
Sara Munson	Firefighter / EMT	On Call	8
Patrick Murdough	Deputy Chief	On Call	16
Kris Parece	Fire Capt.	On Call	10
James Wilcoxon	Captain	On Call	15
Brian Rousseau	EMT	On Call	5
Christopher Rousseau	FF / AEMT	On Call	5
Dennis Prive	Firefighter	On Call	6
Amy Kendal	AEMT	Per Diem	2
Patricia LaMothe	EMT	Per Diem	2
William Lopata	AEMT	Per Diem	2
Charles McMakin	EMT	Per Diem	2
Christopher Nervik	AEMT	Per Diem	3
Dakota Poole	EMT	Per Diem	2
Alexander Rousseau	AEMT	Per Diem	3
Cadence Solsky	AEMT	Per Diem	2
Tiana Garland	EMT	Per Diem	1

List of Town Officers

Elected Officials:

BOARD OF SELECTMEN:

William Whisman, <i>Chair</i>	Term Expires 2023
Rebecca Mitchell	Term Expires 2022
Roy Watson	Term Expires 2024

TOWN CLERK/TAX COLLECTOR:

Carol Baker	Term Expires 2024
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MODERATOR:

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

List of Town Officers Continued

Elected Officials:

CEMETERY TRUSTEES:

Vacant Seat (2 yr Term)	Term Expires 2024
Cynthia Krill, <i>Chair</i>	Term Expires 2023
Vacant Seat (3 yr Term)	Term Expires 2022

LIBRARY TRUSTEES:

Betsy Holmes, <i>Chair</i>	Term Expires 2024
Susan Thomas	Term Expires 2022
Vacant Seat (1 yr Term)	Term Expires 2023

SUPERVISORS OF THE CHECKLIST:

Barbara Cavanaugh, <i>Chair</i>	Term Expires 2023
Patricia Samuels	Term Expires 2022
Jackie Sawyer	Term Expires 2026

TREASURER:

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

TRUSTEES OF TRUST FUNDS:

J.P. Marzullo	Term Expires 2024
Vacant Seat (3 yr Term)	Term Expires 2022
Steve Walker, <i>Chair</i>	Term Expires 2023

Appointed Officials:

BUDGET ADVISORY COMMITTEE:

Rebecca Mitchell, *Selectmen Rep*
 Gale Lalmond, *Chair*
 Gary Samuels
 Sharon Simpson
 Jill Smith
 Stephen Fogleson
 Bob Carter

CENTRAL NH REGIONAL PLANNING COMMISSION:

Vacant Seat	Term Expires
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List of Town Officers Continued

CONSERVATION COMMISSION:

William Whisman, *Selectmen Rep.*
 Gary Samuels, *Chair* Term Expires 2025
 Timothy Finn Term Expires 2025
 Stacy Hernandez Term Expires 2023
 Dennis Sawyer Term Expires 2023
 Olivier Raoust Term Expires 2025
 Mike Thomas Term Expires 2023
 Jackie Sawyer Term Expires 2025

Alternate:

Kay Hartnett Term Expires 2023

PLANNING BOARD:

Roy Watson, *Board of Selectmen Ex-Officio*
 Beth Kelly, *Chair* Term Expires 2022
 Katherine Jenkins, *Vice Chair* Term Expires 2022
 Sharon Simpson Term Expires 2024
 John Shaw Term Expires 2022

Alternate:

Stephen Walker Term Expires 2023
 Bob Carter Term Expires 2023
 Linda Winters, *Secretary*

ZONING BOARD:

Rebecca Mitchell, *Selectmen Rep*
 David LeFevre, *Chair* Term Expires 2022
 Phil Bryce Term Expires 2021
 Ralph LaChance Term Expires 2022
 Allen Belouin Term Expires 2024

Alternate:

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

HAZARD MITIGATION COMMITTEE:

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

List of Town Officers Continued

Appointed Officials:

JOINT LOSS MANAGEMENT COMMITTEE:

