

Town of Deerfield, New Hampshire

2018

Annual Report



Cover Picture courtesy
of
Joanna Waring

Dedication - Reverend Carol Meredith



The Deerfield Selectboard would like to dedicate this Town Report to the Reverend Carol Meredith, who, after serving for 20 years as the Pastor of The Deerfield Community Church, retired in January of 2019.

Pastor Carol came to the town of Deerfield in 1999 with her husband Rev. David Reynolds and promptly became an integral member of the community. In her official capacity Pastor Carol preached to, counseled, baptized, married and buried a broad swath of the town's population, but her influence and service reached well beyond official church duties. During her tenure the church bought and sold property in the middle of town, enabling the Sherburne Woods Senior Housing project as well as expansion of the church and the addition of the "Great Room" whose spaciousness and kitchen have served the entire community. The Deerfield food pantry expanded into the new church space as well, melding town and church in expanded community service.

A tireless champion of social justice, respect and equality, Pastor Carol's influence on the community extends well beyond providing leadership on church projects. Pastor Carol Meredith, you have served your community well over the past 2 decades and we are honored to dedicate this town report to you.

God Bless and enjoy your retirement!

A big thank you to MELISSA ROBERTSON for providing this photo and a big apology for not including the thank you in the paper version of the report.

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Northern Pass Transmission 2018

THE DECISION:

BACKGROUND: Deerfielders first learned of Northern Pass Transmission (NPT) in 2011. In October, 2015, NPT submitted an application for a Certificate of Site and Facility to build a 192-mile high voltage transmission line from Pittsburg to Deerfield, crossing 31 primarily rural communities. All but two communities were actively opposed to the project.

IN DEERFIELD: As described in the October 2015 application, the proposed project would cross Deerfield with 7.5 miles of transmission line on industrial scale lattice and monopole towers, along with doubling the size of the Substation to serve as the terminus of the line. The Deerfield Select Board, Planning Board, and Conservation Commission represented the interests of the Town and its residents through municipal councils and their own experience, during the SEC process. Abutters and Non-Abutters to NPT, and many citizens also participated. Preliminary proceedings, including Technical Sessions, continued throughout 2016 and into 2017.

THE SEC PROCESS: In 2017, the New Hampshire Site Evaluation Committee (SEC) of the NH Public Utilities Commission convened seventy (70) days of Adjudicative Hearings, received testimony from 154 witnesses, and received and considered 2,176 exhibits, ending on December 22, 2017. The SEC had to consider and decide on four statutory criteria, which were up to NPT and their experts to prove:

- (1) **ADEQUATE CAPACITY:** the financial, technical and managerial capacity to build it;
- (2) **ORDERLY DEVELOPMENT:** would not unduly interfere with the orderly development of the region, including property values, tourism, and land use and municipal views as presented in master plans, zoning, and other planning initiatives;
- (3) **NO UNDUE ADVERSE IMPACTS:** on aesthetics, historic sites, air and water quality, the natural environment, and public health and safety; and
- (4) **PUBLIC INTEREST:** the project would serve the public interest.

The law required that failure to meet the burden of proof for any single criterion must result in denial of the entire application.

On January 30, 2018, the SEC began public deliberations on the record created during 2017. On February 1, 2018, they voted unanimously (7-0) to deny the Application. Each SEC subcommittee member concluded that NPT had not met the burden of proof on the Orderly Development standard of how NPT would affect land use, employment, and the economy of the region, including:

- The project would overburden existing land uses within and surrounding the right-of-way and would substantially change the impact of the right-of-way on surrounding properties and land use.
- While there would be some positive impacts on the economy, the magnitude of those positive impacts was overstated.
- Tourism and real estate values would be negatively impacted;
- NPT failed to adequately anticipate and account for the almost uniform view of municipal and regional planning commissions and municipal governing bodies of the affected municipalities that the project, as planned and presented, would unduly interfere with the Orderly Development of the region.

- NPT failed to provide a plan for construction that considered the Project's effects on municipal roads and businesses, particularly in the northern part of the State.

By statute, NPT had the burden of persuading the SEC on this and the other findings that are necessary for the issuance of a Certificate. SEC concluded unanimously that the burden was not met. SEC issued their written denial on March 30, 2018, and a subsequent written denial of NPT request for rehearing in July.

In August 2018, NPT filed for appeal with the NH Supreme Court, and in October 2018, the NH Supreme Court accepted the appeal. No hearings have yet been set, but the legal process will continue, meaning that municipalities must stay involved to continue to represent their interests.

Budgets, Elections,
Minutes, & Warrants





Town of Deerfield
2018 Town / School Election Minutes
March 13, 2018

Location

Deerfield Town Hall, 10 Church Street, Deerfield, New Hampshire 03037.

Call to Order

Moderator Jack Hutchinson called the Polls open at 7:00 am.

Board of Selectmen Present

Steve Barry, Chairman, Richard Pitman, Vice Chairman, Andy Robertson, Jeffrey Shute

Present

Jack Hutchinson, Moderator, Dan Holdridge, Assistant Moderator, Erik K. Gross, Assistant Moderator, Kelly Roberts, Acting Town Clerk / Tax Collector, Barbara Daley, Ballot Clerk, Anne Crown, Ballot Clerk, Cindy Tomilson, Ballot Clerk, Cherie Sanborn, Ballot Clerk, Kathy Berglund, Ballot Clerk, Cynthia Kelsey, Ballot Clerk, Barbara Mathews, Ballot Clerk, Gary Duquette, Chief of Police, Ray Ellis, Building Manager, Harriet Cady, Supervisor of Checklist, Gloria Riel, Supervisor of Checklist, Diana Allard, Supervisor of Checklist, Deerfield Women's Club, providing food and refreshments.

Absentee Ballots

Absentee Ballot process began at 1:00 pm, and ended at 3:30 pm.

Absentee Ballots received in the mail on 3/13/18, were processed at 5:30 pm.

Polls Close

Moderator Jack Hutchinson declared the Polls closed at 7:00 pm. Counting of the ballots began immediately.

Results

Town Ballot	
Board of Selectmen (Vote for not more than one – three year term)	Results
Bradley Briggs	192
Alden Dill	127
Tim Godbois	19
Cindy McHugh	310
Steve Barry	166
Write-In:	
George Carrigan	1
Harriet Cady	1
Town Clerk / Tax Collector (Vote for not more than one – three year term)	
Tim Godbois	78
Kelly Roberts	746
Write-In:	
George Carrigan	1
Harriet Cady	1
Moderator (Vote for not more than one – two year term)	
Dan Holdridge	697
Write-In:	
Layla Bresnahan	1
Jack Hutchinson	1
Glenn Meyers	1
Rebecca Hutchinson	1
Steve Barry	1
Trustee of Trust Funds (Vote for not more than one – three year term)	
Glenn Meyers	685
Write-In:	
Suka Butler	1
James Sullivan	1
Harriet Cady	1

Cindy McHugh	1
Trustee of Philbrick-James Library (Vote for not more than two – three year term) Mal Cameron April Purinton Write-In: Harriet Cady	590 610 1
Cemetery Trustees (Vote for not more than one – three year term) Paul Murphy Write-In: Joe Flanagan Robert Kilham	699 1 1
Water Commissioner (Vote for not more than one – three year term) Gregory W. Mitchell	649
Supervisor of Checklist (Vote for not more than one – six year term) Harriet E. Cady Christina Pretorius Write-In: Joanna Waring	286 516 1
Supervisor of Checklist (Vote for not more than one – four year term) Joanna Waring Write-In: Harriet Cady	679 4
Planning Board (Vote for not more than two – three year term) Katherine Hartnett Gregory W. Mitchell Write-In: Harriet Cady Aaron Cady Jeanne Menard Cindy McHugh Paul Smith	564 577 3 3 1 1 1

David Whatmough	1
Dick Pitman	1
Dan Briggs	1
Municipal Budget Committee (Vote for not more than three – three year term)	
Jo Anne Bradbury	567
Harriet E. Cady	313
Benjamin Minerd	529
Herman Pretorius	480
Write-In:	
Andrea Hotaling	1
Dwight Barnes	1
Wendy Rappa	1
Municipal Budget Committee (Vote for not more than one – one year term)	
Andrea Hotaling	628
Write-In:	
Harriet Cady	1
Kevin Verville	1
Elizabeth Skoog	1
Dick Pitman	1
Article # 1	YES 334 NO 480
<p>As amended Saturday, February 3, 2018 - Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$4,209,211.07. Should this article be defeated, the default budget shall be \$3,910,923.38 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 4-0-0</i> <i>Recommended by the Municipal Budget Committee 7-3-0</i></p>	

<p><i>Estimated Tax Impact Proposed Budget \$7.38</i> <i>Estimated Tax Impact Default Budget \$6.86</i></p>	
<p>Article # 2 To see if the Town will vote to raise and appropriate \$300,000 to provide handicap access to the second floor of the Town Hall in the form of an elevator, to be housed in an addition located at the back of the Town Hall. Construction of the elevator will result in the removal of the existing access ramp. The Heritage Commission will be putting \$10,000.00 towards the cost of the project. The Heritage Commission will actively seek grant opportunities to offset the cost of the project. This is a non-lapsing article and will not lapse until December 31, 2022. <i>Recommended by the Board of Selectmen 4-0-0</i> <i>Recommended by the Municipal Budget Committee 8-2-0</i> <i>Estimated Tax Impact \$0.53</i></p>	<p>YES 340 NO 514</p>
<p>Article # 3 As amended Saturday, February 3, 2018 -To see if the town will vote to raise and appropriate the sum of Thirty Two Thousand Dollars (\$32,000), to be placed in a Fire Emergency Water Supply Capital Reserve Fund. <i>Recommended by the Board of Selectmen 5-0-0</i> <i>Recommended by the Municipal Budget Committee 8-0-0</i> <i>Estimated Tax Impact \$0.06</i></p>	<p>YES 510 NO 347</p>
<p>Article # 4 To see if the town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000), to be placed in the previously established Fire Apparatus and Equipment Capital Reserve Fund. <i>Recommended by the Board of Selectmen 4-0-0</i> <i>Recommended by the Municipal Budget Committee 8-0-0</i> <i>Estimated Tax Impact \$0.09</i></p>	<p>YES 475 NO 377</p>

<p>Article # 5</p> <p>To see if the town will vote to raise and appropriate the sum of up to Twenty Five Thousand Dollars (\$25,000) to be placed in the previously established Municipal Government Buildings Infrastructure Expendable Trust Fund said funds to come from unassigned fund balance. No amount to be raised from taxation.</p> <p style="text-align: center;"><i>Recommended by the Board of Selectmen 4-0-0</i> <i>Recommended by the Municipal Budget Committee 6-2-0</i></p>	<p>YES 590 NO 257</p>
<p>Article # 6</p> <p>To see if the town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the previously established Fire Department Vehicle and Equipment Expendable Trust Fund said fund to come from unassigned fund balance. No amount to be raised from taxation.</p> <p style="text-align: center;"><i>Recommended by the Board of Selectmen 4-0-0</i> <i>Recommended by the Municipal Budget Committee 6-2-0</i></p>	<p>YES 594 NO 263</p>
<p>Article # 7</p> <p>To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the previously established Rescue Vehicles and Equipment Capital Reserve Fund.</p> <p style="text-align: center;"><i>Recommended by the Board of Selectmen 4-0-0</i> <i>Recommended by the Municipal Budget Committee 8-0-0</i> <i>Estimated Tax Impact \$0.02</i></p>	<p>YES 567 NO 290</p>
<p>Article # 8</p> <p>To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to be used by Northwood Lake Watershed Association to control the Milfoil in Northwood Lake.</p> <p style="text-align: center;"><i>Recommended by the Board of Selectmen 4-0-0</i> <i>Recommended by the Municipal Budget Committee 8-0-0</i> <i>Estimated Tax Impact \$0.01</i></p>	<p>YES 590 NO 266</p>

<p>Article # 9</p> <p>To see if the town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) to be used by the Pleasant Lake Preservation Association to increase the number of hours for trained attendants to provide courtesy boat inspection at the public access ramp on Gulf Road to prevent the introduction and spread of exotic aquatic plants, like variable milfoil and aquatic nuisance animals like zebra mussels from entering Pleasant Lake.</p> <p style="text-align: center;"><i>Recommended by the Board of Selectmen 4-0-0</i> <i>Recommended by the Municipal Budget Committee 7-0-1</i> <i>Estimated Tax Impact \$0.00</i></p>	<p>YES 663 NO 191</p>
<p>Article # 10</p> <p>To see if the Town will vote to increase the number of cemetery trustees from (3) three to (5) five. There is no cost to the town for this change.</p> <p style="text-align: center;"><i>Recommended by the Board of Selectmen 4-0-0</i> <i>Recommended by the Municipal Budget Committee 0-0-0</i></p>	<p>YES 689 NO 166</p>

Election Statistics

Start of Day Registered Voters: 3,631.

Same Day Voter Registrations: 18.

End of Day Total Combined Registered Voters: 3,649.

Voter Turnout: 24%.

Signed: Kelly Roberts Dated: 3/13/18

Minutes respectfully submitted by Kelly Roberts, Certified Town Clerk / Tax Collector



ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
DEERFIELD, NEW HAMPSHIRE
MARCH 13, 2018

Kelly A. Roberts
TOWN CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ☒
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

BOARD OF SELECTMEN

Three Year Term Vote for not more than One

BRADLEY BRIGGS 192 ☐

ALDEN DILL 127 ☐

TIM GODBOIS 19 ☐

CINDY McHUGH 310 ☒

STEVE BARRY 166 ☐

(Write-in)

TOWN CLERK/
TAX COLLECTOR

Three Year Term Vote for not more than One

TIM GODBOIS 78 ☐

KELLY ROBERTS 746 ☒

(Write-in)

MODERATOR

Two Year Term Vote for not more than One

DAN HOLDRIDGE 697 ☒

(Write-in)

TRUSTEE OF
TRUST FUNDS

Three Year Term Vote for not more than One

GLENN MEYERS 685 ☒

(Write-in)

TRUSTEE OF
PHILBRICK-JAMES LIBRARY

Three Year Term Vote for not more than Two

MAL CAMERON 590 ☒

APRIL PURINTON 610 ☒

(Write-in)

(Write-in)

CEMETERY TRUSTEES

Three Year Term Vote for not more than One

PAUL MURPHY 699 ☒

(Write-in)

WATER COMMISSIONER

Three Year Term Vote for not more than One

GREGORY W. MITCHELL ☒

(Write-in)

SUPERVISOR OF
CHECKLIST

Six Year Term Vote for not more than One

HARRIET E. CADY 286 ☐

CHRISTINA PRETORIUS ☒

(Write-in)

SUPERVISOR OF
CHECKLIST

Four Year Term Vote for not more than One

JOANNA WARING 679 ☒

(Write-in)

PLANNING BOARD

Three Year Term Vote for not more than Two

KATHERINE HARTNETT ☒

GREGORY W. MITCHELL ☒

577 ☐

(Write-in)

(Write-in)

MUNICIPAL BUDGET
COMMITTEE

Three Year Term Vote for not more than Three

JO ANNE BRADBURY 567 ☒

HARRIET E. CADY 313 ☐

BENJAMIN MINERD 529 ☒

HERMAN PRETORIUS 480 ☒

(Write-in)

(Write-in)

(Write-in)

MUNICIPAL BUDGET
COMMITTEE

One Year Term Vote for not more than One

ANDREA HOTALING ☒

628 ☐

(Write-in)

ARTICLES

Article # 1 As amended Saturday, February 3, 2018 - Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$4,209,211.07. Should this article be defeated, the default budget shall be \$3,910,923.38 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 7-3-0
Estimated Tax Impact Proposed Budget \$7.38
Estimated Tax Impact Default Budget \$6.86

VOTE BOTH SIDES OF BALLOT

A TRUE
COPY
Kelly A. Roberts

ARTICLES CONTINUED

Article # 2 To see if the Town will vote to raise and appropriate \$300,000 to provide handicap access to the second floor of the Town Hall in the form of an elevator, to be housed in an addition located at the back of the Town Hall. Construction of the elevator will result in the removal of the existing access ramp. The Heritage Commission will be putting \$10,000.00 towards the cost of the project. The Heritage Commission will actively seek grant opportunities to offset the cost of the project. This is a non-lapsing article and will not lapse until December 31, 2022.

340
YES ☒
NO ☐

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 8-2-0
Estimated Tax Impact \$0.53
514

Article # 3 As amended Saturday, February 3, 2018 -To see if the town will vote to raise and appropriate the sum of Thirty Two Thousand Dollars (\$32,000), to be placed in a Fire Emergency Water Supply Capital Reserve Fund.

510
YES ☒
NO ☐

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 8-0-0
Estimated Tax Impact \$0.06
347

Article # 4 To see if the town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000), to be placed in the previously established Fire Apparatus and Equipment Capital Reserve Fund.

475
YES ☒
NO ☐

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 8-0-0
Estimated Tax Impact \$0.09
377

Article # 5 To see if the town will vote to raise and appropriate the sum of up to Twenty Five Thousand Dollars (\$25,000) to be placed in the previously established Municipal Government Buildings Infrastructure Expendable Trust Fund said funds to come from unassigned fund balance. No amount to be raised from taxation.

546
YES ☒
NO ☐

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 6-2-0
257

Article # 6 To see if the town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the previously established Fire Department Vehicle and Equipment Expendable Trust Fund said fund to come from unassigned fund balance. No amount to be raised from taxation.

594
YES ☒
NO ☐

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 6-2-0
263

Article # 7 To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the previously established Rescue Vehicles and Equipment Capital Reserve Fund.

567
YES ☒
NO ☐

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 8-0-0
Estimated Tax Impact \$0.02
290

Article # 8 To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to be used by Northwood Lake Watershed Association to control the Milfoil in Northwood Lake.

590
YES ☒
NO ☐

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 8-0-0
Estimated Tax Impact \$0.01
266

Article # 9 To see if the town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) to be used by the Pleasant Lake Preservation Association to increase the number of hours for trained attendants to provide courtesy boat inspection at the public access ramp on Gulf Road to prevent the introduction and spread of exotic aquatic plants, like variable milfoil and aquatic nuisance animals like zebra mussels from entering Pleasant Lake.

663
YES ☒
NO ☐

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 7-0-1
Estimated Tax Impact \$0.00
191

Article # 10 To see if the Town will vote to increase the number of cemetery trustees from (3) three to (5) five. There is no cost to the town for this change.

689
YES ☒
NO ☐

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 0-0-0
166

VOTE BOTH SIDES OF BALLOT

A TRUE
Copy
Kelly Akala



ABSENTEE
OFFICIAL BALLOT
ANNUAL SCHOOL DISTRICT ELECTION
DEERFIELD, NEW HAMPSHIRE
MARCH 13, 2018

Julie A. O'Brien
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ☒
B. Follow directions as to the number of candidates to be marked for each office.
C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SCHOOL BOARD

Three Year Term ☐ Vote for not more than Two (2)

ZACH LANGLOIS 515 ☒

SHELLEY TETRAULT 419 ☒

LEILA THOMPSON 238 ☐

KEVIN VERVILLE 301 ☐

(Write-in) ☐

(Write-in) ☐

MODERATOR

One Year Term ☐ Vote for not more than One (1)

ERIK E. GROSS 698 ☒

(Write-in) ☐

TREASURER

One Year Term ☐ Vote for not more than One (1)

JUDITH LYNN MARSHALL ☒

695 ☐

(Write-in)

SCHOOL DISTRICT CLERK

One Year Term ☐ Vote for not more than One (1)

JULIE A. O'BRIEN 698 ☒

(Write-in) ☐

ARTICLES

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$13,392,614? Should this article be defeated, the default budget shall be \$13,345,847 which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

398

YES ☐

NO ☒

School Board Recommends Approval [5-0-0]
Budget Committee Recommend Approval [7-1-0]

460

If passed, the new estimated tax rate will be \$19.53 [per thousand], which will result in a \$1.51 increase over the previous year tax rate.

[Note: Warrant Article #1 (operating budget article) does not include separate Warrant Articles #3.]

2. To see if the Deerfield School District will vote to raise and appropriate the sum of up to seventy-five thousand dollars (\$75,000) to be added to the Facilities Repair Fund previously established. This sum to come from the June 30, 2018 fund balance available for transfer on July 1, 2018. No amount to be raised from taxation.

609

YES ☒

NO ☐

School Board Recommends Approval [4-1-0]
Budget Committee Recommend Approval [6-2-0]

247

3. To see if the Deerfield School District will vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) to be deposited in the Facilities Repair Fund.

437

YES ☒

NO ☐

School Board Recommends Approval [5-0-0]
Budget Committee Recommend Approval [8-0-0]

420

[Estimated tax impact of this article is \$0.13 per thousand]

A TRUE
COPY
Kelly A. O'Brien



Town of Deerfield

Town Deliberative Session Minutes

February 2, 2019

Location

Deerfield Town Hall, 10 Church Street, Deerfield, New Hampshire 03037.

Call to Order

Meeting called to order at 9:00 am by the Moderator Dan Holdridge.

Pledge of Allegiance

Moderator asked all to rise. The Boy Scouts led the Pledge of Allegiance.

Board of Selectmen Present

Richard Pitman, Chairman, Andy Robertson, Vice Chairman, Jeffrey Shute, Frederick J. McGarry, Cindy McHugh.

Others Present

Dan Holdridge, Moderator, Erik K. Gross, Assistant Moderator, Jack Hutchinson, Assistant Moderator, Kelly Roberts, Certified Town Clerk / Tax Collector, Kim Crotty, Deputy Town Clerk / Tax Collector, John Harrington, Jr., Town Administrator, Rita Donaldson, Finance Department, Gary Duquette, Chief of Police, Matt Fisher, Fire Chief, Ray Ellis, Building Manager, Joanna Waring, Supervisor of the Checklist, Frances Maureen Quin, Supervisor of the Checklist, Christina Pretorius, Supervisor of the Checklist, Bob Molloy of Molloy Sound, Deerfield Women's Club, providing food and refreshments.

Women's Club

Lynn Garland presented former Moderator Jack Hutchinson with an apron for all the years he baked bread at elections and deliberative sessions. He received a round of applause for all his years of service.

Rules of Meeting

Purpose, Rules, & Decorum

Ladies and gentlemen, this is the Deliberative Session of the Deerfield Town Meeting. You will act as a legislative body to determine the final form of the Warrant Articles that will be voted on at the March 12th Election. All the Articles, by law, **MUST** be placed on the ballot.

Each member who wishes to vote in this meeting should have checked in with the Supervisors of the Checklist, and should have received a voting card and a sheet of Yes/No Ballots (show items). If you are a registered voter and have not checked in, please do so now.

Are there any individuals present who are not registered voters of the Town of Deerfield? Though you are not permitted to vote, by Deerfield tradition you are permitted to participate in the debate.

The rules for this meeting are as follows, and are updated as of 2019:

Our meeting today is “for the transaction of all business other than voting by official ballot.” The first session “shall consist of explanation, discussion, and debate of each warrant article.” Since Deerfield operates via Senate Bill #2 Town Meeting, all warrant articles, amended or if not amended, will automatically be placed on the ballot. There is no need for motions to place articles on the ballots, unless they are amended.

Our business today is to consider each warrant article and, within the limits of the law, determine the details of those articles to be voted by official ballot at the March 12th second session. Amendments to articles are in order and will be voted at this meeting. However, at the conclusion of our deliberation on each article, we will not vote on passage of the warrant article. Instead, the chair will instruct the Town Clerk to place the article on the official ballot.

New this year, to assist us with the understanding of the warrant articles being discussed, we have two transparency projectors set up. The first projector will have the original ballot on the screen to my right, for ease of following along. The second projector will be operated by our Deputy Town Clerk Kim Crotty and will highlight the warrant article via proposed amendments, so everyone can see what is being proposed in front of them. In the event you want to make a motion for an amendment, please be sure to write down the amendment information, and once acknowledged by the chair, kindly bring the written amendment information to Mrs. Crotty to place up on the screen. Our goals are for our legislative body here this morning to be efficiently on the same page with all information as discussed.

The chair will read each article, then recognize a representative of the warrant article author to speak. Then the floor will be open to all. If you wish to address the meeting, please approach one of the microphones. The chair will recognize members at the microphones in turn.

When it is your turn to speak, please step up to the microphone and speak directly into it. Please state your full name and street address. The microphone is voice activated, and your remarks are recorded so that the clerk may make an accurate record of this meeting.

All remarks must be confined to the merits of the pending question, or to questions of order or privilege, and all remarks must be addressed to the chair. When recognized, please state your name and address to begin addressing the chair. Each speaker, if not the author of a warrant article who is presenting the article's information, will be allowed three minutes to express his or her views. You may speak as many times as you wish, but all members who wish to speak will have a first turn before any has a second turn. The overriding principle in all cases is fairness.

A speaker may address the current pending question or they may move to close debate, but may not do so in the same turn. This means that if a speaker argues for or against a motion, he may not then conclude their remarks with "and I move the previous question." We adopted this rule many years ago, and with the support of the assembly, will follow it in this meeting.

A secret ballot, per RSA 40:4-a, must be conducted when requested by five members in writing prior to a hand vote. Such request must be for a specific vote, not for "all votes in this meeting" or "all amendments to this article." The five members must be present and stand when called to verify they are in attendance. The secret ballot provision exists to offer secrecy, and is not intended to be used as a tactic of delay. If you wish to request a secret ballot, please approach a microphone, and when recognized, make the request. Then pass the written request to the moderator.

Otherwise, votes will be by a show of voting cards. If the Chair cannot judge a clear majority, he will move to a Division. Likewise, if a member is not satisfied that the result announced by the Chair is correct, they should request a Division. Division will be a count of the raised hands.

Seven members who question any non-ballot vote immediately after it is announced, may request a written ballot vote. If the margin of a vote by Division is narrow, the moderator may also move to a ballot vote.

Five voters may request a recount of a written ballot vote, "providing that the vote margin is not more than 10% of the total votes cast". In this case, "the recount shall take place immediately following the public announcement" of that vote, per RSA 40:4-a.

If there is something you wish to accomplish here but you are uncertain how to proceed, please ask. You can do that at any time during the meeting at one of the microphones, or you can approach any of us during a recess. Similarly, if during the meeting, something is not clear to you, please rise to a point of inquiry – using the microphone and addressing the Chair, then ask for an explanation.

As a legislature, we will be discussing the Warrant Articles before us. Those discussions will be respectful of everyone's opinion. We do not cheer nor applaud when someone says something

you agree with, and we do not boo nor groan when we disagree with what is said. Please be respectful of all comments and opinions as you would want yours to be respected. To keep personalities out of the debate, please use terms such as “the previous speaker”, the selectman, or the Budget Committee Member. All questions and comments are to be directed to the Moderator. There is no requirement that anyone must yield to answer a question posed to them.

Finally, the role of the moderator is to fairly organize and regulate the meeting according to rules agreeable to the Legislative Body in attendance. Rulings of the moderator are subject to appeal by any member. An appeal must be made immediately following the ruling. A second is required. The ruling and the appeal will be explained to the Legislative Body. Then the members will vote either to sustain or to reverse the ruling.

We will be taking a few breaks after lengthy articles. Refreshments are for sale by the Deerfield Woman’s Club and Girl Scout Cookie sales are also available in the back of our room. Also, this meeting is being recorded for viewing at a later date to be posted on the Town web site.

Warrant

FIRST SESSION:

To the inhabitants of the Town of Deerfield, in the County of Rockingham, in said State qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall, 10 Church Street, on Saturday, the 2nd day of February 2019 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Thirteen (13). The Warrant Articles may be amended subject to the following limitations: (a) Warrant Articles whose wording is prescribed by law shall not be amended, and (b) Warrant Articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended.

SECOND SESSION:

The final ballot vote for warrant articles will take place at the Town Hall, 10 Church Street on Tuesday, March 12, 2019. The polls will be open from 7:00 a.m. until 7:00 p.m.

1. To choose all necessary Town Officers for the year ensuing.
2. To vote on the following Warrant Articles, as amended, including the proposed budget as a result of the action of the First Session.

Article # 1

Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the

amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$4,220,967.00. Should this article be defeated, the default budget shall be \$3,918,588.00 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 9-0-0

Estimated Tax Impact Proposed Budget \$7.29

Estimated Tax Impact Default Budget \$6.77

Andrea Hotaling, Chairperson of the Municipal Budget Committee, gave a detailed explanation of the proposed budget. She went over the major increases within the budget. She stated that the 2018 default budget was \$3,910,923.00. The Municipal Budget Committee's proposed 2019 budget is \$4,220,967.00. This is an increase of \$310,044.00. She stated that the increase represents a 7.93% increase over last years approved default budget. She noted that the default budget was significantly lower than what the recommended budget was. She said that one may want to think of this year's budget as a two-year increase, as opposed to a one-year increase. She reviewed some of the bigger increases in the 2019 proposed budget as follows:

- ✓ Financial Administration is up over \$12,000.00, the bulk of this increase is for the IT Department to replace old computers and software that are no longer supported;
- ✓ Personnel Administration is up over \$10,000.00 because of an increase in FICA and Medicare premiums on an increased payroll;
- ✓ Building Inspection is being increased over \$12,817.00 to add a part-time employee;
- ✓ Emergency Management is up significantly, however, part of this increase is a \$23,000.00 grant appropriation for which there would be off-setting revenue;
- ✓ Sanitation (Transfer Station) is up over \$25,000.00 to reflect full staffing and repairs to some loaders, and two new significantly expensive tires;
- ✓ The Police budget is up over \$70,000.00 which reflects full staffing and the increased retirement benefits;
- ✓ The largest increase in the budget is found under Government Buildings at approximately \$116,000.00. This includes a new roof for the George B. White Building on sections 2 & 3 at about \$58,000.00. There is paving and striping that needs to be done at the GBW Building parking lot, painting of two sides of the Town Hall on Church St needs to be done, and oil and heating costs have gone up.
- ✓ Veasey Park budget is up about \$10,000.00 to accomplish getting full staffing. The Town has had trouble getting and keeping lifeguards.
- ✓ The Philbrick-James Library is up \$37,000.00 for staffing needs and safety code violations.

Andrea Hotaling also mentioned as a point of interest that the Insurance line is down significantly from the previous budget by approximately \$54,000.00.

Moderator opened the floor to amendments and discussion.

Selectman Andy Robertson spoke in favor of the proposed budget. He also went on to explain the “Three Finger Rule” that DRA uses to help explain spending and impacts. If you take three fingers and cover the last three digits of the Town’s total local assessed property value, that is the amount it takes to raise taxes by \$1.00.

- ✓ Deerfield Valuation: 579 Million
- ✓ Dollar increase on the tax rate: 579 Thousand in spending

Amendment # 1 on Warrant Article # 1

James Spillane of Swamp Road, made the following amendment to the Budget, that was seconded by Kevin Verville, and stated as follows:

“Move \$1.00 from the 01.4220.04.110 Fire Department Full Time line to the 01.4220.04.111 Fire Department Part Time line.”

Amendment Discussion:

James Spillane stated that it is his belief that the only reason why a dollar was put in this line is to hire full-time Fire Department staff in the coming year. He wants to move the dollar back into the part-time line to prevent this from happening. He is not comfortable with an open line where money could be moved to. He feels that the decision of a full-time Fire Department should go before the voters.

Zach Langlois from the Municipal Budget Committee stated that he opened that line through the budget committee process. He stated that his biggest reason was for public safety. He feels that if the situation did arise where a full-time position was imminently needed, the Board of Selectmen would have the ability to move the money if necessary. By not keeping the line open, this prohibits the Board of Selectmen from responding appropriately to a public safety crisis.

Kevin Verville stated that it was his understanding the neither the Selectboard nor the Fire Chief added this line, and that it was done by the Municipal Budget Committee.

Moderator Called for a Vote on Amendment:

The nays have it, the amendment overwhelmingly fails.

BACK TO MAIN ARTICLE

Amendment # 2 on Warrant Article # 1

Kevin Verville made the following amendment to the Budget, that was seconded by Phil Bilodeau, and stated as follows:

"Increase Line 01.4312.03.735 RR Hop Top / Grinding by \$100,000.00 to \$357,000.00"

Amendment Discussion:

Kevin Verville of McCarron Road, stated that this is a motion he has put forth for the past four years. He stated it was his opinion, and the opinion of those who reach out to him, that we are not keeping up with our road maintenance.

Mark Young, Highway Agent, spoke against this amendment, nor did he agree with what was said. He has been working on gravel roads and other areas that need attention, and is always thinking about the "big picture."

Moderator Called for a Vote on Amendment:

The nays have it, the amendment overwhelmingly fails.

BACK TO MAIN ARTICLE

Harriet Cady of Old Centre Road, thinks that the Transfer Station employees' wages should start at \$18.00 per hour.

Andrea Hotaling, from the Municipal Budget Committee, stated that the default budget is up \$7,000 for worker's compensation costs.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 2

To see if the Town will vote to raise and appropriate \$300,000 to provide handicap access to the second floor of the Town Hall in the form of an elevator, to be housed in an addition located at the back of the Town Hall. Construction of the elevator will result in the removal of the existing access ramp. The Heritage Commission will be putting \$10,000.00 towards the cost of the project. The Heritage Commission will actively seek grant opportunities to offset the cost of the project. This is a non-lapsing article and will not lapse until December 31, 2022.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 7-2-0

Estimated Tax Impact \$0.52

Fran Menard, a member of the Heritage Commission, spoke on behalf of this warrant article. She stated that the Heritage Commission and Board of Selectmen have been involved with this effort since 2003. In 2003 the State Fire Marshall closed the upstairs access unless safety concerns were addressed. In 2006 the Board of Selectmen and Heritage Commission held a public meeting, and subsequently a \$200,000.00 warrant article passed. However, that money

was not spent on the elevator, rather it was spent on the sprinkler system and safety concerns that the Fire Marshall noted.

Selectman Andy Robertson, spoke in favor of the article that would provide access to the 2nd floor of the Town Hall. He stated that the upstairs has been beautifully restored. He stated that the building is not ADA compliant.

Kevin Verville of McCarron Road, suggested that if this article does not pass, the Town should set up a trust fund to help raise money for it.

Michael Mulcahy of Corey Road, stated that it may be wise to consider the cost of potential litigation over the cost of the elevator.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN

Article # 3

To see if the town will vote to establish a Police Department Building Expendable Trust Fund per RSA 31:19-a, for the purpose of having engineering and architectural plans prepared for a new Police Department building, and for dissemination of information relative to the planning and design of such building; and to raise and appropriate up to \$50,000.00 to put in the fund; further to name the Board of Selectmen as agents to expend from said fund.

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 10-0-0

Estimated Tax Impact \$0.09

Selectman Andy Robertson spoke in favor of the warrant article. He stated that the current Police Department facility located at the George B. White Building is woefully inadequate. He gave a brief history, highlighted as follows:

- ✓ Currently there are 8 officers sharing a space less than 1200 square feet;
- ✓ Significant security issues exist for both the staff and the public;
- ✓ There are considerable privacy issues, as you can hear what is going on in the Police Department from the hallway.

Selectman Andy Robertson further explained that the Board of Selectmen appointed a Police Department Building Committee to consider the pros and cons of renovating their current space, or, to build a new facility. The Committee consisted of: Andy Robertson, Police Chief Gary Duquette, Bradley Briggs, Jeanne Menard, Zach Langlois, Kelle Loughlin, Gary O'Connell, and Tom Buffington. The Committee met several times and visited several Town owned properties to establish the best location for the new facility. The Committee determined the best outcome would be as follows:

- ✓ To build a new police department separate from other town buildings;

- ✓ To build the new police department on the town-owned land directly across the street from the George B. White Building. There is approximately 9.3 acres of moderate to mild topography. The land has frontage on both Raymond and Candia Roads;
- ✓ The Committee met with the civil engineering firm Keach-Nordstrom Associates, who felt confident that there is room to put a single or double story building on that lot, with leftover space for further development;
- ✓ Keach-Nordstrom Associates noted that the Town's Park and Ride could be corrected at a minimal cost during the course of construction;
- ✓ The Committee wants to wait to put forth a warrant article for the building facility itself until they have completed all of their research. The money they are requesting now is for architectural design and planning.

Jim Deely of Ridge Road, asked that the Board of Selectmen be mindful of the design of the new police department, as its location is on the edge of a national historic district.

Erick Berglund of Nottingham Road, asked if this warrant article would go out for bid, of which Selectman Andy Robertson explained that yes, indeed it would.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 4

To see if the town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000), to be placed in the previously established Fire Apparatus and Equipment Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 9-0-0
Estimated Tax Impact \$0.09

Fire Chief Matt Fisher spoke in favor of this article. He explained that this will help pay for future expenditures to replace expensive apparatus and/or large ticket equipment purchases.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 5

To see if the Town will vote to raise and appropriate the sum of \$37,132.00, which includes additional wages and required benefits, for the purpose of providing cost of living raises to Town employees in the amount of 2%.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 9-0-0
Estimated Tax Impact \$0.06

Selectman Andy Robertson spoke in favor of this article. He felt 2% was well within the range of an appropriate cost of living increase for the town employees. There was a scattering of support for this article from several people present.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 6

To see if the town will vote to establish a Fire Emergency Water Supply Expendable Trust Fund per RSA 31:19-a, for the purpose of maintenance and repair to existing water holes and cisterns with the intent to install future cisterns in needed areas should the funds exist; and to raise and appropriate \$32,000.00 to put in the fund, with this amount to come from the unassigned fund balance; further to name the Board of Selectmen as agents to expend from said fund. No amount to be raised from taxation.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 8-1-0

Fire Chief Matt Fisher spoke in favor of this article. He explained that this will help upgrade current waterholes and install new cisterns.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 7

To see if the town will vote to raise and appropriate the sum of up to Twenty Five Thousand Dollars (\$25,000) to be placed in the previously established Municipal Government Buildings Infrastructure Expendable Trust Fund said funds to come from unassigned fund balance. No amount to be raised from taxation.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 9-0-0

Selectman Andy Robertson spoke in favor of this warrant article. This fund helps pay for unanticipated repairs and expenses that occur due to maintaining large/old town buildings. Examples from the past include: roof leaking, sump pumps backing up causing flooding and damage, and replacing a furnace, etc.

John Nelson of Old Centre Rd, asked what the current balance of the fund is? Town Administrator John Harrington, Jr. answered that the current balance is \$77,488.04.

Erick Berglund of Nottingham Road, asked how much was actually spent in 2018? Town Administrator John Harrington, Jr. answered \$35,376.00. Mr. Berglund suggested that the money being raised in this warrant article would be better spent elsewhere.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 8

To see if the town will vote to authorize the selectmen to enter into a three (3) year lease agreement in the amount of \$61,090.86 for the purpose of leasing a 2019 Chevrolet Tahoe for the Fire/Rescue Department Command Vehicle, and to raise and appropriate the sum of \$20,363.62 for the first year's payment for that purpose. The second year payment will be \$20,363.62; the third year payment will be \$20,363.62. This lease agreement contains a non-appropriation clause. (Majority vote required).

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 0-0-0
Estimated Tax Impact \$0.04

Matt Fisher spoke in favor of the warrant article. The current Tahoe was purchased back in 2004, and has over 162,000 miles on it. In 2018 the Town spent over \$4,500.00 in maintenance. At one point the brakes failed when the vehicle was being used responding to an emergency call. It was also noted in the vehicle's State Inspection that there was rot on the vehicle.

Amendment # 1 on Warrant Article # 8

Fire Chief Matt Fisher made the following amendment to change the wording for the first year's funding, that was seconded by James Spillane, and was stated as follows:

"To see if the town will vote to authorize the selectmen to enter into a three (3) year lease agreement in the amount of \$61,090.86 for the purpose of leasing a 2019 Chevrolet Tahoe for the Fire/Rescue Department Command Vehicle, and to withdraw \$20,363.62 from the previously established Fire Apparatus and Equipment Capital Reserve Fund for the first year's payment for that purpose. The second year payment will be \$20,363.62; the third year payment will be \$20,363.62. This lease agreement contains a non-appropriation clause. (Majority vote required)."

Amendment Discussion:

Kevin Verville of McCarron Road, thanked the Fire Chief for making this amendment, and spoke in favor of it.

James Spillane of Swamp Road, stated that because the warrant article spells out the dollar amounts for each year, that this would be able to be placed into a default budget.

Fire Chief Matt Fisher stated that there will be a \$1.00 buy-out option at the end of the lease contract.

Moderator Called for a Vote on Amendment:

The ayes have it, the amendment overwhelmingly passes.

BACK TO MAIN ARTICLE: No discussion.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS AMENDED.

Article # 9

To see if the town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the previously established Fire Department Vehicle and Equipment Expendable Trust Fund said fund to come from unassigned fund balance. No amount to be raised from taxation.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 9-0-0

Fire Chief Matt Fisher spoke in favor of this article. This fund was established in the past to cover any significant and unexpected repair costs for the Fire Department's apparatus. In the past it was used to pay for pump repairs, motor work done on the 2006 F550, and repair work done to the Tahoe. Currently there is approximately \$23,147.37 in the account. He would like to see the fund balance around \$50,000.00 to cover any significant repairs that may arise unexpectedly. The Fire Department has very expensive equipment, so the costs of repairs can be expensive. By adding the \$20,000.00 to this fund helps keeps the Department's equipment in working and operational order.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 10

To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the previously established Rescue Vehicles and Equipment Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 7-2-0
Estimated Tax Impact \$0.02

Selectwoman Cindy McHugh spoke in favor of this article. She stated that this fund was set up to replace a rescue vehicle and to fund high-priced items. This fund helped purchase the LifePak 15 and the LUCAS machines. She stated that this fund will help pay for a new van when the time comes to replace it.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 11

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to be used by Northwood Lake Watershed Association to control the Milfoil in Northwood Lake.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 9-0-0
Estimated Tax Impact \$0.01

Selectman Andy Robertson spoke in favor of this article. He stated that the Town has about 65 properties on Northwood lake which brings in approximately \$357,000.00 in tax revenue. He stated that aquatic invasive species can affect property values. He stated that it is in the Town's best interest to help keep Northwood Lake as clean and clear as possible.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 12

To see if the town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) to be used by the Pleasant Lake Preservation Association to increase the number of hours for trained attendants to provide courtesy boat inspection at the public access ramp on Gulf Road to prevent the introduction and spread of exotic aquatic plants, like variable milfoil and aquatic nuisance animals like zebra mussels from entering Pleasant Lake.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 8-0-1

Estimated Tax Impact \$0.01

John Duffy of North Road who is also a member of the Pleasant Lake Preservation Association, spoke in favor of this article. He stated that Northwood Lake does have invasive species, and it is already costing the Town of Deerfield \$8,000.00 a year to help control it. Presently, Pleasant Lake does **not** have milfoil in it. The \$2,500.00 being sought in this warrant article will help prevent this effort. He stated that the Association will be getting \$2,500.00 from the Town of Northwood, and the approximately \$2,500.00 from the State of New Hampshire through a Department of Environmental Services grant. He stated that the Association will also be contributing to this fund. This money goes towards Lake Hosts who inspect boats going into the lake for invasive species, such as milfoil. This also helps educate boat owners about the consequences of bringing these invasive species into the lake.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Article # 13

Shall we allow the operation of Keno games within the Town of Deerfield?
(Petitioned Warrant Article)

Courtney Torre from the Lazy Lion spoke in favor of this warrant article.

Jeanne Menard of Mountain Road asked what the benefit would be for Deerfield to allow Keno? Courtney Torre stated that Keno helps fund full day kindergarten in New Hampshire. The more towns that participate, the more funding will go towards that.

Maureen Mann of Stage Road asked the Petitioner to explain where the game would be allowed to be played in Deerfield, and to also explain how much of the income would go

towards kindergarten funding? Mrs. Torre could not speak to exactly what amount would go towards the kindergarten fund. The KENO game could be in any establishment that applies and has a valid liquor license. She stated that currently The Lazy Lion is the only location in town with a valid liquor license. She stated that applicants have to pass a background check, and go through several steps prior to State approval.

Moderator Dan Holdridge stated that he had done some prior research on KENO, and would like to read the following excerpt from a NH Municipal Association publication:

“Question: How does the new law regarding keno and kindergarten affect municipalities?”

Answer: From a municipal perspective, the new law does two things: (1) It provides funding to school districts for full-day kindergarten, with the intent that the funding will eventually (but not immediately) come from the proceeds from keno operations in the state. (2) It allows each municipality to vote on whether to allow the operation of keno within the municipality.

Question: How does the kindergarten funding work, and what is the connection with keno?

Answer: Under existing law, state adequate education grants to school districts are based on the “average daily membership in attendance” in each district—essentially, the number of full-time students. The basic grant is \$3,561 per student, subject to certain adjustments. Kindergarten students are counted as “½ day attendance,” even if they attend for a full day. In other words, adequate education grants are provided only for half-day kindergarten—a little under \$1,800 per student. Under SB 191, for fiscal year 2019 only, the state will distribute an additional \$1,100 (for a total of about \$2,900) for each student attending a full-day kindergarten program. These distributions do not depend on keno revenue. For fiscal year 2020 and later years, the state will instead distribute an additional one-half share (approximately \$1,800) so that districts are receiving the full grant of \$3,561 for full-day kindergarten students. However, that amount is to be funded by keno proceeds, which will be paid (after certain deductions) into the state’s education trust fund. If the amount of revenue raised through keno is less than enough to fund these additional grants, the grants will be reduced proportionally, but not below \$1,100 per student. Thus, districts will receive a minimum of \$1,100 and a maximum of (roughly) \$1,800 per full-time student, depending the amount of keno revenue.” **The full article can be found at: <https://www.nhmunicipal.org/Resources/ViewDocument/882>**

There was a scattering of discussion that followed.

Moderator Dan Holdridge instructed the Clerk to place the article on the ballot AS WRITTEN.

Moderator made a motion to adjourn, that was seconded by Selectman Jeffrey Shute. Motion passed and meeting adjourned at 11:30 am.

Minutes transcribed and respectfully submitted by,

Kelly Roberts

Kelly Roberts, Certified Town Clerk/Tax Collector



Proposed Budget

Deerfield

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/23/19

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
BONNIE BEAUBIEN	MBC	Bonnie Beaubien
R. Andrew Robertson	MBC/BCS	R. Andrew Robertson
Deborah J. Leavelle	MBC/SB	Deborah J. Leavelle
ANDREA HOTAKIS	MBC	Andrea Hotakis
John Dubiansky	MBC	John Dubiansky
PHILIP H. BILODEAU	MBC	Philip H. Bilodeau
JANNE BRADBURY	MBC	Janne Bradbury

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

2019
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Highways and Streets								
4311	Administration	01	\$195,685	\$205,658	\$206,628	\$0	\$206,628	\$0
4312	Highways and Streets	01	\$710,217	\$551,934	\$555,616	\$0	\$555,616	\$0
4313	Bridges	01	\$0	\$1	\$1	\$0	\$1	\$0
4316	Street Lighting		\$400	\$400	\$0	\$0	\$0	\$0
4319	Other	01	\$0	\$0	\$400	\$0	\$400	\$0
Highways and Streets Subtotal			\$906,302	\$757,993	\$762,645	\$0	\$762,645	\$0
Sanitation								
4321	Administration	01	\$66,607	\$74,591	\$79,989	\$0	\$79,989	\$0
4323	Solid Waste Collection	01	\$29,790	\$43,344	\$51,028	\$0	\$51,028	\$0
4324	Solid Waste Disposal	01	\$237,848	\$235,101	\$246,602	\$0	\$246,602	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$334,245	\$353,036	\$377,619	\$0	\$377,619	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	01	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$0	\$1	\$1	\$0	\$1	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$4,198,538	\$32,912	\$4,220,967	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2019 (Recommended) (Not Recommended)
4150-4151	Financial Administration	05	\$37,132	\$0	\$37,132	\$0
<i>Purpose: Staff COLA raises</i>						
4619	Other Conservation	12	\$2,500	\$0	\$2,500	\$0
<i>Purpose: Pleasant Lake Attendants</i>						
4619	Other Conservation	11	\$8,000	\$0	\$8,000	\$0
<i>Purpose: Northwood Lake Milfoil</i>						
4902	Machinery, Vehicles, and Equipment	08	\$20,364	\$0	\$20,364	\$0
<i>Purpose: Lease agreement for Fire/Rescue Command Vehicle</i>						
Total Proposed Individual Articles			\$67,996	\$0	\$67,996	\$0



New Hampshire
Department of
Revenue Administration

2019
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Charges for Services					
3401-3406	Income from Departments	01	\$70,905	\$68,000	\$68,000
3409	Other Charges	01	\$3,514	\$3,100	\$3,100
	Charges for Services Subtotal		\$74,419	\$71,100	\$71,100
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$240	\$0	\$0
3502	Interest on Investments	01	\$14,336	\$12,000	\$12,000
3503-3509	Other	01, 02	\$16,872	\$25,000	\$25,000
	Miscellaneous Revenues Subtotal		\$31,448	\$37,000	\$37,000
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		\$5,960	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$5,960	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	01, 06, 09	\$0	\$107,000	\$107,000
9999	Fund Balance to Reduce Taxes	07	\$0	\$25,000	\$25,000
	Other Financing Sources Subtotal		\$0	\$132,000	\$132,000
	Total Estimated Revenues and Credits		\$1,839,444	\$1,826,600	\$1,826,600



Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,775,963
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$4,775,963
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$477,596
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$5,253,559



Default Budget of the Municipality

Deerfield


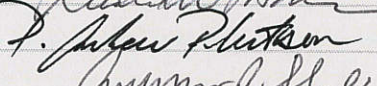
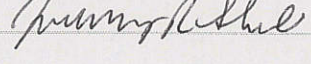
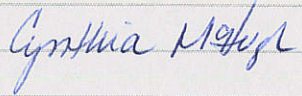
For the period beginning January 1, 2019 and ending December 31, 2019

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: _____

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Richard W. Pitman	Chair	
R. Andrew Robertson	Selectman	
Jeffrey Shute	Selectman	
Frederick J. McGarry	Selectman	
Cynthia B. McHugh	Selectwoman	

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

2019
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$359,161	\$0	\$0	\$359,161
4140-4149	Election, Registration, and Vital Statistics	\$11,713	\$0	\$0	\$11,713
4150-4151	Financial Administration	\$56,901	\$0	\$0	\$56,901
4152	Revaluation of Property	\$91,880	\$0	\$0	\$91,880
4153	Legal Expense	\$43,572	\$0	\$0	\$43,572
4155-4159	Personnel Administration	\$85,506	\$0	\$0	\$85,506
4191-4193	Planning and Zoning	\$47,875	\$0	\$0	\$47,875
4194	General Government Buildings	\$223,416	\$0	\$0	\$223,416
4195	Cemeteries	\$21,452	\$0	\$0	\$21,452
4196	Insurance	\$439,160	\$7,665	\$0	\$446,825
4197	Advertising and Regional Association	\$4,019	\$0	\$0	\$4,019
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$1,384,655	\$7,665	\$0	\$1,392,320
Public Safety					
4210-4214	Police	\$750,314	\$0	\$0	\$750,314
4215-4219	Ambulance	\$11,500	\$0	\$0	\$11,500
4220-4229	Fire	\$275,999	\$0	\$0	\$275,999
4240-4249	Building Inspection	\$50,992	\$0	\$0	\$50,992
4290-4298	Emergency Management	\$7,368	\$0	\$0	\$7,368
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$1,096,173	\$0	\$0	\$1,096,173
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$205,658	\$0	\$0	\$205,658
4312	Highways and Streets	\$551,934	\$0	\$0	\$551,934
4313	Bridges	\$1	\$0	\$0	\$1
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$400	\$0	\$0	\$400
Highways and Streets Subtotal		\$757,993	\$0	\$0	\$757,993



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$74,591	\$0	\$0	\$74,591
4323	Solid Waste Collection	\$43,344	\$0	\$0	\$43,344
4324	Solid Waste Disposal	\$235,101	\$0	\$0	\$235,101
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		\$353,036	\$0	\$0	\$353,036
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, 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	\$6,202	\$0	\$0	\$6,202
4415-4419	Health Agencies, Hospitals, and Other	\$34,316	\$0	\$0	\$34,316
Health Subtotal		\$40,518	\$0	\$0	\$40,518
Welfare					
4441-4442	Administration and Direct Assistance	\$69,777	\$0	\$0	\$69,777
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$69,777	\$0	\$0	\$69,777
Culture and Recreation					
4520-4529	Parks and Recreation	\$97,984	\$0	\$0	\$97,984
4550-4559	Library	\$106,809	\$0	\$0	\$106,809
4583	Patriotic Purposes	\$1,200	\$0	\$0	\$1,200
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$205,993	\$0	\$0	\$205,993



New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$2,777	\$0	\$0	\$2,777
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$2,777	\$0	\$0	\$2,777
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1	\$0	\$0	\$1
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
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$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		\$3,910,923	\$7,665	\$0	\$3,918,588



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4196	Increase in premium

STATE OF NEW HAMPSHIRE

FIRST SESSION:

To the inhabitants of the Town of Deerfield, in the County of Rockingham, in said State qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall, 10 Church Street, on Saturday, the 2nd day of February 2019 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Thirteen (13). The Warrant Articles may be amended subject to the following limitations: (a) Warrant Articles whose wording is prescribed by law shall not be amended, and (b) Warrant Articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended.

SECOND SESSION:

The final ballot vote for warrant articles will take place at the Town Hall, 10 Church Street on Tuesday, March 12, 2019. The polls will be open from 7:00 a.m. until 7:00 p.m.

1. To choose all necessary Town Officers for the year ensuing.
2. To vote on the following Warrant Articles, as amended, including the proposed budget as a result of the action of the First Session.

Article # 1 Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$4,220,967.00. Should this article be defeated, the default budget shall be \$3,918,588.00 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 9-0-0
Estimated Tax Impact Proposed Budget \$7.29
Estimated Tax Impact Default Budget \$6.77

Article # 2 To see if the Town will vote to raise and appropriate \$300,000 to provide handicap access to the second floor of the Town Hall in the form of an elevator, to be housed in an addition located at the back of the Town Hall. Construction of the elevator will result in the removal of the existing access ramp. The Heritage Commission will be putting \$10,000.00 towards the cost of the project. The Heritage Commission will actively seek grant opportunities to offset the cost of the project. This is a non-lapsing article and will not lapse until December 31, 2022.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 7-2-0
Estimated Tax Impact \$0.52

Article # 3 To see if the town will vote to establish a Police Department Building Expendable Trust Fund per RSA 31:19-a, for the purpose of having engineering and architectural plans prepared for a new Police Department building, and for dissemination of information relative to the planning and design of such building; and to raise and appropriate up to \$50,000.00 to put in the fund; further to name the Board of Selectmen as agents to expend from said fund.

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 10-0-0

Estimated Tax Impact \$0.09

Article # 4 To see if the town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000), to be placed in the previously established Fire Apparatus and Equipment Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 9-0-0

Estimated Tax Impact \$0.09

Article # 5 To see if the Town will vote to raise and appropriate the sum of \$37,132.00, which includes additional wages and required benefits, for the purpose of providing cost of living raises to Town employees in the amount of 2%.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 9-0-0

Estimated Tax Impact \$0.06

Article # 6 To see if the town will vote to establish a Fire Emergency Water Supply Expendable Trust Fund per RSA 31:19-a, for the purpose of maintenance and repair to existing water holes and cisterns with the intent to install future cisterns in needed areas should the funds exist; and to raise and appropriate \$32,000.00 to put in the fund, with this amount to come from the unassigned fund balance; further to name the Board of Selectmen as agents to expend from said fund. No amount to be raised from taxation.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 8-1-0

Article # 7 To see if the town will vote to raise and appropriate the sum of up to Twenty-Five Thousand Dollars (\$25,000) to be placed in the previously established Municipal Government Buildings Infrastructure Expendable Trust Fund said funds to come from unassigned fund balance. No amount to be raised from taxation.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 9-0-0

Article # 8 As Amended on Saturday, February 2, 2019 - To see if the town will vote to authorize the selectmen to enter into a three (3) year lease agreement in the amount of \$61,090.86 for the purpose of leasing a 2019 Chevrolet Tahoe for the Fire/Rescue Department Command Vehicle, and to withdraw \$20,363.62 from the previously established Fire Apparatus and Equipment Capital Reserve Fund for the first year's payment for that purpose. The second year payment will be \$20,363.62; the third year payment will be \$20,363.62. This lease agreement contains a non-appropriation clause. (Majority vote required).

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 0-0-0

Estimated Tax Impact \$0.04

Article # 9 To see if the town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the previously established Fire Department Vehicle and Equipment Expendable Trust Fund said fund to come from unassigned fund balance. No amount to be raised from taxation.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 9-0-0

Article # 10 To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the previously established Rescue Vehicles and Equipment Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 7-2-0
Estimated Tax Impact \$0.02

Article # 11 To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to be used by Northwood Lake Watershed Association to control the Milfoil in Northwood Lake.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 9-0-0
Estimated Tax Impact \$0.01

Article # 12 To see if the town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) to be used by the Pleasant Lake Preservation Association to increase the number of hours for trained attendants to provide courtesy boat inspection at the public access ramp on Gulf Road to prevent the introduction and spread of exotic aquatic plants, like variable milfoil and aquatic nuisance animals like zebra mussels from entering Pleasant Lake.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 8-0-1
Estimated Tax Impact \$0.01

Article # 13 Shall we allow the operation of Keno games within the Town of Deerfield?
(Petitioned Warrant Article)

Given our hands and seal this 14th day of January in the year of our Lord Two Thousand and Nineteen.

Richard W. Pitman, Chairman

R. Andrew Robertson, Vice Chairman

Jeffrey Shute

Frederick J. McGarry

Cynthia B. McHugh

*TOWN OF DEERFIELD
BOARD OF SELECTMEN*

A True copy,
Attest:

Richard W. Pitman, Chairman

R. Andrew Robertson, Vice Chairman

Jeffrey Shute

Frederick J. McGarry

Cynthia B. McHugh

*TOWN OF DEERFIELD
BOARD OF SELECTMEN*

Town Seal

DEERFIELD TOWN OFFICERS

Elected Offices

Board of Selectmen

Richard Pitman (Chair)	March,	2019
Frederick J. McGarry	March,	2019
R. Andrew Robertson (Vice Chair)	March,	2020
Jeffrey R. Shute	March,	2020
Cindy McHugh	March,	2021

Town Clerk/Tax Collector

Kelly Roberts	March,	2021
Kim Crotty, Deputy (Appointed)	March,	2021

Town Treasurer

Lorena Sinnamon	March,	2020
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Moderator

Dan Holdridge	March,	2020
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Trustees of Trust Funds

William Von Hassell	March,	2019
James Sullivan, Alternate	April	2019
John Reagan	March,	2020
Glenn Meyers	March,	2021

Trustees of the Philbrick-James Library

Christopher Carr	March,	2019
Linda McNair-Perry	March,	2019
Emily Oxnard	March,	2019
Anne Deely	March,	2020
Janice Clark	March,	2020
Mal Cameron, Chair	March,	2021
April Purinton	March,	2021

Cemetery Trustees

Dana Van Der Bijl	March,	2019
Rick Druckenmiller	March,	2019
Tina St. Peter	March,	2019
Maureen Mann	March,	2020
Paul Murphy	March,	2021

Water Commissioners

Dana Johnson	March,	2019
Lucy Myers	March,	2020
Gregory W. Mitchell	March,	2021

Supervisors of Checklist

Frances Maureen Quinn	March,	2019
Joanna Waring	March,	2022
Christina Pretorius	March,	2024

Highway Agent

Mark Young	March,	2020
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Municipal Budget Committee

Andrea Hotaling, Chair	March, 2019
James Spillane	March, 2019
David Carbone	March, 2019
William Von Hassell (Resigned)	March, 2019
John Dubiansky	March, 2020
Philip Bilodeau	March, 2020
Alden Dill (Chair)	March, 2020
Jo Anne Bradbury	March, 2021
Herman Pretorius	March, 2021
Benjamin Miner (Resigned)	March, 2021
R. Andrew Robertson - Selectmen Member	
Zach Langlois - School Board Member	

Planning Board Members

Peter Schibbellhute Chairman	March, 2019
Robert Cote (appointed)	March, 2019
David Doran (resigned)	March, 2020
Katherine Hartnett, Vice-Chair (resigned)	March, 2021
Richard Pelletier (Alternate)	April 30, 2021
Gregory Mitchell	March, 2021
Frederick McGarry - Selectmen Member	

Town Departments/Offices

Town Administrator

John Harrington, Jr.

Building Inspector/Health Officer

Richard Pelletier (Appointed)	April 30, 2019
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Librarian

Karen Howell (Resigned)
Candice Yost

Police Department

<i>Full Time</i>	
Gary Duquette	Chief of Police
Daniel Deyermont	Lieutenant
Michael Lavoie	Sergeant
Joel Hughes	Corporal
Alexander Molet	Officer
Mitchell Newell	Officer
Lucas Bernier	Officer
Todd Carr	Officer

Part Time

Roger St. Onge	Officer
Glenda Smith	Officer

Welfare Administrator

Denise Greig (Appointed)	April 30, 2019
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Committees/Commissions/Boards		Forestrv Commission:	
<u>Heritage Commission:</u>		Vacant	April 30, 2019
Deborah Boisvert	April 30, 2019	Vacant	April 30, 2020
Frances L. Menard, Secretary	April 30, 2019	Vacant	April 30, 2021
Nancy Brown-McKinney	April 30, 2019	<u>Animal Control Officer:</u>	
James Deely, (Alternate)	April 30, 2020		
Karen Leavitt	April 30, 2020		
Daniel Tripp	April 30, 2020		
Kelly Roberts	April 30, 2020	Cindy McHugh	April 30, 2019
Lindsey Coombs, resigned	April 30, 2020	Fire/Rescue Department	
Debra Murphy, Chair	April 30, 2021		
Carol Levesque	April 30, 2021		
Carolyn Hoague	April 30, 2021		
R. Andrew Robertson	Selectboard Member	Matt Fisher	Fire Chief
<u>Board of Adjustment:</u>		John Dubiansky	Captian
		Cindy McHugh	EMS Captain
		Dianne Kimball	Safety Officer
		Jeff Smith	Lieutenant
Anthony DiMauro	April 30, 2019	Rich Butler	Lieutenant
Joshua Freed, Chair	April 30, 2019	Doreen Schibbellhute	EMS Lieutenant
Harry Hotaling (Alternate)	April 30, 2019	<u>Personnel:</u>	
Stephen Stephenson	April 30, 2021		
Jonathan Leer	April 30, 2021		
<u>Parks & Recreation:</u>		Aaron Cady	Firefighter
Nick Lawrence		Adam Gill	Firefighter
<u>Veasey Park Commission:</u>		Alex Cote	Firefighter
		Arlen Acevedo	EMT
		Ben Blake	FF/EMT
		Brenda Hills	EMT
Donald Boyle	April 30, 2019	Charles Butler	Firefighter
Christopher Cook	April 30, 2019	Chris Gallant	FF/EMT
Gary O'Connell	April 30, 2019	Chris Gamache	Paramedic
Donald Wyman Jr.	April 30, 2019	Deb Wyman	EMT
Travis McCoy	April 30, 2021	Jason Rapsis	AEMT
<u>Conservation Commission:</u>		Jeremy Bacon	Firefighter
		Jesse Bosworth	Firefighter
		Jim Lindquist	FF/EMT
		Joe Bosworth	Firefighter
Vacant	April 30, 2019	Joe Gill	Firefighter
Haley Andreozzi	April 30, 2019	John Siedner	Paramedic
Katherine Hartnett (Resigned)	April 30, 2020	Kevin Rodd	EMT
Wesley A. Golomb	April 30, 2020	Laura Haal	FF/EMT
Benjamin Miner (Resigned)	April 30, 2020	<u>Emergency Management:</u>	
Erick Berglund Jr.	April 30, 2021		
Serita Frey , Chair	April 30, 2021		
<u>Parks and Recreation Commission:</u>		Denise Greig (Co-Director)	April 30, 2019
Jeff D'Agostino	April 30, 2019	Kevin Barry (Co-Director)	April 30, 2019
Melissa Robertson	April 30, 2019	Representatives to the General Court	
Kenneth Heckman (Resigned)	April 30, 2019		
Dwight Barnes	April 30, 2019		
Amy Harrington	April 30, 2019		
Nathan Brown	April 30, 2020	<u>District 02:</u>	Jim Nassar
Ernie Robert (Resigned)	April 30, 2020	James Spillane	
Bryan Giard	April 30, 2020	Kevin Verville	
Tom Buffington	April 30, 2021	<u>District 32:</u>	
Brian Fisher	April 30, 2021		
Tom DuBois	April 30, 2021		
Terry Crotty	April 30, 2021		
Jeff Shute	Selectboard Member	<u>Senate:</u>	John Reagan

Financial Reports



TOWN OF DEERFIELD, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2017

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To the Board of Selectmen
Town of Deerfield, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Deerfield, New Hampshire, as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

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

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

Melanson Heath

July 13, 2018

PRIOR YEAR RECOMMENDATIONS:

1. Review and Determine Status of All "Pooled Sub-Accounts"

Prior Year Issue:

In the prior year, we recommended the Town close out all inactive escrow accounts.

Current Year Status:

This was not addressed in 2017.

Further Action Needed:

We recommend the Town continue to close out all old, inactive accounts. We also recommend that the Treasurer make timely cash transfers to and from the general fund cash account for receipts and expenditures associated with the pooled sub-accounts.

Town Response:

The Treasurer will be advised of all recommendations contained in the ML.

2. Continue Improvements in Departmental Receipt Procedures

Prior Year Issue:

In the prior year, we recommended the Town continue improving its internal controls over departmental receipts.

Current Year Status:

During 2017, the Town continued to make improvements over departmental receipt procedures.

Further Action Needed:

During our audit, we noted the following areas where improvements can continue to be made:

- The Town should require all department heads provide a signed copy of their completed reconciliations forms to the Town Administrator for review.
- The Finance Department should perform periodic internal reviews of all departments that collect Town receipts. In addition, the Finance Department should retain all of the documentation related to these reviews for the external auditors.
- The Building Department should improve the following internal controls:
 - Maintain a receipt log that summarizes all receipts collected.
 - Immediately stamp all checks "For deposit only – Town of Deerfield" upon receipt.

- Prepare a formal turnover form when turning over receipts collected to the Finance Department.
- Obtain a receipt from the Finance Department when turning over receipts collected.
- Reconcile departmental records to the general ledger on a monthly basis.

Town Response:

Additional procedures will be put in place to address listed areas needing improvement.

3. Improve Impact Fee Accounting and Reporting

Prior Year Issue:

In the prior year, we recommended the Town improve its impact fee accounting and reporting process.

Current Year Status:

During 2017, the Town made certain improvements over its impact fee accounting and reporting process.

Further Action Needed:

During our audit, we noted the following areas where improvements can continue to be made:

- The Town maintains an Excel spreadsheet to track the collections and expenditures of impact fees. The Town should ensure that the spreadsheet includes accurate expiration dates for all impact fees that were collected.
- The Excel spreadsheet does not include a detail of the impact fees that were collected and expended prior to 2011. The Town should update the Excel spreadsheet to include this detailed information using source documentation.
- The Town refunded numerous expired impact fees in 2017, however, the Excel spreadsheet was not updated to reflect the refunded impact fees. The Town should update the Excel spreadsheet to include the specific impact fees that were refunded and the date they were refunded.
- As of December 31, 2017, the Town was holding expired impact fees. The Town should refund all expired impact fees.
- The Town did not include all current year activity on the Excel spreadsheet, therefore, the ending balance as of December 31, 2017 did not agree to cash per the bank. The Town should update the Excel spreadsheet to include all 2017 activity and reconcile the ending balance to cash per the bank.

Town Response:

There will be increased focus on Impact Fee reporting and regular review will be initiated. Funds will be reviewed for those that may have expired and the process to return those funds will begin.

CURRENT YEAR RECOMMENDATION:

4. Improve Payroll Documentation and Controls

During our testing of the Town's payroll processing documentation and controls, we noted the following areas where improvements could be made:

- The Town was unable to provide an approved Personnel Action Form to support the pay rate for one employee selected for testing. The Town should ensure that approved Personnel Action Forms are retained for all employees.
- The Town was unable to provide approval of cell phone reimbursements paid to two employees that we selected for testing. The Town should ensure that all reimbursements are formally approved by the appropriate individual.
- The Town was unable to provide approval of a stipend paid to an employee that we selected for testing. The Town should ensure that all stipends are approved by the appropriate individual.

We recommend the Town improve its payroll documentation and controls to ensure that clear documentation exists for all employees.

Town Response:

Closer focus on payroll records and approving documentation will be done.

TOWN OF DEERFIELD, NEW HAMPSHIRE
Annual Financial Statements
For the Year Ended December 31, 2017

Town of Deerfield, New Hampshire

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Deerfield, New Hampshire

Additional Offices:
Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

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 Deerfield, New Hampshire, as of and for the year ended December 31, 2017, 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies

used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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 Deerfield, New Hampshire as of December 31, 2017, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and the Pension schedules appearing on pages 40 to 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Deerfield, New Hampshire's basic financial statements. The schedules of Nonmajor Governmental Funds appearing on pages 42 - 45 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Melanson Heath

July 13, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Deerfield, New Hampshire, we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2017.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/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).

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 year. Such information may be useful in evaluating a government's near-term financing requirements.

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

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

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

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

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

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$11,558,292 (i.e., net position), a change of \$508,254 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$2,796,505, a change of \$488,674 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$972,852, a change of \$165,696 in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

NET POSITION

	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2016</u>
Current and other assets	\$ 9,805,747	\$ 8,811,325
Capital assets	<u>10,210,395</u>	<u>10,092,652</u>
Total assets	20,016,142	18,903,977
Deferred outflows of resources	439,402	636,850
Current liabilities	6,268,614	5,812,620
Noncurrent liabilities	<u>2,375,007</u>	<u>2,512,581</u>
Total liabilities	8,643,621	8,325,201
Deferred inflows of resources	253,631	165,588
Net position:		
Net investment in capital assets	10,210,395	10,092,652
Restricted	1,434,127	1,284,139
Unrestricted	<u>(86,230)</u>	<u>(326,753)</u>
Total net position	<u>\$ 11,558,292</u>	<u>\$ 11,050,038</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$11,558,292 a change of \$508,254 from the prior year.

The largest portion of net position is \$10,210,395, which reflects our investment in capital assets (e.g., land, construction in progress, buildings, machinery, equipment and vehicles, and infrastructure); less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of net position, \$1,434,127, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit balance of \$(86,230). This deficit is primarily due to the Town's portion of the New Hampshire Retirement System's net pension liability.

CHANGES IN NET POSITION

	Governmental Activities	
	<u>2017</u>	<u>2016</u>
Revenues:		
Program revenues:		
Charges for services	\$ 510,601	\$ 473,357
Operating grants and contributions	86,972	120,576
Capital grants and contributions	315,272	202,967
General revenues:		
Property taxes	2,318,771	1,854,104
Interest, penalties, and other taxes	138,197	176,831
Motor vehicle registration fees	1,036,385	953,734
Grants and contributions not restricted to specific programs	234,467	231,793
Investment income	6,904	3,357
Miscellaneous	84,761	16,342
Total revenues	<u>4,732,330</u>	<u>4,033,061</u>
Expenses:		
General government	1,345,440	1,262,664
Public safety	1,074,988	1,048,893
Highways and streets	882,619	730,572
Sanitation	386,265	303,379
Health	36,887	35,179
Welfare	34,506	41,133
Culture and recreation	455,245	456,231
Conservation	8,126	2,431
Debt service	-	5,249
Total expenses	<u>4,224,076</u>	<u>3,885,731</u>
Change in net position	508,254	147,330
Net position - beginning of year	<u>11,050,038</u>	<u>10,902,708</u>
Net position - end of year	<u>\$ 11,558,292</u>	<u>\$ 11,050,038</u>

Governmental activities. Governmental activities for the year resulted in a change in net position of \$508,254. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 338,686
Nonmajor funds change in fund balance	149,988
Capital assets funded with operating monies	484,312
Depreciation expense	(366,569)
Changes in long-term liabilities	123,852
Other	(222,015)
Total	<u>\$ 508,254</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, 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 \$2,796,505, a change of \$488,674 in comparison with the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ 338,686
Nonmajor funds change in fund balance	<u>149,988</u>
Total	<u>\$ 488,674</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$972,852, while total fund balance was \$1,362,378. 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>12/31/17</u>	<u>12/31/16</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 972,852	\$ 807,156	\$ 165,696	25.6%
Total fund balance	\$ 1,362,378	\$ 1,023,692	\$ 338,686	35.8%

Total fund balance of the general fund changed by \$338,686 during the current year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (560,000)
Revenues in excess of budget	407,804
Expenditures less than budget	166,673
Change in capital reserves	45,587
Expenditures of prior year encumbrances	(39,222)
Other	<u>317,844</u>
Total	<u>\$ 338,686</u>

As required by GASB Statement No. 54, the Town's capital reserve funds are now included in the total general fund balance as follows:

	<u>12/31/17</u>	<u>12/31/16</u>	<u>Change</u>
Capital reserve funds	\$ <u>219,131</u>	\$ <u>173,545</u>	\$ <u>45,586</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the Town's original and final budgets in 2017.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$10,210,395 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery, equipment and vehicles, and infrastructure.

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

- \$225,174 for infrastructure improvements to various Town roads.
- \$40,921 for various building improvements.
- \$206,491 for various machinery, equipment, and vehicle purchases.
- \$26,779 for construction in progress for the Hartford Brook Field project.
- \$(366,569) for current year depreciation expense.
- \$(15,053) for loss on disposal of various vehicles.

Long-term debt. At the end of the current fiscal year, the Town did not have any long-term debt outstanding.

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

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Deerfield, New Hampshire'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:

Office of Town Administrator
Town of Deerfield
8 Raymond Road
Deerfield, New Hampshire 03037-0159

TOWN OF DEERFIELD, NEW HAMPSHIRE

STATEMENT OF NET POSITION

DECEMBER 31, 2017

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 8,602,902
Investments	341,194
Receivables, net of allowance for uncollectibles:	
Property taxes	616,249
Departmental	9,361
Due from other funds	19,448
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	171,720
Tax deeded properties held for resale	44,873
Land and construction in progress	5,095,201
Other capital assets, net of accumulated depreciation	5,115,194
DEFERRED OUTFLOWS OF RESOURCES	
Related to pensions	439,402
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>20,455,544</u>
LIABILITIES	
Current:	
Accounts payable	56,093
Accrued liabilities	72,786
Due to school district	6,122,773
Other	962
Current portion of long-term liabilities:	
Landfill post-closure	16,000
Noncurrent:	
Net pension liability	2,229,199
Landfill post-closure, net of current portion	128,000
Compensated absences, net of current portion	17,808
DEFERRED INFLOWS OF RESOURCES	
Related to pensions	96,564
Other	157,067
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>8,897,252</u>
NET POSITION	
Net investment in capital assets	10,210,395
Restricted for:	
Grants and other statutory restrictions	1,070,599
Permanent funds:	
Nonexpendable	270,928
Expendable	92,600
Unrestricted	(86,230)
TOTAL NET POSITION	<u><u>\$ 11,558,292</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2017

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ 1,345,440	\$ 68,315	\$ 28,180	\$ 185	\$ (1,248,760)
Public safety	1,074,988	86,447	1,677	1,791	(985,073)
Highways and streets	882,619	-	-	303,641	(578,978)
Sanitation	386,265	45,998	-	9,655	(330,612)
Health	36,887	-	-	-	(36,887)
Welfare	34,506	-	2,169	-	(32,337)
Culture and recreation	455,245	309,841	13,129	-	(132,275)
Conservation	8,126	-	41,817	-	33,691
Total	\$ 4,224,076	\$ 510,601	\$ 86,972	\$ 315,272	(3,311,231)
General Revenues:					
Property taxes					2,318,771
Interest, penalties, and other taxes					138,197
Motor vehicle registration fees					1,036,385
Grants and contributions not restricted to specific programs					234,467
Investment income					6,904
Miscellaneous					84,761
Total general revenues					3,819,485
Change in Net Position					508,254
Net Position:					
Beginning of year					11,050,038
End of year					\$ 11,558,292

The accompanying notes are an integral part of these financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2017

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 7,609,017	\$ 993,886	\$ 8,602,903
Investments	-	341,194	341,194
Receivables:			
Property taxes	816,547	-	816,547
Departmental	3,362	6,000	9,362
Due from other funds	95,462	104,004	199,466
Tax deeded property held for resale	44,873	-	44,873
TOTAL ASSETS	\$ 8,569,261	\$ 1,445,084	\$ 10,014,345
LIABILITIES			
Accounts payable	\$ 56,093	\$ -	\$ 56,093
Accrued liabilities	66,186	6,600	72,786
Due to school district	6,122,773	-	6,122,773
Due to other funds	180,019	-	180,019
Other liabilities	962	-	962
TOTAL LIABILITIES	6,426,033	6,600	6,432,633
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	780,850	4,357	785,207
FUND BALANCES			
Nonspendable	-	270,928	270,928
Restricted	-	1,163,199	1,163,199
Committed	321,111	-	321,111
Assigned	68,415	-	68,415
Unassigned	972,852	-	972,852
TOTAL FUND BALANCES	1,362,378	1,434,127	2,796,505
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 8,569,261	\$ 1,445,084	\$ 10,014,345

The accompanying notes are an integral part of these financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION
DECEMBER 31, 2017

Total governmental fund balances	\$ 2,796,505
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	10,210,395
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	599,561
• Long-term liabilities, including compensated absences, net pension liability and landfill post-closure, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(2,391,007)
• Other	<u>342,838</u>
Net position of governmental activities	<u><u>\$ 11,558,292</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2017

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 2,354,775	\$ -	\$ 2,354,775
Interest, penalties, and other taxes	138,197	40,181	178,378
Licenses, permits and fees	1,123,353	-	1,123,353
Intergovernmental	507,897	-	507,897
Charges for services	70,077	353,662	423,739
Investment income	8,275	44,814	53,089
Miscellaneous	87,351	92,038	179,389
Total Revenues	4,289,925	530,695	4,820,620
Expenditures:			
Current:			
General government	1,231,521	42,316	1,273,837
Public safety	1,027,657	51,318	1,078,975
Highways and streets	906,267	32,480	938,747
Sanitation	367,556	26,440	393,996
Health	36,887	-	36,887
Welfare	34,506	-	34,506
Culture and recreation	81,164	369,236	450,400
Conservation	2,076	6,050	8,126
Capital outlay	116,472	-	116,472
Total Expenditures	3,804,106	527,840	4,331,946
Excess (deficiency) of revenues over expenditures	485,819	2,855	488,674
Other Financing Sources (Uses):			
Transfers in	8,474	155,607	164,081
Transfers out	(155,607)	(8,474)	(164,081)
Total Other Financing Sources (Uses)	(147,133)	147,133	-
Change in fund balance	338,686	149,988	488,674
Fund Equity, at Beginning of Year	1,023,692	1,284,139	2,307,831
Fund Equity, at End of Year	\$ 1,362,378	\$ 1,434,127	\$ 2,796,505

The accompanying notes are an integral part of these financial statements.