Samantha Ivanov, *Finance Director*

Brian Houghton, *Road Agent*

Mark Philibert, *Deering Police Chief*

Julius Peel, *Town Administrator*

Contact List

Selectmen's Office:

Address: 762 Deering Center Road
Deering, NH 03244

Office Phone (603) 464-3248

Email: Administrator@deering.nh.us
Assistant@deering.nh.us

Police Department:

Dispatch (Emergency) Phone (603) 464-3600

Office Phone (603) 464-3127

Office Fax (603) 464-2677

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

Highway Department:

Dispatch (Emergency) Phone (603) 464-3600

Office Phone (603) 464-5740

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

Fire Department:

Dispatch (Emergency) Phone (603) 225-3358

Murdough Station (603) 464-5255

McAlister Station (603) 464-3237

Donovan Station (603) 464-3237

Email: FireChief@deering.nh.us

Committee Meeting Times

Board of Selectmen	Planning Board	Zoning Board of Adjustment	Conservation Commission
First & Third Thursday	Second Wednesday	Fourth Thursday	Second Monday
Beginning at 7:00pm	Beginning at 7:00pm	Beginning at 7:00pm	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. - Boat Reg. - Election Processes - Voter Registration - Vital Records - Marriage License - Dog License - Wetlands App. 	<ul style="list-style-type: none"> - Tax Payments - Tax Liens 	<ul style="list-style-type: none"> - Property Tax Cards - Property Tax Maps - Elderly Exemptions - Veteran's Credits - Current Use - Intent to Cut 	<ul style="list-style-type: none"> - BoS Meeting Minutes - Permit Applications - State Statute - Human Services - Public Assistance - Town Hall Rental - Personnel Management - General Inquiries





2021 Town of Deering Meeting Minutes April 24, 2021 at 9:00am

This year with the Covid Pandemic still present, the annual town meeting was postponed and held over a month later than our usual date in March, and it was also moved to the Hillsboro-Deering High School Gymnasium rather than be held in our Town Hall in order to allow for the recommended 6ft social distancing amongst folks and to provide an area for unmasked individuals. With all in place the townspeople arrived, checked in with the Supervisors, took a seat and with a short time the pounding of the gavel to gather the attention of all those present was sounded, Moderator Philip Bryce officially called the meeting to order at 9:00am for the 2021 Deering Town Meeting.

During the introduction he also reminded everyone to please take a moment to silence their cell phones and this year he also began with thanking the School Board for letting us use the High School Gymnasium to allow for social distancing and hopefully next year we will be able to return to the Deering Town Hall.

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 Blue 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 2020 year as listed on page 78 of the 2020 Deering Annual Report and for all the men and women presently serving in our armed forces.

The moderator continued with reading the results of the Elections held On Tuesday, March 9, 2021 starting with the Deering Town Election results:

Selectmen (3 year term)	Roy Watson
Moderator (2 year term)	Phil Bryce
Town Clerk/Tax Collector (3 year term)	Carol Baker
Library Trustee (3 year term)	Betsy Holmes
Cemetery Trustee (3 year term)	Terry Verville
Trustee of the Trust Fund (3 year term)	JP Marzullo

The Hillsboro-Deering School results elected **Heidi Welch and Jessica Morris** were elected as **School Board Members**, and **John Segedy** was re-elected as **Moderator**. **10** of the **12** school articles passed, **#11** failed to retain up to **5%** net assessment, **RSA 198:4-b,II** and article **#5** is yet to be determined for the **SAU#34** budget since the **Town of Washington** had yet to submit their election results with their **Town Meeting** being held in **May**. The results are posted on the **Hillsboro-Deering School District website**.

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

The moderator 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 and Jacqueline Sawyer, and Town Treasurer, Stephen Fogelson and town employee Russ Mcallister as Town Administrator.