Net changes in fund balances - total governmental funds	\$ 488,674
<ul style="list-style-type: none"> • Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: 	
Capital outlay	499,365
Loss on disposal of assets	(15,053)
Depreciation	(366,569)
<ul style="list-style-type: none"> • Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. 	
	(37,142)
• Other differences	(61,021)
Change in net position of governmental activities	\$ 508,254

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TOWN OF DEERFIELD, NEW HAMPSHIRE

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
	<u>Budget</u>	<u>Budget</u>		<u>Positive</u>
				<u>(Negative)</u>
Revenues and Other Sources:				
Property taxes	\$ 2,091,229	\$ 2,091,229	\$ 2,091,229	\$ -
Interest, penalties, and other taxes	119,208	119,208	139,619	20,411
Licenses, permits and fees	871,000	871,000	1,123,352	252,352
Intergovernmental	381,480	381,480	507,897	126,417
Charges for services	60,000	60,000	73,278	13,278
Investment income	1,000	1,000	6,904	5,904
Miscellaneous	107,000	107,000	87,968	(19,032)
Transfers in	-	-	8,474	8,474
Use of fund balance	560,000	560,000	560,000	-
Total Revenues and Other Sources	4,190,917	4,190,917	4,598,721	407,804
Expenditures and Other Uses:				
General government	1,563,485	1,563,485	1,338,236	225,249
Public safety	1,033,841	1,033,841	1,014,036	19,805
Highways and streets	751,753	751,753	906,267	(154,514)
Sanitation	374,656	374,656	367,556	7,100
Health	40,518	40,518	36,888	3,630
Welfare	69,777	69,777	34,506	35,271
Culture and recreation	223,609	223,609	194,179	29,430
Conservation	13,277	13,277	12,576	701
Debt service	1	1	-	1
Transfers out	120,000	120,000	120,000	-
Total Expenditures and Other Uses	4,190,917	4,190,917	4,024,244	166,673
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 574,477	\$ 574,477

The accompanying notes are an integral part of these financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2017

	Private Purpose Trust <u>Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and short-term investments	\$ 1,235	\$ 847,897
Investments	<u>6,582</u>	<u>521,670</u>
Total Assets	7,817	1,369,567
 LIABILITIES AND NET POSITION		
Trustees of Trust Funds:		
School funds	-	517,651
Historical society funds	-	568,000
Other funds	-	20,435
Escrow deposits	-	39,161
School impact fees	-	189,259
Due to other funds	-	19,448
Other liabilities	<u>-</u>	<u>15,613</u>
Total Liabilities	<u>-</u>	<u>1,369,567</u>
 NET POSITION		
Restricted for:		
Endowment	6,091	-
Unrestricted	<u>1,726</u>	<u>-</u>
Total net position held in trust	<u>\$ 7,817</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Private Purpose Trust Funds</u>
Additions:	
Investment income	\$ 113
Change in value of investments	<u>735</u>
Total contributions	<u>848</u>
 Net increase	 848
Net position:	
Beginning of year	<u>6,969</u>
End of year	<u>\$ 7,817</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In 2017, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

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

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

The Town reports the following major governmental fund:

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

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary funds:

- The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The *agency funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities, and therefore, have no measurement focus.

D. Cash and Short-Term Investments

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

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

E. Investments

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

Trust fund investments managed by the Trustees of Trust Funds consist of certificates of deposit, bond mutual funds, bond exchange traded funds (ETFs), individual equities, equity mutual funds, and equity ETFs. Investments are carried at fair value except certificates of deposit which are reported at cost.

F. Interfund Receivables and Payables

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

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	25 - 50
Building improvements	15 - 40
Infrastructure	15 - 60
Vehicles	6 - 20
Machinery and equipment	5 - 15
Furniture and fixtures	7 - 20

H. Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused vacation and compensatory time benefits. All vested vacation and compensatory time pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance – Generally, fund balance represents the difference between the current assets/deferred outflows and current liabilities/deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

K. Use of Estimates

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

2. **Stewardship, Compliance, and Accountability**

A. Budgetary Information

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

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

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

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations (if any).

C. Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 4,289,925	\$ 3,804,106
Other financing sources/uses (GAAP basis)	<u>8,474</u>	<u>155,607</u>
Subtotal (GAAP Basis)	4,298,399	3,959,713
Adjust tax revenue to accrual basis	(263,546)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(39,224)
Add end-of-year appropriation carryforwards to expenditures	-	59,540
Recognize use of fund balance as a funding source	560,000	-
Reverse effects of nonbudgeted audit adjustments	5,239	-
Reverse effect of combining capital reserve funds with general fund	<u>(1,371)</u>	<u>44,215</u>
Budgetary basis	<u>\$ 4,598,721</u>	<u>\$ 4,024,244</u>

3. Cash and Investments

A. Custodial Credit Risk

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16

limits “deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank.” The Town does not have a deposit policy for custodial credit risk.

As of December 31, 2017, \$62,536 of the Town's bank balances totaling \$8,446,173 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank's trust department not in the Town's name.

As of December 31, 2017, \$1,066,641 of capital reserve and trust fund assets in the custody of the Trustees of Trust Funds (Trustees) were held in shares of a money market mutual fund registered with the Securities and Exchange Commission in accordance with RSA 31:25. These funds are not collateralized, FDIC-insured, or guaranteed by any other government agency.

Custodial Credit Risk - Investments. Custodial credit risk for investments is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Trustees' investment policies follow the guidelines of RSA 31:25.

The Trustees' investments are exposed to custodial credit risk because the related securities are uninsured, unregistered, and/or held by the Trustees' investment management company, which is also the counterparty to these securities. The Trustees manage this custodial credit risk with SIPC and excess SIPC insurance.

B. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The Trustees investment policy mirrors this rule.

Presented below is the actual rating as of year-end for each investment of the Trustees (in thousands):

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>
Certificates of deposits	\$ 40	N/A	\$ 40
Bond mutual funds and ETFs	238	N/A	238
Corporate equities and ETFs	<u>591</u>	N/A	<u>591</u>
Total investments	<u>\$ 869</u>		<u>\$ 869</u>

C. Concentration of Credit Risk

The Trustees' investment policy includes asset allocation guidelines for investments held in cash equivalents, fixed income, equities, and other securities, but it does not specifically limit the amount of funds that may be invested in any one issuer. As of December 31, 2017, the Trustees did not hold investments in any one issuer (other than corporate bonds and an FDIC-insured certificate of deposit) exceeding 5% of total trust fund investments.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trustees' investment policy does not specifically address interest rate risk. As of December 31, 2017, the interest rate risk associated with the Trustees' investments in various bond mutual funds and ETFs cannot reasonably be determined.

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Trustees' investment policy does not specifically address foreign currency risk. As of December 31, 2017, the foreign currency risk associated with the Trustees' investments in various bond and equity mutual funds and ETFs cannot reasonably be determined.

F. Fair Value

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72 Fair Value Measurement and Application (GASB 72). The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following fair value measurements as of December 31, 2017 (in thousands):

<u>Description</u>	<u>Fair Value Measurements Using:</u>		
	Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments by fair value level:			
Debt securities			
Bond mutual funds and ETFs	\$ 238	\$ 238	\$ -
Equity securities	<u>591</u>	591	-
Total	<u>\$ 829</u>		

4. Taxes Receivable

The Town bills property taxes on a quarterly basis and they are due in July, October, January, and March. Property tax revenues are recognized in the fiscal year for which taxes have been levied to the extent that they become available, i.e., due or receivable, within the current fiscal year and collected within the current period or within 60 days of year-end.

Property taxes collected before the due date, and in advance of the year for which they are levied, are recorded as a prepaid tax liability as they are intended to finance the subsequent year's budget.

At the time of the tax lien, which the Town usually places within 60 to 90 days after the due date, a lien is recorded on the property at the Registry of Deeds. If the property taxes (redemptions) are not paid within two years and one day of the tax lien date, the property could be conveyed to the Town by deed and subsequently sold at public sale held in November of each year.

The Town annually raises through tax levy an amount (overlay for abatements) for property tax abatements and interest refunds. All abatements and interest refunds are charged to overlay.

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs, and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at December 31, 2017 consist of the following:

<u>Receivables</u>	<u>Gross Amounts</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Amount</u>
Property taxes			
2017 levy	\$ 450,507	\$ (15,768)	\$ 434,739
Unredeemed tax liens			
2016 levy	98,230	(3,438)	94,792
2015 levy	85,256	(2,984)	82,272
Prior levies	175,886	(6,156)	169,730
Yield taxes	27	-	27
Elderly deferrals	6,641	(232)	6,409
Total taxes receivable	<u>\$ 816,547</u>	<u>\$ (28,578)</u>	<u>\$ 787,969</u>

Taxes Collected for Others

The Town collects property taxes for the Deerfield School District (SAU 53) and Rockingham County. Payments to the School District are normally made throughout the year and payment to the County is normally made in December. However, ultimate responsibility for the collection of these taxes rests with the Town.

5. Interfund Fund Receivables/Payables

Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2017 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 95,462	\$ 180,019
Special revenue funds:		
Conservation	4,863	-
Recreation	163,536	-
250th Anniversary	11,470	-
Special Detail	-	4,148
Impact Fees	-	58,920
Other Special Funds	-	12,947
Trust funds:		
Town Hall Restoration	150	-
Agency funds:		
Planning Board Escrow Deposits	-	8,820
School Impact Fees	-	195
Deerfield Rescue	-	10,000
Timber Tax Bond	-	432
Total	<u>\$ 275,481</u>	<u>\$ 275,481</u>

Transfers

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is an analysis of major interfund transfers:

<u>Governmental Funds:</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 8,474	\$ 155,607
Special revenue funds:		
Library	95,607	-
Trust funds:		
Cemetery Funds	-	8,474
Winter Road Maintenance	25,000	-
Municipal Government Buildings	25,000	-
Fire Department Vehicle and Equipment	10,000	-
Total	<u>\$ 164,081</u>	<u>\$ 164,081</u>

6. Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,068	\$ 61	\$ -	\$ 1,129
Machinery, equipment, and furnishings	817	171	-	988
Vehicles	1,570	35	(30)	1,575
Infrastructure	<u>4,625</u>	<u>225</u>	<u>-</u>	<u>4,850</u>
Total capital assets, being depreciated	8,080	492	(30)	8,542
Less accumulated depreciation for:				
Buildings and improvements	(240)	(49)	-	(289)
Machinery, equipment, and furnishings	(435)	(76)	-	(511)
Vehicles	(901)	(91)	15	(977)
Infrastructure	<u>(1,500)</u>	<u>(150)</u>	<u>-</u>	<u>(1,650)</u>
Total accumulated depreciation	<u>(3,076)</u>	<u>(366)</u>	<u>15</u>	<u>(3,427)</u>
Total capital assets, being depreciated, net	5,004	126	(15)	5,115
Capital assets, not being depreciated:				
Land	5,033	-	-	5,033
Construction in progress	<u>56</u>	<u>26</u>	<u>(20)</u>	<u>62</u>
Total capital assets, not being depreciated	<u>5,089</u>	<u>26</u>	<u>(20)</u>	<u>5,095</u>
Governmental activities capital assets, net	<u>\$ 10,093</u>	<u>\$ 152</u>	<u>\$ (35)</u>	<u>\$ 10,210</u>

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

Governmental Activities:	
General government	\$ 39
Public safety	117
Highways and streets*	189
Sanitation	8
Culture and recreation	13
Total depreciation expense - governmental activities	<u>\$ 366</u>

*Note: Highways and streets includes depreciation costs for infrastructure.

7. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions, in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions, are more fully discussed in Note 14.

8. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2017 expenditures paid in 2018.

9. Long-Term Debt

Changes in General Long-Term Liabilities

During the year ended December 31, 2017, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/17	Additions	Reductions	Total Balance 12/31/17	Less Current Portion	Equals Long-Term Portion 12/31/17
<u>Governmental Activities</u>						
Net pension liability	\$ 2,353	\$ -	\$ (124)	\$ 2,229	\$ -	\$ 2,229
Other:						
Landfill liability	160	-	(16)	144	(16)	128
Compensated absences	16	3	(1)	18	-	18
Subtotal - other	176	3	(17)	162	(16)	146
Totals	<u>\$ 2,529</u>	<u>\$ 3</u>	<u>\$ (141)</u>	<u>\$ 2,391</u>	<u>\$ (16)</u>	<u>\$ 2,375</u>

10. Landfill Post-Closure Care Costs

State and Federal laws and regulations require the Town to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure.

The \$144,000 reported as landfill postclosure care liability at December 31, 2017 represents the remaining estimated postclosure maintenance costs. These amounts are based on what it would cost to perform all postclosure care in 2017. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

11. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. The Town reports two items as deferred inflows of resources: one which is attributable to changes in the net pension liability, and the other which arises from the current financial resources measurement focus and the modified accrual basis of accounting in governmental funds. Deferred inflows of resources related to pension will be recognized in pension expense in future years and is more fully described in Note 14. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

12. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The Town has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which seeks to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at December 31, 2017:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes various

special revenue and expendable trust funds and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54).

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at December 31, 2017:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 270,928	\$ 270,928
Total Nonspendable	-	270,928	270,928
Restricted			
Special revenue funds:			
Conservation	-	354,742	354,742
Highway/Solid waste impact fees	-	144,201	144,201
Recreation funds	-	159,097	159,097
Library funds	-	90,199	90,199
Expendable trusts	-	243,660	243,660
Other	-	78,700	78,700
Expendable permanent funds	-	92,600	92,600
Total Restricted	-	1,163,199	1,163,199
Committed			
Non-lapsing appropriation	101,980	-	101,980
Capital reserve funds:			
Fire apparatus and equipment	169,759	-	169,759
Other	49,372	-	49,372
Total Committed	321,111	-	321,111
Assigned			
Encumbrances	59,540	-	59,540
Reserved for flood insurance	8,875	-	8,875
Total Assigned	68,415	-	68,415
Unassigned	972,852	-	972,852
Total Unassigned	972,852	-	972,852
Total Fund Balances	\$ 1,362,378	\$ 1,434,127	\$ 2,796,505

13. General Fund Unassigned Fund Balance

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

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

GAAP basis balance	\$ 972,852
Unavailable revenue	<u>780,850</u>
Tax Rate Setting Balance	<u>\$ 1,753,702</u>

14. Retirement System

The Town follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

A. Plan Description

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

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to Group I. Police officers and firefighters belong to Group II. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is $1/60$ or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at $1/66$ or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and teachers 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.86% to 25.32% of covered compensation. The Town's contribution to NHRS for the year ended December 31, 2017 was \$182,153, which was equal to its annual required contribution.

D. Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the Town reported a liability of \$2,229,199 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the Town's proportion was 0.04425028%.

At the most recent measurement date of June 30, 2017, the Town's proportion was 0.04532742%, which was an increase of 0.00107714% from its previous year proportion.

For the year ended December 31, 2017, the Town recognized pension expense of \$252,156. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 121,594	\$ 39,803
Differences between expected and actual experience	5,055	28,371
Changes of assumptions	223,841	-
Net difference between projected and actual earnings on pension plan investments	-	28,390
Contributions subsequent to the measurement date	88,912	-
Total	<u>\$ 439,402</u>	<u>\$ 96,564</u>

The \$88,912 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2018	\$ 56,725
2019	120,868
2020	102,416
2021	<u>(26,083)</u>
Total	<u>\$ 253,926</u>

F. Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5% per year
Salary increases	5.6% average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long- Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	4.25%
Small/Mid Cap Equities	7.50	4.50%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.50%
Emerging Int'l Equities	7.00	6.25%
Total international equities	20.00	
Core Bonds	5.00	0.64%
Short Duration	2.00	-0.25%
Global Multi-Sector Fixed Income	11.00	1.71%
Absolute Return Fixed Income	7.00	1.08%
Total fixed income	25.00	
Private equity	5.00	6.25%
Private debt	5.00	4.75%
Opportunistic	5.00	3.68%
Total alternative investments	15.00	
Real estate	10.00	3.25%
Total	100.00 %	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.25%) or 1 percentage-point higher (8.25%) than the current rate:

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
\$ 2,936,858	\$ 2,229,199	\$ 1,649,301

I. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

15. Other Post-Employment Benefits – OPEB (GASB 45)

The Town has implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which requires governmental employers to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns post-employment benefits, rather than when they use them. To the extent that an

entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

The Town participates in a community-rated insurance plan in which the premium rates reflect the health claim experience of all participating employers. As a result, it is appropriate for the Town to use the unadjusted premium as a basis for projecting retiree benefit costs. Since the Town does not currently provide direct other post-employment benefits to its retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability at December 31, 2017.

16. Commitments and Contingencies

Property Tax Abatement/Refund Claims – On an ongoing basis, there are typically pending legal issues in which the Town is involved. The Town's management is of the opinion that any potential future settlement of these issues would not materially affect its financial statements taken as a whole.

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

17. Leases

The Town is the lessor of a building that contains two spaces that are currently leased to Yannis Pizzeria and Country Cuts.

The lease agreement with Yannis Pizzeria is for a term of five years beginning October 1, 2017. Under the terms of the lease agreement, the Town receives \$700 per month.

The lease agreement with Country Cuts is for a term of five years beginning December 1, 2017. Under the terms of the lease agreement, the Town receives \$350 per month.

TOWN OF DEERFIELD, NEW HAMPSHIRE
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY (GASB 68)

DECEMBER 31, 2017
(Unaudited)

New Hampshire Retirement System						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
December 31, 2017	June 30, 2017	0.04532742%	\$2,229,199	\$ 1,209,159	184.36%	62.66%
December 31, 2016	June 30, 2016	0.04425028%	\$2,353,051	\$ 1,151,128	204.41%	58.30%
December 31, 2015	June 30, 2015	0.04250530%	\$1,683,859	\$ 1,094,525	153.84%	65.50%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

**TOWN OF DEERFIELD, NEW HAMPSHIRE
SCHEDULE OF PENSION CONTRIBUTIONS (GASB 68)**

**DECEMBER 31, 2017
(Unaudited)**

New Hampshire Retirement System					
<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2017	\$ 182,153	\$ 182,153	\$ -	\$ 1,209,159	15.06%
December 31, 2016	\$ 163,350	\$ 163,350	\$ -	\$ 1,151,128	14.19%
December 31, 2015	\$ 229,204	\$ 229,204	\$ -	\$ 1,094,525	20.94%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2017

	Special Revenue Funds						
	FEMA Fund	Recreation Funds	Conservation Fund	Impact Fees	Library Operating	Library Building	Other Special Funds
ASSETS							
Cash and short-term investments	\$ -	\$ -	\$ 354,236	\$ 203,121	\$ 40,166	\$ 50,033	\$ 80,485
Investments	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Due from other funds	-	163,537	4,863	-	-	-	-
Total Assets	\$ -	\$ 163,537	\$ 359,099	\$ 203,121	\$ 40,166	\$ 50,033	\$ 80,485
LIABILITIES							
Accounts payable and accrued liabilities	\$ -	\$ 4,440	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	58,920	-	-	12,948
Total Liabilities	-	4,440	-	58,920	-	-	12,948
DEFERRED INFLOWS OF RESOURCES	-	-	4,357	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	159,097	354,742	144,201	40,166	50,033	67,537
Total Fund Balance	-	159,097	354,742	144,201	40,166	50,033	67,537
Total Liabilities, Deferred Inflows, and Fund Balances	\$ -	\$ 163,537	\$ 359,099	\$ 203,121	\$ 40,166	\$ 50,033	\$ 80,485

(continued)

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2017

(continued)

	Special Revenue Funds					Permanent Funds			Total Nonmajor Governmental Funds
	250th Anniversary	Special Detail	Northern Pass	Expendable Trust Funds	Subtotals	Cemetery Funds	Library Funds	Subtotals	
ASSETS									
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 208,412	\$ 936,453	\$ 46,737	\$ 10,696	\$ 57,433	\$ 993,886
Investments	-	-	-	35,099	35,099	249,095	57,000	306,095	341,194
Accounts receivable	-	6,000	-	-	6,000	-	-	-	6,000
Due from other funds	11,470	-	-	148	180,018	-	-	-	180,018
Total Assets	\$ 11,470	\$ 6,000	\$ -	\$ 243,659	\$ 1,157,570	\$ 295,832	\$ 67,696	\$ 363,528	\$ 1,521,098
LIABILITIES									
Accounts payable and accrued liabilities	\$ -	\$ 2,160	\$ -	\$ -	\$ 6,600	\$ -	\$ -	\$ -	\$ 6,600
Due to other funds	-	4,146	-	-	76,014	-	-	-	76,014
Total Liabilities	-	6,306	-	-	82,614	-	-	-	82,614
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	4,357	-	-	-	4,357
FUND BALANCES									
Nonspendable	-	-	-	-	-	206,533	64,395	270,928	270,928
Restricted	11,470	(306)	-	243,659	1,070,599	89,299	3,301	92,600	1,163,199
Total Fund Balance	11,470	(306)	-	243,659	1,070,599	295,832	67,696	363,528	1,434,127
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 11,470	\$ 6,000	\$ -	\$ 243,659	\$ 1,157,570	\$ 295,832	\$ 67,696	\$ 363,528	\$ 1,521,098

See Independent Auditors' Report

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

	Special Revenue Funds						
	FEMA Fund	Recreation Funds	Conservation Fund	Impact Fees	Library Operating	Library Building	Other Special Funds
Revenues:							
Interest, penalties, and other taxes	\$ -	\$ -	\$ 40,181	\$ -	\$ -	\$ -	\$ -
Charges for services	-	309,641	-	-	-	-	-
Investment income	-	-	797	408	-	25	157
Miscellaneous	-	1,318	751	39,458	1,270	-	16,843
Total Revenues	-	310,959	41,729	39,866	1,270	25	17,000
Expenditures:							
Current:							
General government	1	-	-	-	-	-	15,590
Public safety	-	-	-	-	-	-	5,946
Highways and streets	-	-	-	32,480	-	-	-
Sanitation	-	-	-	26,440	-	-	-
Culture and recreation	-	272,297	-	-	93,279	668	-
Conservation	-	-	6,050	-	-	-	-
Total Expenditures	1	272,297	6,050	58,920	93,279	668	21,536
Excess (deficiency) of revenues over (under) expenditures	(1)	38,662	35,679	(19,054)	(92,009)	(643)	(4,536)
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	95,607	734	-
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	95,607	734	-
Change in fund balances	(1)	38,662	35,679	(19,054)	3,598	91	(4,536)
Fund Balances, beginning of year	1	120,435	319,063	163,255	36,568	49,942	72,073
Fund Balances, end of year	\$ -	\$ 159,097	\$ 354,742	\$ 144,201	\$ 40,166	\$ 50,033	\$ 67,537

(continued)

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

(continued)

	Special Revenue Funds				Permanent Funds		Total Nonmajor Governmental Funds
	250th Anniversary	Special Detail	Northern Pass	Expendable Trust Funds	Cemetery Funds	Library Funds	
Revenues:							
Interest, penalties, and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,181
Charges for services	-	44,021	-	-	-	-	353,662
Investment income	-	-	-	5,513	30,117	7,797	44,814
Miscellaneous	2,702	-	25,562	934	3,200	-	92,038
Total Revenues	2,702	44,021	25,562	6,447	33,317	7,797	530,695
Expenditures:							
Current:							
General government	-	-	26,725	-	-	-	42,316
Public safety	-	45,372	-	-	-	-	51,318
Highways and streets	-	-	-	-	-	-	32,480
Sanitation	-	-	-	-	-	-	26,440
Culture and recreation	2,992	-	-	-	-	-	369,236
Conservation	-	-	-	-	-	-	6,050
Total Expenditures	2,992	45,372	26,725	-	-	-	527,840
Excess (deficiency) of revenues over (under) expenditures	(290)	(1,351)	(1,163)	6,447	33,317	7,797	2,855
Other Financing Sources (Uses):							
Transfers in	-	-	-	60,000	-	-	156,341
Transfers out	-	-	-	-	(8,474)	(734)	(9,208)
Total Other Financing Sources (Uses)	-	-	-	60,000	(8,474)	(734)	147,133
Change in fund balances	(290)	(1,351)	(1,163)	66,447	24,843	7,063	149,988
Fund Balances, beginning of year	11,760	1,045	1,163	177,212	270,989	60,633	1,284,139
Fund Balances, end of year	\$ 11,470	\$ (306)	\$ -	\$ 243,659	\$ 295,832	\$ 67,696	\$ 1,434,127

See Independent Auditors' Report

2018 Statement of Appropriations & Expenditures

<u>PURPOSE OF APPROPRIATIONS</u>	<u>APPROPRIATION</u>	<u>EXPENDITURE</u>
General Government		
Board of Selectmen	\$7,461.00	\$7,460.00
Town Administration	\$233,639.00	\$199,140.00
Town Clerk/Tax Collector	\$118,061.00	\$92,965.00
Supervisors of Checklist	\$2,624.00	\$3,188.00
Town Meeting/Election	\$9,089.00	\$9,347.00
Information Technology	\$55,974.00	\$56,548.00
MBC	\$927.00	\$351.00
Revaluation of Property	\$91,880.00	\$77,870.00
Legal Expense	\$43,572.00	\$29,421.00
Town FICA/MEDI	\$85,506.00	\$77,808.00
Planning Board	\$44,509.00	\$28,519.00
Zoning Board	\$3,366.00	\$1,859.00
Government Buildings	\$98,775.00	\$92,918.00
GB White Building	\$92,418.00	\$61,175.00
Town Hall	\$32,223.00	\$34,075.00
Cemeteries	\$21,452.00	\$17,051.00
Insurance	\$439,160.00	\$314,660.00
Advertising/Regional Dues	\$4,019.00	\$4,212.00
Public Safety		
Police Department	\$750,314.00	\$726,731.00
Ambulance	\$11,500.00	\$12,000.00
Fire Department	\$7,201.00	\$4,863.00
Rescue Squad	\$268,798.00	\$250,568.00
Forest Fires/Water Holes	-	-
Building Inspection	\$50,992.00	\$45,358.00
Highway Safety	\$5.00	-
Emergency Management	\$7,363.00	\$1,727.00
Highways and Streets		
Highway Administration	\$205,658.00	\$195,685.00
Road Maintenance	\$269,131.00	\$396,282.00
Road Resurfacing	\$1,500.00	-
Road Reconstruction	\$265,303.00	\$222,590.00
Gravel Roads	\$16,000.00	\$25,295.00
Bridges	\$1.00	-
Dams	\$400.00	\$400.00
Sanitation		
Transfer Station Administration	\$74,591.00	\$65,585.00
Solid Waste Collection	\$43,344.00	\$29,790.00
Solid Waste Disposal	\$235,101.00	\$237,848.00
Health		
Animal Control	\$6,202.00	\$5,175.00
Health Department	\$34,316.00	\$32,109.00

2018 Statement of Appropriations & Expenditures

Welfare		
General Assistance	\$69,777.00	\$33,892.00
Culture and Recreation		
Recreation	\$68,707.00	\$67,017.00
Veasey Park	\$29,277.00	\$16,981.00
Library	\$106,809.00	\$94,117.00
Memorial Day	\$600.00	\$300.00
Heritage Commission	\$600.00	\$600.00
Conservation Commission	\$2,771.00	\$2,771.00
Forestry Commission	\$6.00	-
Debt Service		
Tax Anticipation Note	\$1.00	-
Total Operating Budget	\$3,910,923.00	\$3,576,251.00
Prior Year Encumbrances	\$59,540.00	\$49,204.00
Warrant Articles	\$115,500.00	\$115,500.00
Additional Highway Block Grant Monies	-	-
Totals	\$4,085,963.00	\$3,740,955.00

2018 Detailed Revenue Report

<u>Acct #</u>	<u>Description of Account #</u>	<u>2018 Estimated Revenue MS-434</u>	<u>2018 Actual Revenue</u>
3120	Change Use Tax	\$36,000.00	\$53,770.00
3185	Yield Tax	\$29,000.00	\$33,929.00
3190	Penalties, Interest & Costs	\$45,000.00	\$60,255.00
3187	Excavation Tax (.02 cents per cu yd)	\$1,200.00	\$1,164.00
3210	Business Licenses & Permits	\$30,000.00	\$33,921.00
3220	Motor Vehicle Lic, Permits & Fees	\$975,000.00	\$1,100,882.00
3230	Building Permits	\$30,000.00	\$39,618.00
3290	Other Licenses, Permits & Fees	\$27,000.00	\$32,173.00
3311-3319	From Federal Government		
3351	Shared Revenue Block Grant		-
3352	Meals & Rooms Tax	\$230,932.00	\$232,784.00
3353	Highway Block Grant	\$150,000.00	\$150,535.00
3356	State & Federal Forest Lands Grant	\$1,000.00	\$1,335.00
3357	Flood Control Reimbursement	-	-
3359	Other State Grants & Reimbursements	-	-
3379	From Other Governments	-	-
3401-3406	Income From Departments	\$65,500.00	
	Selectmen's Office Income		\$117.00
	Planning Board Income		\$4,899.00
	Zoning Board Income		\$1,353.00
	Town Hall Dances		-
	Town Hall Restoration		-
	Cemetery Income		\$1,200.00
	Police Department Income		\$960.00
	Police Outside Detail		\$13,747.00
	Fire Department Income		\$250.00
	Highway Department		-
	Transfer Station User Fees		\$23,346.00
	Transfer Station Recycling		\$25,001.00
	Parks & Recreation Income		-
	Rescue		-
	Electric Revenue		\$3,514.00
	Tax Collector Revenue		
3401-3406	Total		\$74,387
3409	Other charges	\$3,100.00	-
3501	Sale of Town Owned Property	-	\$240.00
3502	Interest on Investments / Treasurer	\$9,000.00	\$18,194.00

2018 Detailed Revenue Report

3503-3509	Other Miscellaneous Revenue	\$15,000.00	-
3503	Rent-Town Hall		\$1,235.00
3503	Rent-Gazebo		-
3503	Rent-GBW		\$12,600.00
3503	Fuel Surcharge		-
3504	Fines & Forfeits		\$1,302.00
3506	Insurance Dividends & Reimbursements		\$28.00
3508	Contributions & Donations		-
3509	Miscellaneous Revenue		\$1,724.00
3503-3509	Total	\$15,000.00	\$16,889.00
3912	Transfers from Special Revenue Funds		-
3915	Transfers from Capital Reserve Funds	-	-
3916	Transfers from Trust & Agency Funds	-	\$5,960.00
		-	
	<u>Totals</u>	<u>\$1,647,732.00</u>	<u>\$1,856,036.00</u>

2018 Detailed Statement of Payments

EXECUTIVE		TC/TX Continued	
EX Board of Selectmen	\$3,200.00	TC Record Retention	\$490.36
EX Treasurer	\$4,160.00	TC Tax Search	\$964.30
EX Trustee of Trust Funds	\$100.00	TC Maintenance - Vendors	\$6,217.25
EX Merit Increases	\$0.00	TC Dues & Subscriptions	\$60.00
	<u>\$7,460.00</u>	TC Supplies	\$4,661.81
TOWN ADMINISTRATION		TC Dog License	\$457.55
TA Full Time Employee	\$122,862.81	TC Postage	\$5,186.64
TA Part Time Employee	\$22,078.91	TC Books & Periodicals	\$299.99
TA Overtime	\$0.00	TC Equipment	\$1,240.00
TA Mileage	\$747.50	TC Meetings/Seminars/Training	\$1,258.00
TA Auditing Services	\$8,175.00	TC Grant	\$0.00
TA Legal Notices	\$180.92		<u>\$92,965.48</u>
TA Telephone	\$1,281.51	SUPERVISORS OF THE CHECKLIST	
TA Software Upgrades	\$0.00	SC Supervisors of Checklist	\$2,997.53
TA Registry Recordings	\$33.00	SC Mileage	\$22.89
TA Record Retention	\$0.00	SC Legal Notices	\$0.00
TA Contract	\$20,811.20	SC Software Upgrades	\$0.00
TA Maintenance - Vendors	\$11,049.54	SC Maintenance - Vendor	\$0.00
TA Rental & Leases	\$3,996.12	SC Supplies	\$48.35
TA Dues & Subscriptions	\$185.00	SC Postage	\$119.38
TA Supplies	\$2,212.35	SC Equipment	\$0.00
TA Postage	\$1,171.06	SC Training/Workshops	\$0.00
TA Books & Periodicals	\$462.00	SC Grant	\$0.00
TA Miscellaneous	\$3,115.68		<u>\$3,188.15</u>
TA Reimbursement - Tuition	\$0.00	TOWN MEETINGS/ELECTIONS	
TA Equipment - Computer/Copiers	\$69.95	MTG Moderator	\$456.76
TA Meetings/Seminars/Training	\$112.48	MTG Assistant Moderator	\$603.78
TA Grant	\$0.00	MTG Ballot Clerks	\$1,667.57
TA Other Charges & Expenses	\$595.00	MTG Ballot Counters	\$435.05
	<u>\$199,140.03</u>	MTG Election Assistant	\$0.00
TOWN CLERK/TAX COLLECTOR		MTG Legal Notices	\$0.00
TC Full Time Employee	\$61,688.16	MTG Sound System	\$1,360.00
TC Part Time Employee	\$1,528.20	MTG Maintenance & Repairs	\$450.00
TC Overtime	\$0.00	MTG Accu-Vote Tabulator	\$0.00
TC Mileage	\$172.23	MTG Supplies	\$600.31
TC Auditing Services	\$8,175.00	MTG Ballots	\$3,773.20
TC Telephone	\$254.66	MTG Equipment	\$0.00
TC Software Upgrades	\$0.00	MTG Grant	\$0.00
TC Registry Recordings	\$311.33		<u>\$9,346.67</u>

2018 Detailed Statement of Payments

INFORMATION TECHNOLOGY		PLANNING BOARD	
IT Part Time Employee	\$40,299.07	PB Part Time Employee	\$8,591.45
IT Mileage	\$0.00	PB Mileage	\$189.82
IT Telephone	\$2,815.04	PB Engineering Reviews	\$0.00
IT Software	\$0.00	PB Legal Services	\$2,240.32
IT Public Media	\$0.00	PB Legal Notices	\$0.00
IT Contract	\$539.00	PB Consultant	\$0.00
IT Vendor Maint & Support	\$7,734.25	PB Registry Recordings	\$256.00
IT Printing Service	\$3,850.18	PB Master Plan	\$0.00
IT Supplies	\$92.99	PB Contract	\$12,139.33
IT Postage	\$677.64	PB Maintenance - Vendors	\$453.30
IT Equipment	\$540.07	PB Printing Services	\$0.00
IT Meetings/Seminars/Training	\$0.00	PB Dues & Subscriptions	\$2,979.20
IT Grant	\$0.00	PB Supplies	\$94.47
MBC Part Time Employee	\$343.48	PB Postage	\$1,575.60
MBC Legal Notices	\$0.00	PB Books & Periodicals	\$0.00
MBC Printing Service	\$0.00	PB Refunds/Reimbursements	\$0.00
MBC Supplies	\$7.74	PB Equipment	\$0.00
MBC Miscellaneous	\$0.00	PB Meetings/Seminars/Training	\$0.00
MBC Equipment	\$0.00	PB Grant	\$0.00
MBC Meetings/Seminars/Training	\$0.00		\$28,519.49
	\$56,899.46		
REVALUATION OF PROPERTY		ZONING BOARD	
AS Part Time Employee	\$19,600.88	ZBA Part Time Employee	\$844.60
AS Contract Appraiser	\$52,038.41	ZBA Legal Services	\$0.00
AS Tax Maps Updating/Maintenance	\$3,075.00	ZBA Legal Notices	\$0.00
AS Registry Recordings	\$0.00	ZBA Maintenance - Vendors	\$408.78
AS Maintenance - Vendors	\$2,831.04	ZBA Printing Services	\$0.00
AS Dues & Subscriptions	\$20.00	ZBA Supplies	\$8.15
AS Supplies	\$121.84	ZBA Postage	\$597.79
AS Postage	\$182.46	ZBA Equipment	\$0.00
AS Equipment	\$0.00	ZBA Meetings/Seminars/Training	\$0.00
AS Meetings/Seminars	\$0.00	ZBA Grant	\$0.00
	\$77,869.63		\$1,859.32
LEGAL		GOVERNMENT BUILDINGS	
LE Town Attorney	\$29,421.10	GB Part Time Employee	\$29,396.29
		GB Mileage	\$845.69
TOWN FICA/MEDI		GB Legal Notices	\$0.00
Performance Pay	\$0.00	GB Telephone	\$0.00
FICA	\$57,967.79	GB Contract - Mowing	\$8,223.23
Medi	\$19,840.08	GB Contract	\$16,535.00
	\$77,807.87	GB Electricity	\$6,165.72

2018 Detailed Statement of Payments

GOVERNMENT BUILDINGS Continued		CEMETERIES Continued	
GB Heating Oil	\$1,308.17	CE Supplies	\$158.91
GB Propane	\$5,083.74	CE Grant	\$0.00
GB Repairs & Maintenance	\$15,068.42		<u>\$17,051.41</u>
GB Service Calls	\$0.00	INSURANCE	
GB Rubbish Collection	\$9,040.66	IN Health Insurance	\$128,456.85
GB Supplies	\$1,162.26	IN Dental	\$13,886.96
GB Equipment & Tools	\$25.99	IN Short Term Disability	\$6,783.25
GB Grant	\$0.00	IN Long Term Disability	\$5,736.80
GB Other Charges & Expenses	\$63.30	IN Life Insurance	\$2,389.74
GB Safety Compliance	\$0.00	IN Life/AD&D Insurance/Emergency	
	<u>\$92,918.47</u>	Personnel	\$1,828.00
GB WHITE BUILDING		IN Retirement	\$66,940.78
GBW Legal Notices	\$0.00	IN Unemployment Tax	\$967.00
GBW Telephone	\$168.00	IN Worker's Compensation	\$40,129.95
GBW Water Testing	\$1,750.00	IN Section 125	\$870.03
GBW Electricity	\$31,760.14	IN Property & Liability	\$41,671.00
GBW Heating Oil	\$15,078.71	IN Deductibles	<u>\$5,000.00</u>
GBW Repairs & Maintenance	\$12,418.61		<u>\$314,660.36</u>
GBW Diesel	\$0.00	ADVERTISING/REGIONAL ASSOCIATIONS	
GBW Miscellaneous	\$0.00	NHMA Dues	\$4,212.00
GBW Capital Improvements	\$0.00	POLICE DEPARTMENT	
GBW Grant	\$0.00	PD Full Time Employee	\$420,697.17
GBW Other Charges & Expenses	\$0.00	PD Part Time Employee	\$5,395.74
	<u>\$61,175.46</u>	PD Overtime	\$11,641.97
TOWN HALL		PD Clerical	\$43,486.71
TH Telephone	\$509.54	PD Special Detail Officer	\$0.00
TH Contract	\$0.00	PD Retirement	\$127,325.06
TH Electricity	\$7,126.00	PD Uniforms	\$4,864.89
TH Heating Oil	\$7,570.60	PD Legal Services	\$0.00
TH Maintenance	\$2,065.43	PD Legal Notices	\$0.00
TH Sprinkler System Maintenance	\$9,228.00	PD Telephone	\$5,661.27
TH Rubbish Collection	\$7,574.95	PD Computer Technology	\$808.71
TH Grant	\$0.00	PD Contract	\$32,837.47
TH Other Charges & Expenses	\$0.00	PD Maintenance Agreement	\$356.28
	<u>\$34,074.52</u>	PD Lease	\$1,404.00
CEMETERIES		PD Dues & Subscriptions	\$700.00
CE Superintendent	\$1,600.00	PD Supplies	\$3,334.67
CE Tree Care	\$0.00	PD Postage	\$345.14
CE Contractors	\$15,292.50	PD Gasoline	\$17,851.47

2018 Detailed Statement of Payments

POLICE DEPARTMENT Continued		FIRE DEPARTMENT Continued	
PD Vehicle Maint. & Repairs	\$7,195.52	FR Oxygen	\$500.50
PD Books & Periodicals	\$271.08	FR Vehicle Maint & Repair	\$25,573.85
PD Ammunition & Firearms	\$2,666.18	FR Public Safety	\$585.78
PD Photo & Video Equipment	\$200.00	FR Equipment-Non Electronic	\$12,881.33
		FR Equipment Electronic & Maintenance	\$21,721.09
PD Dare Program	\$520.50	FR Fire Hose Replacement	\$2,254.00
PD Miscellaneous	\$1,324.24	FR Meetings/Seminars/Training	\$6,126.51
PD Reimbursement - Tuition	\$0.00	FR Grant	\$0.00
PD Equipment - Non Electronic	\$995.75	FR Safety Compliance	\$0.00
PD Equipment Electronic	\$1,452.06		
PD Cruiser	\$31,547.00		\$255,430.74
PD Meetings/Seminars/Training	\$3,848.37		
PD Grant	\$0.00		
PD Safety Compliance	\$0.00		
	\$726,731.25		
AMBULANCE		BUILDING INSPECTION	
A Contracted Services	\$12,000.00	BI Full Time Employee	\$41,533.50
		BI Part Time Employee	\$0.00
		BI Mileage	\$0.00
		BI Legal Services	\$483.69
		BI Legal Notices	\$0.00
		BI Telephone	\$168.00
		BI Software Upgrades	\$0.00
		BI Permit Forms	\$0.00
		BI Dues & Subscriptions	\$135.00
		BI Supplies	\$20.58
		BI Postage	\$4.24
		BI Vendor Maint & Support	\$1,788.04
		BI Gasoline	\$714.27
		BI Vehicle Repair	\$150.49
		BI Book & Periodicals	\$0.00
		BI Health	\$0.00
		BI Equipment - Hardware Upgrades	\$0.00
		BI Vehicle	\$40.00
		BI Enforcement	\$0.00
		BI Meetings/Seminars/Training	\$320.00
		BI Grant	\$0.00
			\$45,357.81
FIRE DEPARTMENT		HIGHWAY SAFETY	
FF Telephone	\$89.67	HS Postage	\$0.00
WH Water Holes	\$3,970.00	HS Safety Programs	\$0.00
FF Forest Fires	-\$24.00	HS Equipment	\$0.00
FF Training	\$0.00	HS Surplus Acquisition/Purchase	\$0.00
FF Grant	\$826.92	HS Grant	\$0.00
FR Part Time Employee	\$86,920.20		
FR Special Duty Stipend	\$0.00		
FR Uniforms	\$10,701.87		
FR Protective Gear	\$46,105.62		
FR Legal Services	\$0.00		
FR Telephone	\$3,964.09		
FR Contracts/Software	\$805.00		
FR Immunizations	\$0.00		
FR Testing	\$5,345.50		
FR Building Maint & Repairs	\$1,326.73		
FR Lease	\$0.00		
FR Dues & Subscriptions	\$4,481.84		
FR Supplies	\$6,873.85		
FR Postage	\$0.00		
FR Equip Maint & Repairs	\$10,795.73		
FR Gasoline	\$2,308.21		
FR Diesel	\$1,296.45		

2018 Detailed Statement of Payments

EMERGENCY MANAGEMENT		HIGHWAY AND STREETS Continued	
EM Mileage	\$0.00	HW Vehicle Maint. & Repair	\$24,953.73
EM Telephone	\$1,718.85	HW Salt	\$91,905.00
EM Maintenance - Vendor	\$0.00	HW Sand	\$37,291.27
EM Supplies	\$7.87	HW Cold Mix	\$4,541.55
EM Postage	\$0.00	HW Tires	\$3,331.44
EM Gasoline	\$0.00	HW Town Lands & Parks	\$0.00
EM Diesel	\$0.00	HW Properties & Parking Lots	\$0.00
EM Vehicle Maint. & Repair	\$0.00	HW Culverts	\$0.00
EM Equipment	\$0.00	HW Equipment	\$463.80
EM Seminars & Training	\$0.00	HW Cutting Edges	\$6,854.77
EM Grant	\$0.00	HW Vehicle Lease	\$0.00
	\$1,726.72	HW Meetings/Seminars/Training	\$25.00
HIGHWAY ADMINISTRATION		HW Grant	\$0.00
HW Full Time Employee	\$176,247.79	HW Safety Compliance	\$0.00
HW Part Time Employee	\$0.00		\$396,281.75
HW Overtime	\$19,437.23	ROAD RESURFACING	
	\$195,685.02	RS Tarring/Sealing	\$0.00
HIGHWAY AND STREETS		ROAD RECONSTRUCTION	
HW Uniforms	\$4,094.11	RR Surveys	\$0.00
HW Legal Services	\$0.00	RR Surveys	\$0.00
HW Legal Notices	\$0.00	RR Blasting	\$0.00
HW Telephone	\$1,749.06	RR Contract	\$0.00
HW Tree Care	\$0.00	RR Culverts	\$612.60
HW Contracting - General	\$5,285.00	RR Material	\$28,558.26
HW Mowing	\$8,225.00	RR Hot Top/Grinding	\$182,089.09
HW Contracting - Winter		RR Road Reconstruction	\$11,330.00
Maintenance	\$170,480.00	GR Gravel (Processed)	\$25,295.00
HW Electricity	\$2,482.00		\$247,884.95
HW Heating Oil	\$1,814.98	BRIDGES	
HW Propane	\$0.00	BR Repairs	\$0.00
HW Equipment Rental/Lease	\$0.00	DAMS	
HW Supplies	\$1,409.82	D Fees & Maintenance	\$400.00
HW Parts	\$6,644.68	TRANSFER STATION	
HW Signs	\$1,116.68	TS Full Time Employee	\$10,383.50
HW Building Maint. & Repair	\$1,503.97	TS Part Time Employee	\$55,201.65
HW Grease/Oil	\$0.00		\$65,585.15
HW Gasoline	\$1,911.26	SOLID WASTE COLLECTION	
HW Diesel	\$17,961.07	TS Mileage	\$0.00
HW Oxygen/Acetylene	\$383.96	TS Uniforms/Protective Gear	\$311.72
HW Miscellaneous	\$1,853.60	TS Engineering & Testing	\$5,732.69

2018 Detailed Statement of Payments

SOLID WASTE COLLECTION Continued		GENERAL ASSISTANCE	
TS Legal Notices	\$0.00	GA Part Time Employee	\$24,459.50
TS Telephone	\$685.51	GA Mileage	\$0.00
TS Testing	\$0.00	GA Legal Services	\$0.00
TS Mowing	\$900.00	GA Telephone	\$323.97
TS Contract	\$5,917.30	GA Maintenance - Vendor	\$0.00
TS Electricity	\$4,742.67	GA Dues	\$30.00
TS Dues & Subscriptions	\$299.60	GA Supplies	\$55.14
TS Supplies	\$687.99	GA Postage	\$19.49
TS Maintenance & Repairs	\$3,804.85	GA Books & Periodicals	\$0.00
TS Gasoline	\$0.00	GA Miscellaneous	\$0.00
TS Diesel	\$1,053.75	GA Equipment	\$0.00
TS Heavy Equipment Cont/Loader	\$5,328.88	GA Appropriation	\$8,848.32
TS Meetings/Seminars/Training	\$325.00	GA Meetings/Seminars/Training	\$155.00
TS Grants	\$0.00	GA Grant	\$0.00
TS Safety Compliance	\$0.00		\$33,891.42
	\$29,789.96		
SOLID WASTE DISPOSAL		PARKS AND RECREATION	
TS Disposal-Solid Waste	\$207,909.03	REC Full Time Employee	\$67,015.58
TS Disposal-Refrigerators	\$0.00	REC Bicentennial Field	\$0.00
TS Disposal-Recyclables	\$18,023.17	REC Swanson Gazebo Field	\$0.00
TS Disposal-Tires	\$0.00	REC Old Home Days	\$0.00
TS Disposal-Oil	\$0.00	REC Supplies	\$0.00
TS Disposal - Electronics	\$3,916.16	REC Gasoline	\$0.00
TS Hazardous Waste Day	\$8,000.00	REC Vehicle Maint & Repair	\$0.00
	\$237,848.36	REC Grant	\$0.00
			\$67,015.58
ANIMAL CONTROL		VEASEY PARK	
AC Part Time Employee	\$2,517.20	VP Part Time Employee	\$7,399.00
AC Legal Notices	\$0.00	VP Swim Instructor	\$1,541.25
AC Telephone	\$324.27	VP Uniforms	\$1,083.38
AC Veterinary Services	\$1,200.00	VP Legal Notices	\$0.00
AC Supplies	\$39.98	VP Telephone	\$341.15
AC Miscellaneous	\$0.00	VP Contract	\$984.50
AC Equipment	\$1,093.83	VP Electricity	\$435.68
AC Meetings/Seminars/Training	\$0.00	VP Repairs and Maintenance	\$3,502.02
AC Grant	\$0.00	VP Rubbish Collection	\$40.00
	\$5,175.28	VP Supplies	\$138.89
AGENCIES - HEALTH & SOCIAL		VP Miscellaneous	\$75.00
SH Employee Physicals & Testing	\$3,073.50	VP Reimbursement	\$1,440.00
SH Social Service Agencies	\$29,036.00	VP Grant	\$0.00
	\$32,109.50	VP Safety Compliance	\$0.00

2018 Detailed Statement of Payments

VEASEY PARK Continued		CONSERVATION COMMISSION Continued	
Total	\$16,980.87	FC Meetings	\$0.00
LIBRARY		FC Grant	\$0.00
L Full Time Employee	\$40,926.66		<u>\$2,771.00</u>
L Part Time Employee	\$25,050.72	DEBT SERVICE	
L Telephone	\$638.01	Tax Anticipation Note	\$0.00
L Professional Development	\$650.00	PRIOR YEAR ENCUMBRANCES	
L Contract	\$5,431.00	Town Admin Encumbrance	\$0.00
L Electricity	\$1,800.00	Planning Board Encumbrance	\$2,000.00
L Heating Oil	\$1,270.66	Govt Bldgs Encumbrance	\$5,411.37
L Maint. & Repair	\$1,200.00	Prior year encumbrances - cemetery	\$3,000.00
L Supplies	\$1,200.00	Rescue Encumbrance	<u>\$38,792.66</u>
L Equipment Maintenance	\$700.00		<u>\$49,204.03</u>
L Books	\$13,500.00	WARRANT ARTICLES	
L Humanities	\$1,000.00	Article #4 Fire apparatus &	
L Equipment	\$750.00	Equip capital reserve	\$50,000.00
L Grant	\$0.00	Article #5 Muni govt	
L Safety Compliance	\$0.00	bldg infrastructure	\$25,000.00
	<u>\$94,117.05</u>	Article #6 FD vehicle &	
Memorial Day	\$300.00	equip trust fund	\$20,000.00
Heritage Commission	\$600.00	Article #7 Rescue vehicle &	
CONSERVATION COMMISSION		equip capital reserve	\$10,000.00
CC Part Time Secretary	\$1,361.85	Article #8 Northwood lake	
CC Legal Services	\$338.15	watershed Assoc	\$8,000.00
CC Easement Monitoring	\$50.00	Article #9 Pleasant lake	
CC Printing Publication - Outreach	\$1.00	preservation Assoc	<u>\$2,500.00</u>
CC Dues	\$533.00		<u>\$115,500.00</u>
CC Supplies	\$200.00		
CC Postage	\$31.00		
CC Open Space Committee	\$1.00		
CC Conservation Comm. Projects	\$1.00		
CC Trails Club	\$200.00		
CC Conservation Fund Reimbursement	\$1.00		
CC Land	\$1.00		
CC Equipment	\$1.00		
CC Meetings/Seminars/Training	\$50.00		
CC Grant	\$1.00		
FC Project Monitoring	\$0.00		
FC Supplies	\$0.00		
FC Postage	\$0.00		
FC Forestry Projects	\$0.00		

2018 Employee Wage Roster

Employee Name	Department	Gross Amount
Acevedo, Arllen M	Fire & Rescue	\$2,231.80
Ahern, Shea R	Fire & Rescue	\$663.82
Ainslie, Dennis J	Transfer Station	\$20,797.97
Bacon, Jeremy T	Fire & Rescue	\$3,063.32
Barry, Kevin J	Town Clerk/Tax Collector	\$2,112.00
Barry, Stephen R	Executive	\$200.00
Bernier, Lucas C	Police	\$52,751.21
Berry, Casandra J	Veasey Park	\$1,709.00
Blake, Benjamin	Fire & Rescue	\$19,205.88
Blake, Katherine R	Veasey Park	\$1,884.00
Bosworth, Jesse W	Fire & Rescue	\$809.42
Bosworth, Joseph H	Fire & Rescue	\$1,127.43
Boucher, Jane L	Planning Board	\$9,752.63
Brinson, Colin D	Recreation	\$2,462.26
Burklund, Gregg A	Recreation	\$13,154.15
Bushey, Raymond A	Fire & Rescue	\$1,184.00
Butler, Charles R	Fire & Rescue	\$2,285.83
Butler, Richard E	Fire & Rescue	\$4,415.05
Cady, Aaron B	Fire & Rescue	\$518.53
Carr, Todd B	Police	\$36,818.33
Comire, Brandon L	Recreation	\$1,313.83
Comire, Katelyn E	Recreation	\$5,324.63
Cox, Megan C	Recreation	\$1,636.00
Crotty, Kim L	Town Clerk/Tax Collector	\$20,840.00
Deyermond, Daniel C	Police	\$66,947.45
Dubiansky, John P	Fire & Rescue	\$16,578.02
Duquette, Gary J	Police	\$72,905.83
Ellis, Raymond B	Government Buildings	\$30,476.85
Estee, Adam I	Recreation	\$1,748.95
Fifield, Julia M	Veasey Park	\$2,014.00
Fisher, Matthew S	Fire & Rescue	\$12,266.38
Furtado, Kerri A	Recreation	\$7,374.50
Gallant, Christopher R	Fire & Rescue	\$202.50
Gamache, Amanda M	Recreation	\$2,757.60
Gibson, Victoria L	Recreation	\$2,158.70
Gill, Adam G	Fire & Rescue	\$1,778.25
Goldrick, Jonathan S	Fire & Rescue	\$10,593.00
Greig, Denise A	Welfare	\$25,423.42

2018 Employee Wage Roster

Gross, Chloe C	Veasey Park	\$3,333.25
Hall, Laura M	Fire & Rescue	\$4,242.46
Harrington Jr, John H	Town Administration	\$77,400.12
Hill, Kevin C	Recreation	\$39,304.19
Hills, Brenda A	Fire & Rescue	\$315.74
Hills, Philip J	Fire & Rescue	\$1,097.61
Hoglund, Laura Kay	Fire & Rescue	\$490.00
Houle, Laura A	Recreation	\$2,206.63
Houser, Timothy E	Recreation	\$298.00
Howell, Karen R	Library	\$38,860.20
Hughes, Joel	Police	\$60,617.86
Jamele, Steven F	Information Technology	\$42,277.06
Kimball, Dianne L	Fire & Rescue	\$8,358.70
Kimball, Matthew D	Highway Administration	\$42,648.13
Kimball, Paul R	Highway Administration	\$49,915.36
Lavoie, Michael E	Police	\$67,715.48
Lawrence, Nicholas L	Recreation	\$50,889.31
Lemay, Peter J	Town Administration	\$55,315.31
Lindquist, James R	Fire & Rescue	\$1,173.00
Long, Randi P	Town Administration	\$19,949.66
Lopez, William M	Fire & Rescue	\$682.03
Mahoney, Morgan K	Veasey Park	\$5,910.30
Marshall, Judith L	Conservation Commission	\$1,180.36
Mason, Hannah R	Recreation	\$4,314.79
McGarry, Frederick J	Executive	\$600.00
McHugh, Cynthia B	Animal Control	\$10,297.79
McPherson, Benjamin R	Recreation	\$3,224.83
McPherson, Philip R	Recreation	\$14,609.64
Mitchell, Norman N	Transfer Station	\$497.00
Molet, Alexander R	Police	\$59,882.37
Murphy, Steven C	Transfer Station	\$2,775.00
Newell, Mitchell S	Police	\$68,389.95
Oehler, Carl E	Highway Administration	\$60,603.18
Pappalardo, Alyssa M	Recreation	\$1,894.00
Paradise, Dennis M	Transfer Station	\$27,905.08
Pelletier, Emily R	Recreation	\$2,210.36
Pelletier, Richard H	Building Inspection	\$59,330.98
Pitman, Richard W	Executive	\$750.00
Rapsis, Jason S	Fire & Rescue	\$1,959.15

2018 Employee Wage Roster

Riley, Liam D	Recreation	\$5,479.63
Robert, Ernest A	Fire & Rescue	\$53.58
Roberts, Kelly A	Town Clerk/Tax Collector	\$43,414.56
Robertson, Robert A	Executive	\$600.00
Rodd, Kevin E	Fire & Rescue	\$2,118.09
Sanborn, Cherie A	Assessing	\$20,426.53
Schibblehute, Doreen	Fire & Rescue	\$3,127.95
Schirl, Paul A	Fire & Rescue	\$2,006.71
Seidner, John D	Fire & Rescue	\$706.11
Shimer, Cody R	Recreation	\$2,455.17
Shute, Jeffrey R	Executive	\$600.00
Sinnamon, Lorena A	Executive	\$4,160.00
Smith, Glenda J	Police	\$48,852.01
Smith, Jeffrey P	Fire & Rescue	\$2,157.10
St. Onge, Roger N	Police	\$7,685.78
Stevens, Hailey A	Veasey Park	\$6,490.53
Studley, Allan F	Transfer Station	\$3,298.20
Sullivan, Eric C	Recreation	\$614.00
Tanguay, Evan T	Recreation	\$1,458.00
Tibbetts, Mark A	Government Buildings	\$1,465.81
Torti, Kurt M	Transfer Station	\$3,517.50
Treantafel, Cameron G	Recreation	\$2,795.50
Treantafel, Deborahann	Recreation	\$29,366.48
Vennerbeck, Ann H	Library	\$14,771.38
Wimsatt, Zebulon M	Library	\$763.98
Wollack, Caitlin E	Library	\$10,686.80
Wyman, Debora L	Fire & Rescue	\$258.06
Yost, Candace M	Library	\$5,797.23
Young, Mark M	Highway Administration	\$59,042.98

Please note that wages will include detail, overtime and stipend pays

Financial Report of Philbrick-James Library

Balance on hand, January 1, 2018	Based on TD Bank	\$34,781.36
	2017 checks cashed in 2018	\$1,026.06
	2017 4th qtr. Town Funds rec'd in 2018	\$6,411.01
		\$40,166.31
RECEIPTS		
Town Funds Transferred		\$25,976.00
Interest earned		\$0.00
Donations, fines, book receipts, gifts		\$20.00
Grants (Humanities Council HTG Programs)		\$449.40
Copier Fees Paid		\$356.53
Other (FOL, NHHC, Trustee Savings)		\$1,046.58
	Total Receipts	\$27,848.51
EXPENDITURES		
Electricity: Eversource		\$2,596.65
<u>Supplies and Maintenance</u>		
· Building Maintenance & Repair		\$2,800.00
· Office Supplies (including banking fees)		\$2,105.59
· Equipment Maintenance (including lift)		\$161.31
· New Equipment		\$66.65
	Supplies and Maintenance Subtotal:	\$5,734.55
<u>Programs and Contract Expenses</u>		
· Professional Dues & Development including NHLC Librarian & Trustee Membership and ALA Membership for Support Staff		\$633.99
<u>Contracts Total:</u>	\$6,321.28	
· Park Street Foundation Contract (ebook downloads)		\$1,893.28
· Cleaning Service Contract		\$4,428.00
· Library World Contract		\$1,893.28
<u>Books/Other Materials Total:</u>	\$17,837.74	
· Books		\$15,686.13
· Audiobooks/Video (including SILC)		\$1,546.79
· Newspapers		\$327.60
· Magazines		\$158.88
· Published Databases (Genealogy)		\$0.00
· E-Book (Kobo)		\$118.34
<u>Humanities & Memberships Total:</u>	\$1,902.15	
· Humanities		\$979.40
· Family memberships		
1. Currier Museum		\$80.00
2. Seacoast Science Center		\$100.00
3. Woodman Museum		\$75.00
	Subtotal:	\$922.75

Financial Report of Philbrick-James Library

4. SEE Science Center	\$200.00
5. Boston Museum of Fine Arts	\$42.75
6. Strawberry Banke Museum	\$250.00
7. NH Historical Society	\$75.00
8. Canterbury Shaker Village	\$100.00
Total Expenses	\$34,999.36
Checking Balance on hand	\$33,015.46
These values only reflect the funds spent by the trustees, they do not include expenditures paid by the town directly for services and goods that were debited from the library lines. Those town expended funds were deducted from the library's final quarter town disbursement.	

Philbrick-James Library Savings through 12/31/2018

Balance on Hand January 1, 2018	\$50,032.40
Receipts:	
· Trustee of the Trust Funds	\$506.93
· Interest	\$25.14
· Donations	\$0.00
Sum of Receipts:	\$532.07
Transfers to checking:	\$0.00
Expenditures:	
· 6/5/2018 Cashier's check to Mike Driscoll Studios for framing	\$350.00
· 6/5/2018 Fee for Cashier's Check	\$5.00
Balance on Hand	<u>\$50,209.47</u>

2018 Parks and Recreation Revolving Fund

Program Name	G/L Number	2017 Balance	2018 Revenue	2018 Expenses	Profit/ (Loss)	2018 Balance
Adult Co-Ed Softball	01	\$6,895.32	\$6,176.70	\$8,066.30	(\$1,889.60)	\$5,005.72
Adult PU Basketball	03	\$4,176.00	\$409.50	\$252.55	\$156.95	\$4,332.95
Adult PU Volleyball	04	(\$101.28)	\$0.00	\$0.00	\$0.00	(\$101.28)
Adult Tai-Chi	06	\$1,924.75	\$0.00	\$0.00	\$0.00	\$1,924.75
Adult Yoga	07	\$8,157.86	\$5,558.00	\$4,823.02	\$734.98	\$8,892.84
Concessions	10	\$1,812.23	\$0.00	\$0.00	\$0.00	\$1,812.23
Gazebo Field	11	(\$23,863.52)	\$0.00	\$725.99	(\$725.99)	(\$24,589.51)
Old Home Day	12	(\$14,790.67)	\$5,836.95	\$11,661.68	(\$5,824.73)	(\$20,615.40)
Teen Dances	13	\$6,850.34	\$0.00	\$658.42	(\$658.42)	\$6,191.92
Toddler Events	14	\$1,615.41	\$15.00	\$252.55	(\$237.55)	\$1,377.86
Trips	15	(\$7,374.87)	\$2,214.00	\$11,807.95	(\$9,593.95)	(\$16,968.82)
Youth Baseball	16	(\$7,627.63)	\$15,798.00	\$33,954.46	(\$18,156.46)	(\$25,784.09)
Youth Basketball	17	\$13,899.26	\$6,535.00	\$10,459.07	(\$3,924.07)	\$9,975.19
Youth Birthday Parties	18	\$619.00	\$0.00	\$0.00	\$0.00	\$619.00
Youth Flag Football	19	\$469.00	\$0.00	\$0.00	\$0.00	\$469.00
Youth Fall Soccer	20	(\$2,281.56)	\$10,110.00	\$20,696.34	(\$10,586.34)	(\$12,867.90)
Youth Hoop Camp	21	\$6,721.51	\$0.00	\$0.00	\$0.00	\$6,721.51
Youth Hoop Classic	22	\$21,239.94	\$16,540.76	\$13,565.25	\$2,975.51	\$24,215.45
Youth Soccer Camps	23	\$2,497.65	\$0.00	\$245.50	(\$245.50)	\$2,252.15
Youth Summer Flag Football	24	\$239.94	\$0.00	\$0.00	\$0.00	\$239.94
Youth Tennis Camp	25	(\$2,526.39)	\$0.00	\$0.00	\$0.00	(\$2,526.39)
Youth Travel Basketball	26	(\$1,223.09)	\$0.00	\$0.00	\$0.00	(\$1,223.09)
Senior Programs	27	(\$5,457.59)	\$5,544.00	\$5,249.57	\$294.43	(\$5,163.16)
Italian Cooking Class	28	(\$60.98)	\$175.25	\$120.00	\$55.25	(\$5.73)
Dodge Ball	29	(\$110.18)	\$0.00	\$0.00	\$0.00	(\$110.18)
Lil Hot Shots	30	(\$0.49)	\$0.00	\$0.00	\$0.00	(\$0.49)
Women's Hoop 101	31	\$44.00	\$0.00	\$0.00	\$0.00	\$44.00
Rec Ball	32	\$507.02	\$0.00	\$0.00	\$0.00	\$507.02
High School Hoops	33	\$211.00	\$0.00	\$0.00	\$0.00	\$211.00
Summer Day Camp	34	\$43,701.99	\$77,124.50	\$71,138.98	\$5,985.52	\$49,687.51
3 and 3	35	\$6,531.62	\$1,000.00	\$795.06	\$204.94	\$6,736.56
Line Dancing	36	\$2,370.85	\$0.00	\$232.00	(\$232.00)	\$2,138.85
After School Programs	37	\$152,511.60	\$132,676.00	\$102,898.73	\$29,777.27	\$182,288.87
Ball Room Dancing	38	\$35.00	\$0.00	\$0.00	\$0.00	\$35.00

2018 Parks and Recreation Revolving Fund

Salaries	40	(\$16,102.50)	\$0.00	\$0.00	\$0.00	(\$16,102.50)
Aerobics	41	\$608.55	\$0.00	\$0.00	\$0.00	\$608.55
Adult Tennis	42	\$10.49	\$0.00	\$0.00	\$0.00	\$10.49
Dance Cam	43	\$79.25	\$0.00	\$0.00	\$0.00	\$79.25
Zumba	44	\$4,949.63	\$0.00	\$0.00	\$0.00	\$4,949.63
Full Body Blast	46	\$7,687.18	\$3,411.00	\$3,246.16	\$164.84	\$7,852.02
Lacrosse	47	(\$104.00)	\$0.00	\$0.00	\$0.00	(\$104.00)
Adult Flag Football	48	(\$2,220.35)	\$0.00	\$0.00	\$0.00	(\$2,220.35)
SENHRBL Basketball Referee	49	(\$3,770.90)	\$1,175.00	\$0.00	\$1,175.00	(\$2,595.90)
Postage	50	(\$925.70)	\$0.00	\$7.04	(\$7.04)	(\$932.74)
Gymnastics	51	\$3,030.13	\$0.00	\$0.00	\$0.00	\$3,030.13
Special Events	52	(\$18,012.00)	\$4,176.00	\$10,178.04	(\$6,002.04)	(\$24,014.04)
Tutoring	53	\$734.49	\$0.00	\$0.00	\$0.00	\$734.49
FICA	54	(\$34,361.78)	\$0.00	\$9,031.94	(\$9,031.94)	(\$43,393.72)
Medi	55	(\$7,971.78)	\$0.00	\$2,112.31	(\$2,112.31)	(\$10,084.09)
Youth Wrestling	56	(\$1,761.30)	\$0.00	\$9.00	(\$9.00)	(\$1,770.30)
Retirement	57	(\$1,639.57)	\$0.00	\$2,324.43	(\$2,324.43)	(\$3,964.00)
Totals		\$147,842.88	\$294,475.66	\$324,512.34	(\$30,036.68)	\$117,806.20

Joe Stone Good Sport Fund – Fund 81 2018

	Revenue	Expenses	Balance
From Fund 80			\$1,797.21
2013	\$1,737.00	\$1,000.00	\$2,534.21
2014	\$0.00	\$1,000.00	\$1,534.21
2015	\$651.00	\$1,000.00	\$1,185.21
2016	\$1,511.00	\$1,000.00	\$1,696.21
2017	\$1,318.00	\$1,000.00	\$2,014.21
2018	\$1,600.00	\$1,000.00	\$2,614.21

2018 Summary Inventory of Valuation

<u>VALUE OF LAND</u>	<u>ACREAGE</u>	<u>VALUE</u>
Land - Current Use	19,440.33	\$1,512,378.00
Conservation Restriction Assessment	1.50	\$80.00
Discretionary Preservation Easement	1.23	\$18,400.00
Residential Land	7,204.91	\$203,266,600.00
Commercial Land	293.68	\$5,237,300.00
Residential Buildings		\$284,187,548.00
Manufactured Housing		\$4,191,200.00
Commercial Buildings		\$13,552,300.00
Discretionary Preservation Easement		\$91,152.00
Public Utilities		<u>\$69,842,700.00</u>
Valuation before exemptions		\$581,899,658.00
Less -Total Exemptions		<u>(\$2,720,700.00)</u>
NET VALUATION (All Other Taxes)		\$579,178,958.00
Less - Public Utilities - Electric		<u>(\$69,842,700.00)</u>
NET VALUATION (State Education Tax)		\$509,336,258.00

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

Executive	\$359,161.00
Election, Registration & Vital Statistics	\$11,713.00
Financial Administration	\$56,901.00
Revaluation of Property	\$91,880.00
Legal Expense	\$43,572.00
Personnel Administration	\$85,506.00
Planning & Zoning	\$47,875.00
General Government Buildings	\$223,416.00
Cemeteries	\$21,452.00
Insurance	\$439,160.00
Advertising & Regional Association	\$4,019.00
Police Department	\$750,314.00
Ambulance	\$11,500.00
Fire Department/Forest Fires	\$275,999.00
Building Inspection	\$50,992.00
Emergency Management	\$7,368.00
Highway Administration	\$205,658.00
Highways & Streets	\$551,934.00
Bridges	\$1.00
Dams	\$400.00
Transfer Station Administration	\$74,591.00
Solid Waste Collection	\$43,344.00

2018 Summary Inventory of Valuation

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED Continued

Solid Waste Disposal	\$235,101.00
Animal Control	\$6,202.00
Health Agencies & Hospitals	\$34,316.00
General Assistance	\$69,777.00
Parks & Recreation	\$97,984.00
Library	\$106,809.00
Patriotic Purposes	\$1,200.00
Conservation	\$13,277.00
Tax Anticipation Note	\$1.00
Prior Year Encumbrances	\$59,540.00
Warrant Articles	<u>\$115,500.00</u>
Total	\$4,096,463.00

LESS: ESTIMATED REVENUES & CREDITS

Land Use Change Tax	\$30,000.00
Yield Tax	\$22,000.00
Interest & Penalties on Delinquent Tax	\$60,000.00
Excavation Tax (\$.02 cents per cu yd)	\$200.00
Business Licenses & Permits	\$30,000.00
Motor Vehicle Permit Fees	\$975,000.00
Building Permits	\$20,000.00
Other Licenses, Permits & Fees	\$27,000.00
Shared Revenue	\$0.00
Meals & Rooms Tax	\$230,932.00
Highway Block Grant	\$150,000.00
State & Federal Forest Lands Reimbursement	\$1,000.00
Other State Grants & Reimbursement	
From Other Governments	\$0.00
Income from Departments	\$65,500.00
Sale of Municipal Property	\$50,000.00
Interest on Investments	\$3,000.00
Other	\$30,220.00
Special Revenue Funds	\$0.00
Trust & Agency Funds	<u>\$0.00</u>
	\$1,694,852.00
 Fund Balance Voted Surplus	 \$45,000.00
General Fund Balance	<u>\$579,178.00</u>
TOTAL REVENUES & CREDITS	\$2,319,030.00

2018 Summary Inventory of Valuation

LESS: ESTIMATED REVENUES & CREDITS Continued

Appropriations (less encumbrances)	\$4,036,923.00
Less: Net Revenues Adjusted	(\$1,694,852.00)
(Not Including Fund Balance)	
Less: Fund Balance Voted Surplus	(\$45,000.00)
Less: Fund Balance to Reduce Taxes	(\$579,178.00)
Add: Overlay	\$245,418.00
Add: War Service Credits	\$125,125.00
Net Town Appropriation	\$1,777,433.00
Net School Appropriation	\$9,361,708.00
State Education Tax	\$1,133,068.00
County Tax Assessment	\$586,886.00

ALLOCATION OF TAX DOLLAR

2018 Tax Rate \$23.07

Town	School	County	ST ED
\$3.67	\$16.16	\$1.01	\$2.23

2017 Tax Rate	\$23.30
2016 Tax Rate	\$22.20
2015 Tax Rate	\$22.01
2014 Tax Rate	\$23.01
2013 Tax Rate	\$22.65
2012 Tax Rate	\$21.91
2011 Tax Rate	\$21.45
2010 Tax Rate	\$22.96
2009 Tax Rate	\$19.41
2008 Tax Rate	\$19.51
2007 Tax Rate	\$17.53
2006 Tax Rate	\$17.53



Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality:

County:

Report Year:

PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2017	Year: 2016	Year: 2015+	
Property Taxes	3110		\$450,506.61			
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185		\$27.38			
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance		(\$112,193.17)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	2017	Prior Levies		
Property Taxes	3110	\$13,081,875.90	\$2,246.00			
Resident Taxes	3180					
Land Use Change Taxes	3120	\$107,541.00				
Yield Taxes	3185	\$33,929.48				
Excavation Tax	3187	\$1,164.32				
Other Taxes	3189					

Overpayment Refunds	Account	Levy for Year of this Report	2017	Prior Levies		
				2016	2015+	
Property Taxes	3110	\$2,772.00				
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
Interest and Penalties on Delinquent Taxes	3190	\$6,683.93	\$27,889.46			
Interest and Penalties on Resident Taxes	3190					
Total Debits		\$13,121,773.46	\$480,669.45	\$0.00	\$0.00	



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2017	2016	2015+
Property Taxes	\$12,549,886.00	\$328,757.19		
Resident Taxes				
Land Use Change Taxes	\$76,841.00			
Yield Taxes	\$33,024.14	\$27.38		
Interest (Include Lien Conversion)	\$6,383.93	\$25,490.46		
Penalties	\$300.00	\$2,399.00		
Excavation Tax	\$1,164.32			
Other Taxes				
Conversion to Lien (Principal Only)		\$123,446.42		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2017	2016	2015+
Property Taxes	\$5,595.71	\$549.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$256.00			



New Hampshire
Department of
Revenue Administration

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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2017	2016	2015+
Property Taxes	\$440,259.74			
Resident Taxes				
Land Use Change Taxes	\$30,700.00			
Yield Taxes	\$905.34			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$23,542.72)			
Other Tax or Charges Credit Balance				
Total Credits		\$13,121,773.46	\$480,669.45	\$0.00
			\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$448,322.36
Total Unredeemed Liens (Account #1110 - All Years)	\$394,684.94



New Hampshire
Department of
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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2017	Year: 2016	Year: 2015+
Unredeemed Liens Balance - Beginning of Year			\$98,229.73	\$261,142.38
Liens Executed During Fiscal Year		\$137,578.64		
Interest & Costs Collected (After Lien Execution)		\$977.97	\$4,877.44	\$16,369.97
Total Debits	\$0.00	\$138,556.61	\$103,107.17	\$277,512.35

Summary of Credits

	Last Year's Levy	Prior Levies		
		2017	2016	2015+
Redemptions		\$25,428.89	\$26,441.81	\$45,265.52
Interest & Costs Collected (After Lien Execution) #3190		\$977.97	\$4,877.44	\$16,369.97
Abatements of Unredeemed Liens		\$18.53		
Liens Deeded to Municipality		\$604.75	\$574.33	\$3,931.98
Unredeemed Liens Balance - End of Year #1110		\$111,526.47	\$71,213.59	\$211,944.88
Total Credits	\$0.00	\$138,556.61	\$103,107.17	\$277,512.35

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$448,322.36
Total Unredeemed Liens (Account #1110 - All Years)	\$394,684.94



New Hampshire
Department of
Revenue Administration

MS-61

DEERFIELD (115)

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

KELLY

Preparer's Last Name

ROBERTS

Date

Jan 18, 2019

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.