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

The moderator proceeded ask if there was any objections in allowing non-resident and reporter Leigh Bosse the right to sit amongst the Deering Residents in order to hear better for him to cover his story. Hearing no objection from anyone, Leigh Bosse was allowed to remain seated outside the non-resident section and simply reminded of the voter fraud penalties if he chose to cast a vote as a Deering Resident.

The moderator continued with introduction for Tom Copadis who was present as Assistant Moderator and the Moderator shared that he had sworn in Stephen Fogelson and Chris Bober as ballot counters to help with any hand or ballot counts during the meeting.

Phil continued and shared that he wanted to go over some of the Deering Moderators' Rules of Procedure as posted on the Town Website and on a handout was given to voters when they registered with Checklist.

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 Bill Whisman, seconded by Allen Belouin, a vote was called, the Ayes have it and the motion is PASSED unanimously.

The moderator wanted to make a quick point about Article # 7 To Transact Other Business, no substantive motion may be made under this article. Nonetheless it is an important article as it provides a unique opportunity to bring things before our community. The moderator requested that if folks would like to speak and share information to please write down your name and the topic you wish to speak on a piece of paper and then the moderator would be able to introduce you in order to give everyone a chance to speak under this article.

Before proceeding to the Articles **the moderator requested a motion to waive the reading of the entire Town Meeting Warrant and to move directly to Article #3.**

A motion was made by Bill Whisman, seconded by Rebecca Mitchell, no discussion, so a vote was called. The Ayes have it and the motion is PASSED unanimously.

Article #3: To Accept Town Reports

To see if the Town will vote to accept the 2020 reports of the Town Officials, agents and committees, and to accept the 2019 auditor's report. **A Motion was made by Bill Whisman, seconded by Allen Belouin.** The moderator called for a vote, the voice vote was unable to determine the outcome, Phil directed

everyone to take out the green index card that was given to voters when they checked in, he called up the ballot counters to do a hand count but was interrupted by Donn Mann who asked about the opportunity to discuss this warrant article before voting. Being caught off guard since there is not usually any discussion on accepting Town Reports the moderator quickly asked everyone to hold off on voting just yet, that he would open the floor to discussion before calling the vote.

Donn Mann raised his hand and came forward to point out several clerical errors starting with the date on the cover, it should be the 2020 annual report and it say 2021, inside it says we should be voting to accept the 2020 audit's report and that should say the 2019 auditor's report since they are currently working on the 2020 auditor's report and it does not exist yet. Then on page 21 at the bottom of the report it states as of December 31, 2017 and yet at the beginning of the report it references 2019 and then the Signature has a 2020 date. This is very confusing to know what dates are correct.

Town Administrator, Russ McAllister came forward and agreed that all those errors pointed out were in fact incorrect and a clerical error.

The year on the cover should be 2020 instead of 2021 and on Page 21 the last paragraph in the auditor's report should be Dec. 31, 2019 and on page 22 the Signature date should be Oct. 13, 2019 instead of 2020.

Lou Ellen Beard made a motion to NOT accept the Town Report and also to allow for secret ballot to be used to cast the vote on article #3 and was 2nd by Laura Martinage. The moderator pointed out that we already had a motion on the floor to accept the Town Reports so that in fact was the same motion, voting against it would be the same as not accepting the warrant article. However **the motion on allowing a secret ballot to be used in casting the vote for Article #3 was given with written motion signed by 5 registered voters was presented to the moderator the motion carried.** Before a 10 minute recess to allow for everyone the opportunity to come up and drop their Secret Ballot #1 in the ballot boxes the moderator asked if any voter would like to speak one last time on the motion, Jill Smith came up to point out a couple other discrepancies on the Expenditures total as listed on page 30 and 37 of the annual report and also questioned the auditor's report, Hearing no further discussion the moderator broke for the recess. **Polls opened at 9:27am and remained open for 1 hour.**

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. This article does not include the appropriations contained in special or individual articles addressed separately. (Majority vote required)

Acct	Function	Amount
4130	Executive	\$ 231,054
4140	Elections, Registrations, 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 and 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

A motion was made by Rebecca and 2nd by Bill Whisman. The moderator started with explaining how they would proceed, he shared that they would begin with any introduction, general comments or overview from the Selectmen and potential department heads or staff that needs to explain something. The moderator will read each line item and request any comments or questions on a particular line item or there is a motion to increase or decrease any specific line item. Please note that any motion to change the budget up or down, is simply a recommendation to the select board, you are not voting on line items, you are voting for the total operating budget. 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.