Kelly A Roberts Town Clerk/Tax Collector
Preparer's Signature and Title



TOWN OWNED PROPERTY

<u>Map & Lot</u>	<u>Description</u>	<u>Property Location</u>	<u>Acres</u>	<u>Value</u>
201-15		Sand Pit Avenue	0.14	\$52,500.00
204-14	Clark Land	Off Pleasant Hill Road	9.80	\$71,500.00
205-1	Jarious Page Land	Off Griffin Road	2.90	\$2,900.00
205-76	Veasey Park	Pleasant Lake	5.95	\$624,900.00
208-1	Freeses Land	North Road	5.10	\$83,300.00
208-15	Dolliver Land	North Road	1.10	\$60,700.00
208-20	Kenney Land-Freeses Pond	Hammond Road	0.12	\$2,700.00
208-33	Richard Land-Freeses Pond	Hammond Road	0.11	\$12,600.00
208-59	West Land-Freeses Pond	North Road	0.51	\$15,400.00
208-61	Witham Land-Freeses Pond	North Road	0.56	\$63,400.00
208-98	Witham Land	Penn Avenue	0.14	\$2,900.00
208-111	Tanzella Land	Lewis Drive	0.11	\$12,700.00
208-112	Tanzella Land	Lewis Drive	0.11	\$12,600.00
208-117	Crosley Land	Lewis Drive	0.08	\$11,600.00
208-118	Crosley Land	Lewis Drive	0.10	\$12,100.00
208-119	Crosley Land	Lewis Drive	0.10	\$12,100.00
208-122	Freeses Land-Gravel Bank	Blakes Hill Road	4.07	\$99,800.00
209-1	Daniel Stevens Land	North Road	0.78	\$55,600.00
209-25	Freeses Land	Off North Road	7.20	\$75,900.00
209-29	Freeses Pond Dam		0.50	\$101,300.00
209-32	Freeses Land	Off North Road	3.90	\$62,300.00
209-34	Freeses Land	North Road	11.50	\$123,900.00
210-2	Soldiers Memorial Lot & Bldg	Old Center Road	0.33	\$280,300.00
210-3	Fire Station-Old Center Rd South	6 Church Street	0.25	\$224,200.00
210-5	Town Hall Lot & Bldg Highway Bldg - Old Center Rd South	10 Church Street	9.41	\$835,100.00
403-2	Hart Land	Griffin Road	71.00	\$159,700.00
404-2	Edythe H. Boisvert Land	Dow Road	185.00	\$127,300.00
405-98	Susan Yeaton Land	Northwood Town Line Pleasant Lake Dam Land, Flowage Rights	17.00	\$30,000.00
405-99	Johnson Land	Off Blakes Hill Road	4.50	\$8,100.00
406-12	MCNeil Woods	Blakes Hill Road	63.00	\$126,100.00
408-35	Tuttle Land	Woodman Road	0.64	\$49,900.00
409-1	Parade Cemetery (Joseph Mills)	Nottingham Road	0.60	\$46,600.00
409-2	Academy Lot (Joseph Mills)	Nottingham Road	0.05	\$1,600.00
410-32	Freese Property	Mount Delight Road	175.50	\$82,700.00
410-109	Old Center Cemetery	Meetinghouse Hill Road	2.40	\$67,600.00

411-16	Mt Delight Poor Farm Cemetery	Mount Delight Road	0.16	\$3,700.00
411-34		Swamp Road	0.67	\$55,400.00
411-39	Wells Lot	Off Mount Delight Road	83.00	\$93,900.00
411-40		Mount Delight Road	0.13	\$34,900.00
413-3	Cemetery Fellows	Sanborn	0.30	\$37,800.00
413-96	Alvah Chase Land	Off Ridge Road	10.90	\$19,600.00
414-32		Private Road	0.50	\$5,400.00
414-37	Miller Land	Ridge Road	10.00	\$31,500.00
414-38	Fowler Land	Off Ridge Road	8.30	\$11,200.00
414-39	Miller Land	Ridge Road	8.00	\$36,400.00
414-40	Miller Land	Ridge Road	12.00	\$33,500.00
414-73	Arthur Chase Land	Ridge Road	38.00	\$81,100.00
414-97-1	Land Gifted from Roger & Peg King	Ridge Road	11.25	\$110,700.00
414-139	Land Around Haynes Cemetery		0.25	\$40,800.00
415-1	GBW Building	8 Raymond Road	4.50	\$1,218,700.00
415-3	Morrison Cemetery	Raymond Road	2.90	\$61,400.00
415-30	Lindsay Conservation Area	Candia Road	68.07	\$147,900.00
415-31	Athletic Field	Raymond Road	3.93	\$112,500.00
415-32	Land Across from GBW	Raymond Road	9.30	\$144,800.00
415-38	Flanders Land-Tannery Site	Candia Road	0.12	\$3,400.00
415-48	Jackson Property	Adams Hill Rd	0.90	\$22,000.00
415-79		Mountain Road	3.19	\$66,400.00
415-92	Devries Land	Off Mountain Road	4.00	\$7,200.00
416-12	Cate Land-Cemetery	Nottingham Road	3.50	\$61,200.00
416-16	Dowst-Cate Town Forest	Nottingham Road	110.30	\$274,600.00
416-18	Weiss Land	Nottingham Road	93.40	\$189,400.00
416-82	Brower Land	Mountain Road	9.32	\$9,600.00
418-6	Owner Unknown	Off Raymond Road	0.30	\$500.00
418-45		Tandy Road	2.00	\$52,900.00
418-82	Maynard-Philbrick	JCT 107 & 43	0.14	\$8,000.00
419-46-21	Tukcor Land-Open Space	Hartford Brook Road	1.00	\$7,600.00
419-46-22	Tukcor Land-Open Space	Hartford Brook Road	10.05	\$190,700.00
420-58	South Fire Station Lot & Bldg	Birch Road	0.51	\$144,100.00
420-065-002	Firepond	Birch Road	0.07	\$7,500.00
423-43	Dearborn Land	Old Candia Road	0.31	\$4,100.00
424-26	Wilson Land	Brown Road	55.20	\$128,300.00
424-27	Sanitary Landfill	Brown Road	36.78	\$475,800.00
424-55	John Doe Land-Back Land	Off Raymond Road	4.20	\$7,600.00
424-78		Pinecrest Road	0.50	\$4,400.00
424-82		Pinecrest Road	0.38	\$38,800.00
Totals	75 Parcels		1192.89	\$7,597,200.00

Treasurer Report Summary

Checking Account Balance January 1, 2018		\$7,029,889.93
Receipts from Tax Collector	\$13,060,566.16	
Receipts from Selectmen	\$540,321.57	
Receipts from Town Clerk	\$1,610,835.10	
Receipts from Parks & Recreation Revolving Fund	\$297,932.21	
Receipts from Other Sources	\$212,681.57	
Transfers from Conservation and Escrow Accounts	\$441,527.25	
Total Cash Receipts		\$16,163,863.86
Payments Approved by Selectmen Board		(\$17,199,736.62)
Checking Account Balance December 31, 2018		\$5,994,017.17

Town Accounts

Brown's Mill Engineer Review	\$188.38
Citizens Bank Money Market	\$312,567.59
Conservation Fund	\$181,967.24
Cottonwood Settlement	\$4,802.72
Deerfield Fair Association	\$1,107.22
Deerfield Rescue	\$11,520.35
Fire Department Equipment Fund	\$686.55
Forest Maintenance	\$30,908.86
Gazebo	\$6,605.31
Heritage Foundation	\$2,314.90
Highway Donations	\$139.63
Impact Fees - Highways	\$16,781.99
Impact Fees - School	\$210,302.93
Impact Fees - Solid Waste	\$40,822.00
Improvements to Mountain Road - between Poles 42 & 43	\$1,773.41
JCR Construction	\$5,068.27
Lamprey River Advisory Committee	\$612.15
LLC Engineering	\$1,180.52
Magoon Logging Bond	\$7,839.06
Maintenance of Bicentennial Recreational Field	\$601.63
Miscellaneous Planning Board Engineering	\$11,957.28
Police Department – Cop Cards	\$1,514.68
Police Department – Equipment Fund	\$1,056.08
Police Department – Pistol Permits	\$6,617.78
Rollins N Engineering Review	\$506.00
Rollins N Reclamation B	\$10,610.09

Road Bond Security	\$3,128.87
Road Bond Security of Joseph Brown	\$729.06
Security Deposit State Property	\$2,706.32
Sorak Engineer Review	\$75.88
Town Hall Accessibility Fund	\$7,732.91
Town Planner Fees	\$1,015.40
Veasey Park	\$10,076.50
Wheelabrator Community Partnership Grant	\$2,686.67
Total	\$898,204.23

Respectfully Submitted,

Lorena Sinnamon
Town Treasurer

Report of the Deerfield Trustee of Trust Funds for the year 2018

Capital reserve funds continue to receive custodial management by the Trustees and Cambridge Trust Company. The funds are invested in a Fidelity Money Market account and earn money market rates. The investments earned \$14,971.93 with an end-of-year fair value of \$1,130,282.07.

Common funds or charitable trust funds get managed as investments with an aim to produce income. In 2018, these investments earned \$22,517.23, paying fees for management of \$7,767.54 yielding a net income of \$14,749.69. The end-of-year fair value was \$771,087.18. In spite of the lackluster overall market returns in 2018, the managed funds yielded a noticeably higher return than the money market investments.

Here are some highlights of the Trust Fund activities for 2018:

- The largest individual fund in the Common Fund was for the Deerfield Historical Society. They have purchased a property to house a museum and withdrew \$245,165.12 to pay for this property. It is anticipated that the society will be making more substantial withdrawals in the coming months to support their museum.
- A motion to have the Town of Deerfield assume the management fees for the Trust Funds was approved by the Board of Selectmen on November 19, and by the Municipal Budget Committee on December 18. The budget line was set at \$10,000. During the deliberations for this support, there were several questions about the service provided by Cambridge. Below is a description of these services.
- Income from the two cemetery trust funds is used to fund various cemetery expenses. In recent years the amount of money earned by these funds has not been sufficient to cover these expenses. Effective in 2019, the Town of Deerfield has agreed to cover these expenses for a period of five years. During these five years, the cemetery trust funds will accumulate income and will resume covering these expenses at the end of the five-year period. The fact that the town is covering the investment expenses will help the Cemetery Fund obtain this objective.

Glenn Meyers
Bill von Hassel
John Reagan
Jim Sullivan – Alternate

Services Provided by Cambridge Trust Company

- Active Portfolio Management
 - Fiduciary responsibility for all investments
 - Investment of Capital Reserves in accordance with written Investment Policy Statement and liquidity needs
 - Economic, market, sector, and company analysis
 - Portfolio monitoring and rebalancing
 - Annual review and comment on the town's Investment Policy Statement, filed with the State of NH
 - Periodic in-person performance review meetings with the trustees

- Preparation and filing of the State of NH MS-9 and MS-10 Reports
 - Interim reporting is prepared monthly and provided to the town quarterly
- Facilitation of fund distributions and deposits
- Asset Custody
 - Custody of Capital Reserve Funds at no fee
 - Cash management
 - Income collection
 - Corporate Action processing
 - Trade settlement
 - Monthly transaction and asset reporting
 - 24/7 online account access
- Responding to any other needs and requests as they arise

TOWN OF DEERFIELD, NH
REPORT OF THE TRUSTEES OF TRUST FUNDS
COMMON TRUST FUND (ACCOUNT NUMBER XXX1363)
FOR YEAR ENDING: 12/31/2018
AS OF: 12/31/2018

FUND NAME	PURPOSE	HOW INVESTED	DATE OF CREATION	YEAR TO DATE											YEAR TO DATE					
				PRINCIPAL COST BALANCE	PRINCIPAL FAIR VALUE	PRINCIPAL NEW FUNDS	UNREALIZED GAIN/LOSS ANNUAL ONLY	PRINCIPAL REALIZED GAINS	CAPITAL GAINS DIVIDENDS	PRINCIPAL FEES	PRINCIPAL WITHDRAWALS	TOTAL FEES & WITHDRAWALS	PRINCIPAL EOY COST BALANCE	PRINCIPAL EOY FAIR VALUE	INCOME BOY BALANCE	INCOME	INCOME FEES	INCOME EXPENDED	TOTAL FEES EXPENDED	INCOME EOY BALANCE
Bill Sanborn Fund	Library	Common Investment	12/31/90	352.96	414.70	-	(4.76)	25.18	0.00	0.00	0.00	0.00	375.14	435.12	6.28	14.35	(4.92)	(6.28)	(11.20)	50,401.01
Common Trust Fund A	Cemetery Trust	Common Investment	N/L	40,103.63	55,670.12	-	(9,092.50)	2,880.75	0.00	0.00	0.00	0.00	42,864.38	49,438.37	50,468.21	1,628.72	(583.10)	(1,137.82)	(1,695.92)	8,214.38
Common Trust Fund B	Cemetery Trust	Common Investment	N/L	9,687.79	12,704.76	-	(1,475.28)	689.66	0.00	0.00	0.00	0.00	10,357.45	11,918.14	800.46	392.65	(134.55)	(46.19)	(180.73)	55.84
Cross Sanborn Fund	Library	Common Investment	1/1/64	2,082.28	2,458.24	-	(28.22)	149.26	0.00	0.00	0.00	0.00	2,241.52	2,579.28	37.14	84.95	(29.11)	(37.14)	(66.25)	1,647.99
Deerfield Womens Club	Scholarship	Common Investment	11/13/12	11,656.10	13,889.48	-	(351.42)	831.49	0.00	0.00	0.00	0.00	12,487.59	14,369.25	1336.63	473.37	(62.21)	(77.49)	(138.25)	200.42
Freewill Baptist Church	Religious Purposes	Common Investment	10/5/26	4,367.55	5,131.51	-	(58.90)	311.55	0.00	0.00	0.00	0.00	4,679.10	5,384.16	222.8	177.36	(60.76)	(77.49)	(23.69)	200.42
Friends of Redbalks	Scholarship	Common Investment	2/24/84	32.19	76.01	-	(38.62)	2.30	0.00	0.00	0.00	0.00	34.49	39.69	0.00	1.31	(0.44)	(0.44)	(0.44)	200.42
Gentlemen Joe Brown Award	Scholarship	Common Investment	3/15/04	12,478.32	15,559.86	-	(1,067.15)	860.11	0.00	0.00	0.00	0.00	13,388.43	15,362.82	545.28	506.79	(173.66)	(400.00)	(573.66)	5,394.41
Historical Society	Public Monument	Common Investment	5/2/05	334,525.93	417,830.06	-	(43,917.91)	18,793.49	0.00	0.00	(91,934.34)	(91,934.34)	261,365.08	300,771.30	150,169.48	11,024.61	(3,829.39)	(153,230.79)	(157,060.17)	4,133.92
Jennies Fund	Educational Purposes	Common Investment	18/70	5,422.28	6,370.74	-	(73.14)	386.78	0.00	0.00	0.00	0.00	5,009.06	6,064.38	96.22	220.21	(75.46)	(96.22)	(171.68)	144.75
Joe Carter Memorial Fund	Poor/Indigent	Common Investment	4/1/92	4,945.02	6,091.49	-	(345.19)	352.74	0.00	0.00	0.00	0.00	5,297.76	6,096.04	200.84	200.84	(68.94)	0.00	(68.94)	1,857.61
Morrison Cemetery Fund	Cemetery Trust	Common Investment	N/L	46,000.61	57,793.12	-	(4,366.57)	3,281.38	0.00	0.00	0.00	0.00	49,281.99	56,707.93	226,127.4	1,868.23	(640.16)	(971.89)	(1,612.05)	22,868.92
Old Centre Cemetery Fund	Cemetery Trust	Common Investment	N/L	64,643.00	77,165.20	3,200.00	(1,570.20)	4,839.52	0.00	0.00	0.00	0.00	72,862.52	83,634.52	82,616.01	2,755.32	(944.15)	(850.09)	(1,794.24)	9,177.09
Phillbrick Fund #1	Library	Common Investment	12/20/23	5,963.38	7,041.74	-	(89.84)	427.53	0.00	0.00	0.00	0.00	6,420.91	7,388.43	185.37	243.43	(83.40)	(106.37)	(189.77)	160.03
Phillbrick Fund #2	Library	Common Investment	4/6/45	8,235.65	9,676.21	-	(111.07)	597.49	0.00	0.00	0.00	0.00	8,823.14	10,452.63	146.1	146.1	(14.61)	(146.10)	(289.71)	219.87
Phillbrick James Library Fund	Library	Common Investment	3/5/87	37,570.59	44,543.57	-	(907.91)	2,680.05	0.00	0.00	0.00	0.00	40,259.64	46,915.71	3,000.88	1,525.86	(522.86)	(207.11)	(729.97)	3,766.77
Progressive Garage Fund	Scholarship	Common Investment	6/26/56	1,213.80	1,703.86	-	(230.92)	86.57	0.00	0.00	0.00	0.00	1,309.37	1,498.31	1,638.37	1,094.86	(16.50)	(50.00)	(66.90)	1,618.75
Town Hall Restoration Fund	Public Monument	Common Investment	6/26/92	23,807.13	29,761.34	935.00	(1,960.25)	1,764.86	0.00	0.00	0.00	0.00	26,507.69	30,391.26	10,837.94	1,004.85	(344.31)	(1.00)	(344.31)	11,498.48
Trustee General Fund	Discretionary Benefit Of The Town	Common Investment	2/1/16	-	0.30	-	6.48	5.17	0.00	0.00	(100.00)	(100.00)	5.17	5.95	1.75	1.66	(0.04)	(1.75)	(2.39)	1.02
Womens Relief Corps Room	Library	Common Investment	12/31/80	221.23	259.93	-	(2.99)	15.78	0.00	0.00	0.00	0.00	237.01	272.72	3.93	8.96	(3.07)	(3.93)	(7.00)	5.89
TOTALS				613,329.42	764,141.94	4,225.00	(65,750.38)	38,981.76	0.00	0.00	(92,034.34)	(92,034.34)	564,511.84	646,574.00	264,155.89	22,517.23	(7,767.54)	(157,392.46)	(165,159.94)	121,513.18

Income Allocated to Principal for Investment

124,459.96

(112,853.79)

Balance on Cambridge Trust Company

(124,459.96)

138,695.93

8,829.39

TOWN OF DEERFIELD, NH
REPORT OF THE TRUSTEES OF TRUST FUNDS
CAPITAL RESERVE FUND (ACCOUNT NUMBER XXX1359)
FOR YEAR ENDING: 12/31/2018
AS OF: 12/31/2018

FUND NAME	PURPOSE	HOW INVESTED	DATE OF CREATION	BOY COST BALANCE	BOY FAIR VALUE (includes Principal and Income)	YEAR TO DATE										TOTAL FEES AND INCOME EXPENDED	TOTAL FEES AND INCOME EXPENDED	BOY FAIR VALUE (includes Principal and Income)
						PRINCIPAL NEW FUNDS	PRINCIPAL REALIZED GAINS	CAPITAL GAINS DIVIDENDS	PRINCIPAL FEES	PRINCIPAL WITHDRAWALS	TOTAL FEES AND WITHDRAWALS	INCOME	INCOME FEES	INCOME EXPENDED	TOTAL FEES AND INCOME EXPENDED			
Cemetery Land Acquisition Fund	Cemetery Trust	Common Investment	5/15/77	230,019.49	230,019.49	-	0.00	0.00	0.00	0.00	0.00	448.37	0.00	0.00	0.00	29,467.86	29,467.86	
Deerfield School Facility Paving Plan Expendable Fund	Capital Reserve (Other)	Common Investment	9/8/14	70,306.15	70,306.15	-	0.00	0.00	0.00	0.00	0.00	1,086.31	0.00	0.00	0.00	71,392.46	71,392.46	
Deerfield School Facility Repair	Capital Reserve (Other)	Common Investment	12/3/04	186,280.88	186,280.88	150,000.00	0.00	0.00	0.00	0.00	0.00	3,097.75	0.00	0.00	0.00	339,376.63	339,376.63	
Deerfield School Playground Fund	Parks/Recreation	Common Investment	12/20/11	262.81	262.81	-	0.00	0.00	0.00	0.00	0.00	4.04	0.00	0.00	0.00	266.85	266.85	
Deerfield School Replacing or Replacing Tech Expendable Fund	Capital Reserve (Other)	Common Investment	9/8/14	20,175.67	20,175.67	-	0.00	0.00	0.00	0.00	0.00	311.72	0.00	0.00	0.00	20,487.39	20,487.39	
Deerfield School Special Ed Fund	Educational Purposes	Common Investment	2/9/04	209,508.72	209,508.72	-	0.00	0.00	0.00	0.00	0.00	3,237.16	0.00	0.00	0.00	212,745.88	212,745.88	
Fire and Apparatus	Capital Reserve (Other)	Common Investment	7/9/14	169,758.59	169,758.59	50,000.00	0.00	0.00	0.00	0.00	0.00	3,137.36	0.00	0.00	0.00	222,895.95	222,895.95	
Fire Department Vehicles and Equipment Expendable Trust Fund	Capital Reserve (Other)	Common Investment	4/7/16	14,830.28	14,830.28	20,000.00	0.00	0.00	0.00	(11,954.94)	(11,954.94)	272.03	0.00	0.00	0.00	23,147.37	23,147.37	
Fire Engine Capital Reserve	Capital Reserve (Other)	Common Investment	5/3/10	64.45	64.45	-	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	65.45	65.45	
Muni Government Buildings Fund	Capital Reserve (Other)	Common Investment	8/3/12	86,459.87	86,459.87	25,000.00	0.00	0.00	0.00	(35,376.00)	(35,376.00)	1,404.17	0.00	0.00	0.00	77,488.04	77,488.04	
Rescue Vehicles and Equipment Fund	Capital Reserve (Other)	Common Investment	12/31/13	20,288.86	20,288.86	10,000.00	0.00	0.00	0.00	0.00	0.00	416.35	0.00	0.00	0.00	30,705.21	30,705.21	
Winter Road Maintenance Expendable Trust Fund	Capital Reserve (Other)	Common Investment	4/7/16	100,685.31	100,685.31	-	0.00	0.00	0.00	0.00	0.00	1,555.67	0.00	0.00	0.00	102,240.98	102,240.98	
TOTALS				907,641.08	907,641.08	255,000.00	0.00	0.00	0.00	(47,330.94)	(47,330.94)	14,971.93	0.00	0.00	0.00	1,130,282.07	1,130,282.07	

MS-10 GCF
REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF DEERFIELD, NH
FOR PERIOD JANUARY 1, 2018 - DECEMBER 31, 2018
GENERAL COMMON FUND (ACCOUNT NUMBER XXXXX63)

# SHS	HOW INVESTED DESCRIPTION	BALANCE BEG YEAR	PURCHASES	PRINCIPAL				BALANCE BEG YEAR	INCOME			BALANCE END YEAR	PRINCIPAL ONLY			
				CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR		INCOME RECEIVED	INCOME FEES	EXPENDED DURING YR		GRAND TOTAL INC AND INCO	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAIN	END OF YEAR FAIR VALUE
	0 Cash	3.81	0.00	0.00	0.00	0.00	82.56	95.93	0.00	(7,767.54)	(157,392.40)	29.39	111.95	3.81	0.00	82.56
	96800 Federated Mo	19,300.00	68,700.00	0.00	0.00	0.00	88,000.00	139,600.00	1,449.26	0.00	0.00	8,800.00	96,800.00	19,300.00	0.00	88,000.00
Fixed Income/Mutual Funds																
	0 Cit Bank CD 29	40,000.00	0.00	0.00	40,000.00	0.00	0.00	0.00	802.19	0.00	0.00	0.00		40,113.60	(40,113.60)	0.00
	40 Accenture PLC	5,785.28	0.00	0.00	0.00	0.00	5,785.28	0.00	89.28	0.00	0.00	0.00		6,123.60	(483.20)	5,640.40
	4834.7 Doubleline Co	52,203.14	0.00	0.00	0.00	0.00	52,203.14	0.00	1,703.10	0.00	0.00	0.00		53,036.63	(1,740.49)	51,296.14
	190 Ishares Emerg	0.00	13,565.98	0.00	2,591.04	(84.50)	10,890.44	0.00	231.64	0.00	0.00	0.00		0.00	8,958.50	8,958.50
	0 Ishares MSCI E	7,931.18	0.00	0.00	7,241.01	(690.17)	0.00	0.00	226.48	0.00	0.00	0.00		8,158.50	(8,158.50)	0.00
	0 Ishares MSCI E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	757.58 Loomis Sayles	7,500.00	0.00	0.00	0.00	0.00	7,500.00	0.00	431.06	0.00	0.00	0.00		7,492.42	(393.94)	7,098.48
	737.481 Matthews Asi	0.00	18,924.95	0.00	7,345.01	323.01	11,902.95	0.00	6.92	0.00	0.00	0.00		0.00	11,829.20	11,829.20
	7549.09 Vanguard Fixe	80,000.00	0.00	0.00	0.00	0.00	80,000.00	0.00	2,136.52	0.00	0.00	0.00		80,246.85	(1,434.33)	78,812.52
	9976.1 Vanguard Inte	97,154.01	0.00	0.00	0.00	0.00	97,154.01	0.00	3,068.92	0.00	0.00	0.00		97,267.01	(3,591.39)	93,675.62
	0 Vanguard Totl	10,000.00	0.00	0.00	10,483.94	483.94	0.00	0.00	25.89	0.00	0.00	0.00		10,328.27	(10,328.27)	0.00
Equities																
	75 Automatic Dat	4,969.69	0.00	0.00	0.00	0.00	4,969.69	0.00	198.00	0.00	0.00	0.00		8,789.25	1,044.75	9,834.00
	45 American Tow	0.00	6,771.03	0.00	0.00	0.00	6,771.03	0.00	0.00	0.00	0.00	0.00		0.00	7,118.55	7,118.55
	108 Apple Inc	8,013.10	0.00	0.00	0.00	0.00	8,013.10	0.00	304.56	0.00	0.00	0.00		18,276.84	(1,240.92)	17,035.92
	135 Aqua America	13,079.03	0.00	0.00	9,575.13	519.27	4,023.17	0.00	146.13	0.00	0.00	0.00		16,476.60	(11,860.95)	4,615.65
	40 Becton Dickinson	8,237.34	0.00	0.00	3,408.37	1,147.27	5,976.24	0.00	132.05	0.00	0.00	0.00		11,773.30	(2,760.50)	9,012.80
	14 Blackrock Inc	5,759.09	0.00	0.00	2,701.43	1,185.88	4,243.54	0.00	182.68	0.00	0.00	0.00		9,760.49	(4,261.01)	5,499.48
	85 Chevron Corp	8,137.98	3,773.60	0.00	2,600.33	430.20	9,741.45	0.00	336.00	0.00	0.00	0.00		9,389.25	(142.10)	9,247.15
	355 Cisco Systems,	14,380.53	0.00	0.00	6,680.13	2,311.81	10,012.21	0.00	646.40	0.00	0.00	0.00		19,341.50	(3,959.35)	15,382.15
	0 Clorox Co	4,976.93	0.00	0.00	6,315.47	1,338.54	0.00	0.00	42.00	0.00	0.00	0.00		7,437.00	(7,437.00)	0.00
	265 Danone Spons	5,230.45	0.00	0.00	1,078.67	(14.26)	4,137.52	0.00	97.10	0.00	0.00	0.00		5,617.95	(1,913.25)	3,704.70
	65 Emerson Elect	0.00	5,781.55	0.00	1,447.36	87.00	4,421.19	0.00	145.84	0.00	0.00	0.00		0.00	3,883.75	3,883.75
	335 Essity Aktiebol	11,590.52	0.00	0.00	5,946.56	1,019.99	6,663.95	0.00	192.85	0.00	0.00	0.00		15,827.49	(7,621.66)	8,205.83
	0 Eaton Vance C	7,361.55	0.00	0.00	9,127.01	1,765.46	0.00	0.00	261.40	0.00	0.00	0.00		12,969.70	(12,969.70)	0.00
	47 Exxon Mobil C	5,087.64	0.00	0.00	1,226.22	(53.04)	3,808.38	0.00	175.66	0.00	0.00	0.00		5,185.68	(1,980.75)	3,204.93
	70 First Republic	8,151.05	0.00	0.00	1,935.40	124.06	6,339.71	0.00	56.70	0.00	0.00	0.00		7,797.60	(1,714.60)	6,083.00
	0 Garrett Motio	0.00	79.30	0.00	105.25	25.95	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	70 Home Depot li	10,341.38	0.00	0.00	3,808.11	1,480.86	8,014.13	0.00	309.00	0.00	0.00	0.00		17,057.70	(5,030.30)	12,027.40
	35 3m Co	8,376.51	0.00	0.00	6,642.08	2,734.02	4,468.45	0.00	231.20	0.00	0.00	0.00		15,299.05	(8,630.15)	6,668.90
	65 Honeywell Intl	9,742.53	0.00	0.00	3,246.99	642.83	7,138.37	0.00	213.49	0.00	0.00	0.00		13,035.60	(4,447.80)	8,587.80
	92 Johnson & Joh	10,887.03	0.00	0.00	3,186.17	859.88	8,560.74	0.00	346.68	0.00	0.00	0.00		16,347.24	(4,474.64)	11,872.60
	95 Jpmorgan Cha	0.00	10,095.04	0.00	0.00	0.00	10,095.04	0.00	36.00	0.00	0.00	0.00		0.00	9,273.90	9,273.90
	78 Linde PLC	0.00	12,749.49	0.00	0.00	0.00	12,749.49	0.00	64.35	0.00	0.00	0.00		0.00	12,171.12	12,171.12
	75 Mcdonalds Co	11,448.29	0.00	0.00	4,140.40	1,071.17	8,379.06	0.00	339.50	0.00	0.00	0.00		17,212.00	(3,894.25)	13,317.75
	132 Medtronic Inc	12,759.11	0.00	0.00	3,011.68	318.43	10,065.86	0.00	228.51	0.00	0.00	0.00		13,485.25	(1,478.53)	12,006.72
	229 Merck & Co In	14,058.42	0.00	0.00	3,586.71	124.12	10,595.83	0.00	497.28	0.00	0.00	0.00		16,262.03	1,235.86	17,497.89
	100 Mondelez Intl	0.00	5,506.25	0.00	1,175.37	(95.30)	4,235.58	0.00	76.60	0.00	0.00	0.00		0.00	4,003.00	4,003.00
	170 Microsoft Corj	9,802.97	0.00	0.00	8,704.26	5,356.19	6,454.90	0.00	393.20	0.00	0.00	0.00		21,385.00	(4,118.10)	17,266.90
	77 M & T Bank	12,033.00	0.00	0.00	5,606.33	2,232.59	8,659.26	0.00	295.85	0.00	0.00	0.00		18,295.93	(7,274.92)	11,021.01
	75 Nestle A Spon:	7,420.00	0.00	0.00	1,931.58	76.58	5,565.00	0.00	155.07	0.00	0.00	0.00		8,597.00	(2,525.00)	6,072.00
	40 NextEra Energ	0.00	7,071.49	0.00	0.00	0.00	7,071.49	0.00	44.40	0.00	0.00	0.00		0.00	6,952.80	6,952.80
	125 National Grid I	11,045.24	0.00	0.00	2,023.65	(673.77)	8,347.82	0.00	416.18	0.00	0.00	0.00		9,409.60	(3,412.10)	5,997.50
	145 Novartis AG Sg	17,362.71	0.00	0.00	3,125.12	(883.30)	13,354.29	0.00	353.11	0.00	0.00	0.00		15,532.60	(3,090.15)	12,442.45
	101 PNC Financial	14,727.88	0.00	0.00	12,773.47	5,543.83	7,498.24	0.00	516.65	0.00	0.00	0.00		27,559.39	(15,751.48)	11,807.91
	0 Praxair Inc	12,538.13	0.00	0.00	16,707.89	4,169.76	0.00	0.00	213.68	0.00	0.00	0.00		15,932.04	(15,932.04)	0.00
	155 Prologis Inc	0.00	10,142.39	0.00	0.00	0.00	10,142.39	0.00	50.40	0.00	0.00	0.00		0.00	9,101.60	9,101.60
	234 Royal Dutch Sl	17,711.12	0.00	0.00	4,861.23	346.98	13,196.87	0.00	1,002.04	0.00	0.00	0.00		20,418.71	(6,392.75)	14,025.96
	0 Resideo Techn	0.00	219.16	0.00	232.19	13.03	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
	0 Schlumberger	13,164.46	0.00	0.00	7,752.33	(5,412.13)	0.00	0.00	264.00	0.00	0.00	0.00		9,906.33	(9,906.33)	0.00
	0 Six Flags Enter	9,516.59	0.00	0.00	10,126.85	610.26	0.00	0.00	347.10	0.00	0.00	0.00		11,649.75	(11,649.75)	0.00
	80 Starbucks Corj	5,687.06	0.00	0.00	1,430.71	76.65	4,333.00	0.00	120.60	0.00	0.00	0.00		6,030.15	(878.15)	5,152.00
	0 Texas Instrum	6,215.14	0.00	0.00	9,212.55	2,997.41	0.00	0.00	158.10	0.00	0.00	0.00		6,877.40	(6,877.40)	0.00
	160 TJX Cos Inc	7,416.61	0.00	0.00	2,111.95	241.29	5,545.95	0.00	126.41	0.00	0.00	0.00		8,028.30	(869.90)	7,158.40
	93 Unilever N V	8,041.07	0.00	0.00	6,196.85	1,751.07	3,595.29	0.00	163.11	0.00	0.00	0.00		11,714.56	(6,711.16)	5,003.40
	75 Unilever Plc Sg	3,846.89	0.00	0.00	1,120.77	310.90	3,037.02	0.00	154.56	0.00	0.00	0.00		5,257.30	(1,338.55)	3,918.75
	85 Union Pacific C	10,865.38	0.00	0.00	5,735.68	1,495.62	6,625.32	0.00	304.60	0.00	0.00	0.00		16,762.50	(5,012.95)	11,749.55
	40 UnitedHealth C	7,720.06	0.00	0.00	3,626.09	1,514.68	5,608.65	0.00	149.25	0.00	0.00	0.00		12,125.30	(2,160.50)	9,964.80
	185 US Bancorp Dr	10,427.03	0.00	0.00	2,557.44	314.62	8,184.21	0.00	264.95	0.00	0.00	0.00		12,591.30	(4,136.80)	8,454.50
	0 Valeo SA ADR	0.00	5,793.33	0.00	4,605.57	(1,187.76)	0.00	0.00	61.78	0.00	0.00	0.00		0.00	0.00	0.00
	185 Verizon Commr	8,400.48	2,362.28	0.00	1,941.95	125.63	8,946.44	0.00	391.21	0.00	0.00	0.00		9,792.05	608.65	10,400.70
	56 V F Corp	3,889.37	0.00	0.00	1,161.27	339.57	3,067.67	0.00	112.74	0.00	0.00	0.00		5,254.00	(1,258.96)	3,995.04
	100 Visa Inc	7,979.75	0.00	0.00	0.00	0.00	7,979.75	0.00	88.00	0.00	0.00	0.00		11,402.00	1,792.00	13,194.00
	60 Watsco Inc	10,213.31	0.00	0.00	3,570.91	731.13	7,373.53	0.00	390.00	0.00	0.00	0.00		13,603.20	(5,254.80)	8,348.4

Town Expense - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
1-800-Water Damage	\$1,190.37	Batteries Plus Bulbs #401	\$249.95
109 Griffin Road LLC	\$2,120.58	Bear-Paw Regional Greenways	\$22,646.81
1st Responder Newspaper	\$85.00	Beauregard Equipment Inc	\$66,997.94
2-Way Communications Service	\$16,848.17	Bedford Ambulatory Surgical Center	\$775.00
A. J. Cameron Sod Farms, Inc	\$1,760.00	Ben's Uniforms	\$6,246.99
A. J. LeBlanc Heating, Inc.	\$1,750.00	BenFranklin Printers	\$1,426.36
A.W. Therrien Co. Inc	\$28,636.12	Bergeron Protective Clothing, LLC	\$39,806.47
AAA Police Supply	\$2,348.75	Berglund, Kathleen	\$210.26
ALICE Training Institute LLC	\$595.00	Berry Surveying & Engineering	\$12,000.00
ANCO Signs & Stamps, Inc	\$117.20	Billings, Kenneth A	\$402.50
ANHPEHRA	\$15.00	Bilodeau, Philip	\$38.07
AQ Fence	\$3,275.00	Blaisdell Survey	\$341.00
ATCO International	\$125.50	Blake, Benjamin	\$67.73
ATS Equipment, Inc	\$4,161.85	Blake, Katherine	\$375.00
Advance Auto Parts	\$465.36	Blue Book	\$32.90
Advanced Emergency Products	\$2,634.73	Blue Tarp Credit Services	\$39.99
Aids Response Seacoast	\$300.00	Blue360 Media, LLC	\$80.29
Ainslie, Dennis	\$51.74	Bobcat Realty Trust	\$7,352.52
Airgas USA, LLC	\$323.96	Boisvert, Richard	\$25.38
Alie, Ronald	\$12.00	Boston Children's Physicians' Org	\$894.00
Allard, Diana	\$420.00	Boston Red Sox, The	\$1,900.00
Allard, Herbert E.	\$1,195.00	Boucher, Jane	\$165.30
Allsafe & Lock Inc	\$228.00	Bound Tree Medical	\$763.88
American Legion Post 103	\$300.00	Bourassa Construction LLC	\$1,800.00
American Red Cross	\$550.00	Boyle, Joshua	\$192.50
Amoskeag Anesthesia, PLLC	\$870.89	Briggs, Meredith	\$12.69
Anderson Equipment Co.	\$2,029.69	Briggs, Meredith	\$14.50
Area HomeCare &	\$718.00	Brines Team Sales	\$15,510.00
Atlantic Broadband	\$954.78	Brown, Cheryl	\$10.00
Atlantic Recycling Equipment, LLC	\$3,442.79	Brown, Frederick R	\$160.00
Avalanche Towing & Recovery	\$60.00	Brown, Nate	\$10.00
Averell Landscape & Design LLC	\$5,380.00	Brown, Shauna	\$65.00
Avitar Associates of N.E. Inc	\$30,444.50	Brownells, Inc	\$116.98
Axon Enterprise, Inc	\$3,030.00	Butler, Charles	\$67.73
BSN Sports, Inc.	\$5,617.19	Butler, Richard	\$135.46
Babalis, Jayne	\$157.50	CAI Technologies	\$3,075.00
Bacon, Jeremy	\$259.68	CASA	\$500.00
Banks Chevrolet Inc.	\$4,493.67	CJD Dirtworks, LLC	\$26,109.25
Barnes, Curtis	\$80.00	CMA Engineers, Inc	\$6,045.01
Barnes, Dwight	\$589.22	CPTM	\$10,912.00

Town Expense - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Cady, Aaron B	\$673.30	Crotty, Terry	\$70.00
Cady, Harriet	\$684.88	Crown Trophy	\$1,896.31
Cameron, Bernadette	\$12.69	Cruz, Armand	\$70.00
Candia Lumber,	\$1,550.77	Crystal Hills Spring Water Co	\$1,337.30
Cartier, Rudolph Andy	\$200.00	Curtis Hydraulics	\$231.06
Casella Waste Systems, Inc	\$129,573.06	Cyr Polygraph Services	\$275.00
Catamount Womenaid	\$242.00	D'Agostino, Jeffrey	\$95.00
Catholic Medical Center	\$500.00	D'Agostino, Nicholas	\$200.00
Center Hill Barns, LLC	\$741.00	D'Agostino, Tammy	\$110.00
Chaplin, Sarah Jane	\$52.00	D-Town Garage	\$3,815.00
Chappell Tractor Sales, Inc.	\$535.49	Daigle Law Group, LLC	\$695.00
Child & Family Services	\$1,000.00	Daley, Barbara	\$300.89
Child Advocacy Center	\$1,000.00	Dallaire, Brenda	\$2,772.00
Children's Hospital	\$1,879.74	Damboise, Nancy	\$4,323.20
Chris Poulos, Inc.	\$500.00	Dan's Tree and Landscaping	\$7,130.00
Circle T Car Wash	\$775.00	Daniels, Jesse	\$200.00
Citizen's Bank	\$40,775.09	Dartmouth-Hitchcock	\$159.28
CivicPlus, Inc.	\$5,050.00	David, Nick	\$800.00
Clarks Grain Store, Inc	\$413.91	Davis Fuels	\$462.64
Clean Rentals, Inc.	\$4,094.11	Dearborn National	\$14,909.79
Clivus New England, Inc	\$714.50	Dec Tech Inc	\$1,156.00
Coach Company	\$959.00	Deely, Anne	\$100.00
Colburn, Mary	\$40.00	Deely, Benjamin	\$116.25
Collins Sports Center	\$3,923.75	Deerfield Conservation Commission	\$42,920.56
Colonial Life	\$2,691.78	Deerfield Cooperative Preschool	\$110.00
Colonna, Philip	\$40.00	Deerfield Fire Dept Association	\$500.00
Concord Winwater Works	\$2,223.77	Deerfield Food Pantry	\$4,000.00
Consolidated Communications	\$9,506.92	Deerfield Rescue Association	\$500.00
Consolidated Communications - NNE	\$10,912.00	Deerfield Sand & Gravel	\$60,610.06
Cooper, Matt	\$10.00	Deerfield School District	\$10,122,773.00
Core General Dentistry	\$100.80	Deerfield Trustees of Trust Funds	\$107,535.00
Core Physicians, LLC	\$497.07	Deerfield Veterinary Clinic, Inc.	\$1,200.00
Cornell, Jodi	\$6,492.81	Devine, Joe	\$280.00
Corson, Samantha	\$90.00	DiBacco, Aron	\$14.50
Cote, Jill	\$10.00	Dickson, Abby	\$190.00
Cottrell, Raelyn	\$250.00	Dill, Alden	\$14.50
CountrySide Lock and Key	\$235.00	Dill, Catherine	\$70.00
Crawn, Anne	\$300.89	Dillon, Thomas	\$200.00
Cross, Edward & Sandra	\$110.68	Donahue, John	\$800.00
Crotty, Kim	\$13.63	Donohue, Holly	\$50.00

Town Expense - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Driscoll, Christine	\$10.00	Flagg, Alan	\$300.00
Dubiansky, John	\$92.80	FleetScreen LTD	\$712.00
Dunham, David	\$70.00	Floyd, Crystal	\$10.00
Dunham, Stephanie	\$30.00	Foster, Dan	\$150.00
EMCO Express, LLC	\$3.00	Franklin, James E.	\$4,650.00
ESO Solutions, Inc	\$3,800.00	GCR Truck Tire Centers Inc	\$6,460.44
Eagen, Christina	\$723.60	GSUA	\$660.00
East Coast Emergency Outfitter	\$7,457.37	Gagnon, Rebecca	\$125.00
East Coast Signals, Inc.	\$3,340.50	Galls, LLC	\$762.84
Eastern Industrial Automation	\$221.64	Gamache, Michelle	\$20.00
Eidson, Chris	\$405.00	Game Time Athletics	\$441.11
Eliasberg, Mike	\$3,203.80	Garland, Crystal	\$70.00
Elliot Health System	\$1,928.15	Garland, John	\$1,000.00
Elliot Hospital Laboratory	\$300.00	Gendron, Nick	\$70.00
Ellis, Raymond	\$878.67	George E. Sansoucy P.E. LLC	\$3,129.91
Emergency Education Consultants LLC	\$3,600.00	George, Tracy	\$30.00
Emergency Services Marketing Corp,	\$810.00	Giampietro, Jaymie	\$50.00
Eversource	\$7,021.11	Gilbert Jr., Richard A.	\$315.00
Eversource	\$402.97	Goff, Paula	\$210.00
Eversource	\$27,042.78	Goldrick, Jonathan	\$67.73
Eversource	\$45.30	Goldstar Products Inc	\$526.69
Eversource	\$6,701.16	Granite Image	\$770.83
Eversource	\$135.10	Granite State Analytical LLC	\$2,105.00
Eversource	\$8,248.93	Granite State Minerals, Inc.	\$91,905.00
Exeter Hospital	\$4,502.93	Granite State Police	\$135.00
F.K. Bassett & Sons	\$1,641.00	Grant's Towing	\$275.00
FBI-LEEDA	\$650.00	Grappone Automotive Group	\$37,875.63
FL Merrill Construction Inc	\$28,664.47	Gray, Dave	\$10.00
FUTSAL NH	\$286.00	Great West Financial	\$5,850.00
Farris Entertainment	\$375.00	Greater Seacoast Coordinated Access	\$100.00
Felix Septic Service Inc.	\$1,835.00	Green's Marine Inc.	\$37.95
Ferguson Waterworks #576	\$3,723.55	Greenwood, Teisha	\$10.00
Fieldstone Trust	\$261.50	Griffin, Matt	\$275.00
Fifield, Julia	\$375.00	Griffin, Timothy	\$65.00
Fimbel Garage Doors	\$8,452.50	Gross, Chloe	\$690.00
Fire Safety Education	\$224.00	Gross, Erik	\$311.76
Firematic Supply Co Inc	\$35,895.95	Guinta, Peter	\$70.00
Fisher, Kevin	\$16,240.00	Hannah Gile Beye Trust	\$444,000.00
Fisher, Matthew	\$5,841.36	Hannan, Pat	\$300.00
Flagg Hill Winery	\$200.00	Harmon, Cheryl	\$30.00

Town Expense - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Harrington, John	\$150.37	Jones, Dollene	\$14.50
Harris School Solutions	\$606.67	Jones, Heather	\$10.00
Harris, Jill	\$90.00	Joplin, Armond	\$12.69
Hartmann Oil & Propane Co.	\$100.00	Joplin, Jay	\$25.38
Hartnett, Katherine	\$19.00	Jordan Equipment Co	\$6,854.77
Haven	\$3,066.00	Jutras Signs and Flags	\$660.00
HealthTrust	\$21,743.11	KG Sports & More LLC	\$175.50
Heath's Wildlife Service	\$1,500.00	Keach-Nordstrom Associates, Inc	\$3,245.37
Heath, Scot D.	\$900.00	Kelley, Michael S.	\$1,980.00
Heritage Hardware, LLC	\$415.34	Kelsey, Cynthia	\$275.51
Hi-Tech Cleaning, LLC	\$825.00	Kerr, Aron	\$140.00
Hickox, Dorothy	\$367.50	Keystone Press	\$760.18
Hills, Philip	\$509.90	Kimball, Dianne	\$67.73
Hillyard, Inc.	\$1,231.87	Kimball, Matthew	\$113.71
Hillyer, Nate	\$500.00	Kimball, Paul	\$49.00
Hogan, Paul	\$547.50	Kimball, Paul	\$67.73
Holdridge, Daniel	\$404.39	Kimball, Paul	\$23.30
Holdridge, Patricia	\$10.00	Kjendal, Roy & Sara	\$341.00
Home Depot Credit Services	\$1,948.73	Kutylowski, Walt	\$400.00
Hughes, William	\$1,570.00	LEAF	\$6,108.00
Hutchinson, Jonathan	\$130.51	LHS Associates Inc	\$4,297.20
Hutchinson, Rebecca	\$10.88	LINSTAR	\$12.80
IAFC	\$180.00	Lamprey Health Care	\$4,000.00
IDS	\$457.55	Lamprey River Babe Ruth	\$600.00
Ijtsma, Mirjam	\$80.00	Lamprey River Little League	\$1,745.00
Impact Dog Crates	\$741.28	Lamprey River Softball League	\$418.50
International Association of	\$275.00	Lamprey River Watershed Association	\$100.00
International Code Council Inc	\$135.00	Langevin, Mark	\$700.00
Interware Development Company, Inc.	\$2,088.00	Lavoie, Michael	\$286.35
Intoximeters, Inc.	\$301.50	Lawrence, Nick	\$31.97
Invasive Weed Control, LLC	\$725.00	Lazott-Croteau, Stephanie	\$200.00
Irving Energy	\$15,404.71	LeClair, Keith	\$514.50
J & D Power Equipment, Inc.	\$484.63	Lebel, Stephanie	\$192.50
J.L. Cooper Industries	\$6,022.50	Leblanc, Mitch	\$200.00
JLN Associates LLC	\$2,480.50	Lewis, Dennis M.	\$2,200.00
JP Pest Services	\$2,565.00	Liberty International	\$26,374.88
JPI Pyrotechnics	\$4,000.00	Libis, Claudia	\$12.69
Jackson Lumber & Millwork Co, Inc	\$626.17	Lindquist, James	\$783.55
Jaeger, Al	\$291.27	Lindsay Water Conditioning Inc	\$3,095.50
Johnson Controls	\$895.00	Longpre, Ronald Psy.D.	\$400.00

Town Expense - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
M & M Ford Inc	\$316.79	Motorola	\$17,281.51
MB Tractor & Equipment	\$405.00	Motorola Solutions, Inc	\$5,436.68
Mailfinance	\$1,818.12	Mr. Steer Meats, Inc.	\$236.00
Mailways, Inc	\$3,334.19	Mucher, Tim	\$70.00
Maine Oxy	\$500.50	Municipal Resources, Inc.	\$22,954.30
Malloux, Patricia	\$10.00	Murphy, Jill	\$70.00
Manchester Paving	\$4,819.50	Murphy, Steven	\$149.99
Manzi, Joseph	\$35.00	NESPIN	\$100.00
Marquis, Amy	\$12.69	NFPA International	\$492.46
Marquis, Roger	\$27.19	NH Assoc. of Assessing Officials	\$20.00
Marshall, Judith	\$11.54	NH Association of Chiefs of Police	\$150.00
Marshall, Richard	\$200.00	NH Assoc. of Conservation Comm	\$325.00
Mathews, Barbara	\$94.25	NH Building Officials Association	\$320.00
Matthew Bender & Co., Inc.	\$101.08	NH Correctional Industries	\$1,557.51
Matthew, Fred	\$595.00	NH Electric Cooperative Inc	\$5,294.94
Maureen Mann	\$158.91	NH Humanities	\$50.00
Maurince, Donna	\$13.00	NH Motor Transport Association	\$80.00
McAdam, Bruce	\$455.00	NH Municipal Association	\$215.00
McCoy, Travis	\$165.00	NH Municipal Management Association	\$100.00
McGown, John	\$1,900.00	NH Neurospine Institute	\$45.71
McGregor Institute of EMS	\$750.00	NH Optical	\$522.36
McHugh, Cynthia	\$65.94	NH Preservation Alliance	\$50.00
McNamara, Kathleen	\$36.25	NH Public Works Mutual Aid	\$25.00
McPherson, Phil	\$78.93	NH Retirement System	\$302,133.83
Melanson Heath & Company, PC	\$16,350.00	NH Road Agents Association	\$30.00
Mello Consulting & Training	\$225.00	NH State Firemen's Association	\$720.00
Menard, Erica	\$70.00	NH Tax Collectors Association	\$140.00
Menard, Frances	\$36.25	NHCTCA	\$100.00
Menard, Frances	\$105.13	NHGFOA	\$70.00
Menard, Frances	\$138.75	NHLWAA	\$60.00
Messina, Jared	\$3,000.00	NHTCA/NHCTCA Joint Cert Committee	\$260.00
MetroCast Cabelvision	\$475.55	Neofunds by Neopost	\$6,000.00
Milton Cat	\$2,817.57	New England Barricade Co.	\$1,116.68
Mission Control Networks	\$1,018.00	Norris, Greg	\$210.00
Mitchell Municipal Group, P.A.	\$11,701.91	North Coast Services, LLC	\$5,754.24
Mitchell, Lisa	\$10.00	North Conway Grand Hotel	\$390.00
Molloy, Robert F.	\$1,360.00	North Country Tractor, Inc.	\$840.57
Mooers, Dane	\$10.00	Northeast Earth Mechanics, Inc.	\$8,626.80
Moore Medical	\$2,286.56	Northeast Resource Recovery	\$9,929.78
Moore, Jason	\$10.00	Northeastern Power Equipment	\$326.91

Town Expense - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Northern Oak	\$500.00	Raymond Amubance Inc	\$13,950.00
Northwood Garage, LLC	\$3,642.71	RecDesk Software	\$3,480.00
Northwood Lake Watershed Assoc.	\$8,000.00	Red Jacket Mountain View Resort	\$368.00
Nutrition 365	\$75.00	Relyco Sales, Inc.	\$513.62
O'Brien, Matthew	\$500.00	Rexel of America, LLC	\$2,401.17
O'Neal Auto & Truck Repair	\$6,779.62	Richardson, Jerry	\$150.00
O'Neal, Alan	\$94.50	Richie McFarland	\$2,000.00
Occupational Health Centers of the	\$2,106.50	Riel, Gloria	\$507.50
Oehler, Carl	\$420.00	Robert, Kristine	\$14.50
Olje, Melissa	\$20.00	Roberts, Kelly	\$245.26
Oswald, Ryan	\$30.00	Robertson, Robert A.	\$149.57
Pleasant Lake Preservation Assoc	\$2,500.00	Rockingham Community Action	\$5,300.00
Palacios, Loranda	\$370.00	Rockingham County	\$25.00
Paradise, Dennis	\$178.03	Rockingham County Registry of Deeds	\$741.33
Parker, Phil	\$200.00	Rockingham County Treasurer	\$586,886.00
Partridge, Tyler	\$9,525.00	Rockingham Nutrition and	\$1,602.00
Pelletier, Joyce	\$38.07	Rodd, Kevin	\$299.85
Pelletier, Richard	\$25.00	Rodd, Rebecca	\$10.00
Philbrick James Library	\$25,976.00	Roiter, William	\$927.50
Physio-Control, Inc.	\$2,638.55	Rollins, Steven	\$3,384.00
Pike Industries Inc	\$5,195.87	Ross, Steve	\$707.00
Pinard Waste Systems Co., Inc.	\$40.00	Rymes Propane & Oil	\$32,984.06
Plott, Nina	\$90.00	Rymes Propane & Oils, Inc.	\$5,238.11
Plourde Sand & Gravel Co., Inc.	\$1,104.16	SCFFWA	\$30.00
Plumbing-N-Heating Solutions, LLC	\$165.00	SYNCB/AMAZON	\$21,884.24
PoliceOne.com	\$600.00	Sanborn Industries	\$24,628.75
Pretorius, Christina	\$292.53	Sanborn, Cherie	\$897.95
Price Digests	\$129.95	Sanborn, Cherie	\$94.25
Primex	\$82,784.00	Sanborn, Cherie	\$90.63
Pufhal, Alexander	\$962.50	Sanborn, Cherie	\$432.63
Quill Corporation	\$546.48	Sanborn, Holly	\$30.00
Quinn, Maureen	\$335.00	Sanders Searches, LLC	\$964.30
R & D Paving, Inc	\$354,748.25	Sanel Auto Parts #35	\$5,252.97
R & W Cleaning Services, Inc.	\$15,060.00	Say it in Stiches, Inc.	\$2,102.00
R.B. Lewis	\$12,497.00	Schaeffer, Jennifer	\$10.00
R.C. Brayshaw & Company, Inc.	\$1,749.00	Schirl, Paul	\$415.53
RJM Builders	\$341.00	Schwaab Inc	\$73.50
RTH Mechanical Services, Inc	\$3,705.00	Sciola, Elizabeth	\$50.00
Radio Grove Hardware	\$717.91	Sciola, Kirk	\$10.88
Rancourt, Valerie	\$130.00	Sea Crest Beach Hotel	\$283.02

Town Expense - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Seacoast Business Machines	\$2,587.00	Tibbetts, Mark A.	\$8,072.92
Seacoast Chief Fire Officers	\$2,164.38	Tighe & Bond, Inc.	\$3,000.00
Seacoast Mental Health Center	\$900.00	To Your Arts Content	\$6,774.00
Seacoast United Sports Club, Inc	\$2,720.00	Tomilson Family Trust	\$5,520.00
Seidner, John	\$106.56	Tomilson, Cynthia E.	\$276.51
Select Print Solutions	\$1,341.00	Tordoff, Jasmine	\$100.00
Serino, Richard	\$94.00	Town of Deerfield	\$516.40
Sewall Enterprises	\$7,500.00	Town of Epsom	\$482.50
Shea Concrete Products	\$8,246.40	TransUnion Risk & Alternative	\$225.00
Shea, Heidi	\$65.00	Treantafel, Debbie	\$32.00
Shepard, Scott	\$50.00	Treasurer State of NH	\$250.00
Sign*A*Rama of Concord	\$252.00	Treasurer State of New Hampshire	\$400.00
SimplexGrinnell LP	\$2,626.00	Treasurer State of New Hampshire	\$1,173.50
Sirchie Finger Print Lab., Inc.	\$824.83	Treasurer, State of NH	\$227.00
Sky Zone Manchester	\$800.00	Treasurer, State of NH	\$230.00
Skycom Security	\$4,351.00	Treasurer, State of NH	\$886.00
Smith, Debra F.	\$10.88	Treasurer, State of NH	\$180.00
Smith, Jeffrey	\$77.80	Treasurer, State of NH	\$287.00
Smith, Paul M	\$23,896.50	Treasurer, State of NH	\$90.00
Southern NH Planning Commission	\$16,974.10	Treasurer, State of NH	\$692.00
Spooner, Jeremy	\$270.00	Treasurer, State of New Hampshire	\$3,183.00
Springer, Karen H.	\$15,000.00	Treasurer, State of New Hampshire	\$400.00
Staples Credit Plan	\$986.29	TriTech Software Systems	\$20,027.50
State of NH - Criminal Records	\$225.00	Triangle Portable Service	\$4,591.30
State of NH - DMV	\$170.00	Tufts Health Freedom Plan	\$124,942.10
Steele, Suzanne	\$25.00	US Postal Service	\$968.24
Stephen Isabelle	\$25.00	Ultimate Bouquet	\$59.95
Stevens, Hailey	\$500.00	Union Leader Corporation	\$251.57
Stimmell, Sadie	\$20.00	United Compressor & Pump Services	\$5,510.00
Student Transportation of America	\$2,960.00	United Divers, Inc.	\$701.56
Sullivan Tire	\$1,672.48	United States Treasury	\$2,986.66
Sullivan, Stephanie	\$125.00	Upton & Hatfield LLP	\$20,067.70
Sweatshirts Etc.	\$503.00	Verizon Wireless	\$11,545.56
THG Corporation	\$80.70	Verville, Jennifer	\$10.00
TMDE Calibration Labs, Inc.	\$707.97	Vilchock, Sandra	\$423.75
Tesla Energy	\$332.68	Vinyl Freaks	\$425.00
The Knox Company	\$4,405.00	Visiting Nurse Association	\$4,000.00
The Lifeguard Store, Inc.	\$1,058.38	W. D. Perkins	\$3,896.83
The NOSE	\$800.00	WBJ Timber Service	\$1,100.00
Thomson Reuters - West	\$462.00	Walnut Printing Specialties	\$380.00

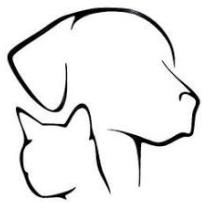
Town Expense - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Waring, Joanna	\$632.50	Wolfgram, J	\$70.00
Washburn, Joseph	\$510.00	Yannis Pizzeria	\$538.11
Waste Management of Rochester	\$16,852.07	Yianakopolos, Suzanne	\$1,000.00
Weeks, Pamela	\$217.00	Young, Glenn	\$14,123.50
Wex Bank	\$23,419.05	Young, Josh	\$10,412.50
Wheelabrator Technologies	\$101,816.51	Young, Kevin M.	\$19,009.00
Wildlife Encounters	\$275.00	Young, Mark M	\$76,760.54
Winslow, Jonathan	\$4,014.00	Young, Mark T.	\$1,885.00
Winslow, Jonathan C.	\$3,593.50		
Wolf Creek Stables, LLC	\$4,304.00		
		<u>TOTAL</u>	<u>\$14,231,641.80</u>

Department Reports



Animal Control Town Report



The Animal Control Officer is responsible for enforcing State Laws and Local Ordinances pertaining to the welfare and control of domestic animals. You may also call us for possible sick or injured wildlife.

In 2018 we had 1210 licensed dogs in Deerfield.

436:100 Rabies Vaccination Required: every dog, cat, and ferret 3 months of age and older shall be vaccinated against rabies. So please make sure your animals are vaccinated.

Dog licensing is required by State Law to ensure dogs are current with the rabies vaccine. All dogs, four months old or over, living in the State of New Hampshire, must be licensed by their owners in the town or city of residence and they must have proof of rabies vaccination by April 30th 2019. Late fees start accruing after April 30th of every year; please add an additional dollar for each month after that date.

Failure to license a dog is a violation of state law and town ordinances. In addition to the annual license fee, you will be charged a late fee of \$1.00 per month for each month late. In addition, you are subject to a civil forfeiture fee of \$25.00 due within 15 days after receiving notice of forfeiture. If the forfeiture is not paid, the case may be disposed of in Candia District Court. It is important when licensing your dog with the town please be sure to include a phone number, incase you dog has been found we will have a contact number to call to get your dog returned to you.

Please remember not only dogs need rabies Vaccinations, there are a lot of cat reports in town, stray cats and lost cats. Responsible pet owner should have their cat spayed/neutered. This will help keep them from wandering and hopefully stay closer to home. Micro chipping is also a great way to ID your cat in the event that they are lost and then found. We know Facebook is a great tool for spreading the word, but it is important that you also call the Police Department in the event that you have lost your pet or see a wandering pet to let us know, we may have already have picked up the animal or have information about the animal.

The Town Clerk and the Animal Control will again be hosting the annual rabies clinic. You can get your pets rabies shot and license your dog at the same time. Hope to see you there!

Respectfully Submitted,

Cindy McHugh
Animal Control Officer

Annual Report of the Assessing Department

Avitar Associates of N.E. acts as the assessing representative for the Board of Selectmen. Avitar continues to implement cyclical inspections in order to ensure consistency and fairness between taxpayers and makes sure physical data is accurate. This process involves the measuring and listing for each parcel, both taxable and non-taxable. In 2018 our assessors completed 611 cyclical inspections.

The Assessing Office is responsible for the following:

- Continuous update of Ownership Information
- Annual update of Tax Maps
- Verification of Deed Histories and Sales Research
- Administration of Timber and Excavation (Yield) Taxes
- Administration of the Current Use Program
- Process Applications for Tax Credits and Exemptions
- Process Abatements

The following is a list of the **Ten Highest Taxpayers**:

Public Service Co	\$1,377,116.00
Deerfield Fair Association	\$142,878.00
NH Electric Cooperative	\$78,794.00
Messina, Dawn C.	\$29,869.00
Rollins, Nellie A.	\$27,677.00
SNHS Management Corporation	\$27,592.00
Whatmough, David E.	\$26,595.00
Fisher, Scott T.	\$26,496.00
George, Simon G, Trustee	\$25,691.00
Briggs, Daniel D	\$22,768.00

The Assessing Office is open from 8:00 a.m. - 12:00 p.m. Monday thru Thursday.

Respectfully Submitted,

Cherie A. Sanborn
Assessing Clerk

Report of the Select Board

Charged with managing the prudential affairs of the community, the select board endeavored to do just that over the course of 2018. The board met at least bi-weekly (and usually weekly) to handle budgetary concerns, personnel matters, legal actions, property issues... All the things that make up the day to day business of running the town. Ably assisted by Town Administrator John Harrington and a dedicated cadre of department heads, officials and employees we got through the year within the budget and without running afoul of state or federal procedures or regulation.

Two-thousand eighteen started off with news that was welcome to many Deerfield residents, that being the refusal by the NH SEC to grant the Northern Pass Project a construction certificate in early February. Deerfield's select board had attended meetings, hearings, testified, engaged legal counsel, et al in an effort to ensure that the town was treated fairly and the community's voice was heard with regard to the project. Although the project has not gone away completely, the board enjoyed a respite for the better part of the year.

March brought frost heaves and elections, and the board welcomed new member Cynthia Wyman McHugh. Long familiar with much of Deerfield's inner workings due to her roles as Rescue Squad Captain and ACO, Selectwoman McHugh hit the ground running and hasn't looked back. March also brought the default budget and with some careful finagling, no outstanding natural disasters, and a relatively easy transition from Fall to Winter we were able to stay within budgetary bounds.

There was a bit of excitement in April while Eversource was transporting a new transformer through town bound for the Cate road substation. The 18-axle trailer hauling the 515,000-pound transformer was wending its way through Deerfield at a robust 10 miles per hour when the specially designed carrier broke, closing Rte. 43 below the fair grounds. Travel resumed but not without some handwringing, some media coverage, and the demise of the Deerfield Women's club floral garden at the junction of Rtes. 107 and 43. The board was happy not too have had a role in the move.

With an eye towards revenue the board worked with Town Clerk Kelly Roberts identifying properties that needed to be brought back on the tax rolls. Some properties were sold and lost revenue recouped, the board and the clerk will continue their work in this regard. The board was pleased to be able to knock the tax rate down a bit from the prior year's rate and will endeavor to hold the rate although valuation disputes with regard to utility values loom on the horizon.

We look forward to serving the residents of Deerfield for another year and thank the community for giving us the privilege to serve.

Yours in service,

The Deerfield Select Board

Town of Deerfield Code Enforcement Report

This past year new home starts were again at 21 single family units. Most of these have been spec homes and sold before completion. Indications are sales are steady and inventory seems sufficient. Deerfield appears to continue being a desirable community especially for equestrian enthusiasts. Most contractors have indicated work has been busy but not overwhelming.

Forest Glenn off of South Rd is now built out with no remaining lots. Browns Mill Rd has been accepted by the Town and the additional subdividing has been approved. Building permits have also been applied for. There are additional subdivisions currently in the works and should be ready for construction at start of building season. There are currently 6 new homes under construction at this time.

Septic system inspections and test pits remain steady as many systems are aging and home sales are mandating systems be in perfect working order by lenders forcing more and more reconstructions.

The installation of emergency generators continues to be very popular with most homeowners as we see continued demand for permits to install them. Permits are required for both electrical and mechanical. The fire marshal's office continues to issue warnings and requirement guidelines regarding their use and installation. Permanent generators must be a minimum of 5 feet from the home in all cases. Portables should be at least 10 feet or farther and not adjacent to building openings where carbon monoxide could seep in. Under no circumstances should they be operated indoors. Installations without an isolation switch are also not acceptable, as this could be hazardous to utility workers trying to restore your power.

This past year the number of solar array systems installed and seems to have leveled off. Government incentives and rebate programs have gotten to the point where the investment seems to make sense work for most people. There are a number of reputable vendors in the area.

A reminder to residents; all forms of new construction require a building permit including additions, renovations, garages, barns, sheds, etc. All electrical, plumbing and HVAC work require permits. All gas installations need to be performed by a licensed individual and inspected either by the Building Inspector or Fire Chief before most gas companies will hook up. If unsure as to what you need or require, please call and we will be glad to assist you.

Year	09	10	11	12	13	14	15	16	17	18
Building permits	81	82	90	85	85	75	114	134	93	113
Dwellings Units	9	19	17	13	14	15	25	24	24	21
Electrical				62	75	70	133	95	85	94
Plumbing				26	24	22	34	38	35	42
Mechanical				68	62	78	107	117	67	89

If anyone has questions or concerns, we may be contacted at 463-8811 x 302.

Respectfully Submitted,

Richard H Pelletier
Town of Deerfield, Building, Health and Zoning Officer

2018 Annual Report for Fire/Rescue Department

The Deerfield Fire Rescue Department responded to a total 424 emergency calls along other related service calls, life safety inspections and other calls for service. The members continued to provide a high level of public service to the community through various programs such as the “Vial of Life” program, community CPR / AED Classes, and a renewed Fire Prevention program to name a few. Our members continued to attend not only in-house department training but visited other departments and the State Fire Academy furthering there training and our ability to serve our community.

As the department continues to move forward with increasing our services to the community, we continue to search for ways to reduce the tax impact to the community through grants that may be available. Unfortunately, we were unsuccessful on our applications this year and will continue our efforts for apparatus and equipment replacement through these measures.

Apparatus preventive maintenance continues to be a top priority for the department in order to insure our apparatus is readily available to respond to calls for assistance from our community and area departments. With the increasing age of our fleet the department this past year saw a dramatic increase funds spent towards vehicle maintenance; highlighting the need to maintain an accurate replacement and refurbishment schedule.

As we enter 2019 the department looks forward to continuing our service to the community and participating in the various community projects and events throughout the year. In the spring of 2019, we are excited to announce that Online Access to Fire Permits will be rolled out and accessible; as we get closer more information will be available as to this new and exciting service to the community. Members are eager to assist our community with any function where our assistance or presences is requested. If you have an event where you would like our participation to do hesitate to contact the station or myself.

We ask any community member with an interest in participating and volunteering with the department to contact a member to explore the possibilities of lending assistance and joining the department.

Respectfully Submitted,

Matthew S. Fisher
Fire Chief
Deerfield Fire Rescue Department

2018 Fire Rescue Roster	
<i>Officers</i>	
Matt Fisher	Chief/Warden
John Dubiansky	Captain
Cindy McHugh	EMS Captain
Dianne Kimball	Safety Officer
Jeff Smith	Lieutenant
Rich Butler	Lieutenant
Doreen Schibbelhute	EMS Lieutenant
<i>Members</i>	
Aaron Cady	Firefighter
Adam Gill	Firefighter
Alex Cote	Firefighter
Arlen Acevedo	EMT
Ben Blake	FF/AEMT
Brenda Hills	EMT
Charles Butler	Firefighter
Chris Gallant	FF/AEMT
Chris Gamache	Paramedic
Deb Wyman	EMT
Earnie Roberts	Firefighter
Helen Dellas	EMT
Jason Rapsis	AEMT
Jeff Round	Firefighter
Jeremy Bacon	Firefighter
Jesse Bosworth	Firefighter
Jim Lindquist	FF/EMT
Joe Bosworth	Firefighter
Joe Gill	Firefighter
John Siedner	Paramedic
Jon Goldrick	FF/EMT
Kevin Rodd	EMT
Laura Hall	FF/EMT
Laura Hoglund	EMT
Mark Tibbetts	Warden/FF
Matt Kimball	Firefighter
Matt Lopez	FF/EMT
Paul Kimball	Firefighter
Paul Schirl	EMT
Philip Hills	EMT
Shea Ahern	Paramedic
Steve Barry	Firefighter
Trey Bushey	FF/AEMT

Report of Forest Fire Warden and State Forest Ranger

This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildfire activity throughout the state. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers' fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2018 season threatened structures and one structure was destroyed, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

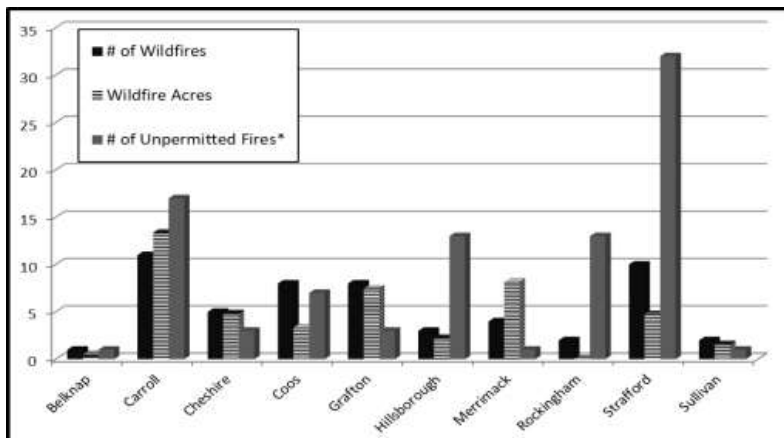
In 2019, we will be recognizing Smokey Bear's 75th birthday! Dressed in a ranger's hat, belted blue jeans, and carrying a shovel, he has been the recognized wildfire prevention symbol since 1944. The NH Forest Protection Bureau and local fire departments will be celebrating Smokey Bear's 75 years of wildfire prevention throughout the year. Smokey's message has always been about personal responsibility - remember his ABC's: **Always Be Careful** with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**



As we prepare for the 2019 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (**RSA 227-L:17**) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

2018 WILDLAND FIRE STATISTICS

(All fires reported as of December 2018)



* Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfire	Wildfire Acres Burned	Number of Unpermitted Fires*
2018	53	46	91
2017	65	134	100
2016	351	1090	159
2015	143	665	180
2014	112	72	53

Causes of Fires Reported (These numbers do not include the WMNF)								
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
1	10	4	1	5	0	6	2	24

Highway Department Annual Report

Once again, we have put another successful year behind us. Foremost, I want to thank my men, Carl, Matt, and Paul and the winter subcontractors for their efforts with our continues weather related battles against rain, ice, and snow. It certainly has been a challenge to jeep the roads safe for the motoring public this year.

We have made great improvements on a number of roads this year.

- We reconstructed a portion of Cotton road and Range road and overlaid the pavement entirely.
- We also reconstructed and paved a portion of Mt. Delight road,
- and lastly, we overlaid a short portion of South road.



In addition to the scheduled roadwork we were also able to complete a huge improvement project to Gulf road. This project was done at no cost to the taxpayers thanks to a stormwater treatment grant from the D.E.S. obtained by the Pleasant Lake Association. It was quite a challenge, but was completed in a timely fashion. It included:

- complete excavation
- installation of drainage
- a media box
- leach field
- grade increase
- graveling
- grading and paving

Thanks also to R + D Paving for their excellent work.

This year we also were able to acquire a 2015 Case backhoe to replace out troublesome 2000 New Holland. This was done with a block grant at no cost to the taxpayers.

We also continue with our program to eradicate the invasive species of Japanese Knotweed. Unfortunately, the emerald ash borer has been detected and will need to addressed.

Thank you all for your continued support of the Highway Department.

Respectfully Submitted,

Mark Young
Road Agent

Annual Report of the Philbrick-James Library

Average number of monthly visits: 803
Books/other material borrowed in 2018: 15,928
Books downloaded from NH downloadable books: 3,475
Interlibrary loans processed: 1665
New cards issued: 90
Materials added to the collection in 2018: 1,480
Materials weeded from the collection in 2018: 2,000
Books in the library at the end of 2018: 20,271
Museum passes issued: 76

Please remember our regular year-round hours are as follows:

Mondays and Wednesdays 10-7

Tuesdays and Thursdays 10-5

Fridays 10-2

Saturdays 9-12

HIGHLIGHTS OF 2018

- Cultural passes were offered to Canterbury Shaker Village, Currier Art Gallery, SEE museum (Science Enrichment Encounters), NH Historical Society, Children's Museum of NH, Seacoast Science Center, Strawberry Banke, Museum of Fine Arts, and the Woodman Institute.
- Continued our membership to the NH Downloadable Audiobooks consortium offered by the NH State Library. This includes the mobile app Libby that simplifies the process of borrowing eBooks and digital audiobooks.
- Facilitated 3 local book groups, as well as a summer "fun reads" group.
- Sponsored the 2018 Summer Reading Program: "Libraries Rock."
- Offered the following children's programming: Baby Lapsit, Preschool Storytime, PJs @ PJ (Pajama Storytime), Lego Club.
- Participated in the Parks and Recreation Winter Carnival with a Window Painting Contest and serving as a stop on the scavenger hunt.
- A TAB (Teen Advisory Board) was run, giving input on programming for teens and holding a Teen Art Show.
- Our art gallery displayed the works of local artists.
- Began to offer 2 Kobo e-readers for circulation.
- Hosted a Holiday Open House.
- Implemented automation with electronic scanners, barcodes for books/an electronic catalog/system.
- Maintained town website presence and Facebook page (231 followers)
- Began to offer online searchable catalog to enable patrons to conduct searches at home/at any time.
- Leased a color copier/scanner for public use.
- Purchased a license for screening movies at the library.

- For adults, offered a Genealogy Club, Knitting Group, and Senior Game Club.
- Hosted NH Humanities Programs “New England Lighthouses and the People Who Kept Them” and “The Capital Crime of Witchcraft.”
- Hired new director and new library assistant.
- We continued to collect non-perishable items for the Deerfield Food Pantry instead of fines for overdue books.
- The Friends of the Library Pie Sale was offered in November and was a great success.
- The Friends of the Library generously purchased many items for the library this year, such as a projector, microwave, laminator, new furniture for the children’s room and reading nook, museum passes.
- The library served as a stop on the Trick or Treat map.
- The annual book sale was held in the fall in conjunction with the town wide yard sale.

The library began the project of automation this year. Patrons are now able to access our catalog from any internet-connected device. The staff is also able to more accurately assess usage and associated data. This helps us to better assess what materials to purchase, as well as what programming would be most beneficial to the community.

This year, the Philbrick-James Library experienced another year of transition. Annie Vennerbeck remained as library assistant, however director Karen Howell and library assistant Caitlyn Wollack both left the library in October. The library had a brief period of reduced hours due to having one part time staff member, but is now open regular hours again. Many thanks to Annie Vennerbeck for holding down the fort as a temporary sole staff member.

I, Candace Yost, became director at the end of October, and Zebulon Wimsatt joined us as library assistant in November. We are currently working on offering more programming to the community. Ongoing evaluation is being conducted of the library collection/space to ensure we are offering what is most relevant to Deerfield. All of our programs are free of charge and open to the public.

The support and patience of the community during our staffing transition continues to be greatly appreciated. You may notice some new faces, changes in the library layout, and different happenings at the library. We invite you to be a part of our evolution. Please do not hesitate to reach out to us with your input, and to see what we have to offer. Books remain the core of the organization, but that is just the start of what you can access at your library.

Respectfully Submitted,

Candice Yost
Library Director

2018 Deerfield Parks & Recreation Annual Report

The Deerfield Park and Recreation Department underwent many changes in the year 2018.

At first glance, the most notable differences in the department throughout 2018 were the personnel. New department leadership in the form of Director, Nick Lawrence and Assistant Director Kevin Hill went through their first full calendar year after entering new positions in late 2017. Furthermore, some significant contributors on the Parks and Recreation Commission phased out of their roles. The department would like to thank Julie DeCosta, Ernie Robert, and Melissa Robertson for their dedication to parks and recreation in Deerfield. While some key contributors stepped away, the enthusiasm and support for parks and recreation in Deerfield certainly has not wavered. The Parks and Recreation Commission welcomed five new members in the form of Jeff D'Agostino, Tom DuBois, Tom Buffington, Brian Fisher, and Terry Crotty. They join Chairman Jeff Shute, Vice Chairman Dwight Barnes, Amy Harrington, Nate Brown, and Bryan Giard for a current total of 10 members.