A voter questioned; how does the meeting proceed to vote on Article #4 for funding the operating budget if there is not a result from the previous article #3 to accept the town reports? The moderator pointed out that Article #2 was simply to accept or not accept the Annual Report and that the other Warrant Articles

continue to stand as an individual Articles. The Town Counsel, Shawn Tanguay was asked to come forward to speak on this matter, he did confirm that in fact the Town Warrant was separate from the annual report regardless of any errors on any report that might be contained in the Town Annual Report. The Warrant stands on its own as brought forth to the voters and continues to be voted on.

The moderator opened the floor for general discussion of Article #4, funding the operating budget. Selectmen, Bill Whisman spoke very briefly and went over a couple points on where the budget changed from last year and quickly turned it over to the voters to begin the discussion.

Ralph LaChance brought up a request as he seemed to remember in past years annual report that the Budget line item summary included the previous year amounts to be able to see the differences and would encourage the Board of Selectmen or whoever prepares the report to consider adding that again in the future to show history and to better see the changes.

Mike Mullen came up and requested to make a motion to amend Budget Line #4130, the moderator requested that his motion be put in writing and Mr. Mullen brought forth a written motion to the moderator who proceed to read it as a motion to reduce the operating budget as proposed from \$2,205,558 by a decrease of \$207, 850.92 to a new total amount of \$1,997,707.08 with a specific reduction plan presented in a spreadsheet format (*see attachment A) to where the reduction could take place within the Administration Budget Account #4130 and also the Highway Budget Account #4300. The Moderator asked if there was a 2nd to this motion and Lou Ellen Beard 2nd the Motion.

Having a motion and a 2nd, the moderator opened the floor for discussion, Mike Mullen returned to the floor and began to cite the reasons as listed on the reduction plan, beginning with the Town Administrator's performance/negligence on items, saying that has created increased costs to the Town of Deering. He continued to state that there had been several accounting errors, misprints, missing minutes from the town website, etc. This should all be noted on the performance review and taken into consideration before giving the Town Administrator a raise.

The moderator also pointed out that the motion also included in the requested amendment a reduction to the Hwy Budget Account #4300 along with the Admin Budget Account #4130.

Several residents asked questions and shared their support or voiced their concerns over reducing the operating budget. Although their requested reduction amendment listed specific line items to reduce the budget, they are simply recommendations as the Select board has the final authority to make and approve any changes to the operating budget and where the reductions would be.

Further discussion went on with residents asking questions on procedures, others wanting to talk about how the Town seemed to be paying for 2 full time town administrators, and for a town the size of Deering they didn't feel that was the norm. The board explained that one position was for a Town Administrator and that the other was for the Executive Administrative Assistant who had been hired to be a backup town administrator for when the current Town Administrator had to take vacation, sick or needed a leave of absence. The position is also important in handling payroll, human resources, bookkeeping, and many other administrative duties. The current administrative assistant did replace the current town

administrator when he took a leave of absence for approx. 6 months. The residents felt that a town the size of Deering should only be paying for one Town Administrator and one part-time assistant.

There was talk of a potential reduction in service if the cuts were made, upsetting some residents and then the people were re-assured that emergency situations and town services/needs would indeed be taken care of.

Residents thought the board should address some of the concerns addressed on the spreadsheet on when some items clearly had no spending last year and still the same amount or more was being requested again this year. The board requested that the road agent come forward to explain some of the budget questions.

Once the road agent addressed all the questions, the Moderator **already having a motion for the Amendment on the floor he called for a hand vote of the Motion to Amend the budget with a reduction of \$207,850.92 which resulted in 38 hand votes in favor and 25 hand votes against, the motion to amend PASSES as amended with a new Operating Budget total of \$1,997,707.08.**

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

Having finished going through each line item of the operating budget, the Moderator re-read the article in full and then requested that we vote on Article #4 as amended: **To Appropriate Operating Budget Funds for the Year 2021 To see if the Town will vote to raise and appropriate the sum of ONE MILLION NINE HUNDRED NINETY-SEVEN THOUSAND SEVEN HUNDRED SEVEN DOLLARS (\$1,997,707.08) for the purpose of funding general municipal operations. The Ayes have it and Article #4 PASSES.**

Moderator officially closed the polls for the secret ballot vote on Article #3 at 10:27am. The ballot clerks proceeded to count the ballots to be reported to the moderator when count is complete. **The Results on the secret ballot vote were shared as 25 approve and 37 against, Article #3 FAILED.**

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:

	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 Replacement/ETF	\$ 50,000.00
60.1010.00.089	Solar Energy/ETF	\$ 17,000.00
	Total Undesignated Fund Usage	\$ 298,850.00
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 Replacement/ETF	\$ 50,000.00
60.1010.00.089	Solar Energy/ETF	\$ 17,000.00
	Total Funding Request	\$ 407,238.00

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

Jill Smith made a motion with a 2nd by Lou Ellen Beard to amend the wording of 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 entire sum from** the undesignated fund balance as of December 31, 2020 for the following accounts in said amounts

A short discussion ensued on the advantages and disadvantages of using the undesignated fund balance. How much should be kept in the undesignated fund balance and how much should be used to offset taxes. Another resident enquired about Capital Improvement Plan for Deering, Selectmen Bill Whisman shared that the planning board has been discussing a plan to review and update the Capital Improvement Plan.

With a Motion to amend on the floor and hearing no further questions or concerns the moderator called for a hand count vote. **37 voted in Favor** and 22 voted against. **Those in favor to amend Article #5 PASSES.**

Re-reading the entire warrant 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 entire sum from** the undesignated fund balance as of December 31, 2020 for the following accounts in said amounts. The moderator calls for a vote: **The Ayes have it and the Motion PASSES.**

----- **Article #6: Petition Warrant Article**

The Town shall raise and appropriate the sum of FIVE THOUSAND DOLLARS (\$5,000) for purpose of obtaining legal services to review the Hillsboro-Deering Cooperative School District's contractual agreement that establishes the cost sharing per student. The money is to be used to provide one of 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 the 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 legal guidance and to present the findings to the town, along with their recommendations.

Donn Mann spoke on the discrepancy of the cost per student for Deering Students vs. Hillsboro Students attending the same school district. The group is wishing to come together to see what the town options are in addressing the discrepancy with the Hillsboro-Deering School Board to re-negotiate or make changes to the current agreement. A committee would help the town to determine and make recommendation on the best approach.

Town counsel shared that this matter was not a matter for Town Meeting it was really a matter to be addressed at the School Board level since the municipality does not have the authority to govern school issues. Also the townspeople can vote to appropriate money at Town Meeting but the power to expend the funds again lies with the Select board.

Another resident pointed out that even though we might be able to negotiate with Hillsboro, it ultimately comes down to a vote between the 2 towns and Hillsboro has a lot more residents than Deering.

Donn Mann wanted to challenge that this is a legal warrant article or not or whether or not the Town can spend money on this cause. The town counsel with the town administrator stated that The NH Department of Revenue ultimately has the final say on whether an appropriation in spending of municipal funds is considered legal and whether or not that Warrant Article can stand.

Another resident stated that the town allocates money to many different causes and non-profits, they felt it wasn't any different to spend money on a committee to help the Town of Deering get equal terms in the cost per students attending the Hillsboro-Deering School District.