With the support of the Parks and Recreation Commission, DPR leadership created an organizational structure to fine-tune the roles that are held throughout the department. This included the implementation of a new position: Lead Supervisor of Summer Camp and After School Clubhouse. At over five full years with the department each, we commend both Phil McPherson and Gregg Burklund on their sustained devotion and hard work, which earned them the opportunity to hold these positions for DPR moving forward.

In 2018, many other improvements were made with the long-term interest of DPR in mind. One of the more significant investments was the purchase of a 27-passenger handicap-accessible bus for the department. Funded by the DPR revolving account, the bus is projected to provide tremendous value to the department in the coming years. Senior programming is just one area that will see a large boost with help from a town transportation option that complies with Americans with Disabilities Act (ADA) standards. Furthermore, the bus provides valuable flexibility to department leadership when planning all programs, trips, and events for the Town of Deerfield. Select department personnel are training to be able to drive the bus on a secondary basis, but our goal is to hire a pool of Commercial Driver's License (CDL) drivers to operate the bus on a primary basis. If you or someone you know would be interested in becoming a town driver for Deerfield Parks and Recreation during the summer and/or on weekends throughout the year, please call Nick at 463-8811 ext. 305.

A need for updating facilities and old sports equipment also took priority throughout the year in 2018. Each sport saw some form of upgrade from soccer goals, to baseball equipment, and new basketballs. Town Building Supervisor Ray Ellis played a pivotal role in helping upgrade the Parks and Recreation wing of the George B. White Building inside and out, which we are extremely grateful for. A big thank you to Ray for taking the time to help us make all of the necessary updates!

The Hartford Brook project persisted on through 2018 and we want to thank Jack Hutchinson again for his continued efforts to make that facility all it can be for the Town of Deerfield. Harley raking, hydro seeding, and installation of an infield softball skin were all completed this year. With help from Dwight Barnes, Ernie Robert, and others, Jack was able to complete two more dugouts on the softball side of the complex as well. We are hopeful that completion of a few more early spring items will help games be played on the softball side of Hartford Brook in 2019!

Despite some adversity stemming from an initial staffing shortage going into the 2018-19 school year, both the After School Clubhouse and DPR Summer Camp programs continued to thrive in 2018. Since having to create a wait list for families looking for after school care this past year, the department's staffing outlook has greatly improved. After School Clubhouse and Summer Camp Director Deb Treantafel says she is as excited about our established pipeline of Staff in Training (SITs) as she is about some of our promising new hires who came on

late in the year. Department leadership also took a step to increase the minimum base pay for all staff members to help attract and retain employees long-term.

Here were some of the noteworthy highlights from the Summer Camp and After School Clubhouse in 2018:

- Creation of a program-maintained garden outside GBW near the basketball court
- Implementation of Family Fun Nights
- Implementation of Parent Night Out
- ASC received 1st place for their Junior Grange and Community Organization display at the Deerfield Fair
- Remodeling of program rooms in the GBW Building
- Resurgence of DPR dances

DPR special events and sports programs ran their usual course with a few minor changes. Although the weather threw wrenches into the plans of both Winter Carnival and Old Home Day this year, department leadership adapted the event schedules and drew strong participation numbers to both events. For the first time ever, Tailgate Trick or Treat was limited to town residents in an effort to increase safety and enjoyment for all those in Deerfield. The Deerfield Hoop Classic attracted the most teams ever at 46 and it is expected to draw more in 2019. In addition to a few of Deerfield's favorite bands, the Summer Entertainment Series featured a BMX stunt rider and a magic show at the Town Hall to engage more of the town's children on Friday nights in 2018. The DPR soccer program partnered with Candia Youth Athletic Association to offer a more competitive alternative for Deerfield kids that wanted it in the form of travel-level soccer. In return, Deerfield has welcomed Candia kids into town for an opportunity to play soccer at the recreational level amongst a larger group of young athletes. As a reminder, you can register to participate for all DPR programs at the following web address, Deerfield.RecDesk.com.

The Joe Stone Good Sport Scholarship recipients for 2018 were Nate Hillyer, Matthew O'Brien, and DPR's own Hailey Stevens. DPR sends kudos to these three individuals for exemplifying the spirit of Joe in our community during the year 2018.

The year 2018 was undoubtedly a year of challenge, growth, transition, and promise for the Deerfield Parks and Recreation Department. Looking ahead to 2019, we will continue to find ways to improve the programs our department offers to our valued residents. As of January 2019, DPR has launched a town-wide survey to collect input from residents in order to aide us in this ongoing endeavor. The needs and wants of the community will be carefully considered by department leadership, the Parks and Recreation Commission, and the Southern New Hampshire Planning Commission as they work together to establish relevant items for the town Capital Improvement Plan (CIP) over the next six years.

As a resident here in town, your input is always important to us. Never hesitate to contact our office if you think that you have ideas for ways to improve our offerings here at Deerfield Parks and Recreation. We would love to hear from you! Feel free to contact me anytime at the office in person, by phone, or by e-mail at parks@townofdeerfieldnh.com. You are also welcome to join us at Recreation Commission meetings on the first Wednesday of every month at 6pm in the George B. White Building. Beyond that, our hope is to see every Deerfield resident at least once at a DPR event or program next year. We look forward to the continuous involvement of the Deerfield community in 2019.

Respectfully Submitted,

Nicholas L. Lawrence
Director of Parks & Recreation

2018 ANNUAL REPORT OF THE POLICE DEPARTMENT

I am pleased to present the Fiscal Year 2018 Deerfield Police Department Annual Report for review.

The intent of this report is to provide an overview of activity and events that occurred during FY 2018. The officers of the Deerfield Police Department work very hard all year long to provide quality police services to this community and, as a result, Deerfield continues to be a safe place to live, work, and visit.

MISSION STATEMENT:

It is the mission of the Deerfield Police Department to deliver quality services and provide safety to our community in an effective, responsive, and professional manner.

In Fiscal Year 2018, the Deerfield Police Department fulfilled this mission with a force of eight (8) full-time officers and two (2) part-time officers. There was only one personnel change in 2018. Officer Todd Carr was hired as a full-time patrol officer in February. He graduated from the Academy at the end of August, and has since completed our Field Training Program, and is out patrolling on his own. He is doing an excellent job for us and has proven himself to be an excellent addition to our team. The hiring of Officer Carr brought us to our full complement of officers, after operating short staffed through 2017.

Department Roster

Full-Time Officers

Chief Gary Duquette
Det. Lt. Dan Deyermond
Sergeant Michael Lavoie
Corporal Joel Hughes
Officer Alexander Molet
Officer Mitchell Newell
Officer Lucas Bernier
Officer Todd Carr

Part-Time Officers

Officer Roger St. Onge
Officer Glenda Smith

Administrative Assistant

Glenda Smith

Our officers are required to complete eight (8) hours a year of ongoing training (exclusive of firearms qualifications, first aid and CPR certificate renewal, and defensive tactics refresher). The training topic can be any topic the agency head deems relevant, but may not be the same topic every year. Our officers completed many more hours of training beyond the annual requirement to maintain certification. Some of the topics include: Juvenile Delinquency and Justice, DWI Investigations, Marijuana DWI Investigations, Less Lethal Impact Munitions Instructor, D.A.R.E. Instructor, TASER Instructor, Firearms Instructor, Officer as the Prosecutor, Nasal Narcan Administration, and Legal Updates, to name but a few of the classes that were attended by our officers in 2018. The Deerfield Police Department remains committed to providing as much relevant training as we can.

Our department members participated in community events held during 2018, such as Old Home Days and the Christmas Parade. One of our officers was on hand for Career Day at DCS to answer questions related to law enforcement, and also to demonstrate some of our tools of the trade. Everyone in our department was present in

October to assist with the Haunted Barn event that we put on at the Deerfield Fairgrounds just before Halloween. We also enjoyed the assistance of several members of the Fire Department and Rescue Squad and the Town Clerk, which helped make this a very successful event.

We made some upgrades in regards to technology and equipment in 2018. Our records keeping system was independent and limited solely to Deerfield PD. We upgraded the system to the next level, which consolidates us with Rockingham County Dispatch. We are now connected directly to them, which offers several advantages over the old system. Information is now transferred automatically from the Mobile Data Terminals in the cruisers to the desktop computers in the station, as opposed to having to download the information to a thumb drive. The new system also allows for cross agency checks with other agencies in Rockingham County, which we could not access in the old system. System updates are now the responsibility of Dispatch, where the old system was the responsibility of our in house IT person, which saves our agency \$4,000 annually in software support fees. As far as equipment is concerned, we were able to replace the TASER units that our officers carry as a less-lethal force option. The old ones were obsolete and were no longer being manufactured. More importantly, we were no longer covered liability wise by the company for the old models, which required us to replace them. It is important that we provide our officers with the tools they need to do their job.

Our activity in 2018 represents a 12% increase in calls for service. There was also an 80% increase in motor vehicle stops compared to 2017. One of our regular complaints is in regards to traffic issues, and we have attempted to address these issues with more aggressive traffic enforcement. While we have stopped many more vehicles compared to 2017, only 13% of those stops resulted in traffic citations. Our department has also, unfortunately, seen a 50% increase in calls for domestic disputes, as well as an 80% increase in calls for theft. The following is a brief statistical overview showing a comparison for the past three (3) years:

	2016	2017	2018
CALLS FOR SERVICE	2,450	2,348	2,637
TOTAL ARRESTS	153	118	117
DRIVING WHILE INTOXICATED	15	18	20
MOTOR VEHICLE STOPS	1,266	1,204	2,173
TRAFFIC CITATIONS	92	111	168
TRAFFIC WARNINGS	1,174	1,093	2,005
TRAFFIC ACCIDENTS	93	96	112

We remain committed to providing professional, responsive policing services to the community of Deerfield. I am proud of our performance this past year and we look forward to serving this community in the year ahead. With that being said, I ask the residents of Deerfield to continue assisting **your** Police Department by contacting us with information, issues, or concerns; and to report anything you consider dangerous or suspicious.

In closing, I would like to thank the community, department heads, and elected officials for their continued support of the police department. I would also like to thank our officers for their dedication and professionalism.

Respectfully submitted,

Gary Duquette
Chief of Police

Annual Report of the Town Administrator

It is my pleasure to submit my 2nd report to the residents of Deerfield as your Town Administrator.

During the past year the Town has continued to work on projects to maintain and improve buildings and infrastructure to ensure the best ongoing condition of the community's buildings and grounds. We have evaluated and identified areas that still need to be addressed throughout the Town as time and funding permits.

Although we worked with a Default budget this past year, efforts to keep planned projects on schedule were addressed within the capacity of a limited budget. Those projects that did not get addressed will be given attention in the coming year.

Staffing remained consistent throughout the year with newer staff from last year continuing to improve and advance their programs and departments. The community is benefiting from a stable workforce, familiar faces and consistency in service provided by a dedicated municipal staff.

Working with the Board of Selectmen, policies and procedures are being reviewed, clarified and updated to meet the current needs of the Town. The intent for 2019 is to have the policies and ordinances available online for residents to view.

In closing, I again hope for a positive year ahead and the continued well-being and success for all residents of Deerfield as we work together to make our community the best it can be.

Respectfully Submitted,

John Harrington
Town Administrator

Annual Report of the Town Clerk/Tax Collector

2018 was a year of striking achievements. I was appointed the Acting Interim Town Clerk / Tax Collector until the March Town Election, after Kevin Barry, a long-time clerk, had retired the end of December 2017. The first half of 2018 I worked alone with no deputy. I was primarily focused on local election work and implementing new processes within the department. I was laying the ground work to introduce new and modern payment options for both over the counter and online.

A week after I was elected into office, I began accepting credit cards. This marked a fundamental shift in the daily life as a clerk/collector. The transition went remarkably well, and I began working with TD Bank to implement a program where big bank escrow service providers could pay property taxes electronically by ACH payments. This drastically improved the collection process, by literally having the ability to pay hundreds of accounts/parcels with a click of a button.

By the end of April, I had all online payment functions up and running. Residents can now pay their property taxes, motor vehicles, dog licenses, and vital record transactions online with credit/debit cards or by ACH. Fees for using credit/debit is 2.79 % passed on to the customer (not the tax base) and ACH costs \$1.50 per transaction.



In April I cohosted our first Rabies Clinic and Licensing event with Animal Control Officer Cindy McHugh. This event was a huge success. Dr. Elliot More, a longtime Deerfield resident, and owner of Derry Animal Hospital, was the veterinarian that administered the vaccines. This clinic was staffed by a bunch of animal loving volunteers, who spent their Saturday morning making sure it was a fun and safe event. I would like to extend a special thanks to: Elliot More, Cindy McHugh, Doreen Schibbelhute, Joanna Waring, Jenny Hutchins, Kim Black, Charles Garland, Matt Fisher, Laura Hall, the staff from Derry Animal Hospital, and the SPCA for their handouts and display. I would also like to acknowledge and thank our four-legged friend Stark for being there as our celebrity "Top Dog" guest of honor.

We administered 1 Deliberative Session, 1 Town & School Election, 1 State Primary Election, and 1 State General Election. As always, we genuinely thank all those involved with the election

process. If you are a legal resident 18 years of age or older you can register to vote at the Town Clerk's office during regular business hours. The Town Clerk's office is located in the center of the George B. White Building at 8 Raymond Rd, Deerfield, NH.

We would like to remind all dog owners to license their dogs by April 30th of every year per New Hampshire Law. New Hampshire dog license laws have been on the books since the mid-1800s. While the world has changed drastically since that time, surprisingly, the purpose for licensing dogs has not. The fundamental reason for licensing dogs is public health and safety. Every dog that has been licensed has an identifying tag that verifies that the dog has received a current rabies vaccination, and thus can be ruled out as possible rabid threat against its population. While dog licensing is most commonly perceived as only being enforced on the local level, it is important to point out that local enforcement is one part of a larger regulatory system. One of the Department of Agriculture's key objectives is to ensure that all dogs have been vaccinated, and, are accounted for. The Department of Agriculture's Animal Population Control Program has programs available designed to help dog owners who are having financial difficulty get their pets the rabies vaccinations they need. Annually, the Town Clerk's Office is required to submit payment for dog license fees along with a completed "Animal Population Control Program Fees" form to the State. It is imperative that we are reporting accurate numbers and have made all reasonable attempts to make sure that *all* dogs are registered within our Town.

<p><u>DOG LICENSING FEES</u></p> <p>Spayed Female\$ 6.50</p> <p>Neutered Male6.50</p> <p>Unaltered Female9.00</p> <p>Unaltered Male.....9.00</p> <p>Senior Citizens (<i>First Dog Only</i>)2.00</p> <p>Dogs at least 4 months old but less than 7 months6.50</p> <p>Five (5) or more dogs.....20.00</p> <p><i>Late fees start accruing after April 30th every year; please add an additional dollar for each month after this date!</i></p>	<p>Office hours are Monday, Tuesday, Thursday, Friday 8:00 am – 2:30 pm, and Wednesdays 8:00 am – 7:00 pm Or, please send check for the correct fee with a self- addressed stamped envelope to:</p> <p>Town Clerk/Tax Collector's Office P.O. Box 159 Deerfield, NH 03037</p> <p>You can also license dogs via our website by clicking on the dog licensing button!</p> <div data-bbox="980 1497 1091 1608" data-label="Image"> </div> <p>*** Make checks payable to Town of Deerfield</p>
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The Town Clerk/Tax Collector's Office is responsible for collecting all property, yield (gravel and timber), and current use taxes prescribed by law committed to them by warrant from the assessors (NH RSA 76:10). This office strives to provide accurate and efficient services while collecting monies to meet the Town's financial obligations. (NH RSA 41:35, NH RSA 41:45-a). As of December 31, 2018, we collected approximately 95% of the 2018 property taxes committed to us by warrant.

Kim Crotty joined the department as my Deputy Town Clerk / Tax Collector on May 1st. She has been a delight to work with, and a wonderful addition to the office. She completed several trainings, and I am proud to report she completed her first year of certification training.

The Town Clerk/Tax Collector's Office serves as the doorway to local government, performing a variety of statutory functions. The nature of this office requires us to maintain the highest level of standards and professionalism at all times. We are continually advancing our best practices to deliver efficient and quality services to our residents. We are responsible for the issuance of motor vehicle registrations, marriage licenses, birth and death certificates, and dog licensing. We administer all local, state, and federal elections as well as voter registration and absentee ballots. We are responsible for the issuance and collection of all taxes assessed to property owners. We are an integral part of town government, often the first point of contact with local officials that residents encounter. The Town Clerk/Tax Collector's office is the leading revenue collector for the town, and strives to provide residents with accurate and efficient services. We take great pride in serving you.

To say that 2018 was a good year would be an understatement. It was monumental. It was a time of pivotal change that while challenging at times, was necessary in modernizing the office. Looking back, I am honestly astonished with what we accomplished in a 12-month period.

Respectfully submitted,

Kelly Roberts

Kelly Roberts, Certified Town Clerk / Tax Collector

Annual Report of the Town Clerk

Financial Reports

January 01, 2018 to December 31, 2018

Motor Vehicle Permits

January	\$86,242.92
February	\$85,506.00
March	\$101,472.25
April	\$91,306.73
May	\$93,121.61
June	\$90,503.72
July	\$87,252.39
August	\$89,724.64
September	\$88,807.92
October	\$85,574.08
November	\$98,720.58
December	\$94,896.45
TOTAL MOTOR VEHICLE REVENUE	\$1,093,129.29

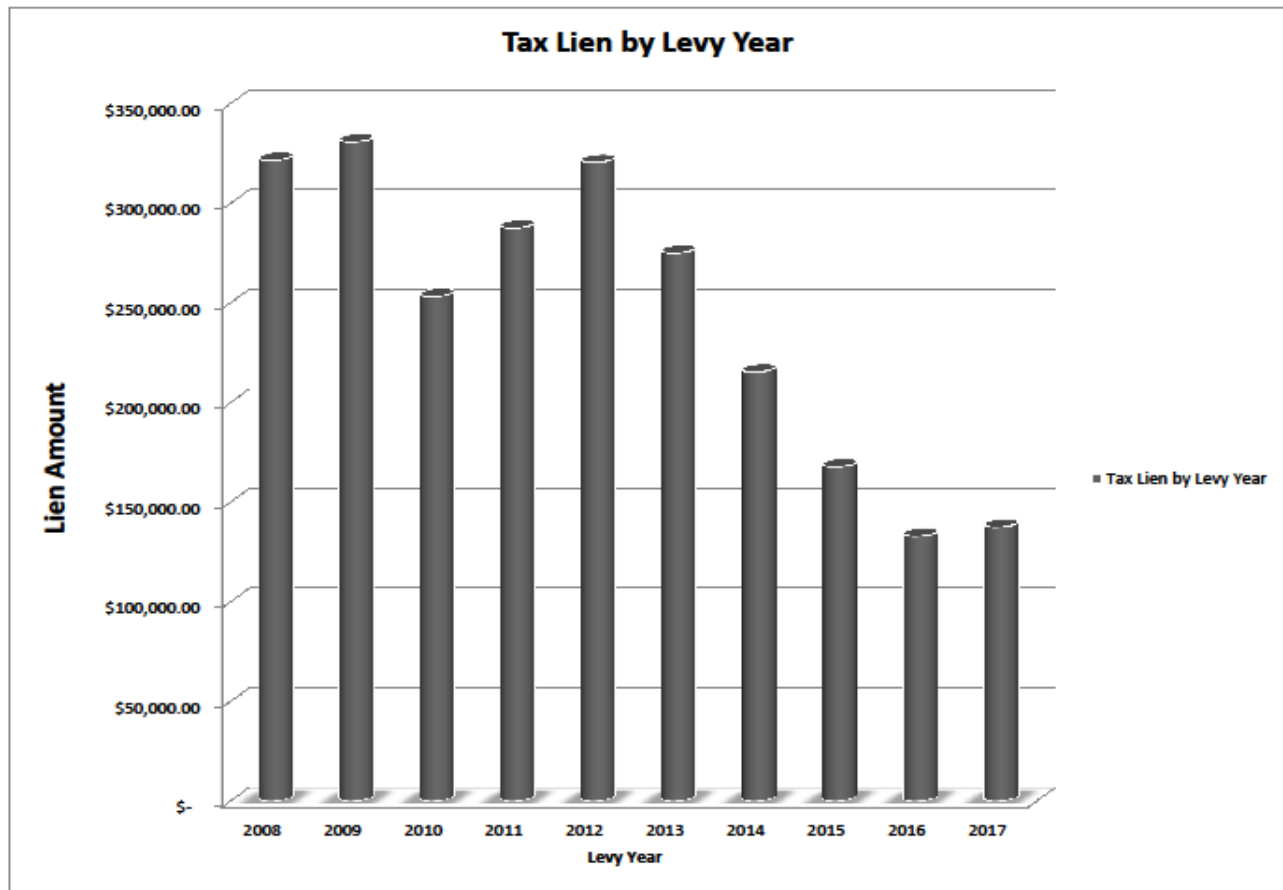
OTHER REVENUES

Title Fees.....	\$2,500.00
Municipal Agent Fees.....	\$24,351.00
UCC's.....	\$2,910.00
Dog Licenses.....	\$4,874.50
Dog Late Fee.....	\$156.00
Bad Check Fee.....	\$535.00
Marriage Licenses.....	\$147.00
Certified Copies – Birth.....	\$615.00
Certified Copies – Death.....	\$164.00
Certified Copies – Marriage.....	\$262.00
Checklist Copies.....	\$267.50
Misc. Copies.....	\$3.00
Pole Petition Fees.....	\$40.00
Vital Statistics Fees	0.00
Articles of Agreement	0.00
TOTAL OTHER REVENUE	\$36,825.00

REMITTANCE TO THE TREASURER \$1,129,954.29

Respectfully Submitted,
Kelly Roberts, Certified Town Clerk/Tax Collector

PROPERTY TAX LIENS



2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
\$ 321,603.77	\$ 330,907.57	\$ 253,246.31	\$ 287,730.67	\$ 320,645.37	\$ 275,143.45	\$ 215,462.85	\$ 167,786.51	\$ 133,031.90	\$ 137,578.64

WHAT IS A TAX LIEN?

Lien

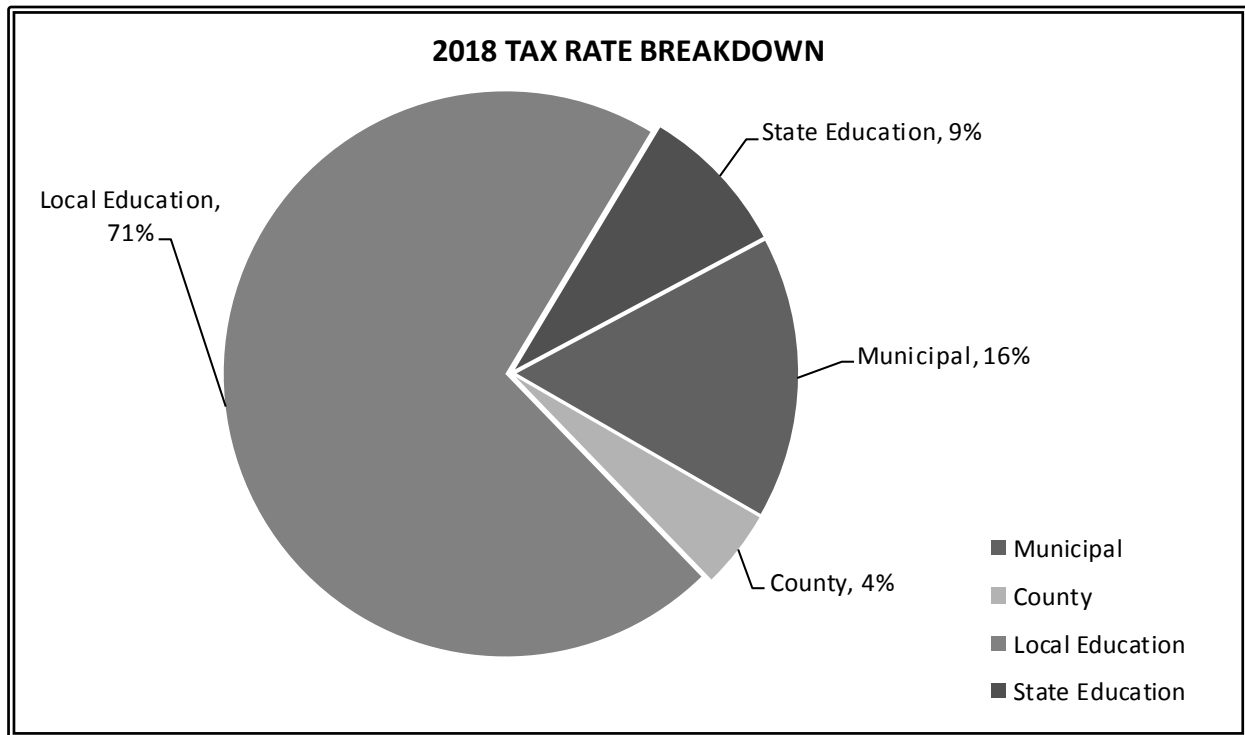
The lien continues for a period of 18 months, until October 1 of the subsequent year. If the property taxes remain delinquent throughout the lien period then the lien is "executed," meaning the lien is transferred to the municipality, and a deadline is established for the landowner's right to "redeem" the property. If the property taxes are paid prior to the date the lien is "executed", the process ends. (RSA 80:19)

Redemption

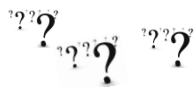
Any person with legal interest in the real estate property may redeem such real estate by paying all delinquent property taxes including an annual rate of 18% on all unpaid taxes; plus additional costs and penalties within two years of the lien execution. If the taxes remain unpaid for these two years, the tax collector is required to tender a deed of the property over to the municipality. (RSA 80:69, 80:76-:90)

2018 TAX RATE

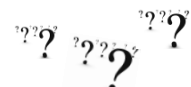
\$23.07



	State Education	Local Education	Municipal	County	Total
Tax Effort	\$ 1,135,068.00	\$ 9,361,708.00	\$ 2,122,248.00	\$ 586,886.00	\$ 13,205,910.00
Tax Rates	\$ 2.23	\$ 16.16	\$ 3.67	\$ 1.01	\$ 23.07



Where does the money go?

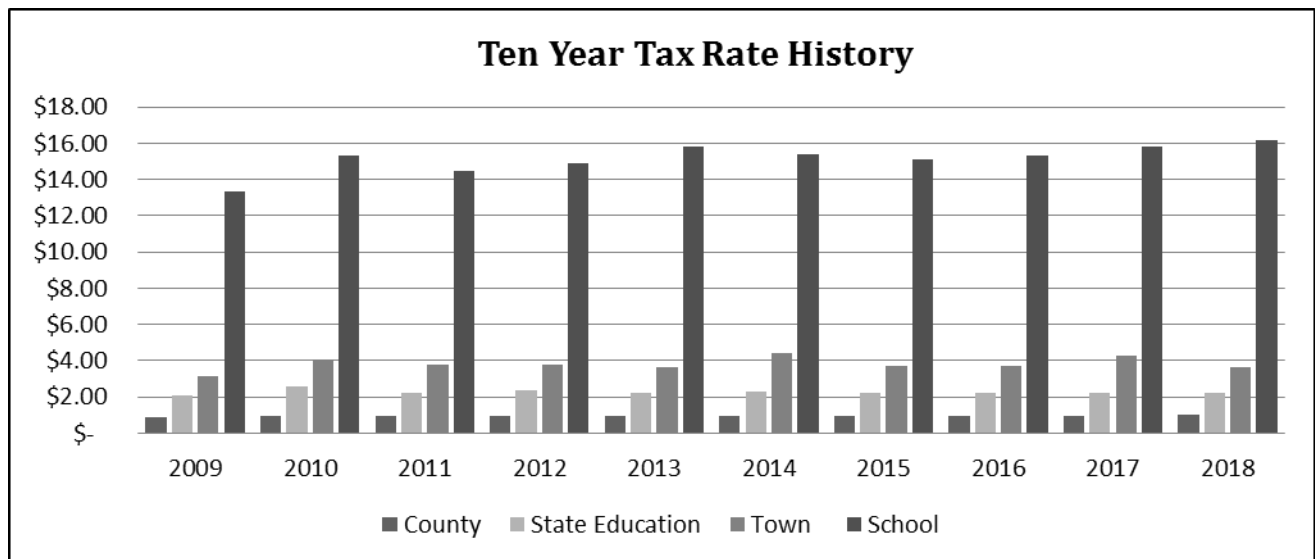


Every property owner is responsible for paying a portion of the taxes necessary to operate the municipal, school district, county governments. Local funds collected are used to pay for maintaining roads and buildings, salaries for local government and municipal employees, and also for funding public safety, conservation, recreation and library programs. In addition, these funds are used to finance the local school and tuition costs for high school. The state portion is used to fund K-12 education and the county portion is use to operate county government.

*Visit the NH Department of Revenue website for more information:
<https://www.revenue.nh.gov>*

Ten Year Tax Rate History

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017
County	\$ 0.89	\$ 0.93	\$ 0.94	\$ 0.92	\$ 0.96	\$ 0.92	\$ 0.94	\$ 0.96	\$ 0.98
State Education	\$ 2.06	\$ 2.61	\$ 2.26	\$ 2.35	\$ 2.23	\$ 2.27	\$ 2.26	\$ 2.22	\$ 2.24
Town	\$ 3.13	\$ 4.07	\$ 3.77	\$ 3.77	\$ 3.65	\$ 4.44	\$ 3.71	\$ 3.70	\$ 4.30
School	\$ 13.33	\$ 15.35	\$ 14.48	\$ 14.87	\$ 15.81	\$ 15.38	\$ 15.10	\$ 15.32	\$ 15.78
Total	\$ 19.41	\$ 22.96	\$ 21.45	\$ 21.91	\$ 22.65	\$ 23.01	\$ 22.01	\$ 22.20	\$ 23.30



EQUALIZATION RATIO – SIMPLIFIED

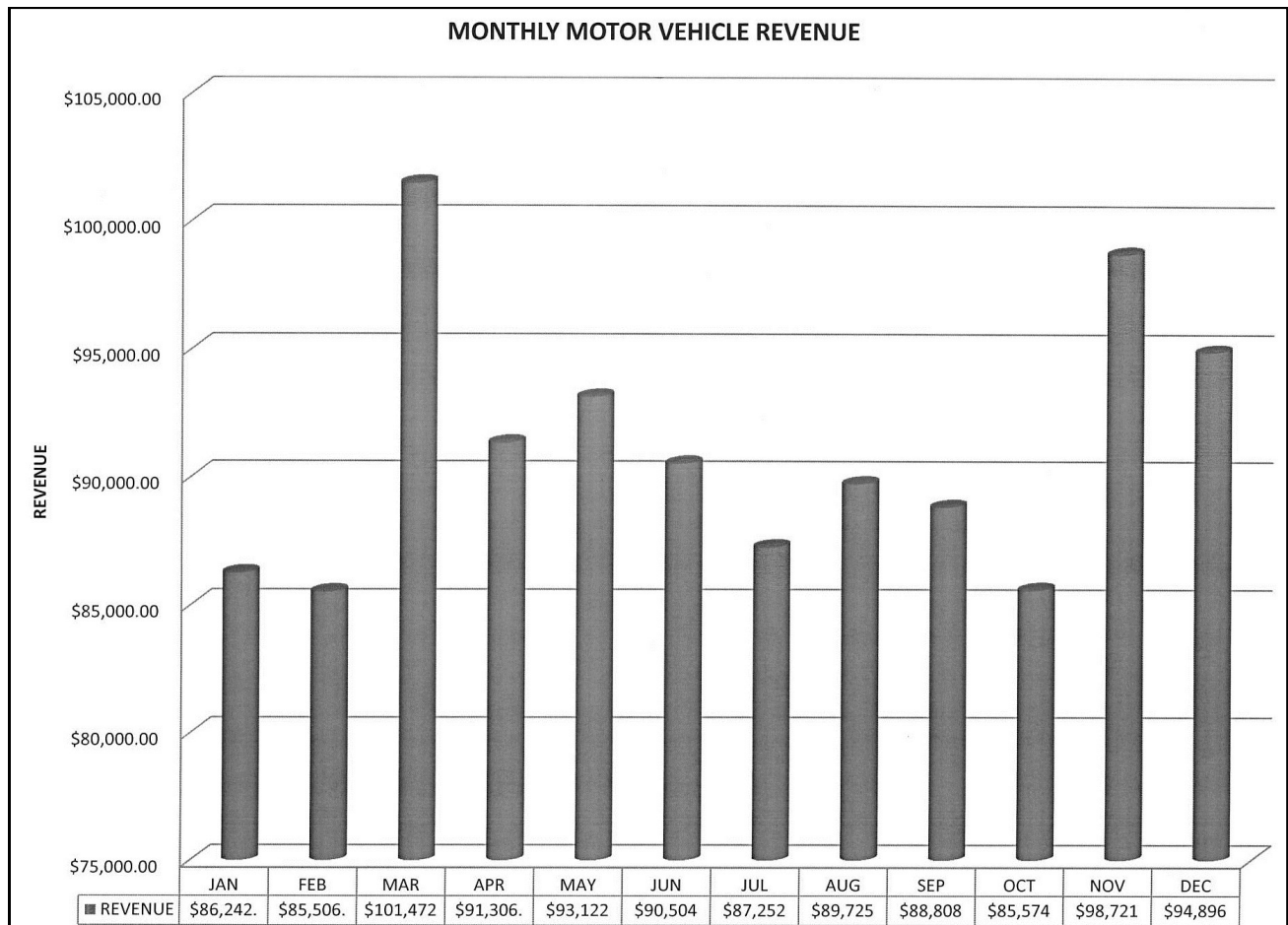
What is an equalization ratio? A calculation used to align a real estate's assessed value to the current market value.

$$\frac{\text{Total Assessed Value (AV)}}{\text{Total Market Value (MV)}} = \text{Equalization Ratio}$$

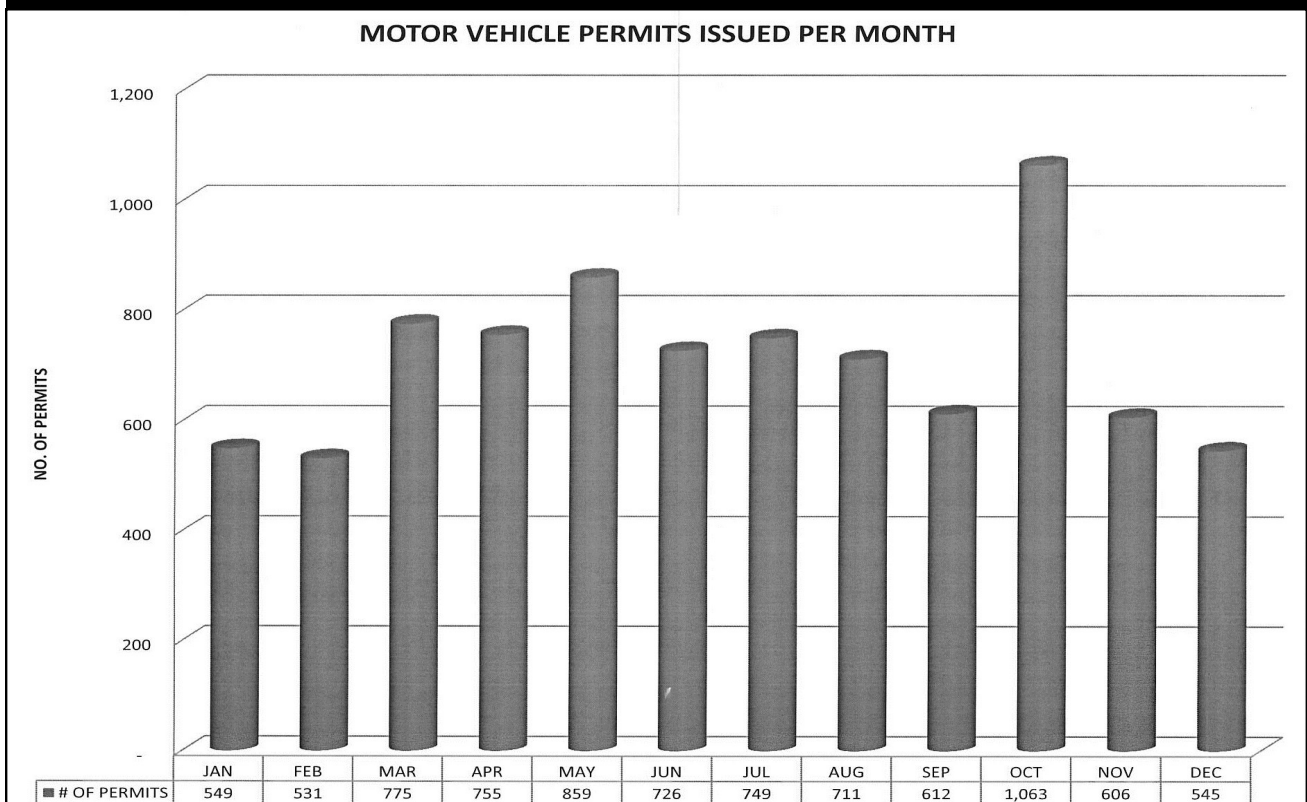
Why is the ratio used? The techniques an appraiser uses to assess your real estate value differ from that of the town assessor. The real estate market changes faster than the assessed values are updated. In order to balance this variance, a ratio is applied to determine your property tax.

*You can find more information on the Department of Revenue website:
<https://www.revenue.nh.gov/mun-prop/index.htm>*

MOTOR VEHICLE REVENUE



There were 8,481 motor vehicle permits issued in 2018



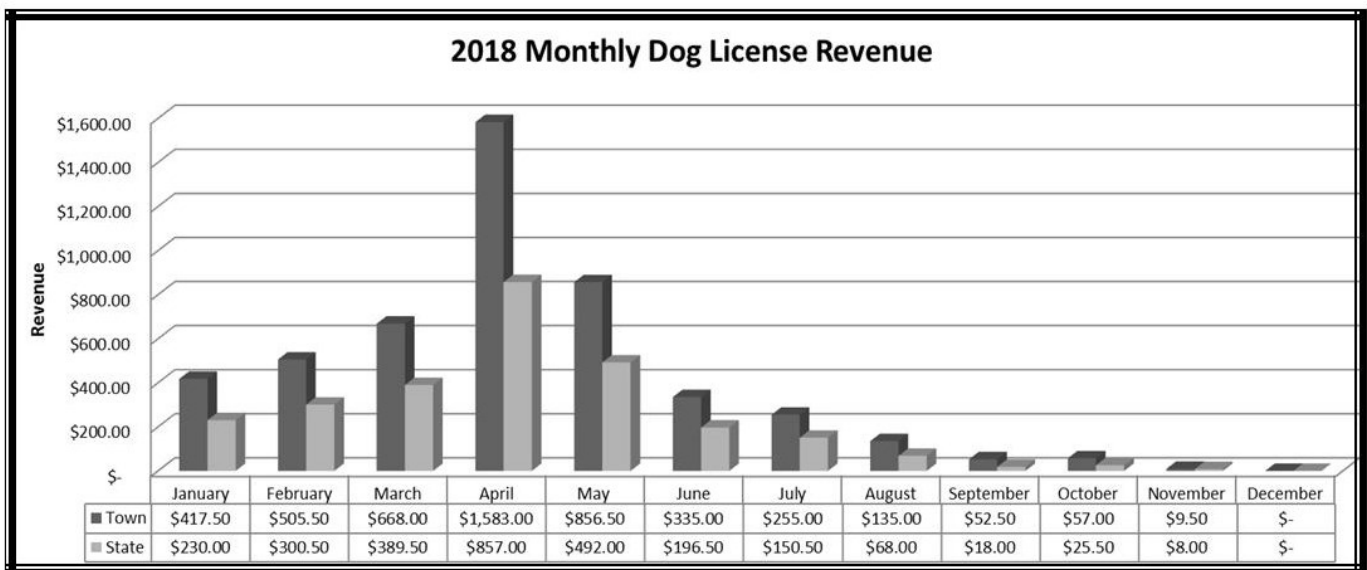
DOG LICENSING

There were 1,210 dog licenses issued resulting in \$7, 610 in town and state revenue collected in 2018.