Hearing no further questions, the **Moderator called for a vote on the whole Article #6:**

- 1. The Town shall raise and appropriate the sum of FIVE THOUSAND DOLLARS (\$5,000) for purpose of obtaining legal services to review the Hillsboro-Deering Cooperative School District's contractual agreement that establishes the cost sharing per student. The money is to be used to provide one of 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 the 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 legal guidance and to present the findings to the town, along with their recommendations.**

The Ayes have it and Article #6 the petition warrant article PASSES.

Article #7: 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.

Barbara Cavanaugh wanted the townspeople to join her in expressing a gratitude of Thanks for Diane Kendall who stepped up as the Interim Town Administrator during Russ McAllister's leave of absence. She did an admirable job running the Town on a day to day basis as well as overseeing the development of the 2020 budget, compiling the 2019 Annual Report and, along with the Select board, lead the Town through the onset of the Covid19 outbreak in early 2020. A hearty round of applause was heard throughout the gymnasium.

JP Marzullo spoke of Deering Veterans Memorial and was interested in continue its mission to honor veterans and was hoping to generate some interest in evaluating and updating the memorial.

Donn Mann made a motion and Mike Mullen 2nd the motion to Restrict Reconsideration of Article #3, 4, 5 and 6. The moderator called for a vote. The Ayes have it the Motion PASSES.

A Thank you for Allen Belouin from the Select board for his service to the town as a Selectmen and a Welcome to Roy Watson as incoming Selectmen.

No further town business was voted on **a motion was made by Allen Belouin and seconded by Roy Watson to adjourn the meeting a vote was called, the Ayes have it** and the moderator adjourned the meeting at 11:43pm. Meeting Adjourned.

Respectfully submitted,

Carol M. Baker
Town Clerk/Tax Collector

Attachment A
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REASONS FOR AMENDING THE BUDGET AMOUNT:

CURRENT BUDGET AMOUNT 2,205,558.00
RECOMMENDED REDUCTIONS (207,850.92)
NEW CURRENT BUDGET AMOUNT 1,997,707.08

Acct	Function	CURRENT TOTAL	Amended Amount	NEW 2021 TOTAL	REASONS
4130 - EXECUTIVE					
01.4130.11.110	Admin - Town Administrator	77,500	(2,500)	75,000	The Town Admin's performance/negligence on items has created increased costs to the town of Deering. There have been several accounting errors, misprints, missing minutes from the town website, etc. This should all be noted on the performance review and taken into consideration before giving the TA a raise.
01.4130.11.111	Admin - Admin Support	58,706	(58,706)	-	
01.4130.11.210	Admin - Health Insurance	33,280	(10,400)	22,880	
01.4130.11.220	Admin - FICA	8,445	(3,669)	4,776	Also asking to reduce the Admin line by \$79k. Other towns in NH of similar size and Revenue do not have a need for 2 Full time Town Admin positions.
01.4130.11.221	Admin - Medicare	1,975	(822)	1,153	
01.4130.11.230	Admin - Retirement	18,270	(3,500)	14,770	
01.4130.11.460	Admin - Printing	1,750	(500)	1,250	In the past 3 years, the average spend was \$1250. Asking to reduce the total by \$500.
01.4130.11.470	Admin - Office Supplies	2,200	(700)	1,500	In the past 3 years, the average spend was \$1500. Asking to reduce the total by \$700.
01.4130.11.610	Admin - New Equipment	1,000	(700)	300	No specific equipment mentioned in spend plan. Asking to reduce the total by \$700.
01.4130.11.620	Admin - Equipment Maintenance	400	(400)	-	No specific equipment mentioned in spend plan. Asking to reduce the total by \$400.
01.4130.11.710	Admin - Mileage	300	(150)	150	In the past 3 years, the average spend was \$150. Asking to reduce the total by \$150.
4130	Executive	231,054	(82,047)	149,007	

Attachment A
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4300 - Highways and Streets					
01.4311.40.110	Highway Admin - F/T Wages	264,790	(47,004)	217,786	The ad for the Highway mechanic was pulled and has not been listed and/or advertised. There have been many unanswered questions around this position. Asking to reduce the total by \$67,000.
01.4311.40.130	Highway Admin - OT Wages	25,000	(10,000)	15,000	
01.4311.40.220	Highway Admin - FICA	18,432	(5,000)	13,432	
01.4311.40.221	Highway Admin - Medicare	4,311	(1,000)	3,311	
01.4311.40.230	Highway Admin - Retirement	15,500	(3,000)	12,500	
01.4311.40.290	Highway Admin - Life/Disability	3,250	(1,000)	2,250	There have been no recorded expenses in the past 3 years. The town should remove this from the budget, or explain how/where the expense is actually being recorded in the books. In the past 3 years, the average spend on tree removal was \$10,000, but currently asking for double the amount without explanation. Asking to reduce the total by \$2,000. In the past 3 years, the average spend on gravel crushing was \$9,000, but currently asking for 3 times that amount without explanation. Asking to reduce the total by \$20,000. In the past 3 years, the average spend on "OTHER SERVICES" was \$2,500, but currently asking for twice the amount without explanation. Asking to reduce the total by \$2,500. In the past 3 years, the average spend on fuel was \$32,000. Asking to reduce the fuel costs by \$10,000. That will leave \$10,000 available for increased fuel prices. There have been little to no recorded expenses for sand in the past 3 years. The town should remove this from the budget, or explain how/where the expense is actually being recorded in the books. There were no specific needs for new equipment in the plan. Asking to reduce the total by \$3,000. In the past 3 years, the average spent on Equipment maintenance was \$9,000. Asking to reduce the total by \$5,000.
01.4312.40.381	Highway Maint - Crack Sealing	7,200	(7,200)	-	
01.4312.40.383	Highway Maint - Tree Removal	3,500	(2,000)	1,500	
01.4312.40.384	Highway Maint - Gravel Crushing	30,000	(20,000)	10,000	
01.4312.40.399	Highway Maint - Other Prof. Serv	5,600	(2,600)	3,000	
01.4312.40.402	Highway Maint - Vehicle Fuel	55,000	(10,000)	45,000	
01.4312.40.485	Highway Maint - Sand	9,000	(9,000)	-	There were no specific needs for new equipment in the plan. Asking to reduce the total by \$3,000. In the past 3 years, the average spent on Equipment maintenance was \$9,000. Asking to reduce the total by \$5,000.
01.4312.40.610	Highway Maint - New Equipment	6,000	(3,000)	3,000	
01.4312.40.620	Highway Maint - Equip. Maint.	16,000	(5,000)	11,000	
4300	Highways & Streets	734,311	(125,804)	608,507	

Gordon Clark

Gordon Clark is a true Deering native! Gordon was born in April 27, 1933 in the home his parents bought in 1929 and where he still resides today. Gordon attended West Deering's one room schoolhouse until the sixth grade and graduated from Hillsboro-Deering in 1952. While attending high school Gordon worked for Bob Mathews the school custodian and plowed snow for the Town of Deering when Howard Whitney was road agent.

Gordon joined the US Army right after high school and was stationed at White Sands Proving Ground in LasCruces, New Mexico. This is where he met his wife, Barbara. After his military stint Gordon returned to his hometown of Deering. Gordon worked for Fred Greene painting houses and the Town of Deering Highway when Carroll Greene was road agent. Gordon also mowed town cemeteries under the direction of Tom Copadis. Gordon accepted a job with the State of NH DOT in the Hillsboro district shed and worked there until his retirement in 1993.



Gordon and Barbara raised two children, have four grandchildren and four great-grandchildren. In retirement Gordon enjoys camping, snowmobiling, four wheeling, and playing dominoes and can always be seen puttering around his home. If one is an early bird, you might catch him making his daily trip up the mountain on his four-wheeler to check the natural spring that supplies their home with water.

Deering has some amazing history and Gordon is a part of that, with a family history of almost 100 years in town. We are proud to have Gordon as a neighbor and friend.