REASONS TO LICENSE YOUR DOG



- To control and prevent the spread of rabies.
- An easy way to identify and return lost dogs to their owners.
- It's the law per RSA 466:1



OTHER REVENUE

There was \$3,255 in town and state vital records revenue collected for 2018.

There were a total of 180 vital record copies issued in 2018.

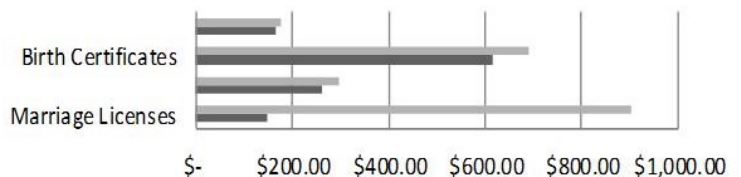
21 marriage licenses.

38 marriage certificates.

93 birth certificates.

28 death certificates.

Vital Records Revenue



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT
01/01/2018-12/31/2018

--DEERFIELD--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
LEIGHTON, ELIZABETH JOAN	02/19/2018	MANCHESTER, NH	LEIGHTON, MICHAEL	LEIGHTON, KELLY
ST LAURENT, NORABELLE	03/20/2018	DERRY, NH	ST LAURENT, RICHARD	GARLAND, CRYSTAL
CHRIST, WADE BEAU	03/22/2018	MANCHESTER, NH	CHRIST, KENNETH	CHRIST, SAMANTHA
RADER, TRUDY ANNE	03/22/2018	MANCHESTER, NH	RADER, KEVIN	CONNELLY, ALLISON
CHRISTIENSEN, LUCAS JAMES	03/23/2018	MANCHESTER, NH	CHRISTIENSEN, BRADLEY	CHRISTIENSEN, KAITLYN
BANNISTER, RAELENN LOUISE	03/28/2018	CONCORD, NH	BENNISTER, LOGAN	WEINREICH, MILLICENT
ZAPPALA, MAXWELL RYAN	05/10/2018	CONCORD, NH	ZAPPALA, MATTHEW	LEARY, STEPHANIE
PERKINS, KEEGAN MARIE	05/29/2018	EXETER, NH	PERKINS, JOSEPH	PERKINS, SAMANTHA
TOBIN, CALLIE JAE	06/06/2018	MANCHESTER, NH	TOBIN, TYLER	TOBIN, SARAH
COLBURN, AARON GREGORY	07/24/2018	MANCHESTER, NH	COLBURN, BENJAMIN	COLBURN, MARY
PILOTTE, MASON RENE	08/24/2018	MANCHESTER, NH	PILOTTE, SCOTT	PILOTTE, CHRISTINA
FELLOWS, CHARLOTTE JEAN MACDONALD	08/28/2018	CONCORD, NH	FELLOWS, IRA	MACDONALD, ALLISIA
MCDONALD, WARREN DAVID	09/15/2018	MANCHESTER, NH	MCDONALD, JAMES	DILLMAN, ASHLEY
MILES, CONNOR CHARLES	09/16/2018	MANCHESTER, NH	MILES, ERIC	MILES, CRYSTAL
DONATI, SOPHIA JAYNE	10/08/2018	MANCHESTER, NH	DONATI, MICHAEL	DONATI, EMILY
SCHMOOCK, HOLDEN TIMOTHY	10/20/2018	CONCORD, NH	SCHMOOCK, COREY	BLACK, KIMBERLY
FICO, MARIELLA MICHELLE	11/14/2018	CONCORD, NH	FICO, NICHOLAS	LUONGO, MICHELLE
JACKMAN, ROSALIE MAE	11/20/2018	EXETER, NH		JACKMAN-WILLIAMS, JOSSELYN
NELSON, ELI FRANCIS	11/28/2018	DOVER, NH	NELSON, JOHN	NELSON, VICTORIA
LIBISZEWSKI, AMELIA GRACE	12/01/2018	CONCORD, NH	LIBISZEWSKI, PHILIP	LIBISZEWSKI, JESSIE
AMAZEEN, LOGAN RAY	12/09/2018	MANCHESTER, NH	AMAZEEN, SHAWN	AMAZEEN, JENNIFER
SHILLABER, NATHAN JOHN	12/22/2018	CONCORD, NH	SHILLABER, CRAIG	SHILLABER, JILLIAN

Total number of records 22

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
SMITH, BRANDEN M DEERFIELD, NH	DAVIES, AMY N DUNBARTON, NH	DUNBARTON	NEW DURHAM	04/21/2018
MCGARRY, TIMOTHY J DEERFIELD, NH	PUCHACZ, SAMANTHA L DEERFIELD, NH	DEERFIELD	DEERFIELD	05/18/2018
REGISTER, DYLAN J DEERFIELD, NH	BERGEVIN, RACHEL D DEERFIELD, NH	CONCORD	STRAFFORD	06/09/2018
COOPER, JOHN L DEERFIELD, NH	BOILARD, CAYLEY P DEERFIELD, NH	DEERFIELD	DEERFIELD	07/14/2018
ALEXANDER, BRIAN E DEERFIELD, NH	RAY, NANCY M DEERFIELD, NH	DEERFIELD	CONCORD	07/18/2018
FISHER, GREGORY D DEERFIELD, NH	BOBE, CHRYSTAL G HUDSON, MA	DEERFIELD	SANBORNTON	08/12/2018
DLUBAC, ANTHONY S DEERFIELD, NH	LENTZ, CHRISTINE F DEERFIELD, NH	DEERFIELD	DEERFIELD	08/18/2018
MOZER JR, ROBERT E DEERFIELD, NH	LU, YOUYUN DEERFIELD, NH	EXETER	EXETER	08/29/2018
PEREEN, ANDREW M DEERFIELD, NH	DUFRESNE, ASHLEY I CHELMSFORD, MA	DEERFIELD	DURHAM	09/08/2018
LAHR JR, ERIC R DEERFIELD, NH	SIGRIST, ASHLEY G DEERFIELD, NH	DEERFIELD	DEERFIELD	09/22/2018
HENSLEY, BRANDON W DEERFIELD, NH	SMITH, SAMANTHA L DEERFIELD, NH	DEERFIELD	HENNIKER	09/29/2018

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
HOWE, ANDREW I CANDIA, NH	ROUTHIER, SHAYNA M DEERFIELD, NH	DEERFIELD	DEERFIELD	10/13/2018
RICHARDSON JR, JAMES H DEERFIELD, NH	WOOD, DEBORAH A DEERFIELD, NH	DEERFIELD	DEERFIELD	10/27/2018
Total number of records 13				



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 2

RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--DEERFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
DEBROSKY, JESSICA	01/06/2018	MANCHESTER	BLAISDELL, SCOTT	WHITNEY, BRIDGETTE	N
PINKHAM, CARROLL	01/09/2018	DEERFIELD	PINKHAM, WARREN	ELA, MILDRED	N
CURTIS, ARTHUR	01/17/2018	EXETER	CURTIS SR, PAUL	CAYOETTE, PRISCILLA	N
BLAKE SR, DANIEL	02/16/2018	DEERFIELD	BLAKE, JOSEPH	MACGUIRE, HANORA	Y
STEVENS, HELEN	02/24/2018	DEERFIELD	AMANN, LOUIS	BROWNIE, HELEN	N
BRIGGS, SARAH	02/27/2018	DEERFIELD	BRIGGS, DANIEL	SANBORN, MEREDITH	N
KURZBAN, LES	03/11/2018	EPSOM	KURZBAN, UNKNOWN	ROLLINGER, MILDRED	Y
HURST, DONNA	03/25/2018	WINDHAM	STONE, HUDSON	MEARS, MADOLINE	N
CICCHETTO, ROBERT	04/08/2018	LEBANON	CICCHETTO, GIOVANNI	LEE, GRACE	N
SURRELLS, DANIEL	04/13/2018	HOOKSETT	SURRELLS, WILLIAM	NADEAU, JANET	N
VEADER, WILLIAM	04/16/2018	MANCHESTER	YABLONSKI, WILLIAM	VEADER, HELLEN	Y
WICKS, WALTER	04/24/2018	DEERFIELD	WICKS, HARRY	HALL, ARLENE	Y
HORNING, NORMAN	05/13/2018	DEERFIELD	HORNING, LEONARD	ASHFORD, PHYLLIS	N
PIWOWARCZYK SR, STEVEN	05/19/2018	DEERFIELD	PIWOWARCZYK SR, THEODORE	PARADISE, MARION	Y
DESMARAIS, RENE	05/27/2018	DEERFIELD	DESMARAIS, LEO	SHELDON, ISABEL	N
PRESTON, STEPHEN	06/22/2018	DEERFIELD	PRESTON, WILLIAM	RANNEY, BARBARA	Y
HUTCHINSON, ELIZABETH	07/17/2018	DEERFIELD	WOODRUFF, WATSON	SPURR, EDNA	Y
KENNEDY, MONA	08/02/2018	DEERFIELD	FILLION, DONALD	BROUILLARD, DENISE	N



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT DEATH REPORT
01/01/2018 - 12/31/2018
--DEERFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
ROLLINS, GRACE	08/10/2018	DEERFIELD	PINET, ARTHUR	RAYMOND, LAURA	N
ELLIS, DAVID	08/21/2018	LEBANON	ELLIS, JAMES	NOEL, SHIRLEY	Y
BROWN, EVERETT	09/10/2018	CONCORD	BROWN, WILLIE	FRASER, DOROTHY	N
KOWALCZYK, MURIEL	09/20/2018	CONCORD	BRISSETTE, RENE	LAURENDEAU, ISOLA	N
CHAUUVETTE, GERRI	10/09/2018	MANCHESTER	FRENCH, ROBERT	TWOMBLY, ALICE	N
FICEK, IRENE	11/01/2018	MANCHESTER	BELGANIS, JAMES	SILAKOS, MARY	N
MITCHELL, JACK	11/07/2018	DEERFIELD	MITCHELL, VINCENT	BAILEY, EDNA	Y
Total number of records 25					

Annual Report of the Transfer Station

Again, we will continue to make an increased emphasis on recycling since this is the simplest way to combat cost increases in disposal. As landfills start to become filled new ones are not being allowed. As a result, more and more waste will be forced to be trucked out of state to other landfills. Much of Deerfield's waste is burnt at a trash to energy facility but a substantial amount still goes to a landfill site. In order to keep cost down more effort needs to be put on recycling.

Recycling as a whole is very beneficial. It helps the environment, reduces cost since none is typically incurred and in most instances the town receives revenue from it. I cannot emphasize enough to residents that the more they recycle the less tax dollars will be spent on disposing of trash. We continue to emphasize recycling in the new year, and will answer and assist residents with any of their concerns. Just ask us.

The Town is also a member of the NRRA which is cooperative organization that keeps us apprised of what is happening in the industry. It also serves as resource for issues and new markets for our recyclables. I have included a copy of their report as well.

A note to residents, we are now taking vegetable oil and sell it. We also have a market for anti-freeze. Please keep this in mind that both products should not be mixed with other solvent or liquid as our vendors test every drum they take for contaminants.

I also would like to thank the employees that work at the facility for the outstanding job they have done at keeping the area neat and clean considering what gets brought in to such a facility. Many of the items brought in have to be sorted and packaged by the employee's so they can be shipped out as revenue generating recyclables. Waste oil is greatly appreciated as the town uses it to heat the town shed with a waste oil furnace and saves considerable monies by us not purchasing fuel oil, but it is also important to keep in mind not bring contaminated oil as this creates an issue with the furnace. The main culprit being water and antifreeze mixed in.

Respectfully Submitted,

Richard H Pelletier
Transfer Station Manager



“Partnering to make recycling strong through economic and environmentally sound solutions”

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234

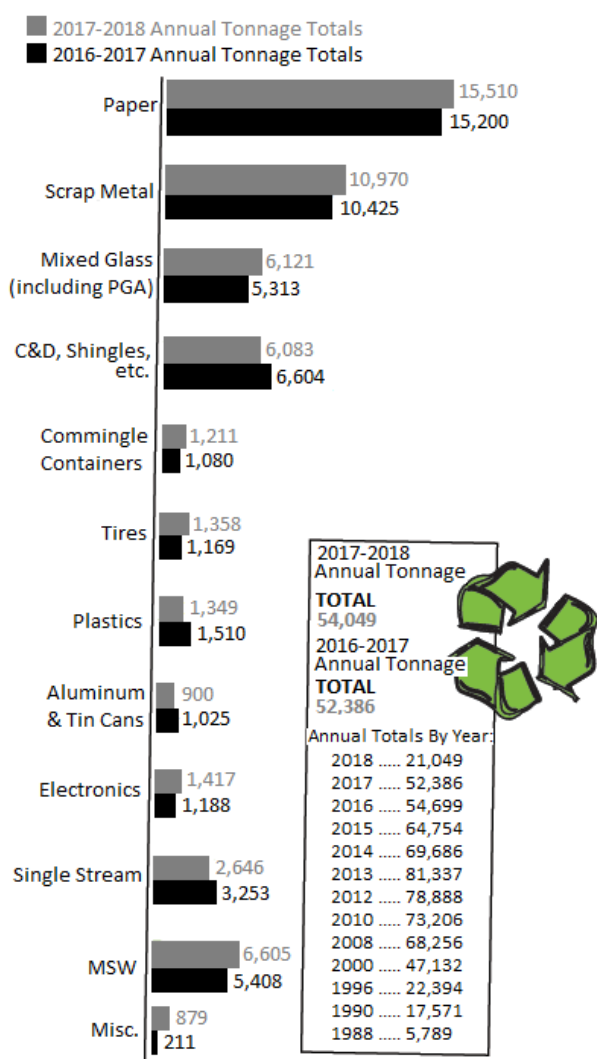
Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402

Email: info@nrria.net Website: www.nrria.net

Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 38-year old recycling cooperative. Your member-driven organization provides you with:

NRRA MARKETING TONNAGE



- Up-to-date **Technical Assistance** in waste reduction and recycling including solid waste contract negotiations;
- **Cooperative Marketing** to maximize pricing and **Cooperative Purchasing** to minimize costs;
- Current **Market Conditions** and Latest **Recycling Trends**, both regionally and nationwide;
- **Innovative Programs** (i.e. Dual Stream, Consolidation and Single Stream);
- **Educational and Networking Opportunities** through our Annual Recycling Conference, our Monthly “Full of Scrap” email news, monthly Marketing meetings, **members' only website**, workshops and Fall Facility Tours;
- **NRRA School Recycling CLUB** - a program to assist schools to promote or advance their recycling efforts;
- **NH DES Continuing Ed Credits**;
- **NH the Beautiful Signs, Grants, Bins and Recyclemobiles.**

NRRA membership has grown to include more than 400 municipalities, businesses and individuals in New Hampshire, Vermont, Massachusetts, Connecticut and Maine. NRRA, as a nonprofit organization, is unique in that we do not charge a “brokerage fee” or work to maximize profit gains, but rather has a minimal “Coop” Fee” which is re-invested to further your recycling programs and solid waste reduction efforts in schools and municipalities.

Through your continued support and dedication, NRRA has assisted our members to recycle over 54,000 tons in fiscal year 2017-2018!

Please contact NRRA at 800-223-0150 / 603-736-4401 or visit our website at www.nrria.net



Northeast Resource Recovery Association
2101 Dover Road, Epsom, NH 03234
Phone: 603.736.4401 Fax: 603.736.4402
Email: info@nrta.net Web: www.nrta.net

"Partnering to make recycling strong through economic and environmentally sound solutions"

Deerfield, NH

Congratulations for being such active recyclers!

Below please find information on the positive impact your recycling has had on our environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

Recyclable Material	Amount Recycled In 2018	Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources
Scrap Metal	123.7 gross tons	Conserved 346,375 pounds of iron ore!
Tires	10.3 tons	Conserved 6.8 barrels of oil!

Avoided Emissions:

Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you have avoided about **605 tons** of carbon dioxide emissions This is the equivalent of removing **129 passenger cars** from the road for an entire year!

1/15/2019



Partnering to Make Recycling Strong Through Economic and Environmentally

Sound Solutions

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234

Telephone: (603) 736-4401

Fax: (603) 736-4402

E-mail: info@nrra.net

Web Site: www.nrra.net



Activity Detail Report

This is not a Bill - Pay from Invoice Only

Deerfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Revenue	Program Expenses	Net Revenue/Expenses
Antifreeze	9/15/18	340394				1	\$158.000			\$158.00	
Subtotals										\$158.00	
Freon-Units	5/3/18	341770				73	\$9.000			\$657.00	
Freon-Units	7/31/18	346090				94	\$9.000			\$846.00	
Freon-Units	10/11/18	349391				85	\$8.000			\$680.00	
Subtotals										\$2,183.00	
Glass-PGA	1/19/18	338629	23,620	11.81	10.54	1	\$30.000			\$354.30	
Glass-PGA	3/22/18	340430	28,120	14.06	12.55	1	\$30.000			\$421.80	
Glass-PGA	5/17/18	342656	27,360	13.68	12.21	1	\$30.000			\$410.40	
Glass-PGA	7/6/18	345031	29,520	14.76	13.18	1	\$30.000			\$442.80	
Glass-PGA	8/30/18	347618	25,760	12.88	11.50	1	\$30.000			\$386.40	
Glass-PGA	11/5/18	350093	28,900	14.45	12.90	1	\$35.000			\$505.75	
Glass-PGA	12/24/18	352894	25,780	12.89	11.51	1	\$35.000			\$451.15	
Subtotals										\$2,972.60	
Household Hazardous Waste	9/15/18	340394				1	\$1,650.000			\$1,650.00	
Household Hazardous Waste	9/15/18	340394				294	\$25.000			\$7,350.00	
Subtotals										\$9,000.00	
Propane - 20# Damaged	11/16/18	348377				15	\$2.000			\$30.00	
Subtotals										\$30.00	
Propane- 20#	11/16/18	348377				78	\$2.000		\$156.00		
Subtotals										156.00	
Propane- 30#	11/16/18	348377				2	\$8.000			\$16.00	

Report provided by: Windows User

182

report date: 1/15/2019

1/15/2019



Partnering to Make Recycling Strong Through Economic and Environmentally

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Activity Detail Report

This is not a Bill - Pay from Invoice Only

Deerfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Program Revenue	Program Expenses	Net Revenue/Expenses
Subtotals										\$16.00	
Propane-Trans.	11/16/18	348377				1	\$0.000	\$25.00		\$25.00	
Subtotals										\$25.00	\$25.00
Scrap-Metal	1/23/18	338628	16,320	8.16	7.29	1	\$150.000	\$130.05	\$1,092.86	\$130.05	
Scrap-Metal	3/5/18	339998	15,160	7.58	6.77	1	\$135.000	\$133.42	\$913.67	\$133.42	
Scrap-Metal	4/6/18	341050	12,860	6.43	5.74	1	\$165.000	\$133.42	\$947.28	\$133.42	
Scrap-Metal	4/25/18	341635	14,260	7.13	6.37	1	\$165.000	\$133.42	\$1,050.41	\$133.42	
Scrap-Metal	5/8/18	342265	14,840	7.42	6.63	1	\$165.000	\$133.42	\$1,093.13	\$133.42	
Scrap-Metal	5/17/18	342726	11,920	5.96	5.32	1	\$165.000	\$133.42	\$878.03	\$133.42	
Scrap-Metal	5/30/18	343240	13,260	6.63	5.92	1	\$165.000	\$133.42	\$976.73	\$133.42	
Scrap-Metal	6/13/18	343915	12,760	6.38	5.70	1	\$165.000	\$135.66	\$939.91	\$135.66	
Scrap-Metal	6/26/18	344486	12,660	6.33	5.65	1	\$165.000	\$135.66	\$932.55	\$135.66	
Scrap-Metal	7/13/18	345168	13,660	6.83	6.10	1	\$165.000	\$135.66	\$1,006.20	\$135.66	
Scrap-Metal	7/26/18	345924	12,480	6.24	5.57	1	\$155.000	\$135.66	\$863.57	\$135.66	
Scrap-Metal	8/3/18	346372	10,660	5.33	4.76	1	\$155.000	\$135.66	\$737.63	\$135.66	
Scrap-Metal	8/13/18	346754	9,320	4.66	4.16	1	\$155.000	\$135.66	\$644.91	\$135.66	
Scrap-Metal	8/30/18	347470	13,560	6.78	6.05	1	\$110.000	\$135.66	\$665.90	\$135.66	
Scrap-Metal	9/18/18	348372	14,840	7.42	6.63	1	\$110.000	\$135.66	\$728.75	\$135.66	
Scrap-Metal	10/9/18	349390	14,800	7.40	6.61	1	\$110.000	\$135.66	\$726.78	\$135.66	
Scrap-Metal	10/16/18	349671	11,140	5.57	4.97	1	\$110.000	\$135.66	\$547.05	\$135.66	
Scrap-Metal	10/29/18	350079	11,840	5.92	5.29	1	\$110.000	\$135.66	\$581.43	\$135.66	
Scrap-Metal	11/13/18	351052	12,100	6.05	5.40	1	\$110.000	\$135.66	\$594.20	\$135.66	
Scrap-Metal	12/4/18	351845	13,940	6.97	6.22	1	\$100.000	\$135.66	\$622.32	\$135.66	

1/15/2019



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Activity Detail Report

This is not a Bill - Pay from Invoice Only

Deerfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Program Revenue	Program Expenses	Net Revenue/Expenses
Scrap-Metal	12/27/18	352827	14,720	7.36	6.57	1	\$100.000	\$135.66	\$657.14	\$135.66	
Subtotals			277,100	138.55	123.71			\$2829.81	17,200.45	\$2,829.81	
Tires-Passenger	5/1/18	341769	6,850	3.43	3.06	274	\$1.750			\$479.50	
Tires-Passenger	7/3/18	344860	6,350	3.18	2.83	254	\$1.750			\$444.50	
Tires-Passenger	11/8/18	350671	7,375	3.69	3.29	295	\$1.750			\$516.25	
Subtotals			20,575	10.29	9.19					\$1,440.25	
Grand totals			486,735	243.37	217.29				\$17,356.45	\$18,654.66	\$1,298.21

2018 OFFICE OF WELFARE ANNUAL REPORT

Denise Greig, Welfare Administrator

The Deerfield Office of Welfare provides information, resources and referrals to families in need of social, emotional, medical or financial support. When no other resources are available to provide assistance, and the family meets the requirements for eligibility for local welfare assistance, financial support may be granted to the family in need. The Office of Welfare provides emergency temporary assistance to families who lack adequate resources to provide for their basic needs (for example, food, heat or shelter). The basic local welfare duties are described in RSA 165.

There was a strong demand for information regarding changes in Federal, State and non-profit programs; this is expected to continue in 2019 as new community engagement mandates impact Medicaid recipients. In 2018, this Office saw a levelling in the number of families seeking local financial assistance, likely due to improved employment conditions. However, a very tight rental market and underemployment remain concerns.

Thank you to the many residents, including Deerfield Community School students and teachers, scouting groups, businesses, and civic and religious groups, who donate to our community! When needed, generous neighbors are there to help.

In addition to coordinating the General Assistance Program, the Office of Welfare assists the Deerfield Food Pantry and coordinates holiday charitable activities. The Deerfield Food Pantry serves approximately forty households. In summer, it again offered “GOT LUNCH”, a nine-week lunch delivery program for Deerfield’s children.

In April 2018, the Office of Welfare coordinated “Take Care of Your World”, the annual town-wide cleanup and the Chili and Chowder Fest! Thanks to those who support this event! This Office offered health and well-being tips and program information.

The Office of Welfare is active in the Town’s Emergency Management planning, including sheltering, and disaster preparedness. The Office of Welfare works cooperatively with the Office of Health to promote the well-being of our residents. The Town participates in the Greater Manchester Public Health Network and its activities. Look for health courses to be offered in the spring!

For information, including 24-hour hotlines, go the Welfare Office page at www.townofdeerfieldnh.com or call 463-8811 x310.

For after-hours info, call 211.

For senior services, call Service Link at 866-634-9412.

The New Hampshire Statewide Addiction Crisis Line is toll-free at 1-844-711-HELP (4357).

You may make an appointment with the Welfare Administrator or visit during drop-in office hours -- simply call 463-8811 x310 for more information.

Boards, Commissions, & Other



Deerfield Conservation Commission 2018 Annual Report

The Deerfield Conservation Commission is a volunteer, seven-member commission, appointed for three-year terms by the Board of Selectmen. State Law **RSA 36-A** calls for the establishment of conservation commissions for the “*proper utilization and protection of natural resources and the protection of watershed resources.*” The commission may also, with approval by the Select Board, acquire and manage land as conservation areas or town forests. In a nutshell, conservation commissions:

- Research and document the town’s natural resources
- Develop long-term plans and strategies for the protection of important places
- Work to permanently protect the most ecologically valuable lands
- Provide educational programs and hikes
- Work with the Forestry Commission to manage town lands for timber production, recreation and wildlife
- Advise other boards on the importance of the town’s natural resources
- Provide comment on wetland permits to the NH Department of Environmental Services
- Make comments and recommendations on land use plans submitted to the Planning Board

WORK DONE IN 2018 BY DCC MEMBERS AND VOLUNTEERS IS OUTLINED BELOW:

➤ **Land Conservation and Protection**

Marston Farm Project. In 2016, the DCC was given the opportunity to participate in the permanent protection of 166 acres of agricultural and forest land off Nottingham Rd. The acreage is part of the historic Marston Farm which was purchased in 1765 by the Marston family and that has remained in the family for over 250 years. This multi-faceted project involved two parcels—the 128-acre Marston Pendleton Conservation Area and a contiguous 38-acre tract of previously unprotected agricultural land. The Marston Pendleton Conservation Area is one of multiple parcels forming the Great Brook Corridor and was donated to the Town by H. Gile Beye, grand-daughter of Mary Marston Pendleton. It is hoped that the Town will convey Town Forest status on the parcel at a future date making it the eighth Town Forest. The 38-acre tract is still privately owned by Ms. Beye, but a conservation easement has been placed on the property to protect it from development. The Town is an executory interest-holder in this conservation easement which has been conveyed to Bear Paw Regional Greenways. The permanent conservation of these two parcels adds to 425 acres already protected in the Great Brook Corridor. Funding for this project came from multiple sources: a Land and Community Heritage Investment Program (LCHIP) grant, a grant from an anonymous donor advised fund of the NH Charitable Foundation, the Deerfield Conservation Fund, and a Piscataqua Region Estuaries Program/Great Bay Resource Protection Partnership (GBRPP) transaction grant. **The DCC would like to express its gratitude on behalf of the Town to Ms. Beye and her family for their generosity and continued dedication to conservation in Deerfield.**

Boisvert Town Forest. The Boisvert Town Forest was created in 2014 with the passage of warrant article #11. This project was brought to a close in 2018 with the permanent protection of the property through the conveyance of a conservation easement deed to Bear Paw Regional Greenways. Four years and many hours of work have resulted in the finalization of the easement deed with an important addition to the language that incorporates standards for the planning and management of trails that are beneficial to both people and wildlife.

Completion of the conservation easements on Boisvert Town Forest and the Marston Pendleton donated parcel brings the of permanently protected town-owned parcels in Deerfield to ten, for a total of 996

Acres:

Arthur Chase Town Forest	Tax Map 414 Lot 73	40 Acres
Boisvert Town Forest	Tax Map 404 Lot 2	185 Acres
Freese Town Forest	Tax Map 410 Lot 32	178 Acres
Dowst-Cate Town Forest	Tax Map 416 Lot 16	100 Acres
Hart Town Forest	Tax Map 403 Lot 2	71 Acres
Lindsay-Flanders Conservation Area	Tax Map 415 Lot 30	58 Acres
Marston Pendleton Conservation Area	Tax Map 409 Lot 54	128 Acres
McNeil Conservation Area	Tax Map 406 Lot 12	63 Acres
Weiss Town Forest	Tax Map 416 Lot 18	93 Acres
Wells Town Forest	Tax Map 411 Lot 39	80 Acres

Hartnett Donated Easement. Kate Hartnett donated an easement on 24 of her 26 acres adjacent to Thurston Pond. It was her intent to start a protected wildlife corridor connecting Bear Brook State Park and undeveloped lands to the north in western Deerfield. It is the first easement in Deerfield that explicitly identifies protection of dark skies, natural quiet, and early successional habitat.

The DCC encourages the donation of land and conservation easements as a means of preserving Deerfield's forests and fields, its rivers and streams, and wetlands and wildlife. Over the years, with the strong support of Town residents, and the generosity of private landowners like Ms. Hartnett (see above), DCC has facilitated the acquisition of properties that enhance and support the creation of greenways and provide suitable wildlife habitat guided by the Open Space Plan of Deerfield's Master Plan and the NH Wildlife Action Plan.

Funding for conservation projects comes from a mix of sources including donations, grants, and the Conservation Fund. The Conservation Fund is a major funding tool of the Conservation Commission for carrying out its mission to protect Deerfield open space. Open space protection focuses on properties which are rich in high quality conservation values - important soils, surface waters and wetlands, wildlife habitat, recreational trail corridors, links to existing conservation lands, and retention of Deerfield's rural character. The Conservation Fund is supported by Land Use Change Tax (LUCT) revenues which are paid to the Town by landowners when properties are removed from current use status. Per the Town vote on March 14, 2006, 50% of the LUCT revenues are transferred to the Conservation Fund. Conservation Fund monies are routinely supplemented by donations and grants, such as from the Land & Community Heritage Investment Program (LCHIP).

➤ **Stewardship**

Annual monitoring of Deerfield's Town Forests and conservation areas ensures that they comply with the terms of their respective easements. As in previous years, DCC again responded to resident reports of wetland disturbances, safety issues, unauthorized cutting, dumping, and ATV activity on several conservation parcels.

Wetland permit application review and input is one of the functions that DCC performs as part of its stewardship responsibilities as they relate to Deerfield's wetlands and shorelands.

DCC is grateful to its members, volunteers and partners for the many hours donated to ensure that Deerfield remains a faithful steward of its ecologically valuable lands.

Visitors are encouraged to freely roam Deerfield's conservation areas but are reminded that only non-motorized access is allowed on Deerfield Town Forests and other conservation lands, and to leave "nothing but footprints" behind.

The DCC Trails Committee invites those wishing to connect with Deerfield's natural resources to check out its *Facebook* page to see what's going on with over 300 fellow trail enthusiasts. Volunteers are always welcomed to assist with trail maintenance and marking. Trail inventory and maps can be found at: http://townofdeerfieldnh.com/Pages/DeerfieldNH_BComm/Conservation/Trail%20Maps

Permitted (and not permitted) uses on all Deerfield Town Forests and conservation lands

Permitted *	Not Permitted
Walking	Snowmobiling
Hiking	ATV Use
Cross country skiing	Dirt biking
Snowshoeing	Mud trucking
Wildlife observation	Mountain biking
Orienteering	Firewood collection
Trail running	Camping
Dog walking – leash and scoop	Fires
Photography	Large group competitive games

* Hunting and free rock climbing are permitted in certain of these lands and forests.

* Please respect – Carry in; Carry out

Note: Alcohol is NOT permitted in our Town Forests and conservation areas

➤ **Partnerships and Outreach**

DCC strives to address the concerns of residents and organizations that have come to the Commission for advice and support. In addition, the DCC continues to partner with neighboring towns in their mutual efforts to protect common waterbodies such as Pleasant Lake, Northwood Lake, and the Lamprey River. Entities with which the DCC routinely partners are:

- Board of Selectmen – On easements and other DCC initiatives
- Forestry Commission – Coordinating stewardship activities and town forest timber harvests
- Planning Board and Town Planner
- Pleasant Lake Preservation Association
- Bear-Paw Regional Greenways
- Land & Community Heritage Investment Program (LCHIP)
- Lamprey River Watershed Association
- Lamprey River Advisory Committee
- Southern NH Planning Commission

➤ **Recognition**

Kate Hartnett resigned from the Conservation Commission in November 2018 after moving to the North Country. Ms. Hartnett served on the Conservation Commission for 31 years! In recognition of her

outstanding work on land protection, Ms. Hartnett was awarded the 2018 Southern NH Planning Commission's (SNHPC) Closson Award for excellence in community and regional planning. Ms. Hartnett was the first woman recipient of this award. **The DCC recognizes and applauds Ms. Hartnett for her many years of service to the Town of Deerfield and beyond.**

➤ **DCC Members and Meetings**

DCC members are volunteers who give freely of their time in service to the Town. Serita Frey is the Chair and Erick Berglund is the Financial Officer. Members in 2018 included Haley Andreozzi, Wes Golomb, Kate Hartnett, and Ben Miner. Ms. Hartnett and Mr. Miner resigned from the Conservation Commission at the end of the year and new member Brian Adams joined. Volunteers Frank Mitchell, Al Jaeger, Will Frey and Alan Perkins contribute their time to easement monitoring, trail maintenance, and research, and to assist with land protection projects. Judy Marshall is the DCC clerk, providing organizational research and support to the Commission. The DCC is grateful to **ALL** the many volunteers who have given freely of their time in the name of conservation.

The DCC meets on the second Monday of each month at 7 pm and interested citizens are always welcome to attend the meetings. Volunteers are also sought to assist with various conservation-related tasks and projects.

DCC continues to seek volunteers to share in its mission of protecting the magnificent beauty and heritage of Deerfield for future generations. If you are interested in preserving our town's open spaces, wetlands, and natural resources, please contact **Serita Frey** at serita.frey@gmail.com or join us at our meetings.

Respectfully Submitted,

*Serita Frey, Chair
Deerfield Conservation Commission*

Annual Report of The Heritage Commission

The Heritage Commission joined with the Board of Selectmen in the second submission of the elevator warrant article. The Commission provided poster support showing how the proposed enclosure fits proportionately in the Town Hall exterior corner alcove. Despite making the benefits more visible we still had disappointing results, but will continue our efforts in making this project successful. Future plans include the November coffee house which will benefit the elevator project and give us a platform for getting the word out.

New members Karen Leavitt and Deb Boisvert are providing more support and ideas for elevator fund-raising projects. Since losing our web master, Deb Boisvert will be looking at the HC website and making it more user friendly and in line with our mission statement. Great ideas have been suggested to make it fun and interactive.

The Heritage Commission hosted a Humanities to Go quilting program on May 20th 2018, and it was a great success. The program was well attended by the public and was a wealth of information and inspiration. Discussions continue of expanded Historic District designation interest for the Old Center, the Parade, and other areas of town that would qualify for Historic District status.

Two of our long-standing members, Nancy Brown-McKinney and Carolyn Hoague have announced they will be retiring and not renewing their commission seats. The Heritage Commission thanks them for their tireless hard work will sorely miss their many contributions. New members are currently being sought for the upcoming year. We welcome visitors and prospective members to any of our bi-monthly meetings. They are held on the third Tuesday of the month at 7pm in the town library.

Heritage Commission

Debra Murphy, Chairperson	April 30, 2021
Carol Levesque	April 30, 2021
Carolyn Hoague	April 30, 2021
Deb Boisvert	April 30, 2019
Frances L. Menard, Secretary	April 30, 2019
Nancy Brown-McKinney	April 30, 2019 - retiring
James Deely (Alternate)	April 30, 2020
Karen Leavitt	April 30, 2020
Daniel Tripp	April 30, 2020
Kelly Roberts, Treasurer	April 30, 2020
R. Andrew Robertson	Select board Member

Respectfully Submitted,

Debra Murphy
Heritage Commission Chair

Deerfield Historical Society 2018

Hello All,

I hope you had an exciting year, as we at the Deerfield Historical Society did, we now have a building to call our own, the purchase of 5 North Rd. The building has a long history in town (1840), it was a craftsman shop, that made coffins in the early days, and also was a shoe shop in more recent times, it became a residence and was expanded. The building has been moved from its original location and we are still researching the history of it.



We have placed a sign out in front of the building stating “Future Home of Deerfield Historical Society”. As time goes on you will see changes to the landscape (we have started to clear and clean up the property, outside and in). We have had a good response for help in different areas of the building. At this time I would like to thank Jack Hutchinson for spearheading the first phase of work and all of the many volunteers (to numerous to list) that have given their time and material to help us move forward on our many projects. We still have a long way to go and are always looking for volunteers.

We have also been cataloging new items we have received from donors throughout town. Joanne Wasson has been helping and donating some wonderful items also. We setup at the town wide tag sale, sold breads and Historic Society ornaments at the Church Holiday sale for fundraisers. We have also put together a “Fundraiser Committee”, so stay tune for our next fundraiser. During our regular meetings we have speakers come in to tell us about history in Deerfield and New Hampshire.

The Deerfield Historical Society is supporting the installation of an elevator for the Old Town Hall, so everyone can enjoy and use the entire building

If you have any interest in history or researching the history in town and would like to join, feel free to contact the Deerfield Historical Society.

Thank You,

Dan Tripp Sr.
President DHS

Annual Report of the Joint Loss Management Committee

The Town of Deerfield endeavors to provide a safe environment for its employees and for the public. Town employees at all levels are charged with maintaining a safe and healthy work environment. The Town's Joint Loss Management Committee ("JLMC"), composed of equal numbers of employer and employee representatives, focuses on the promotion of safety.

The Town Safety Policy aims to meet the following objectives:

- That safety for all town employees and the public is a leading priority.
- That the prevention of accidents and the protection of resources are guiding principles.
- That the Town of Deerfield will comply with safety laws and regulations and pledge full support of the Safety Policy.

During the year, the JLMC conducts an inspection of Town buildings/properties and, based on the results, makes suggestions to the Board of Selectmen for improvements. In 2018, the JLMC completed a major update of its safety checklists. It also added inspections of the additional Town buildings at Hartford Brook and Bicentennial Fields. The JLMC holds committee meetings to review accident reports, identifying areas of concern and setting benchmarks for the coming year. The JLMC promotes safety training for employees. Finally it advises the Board in maintaining the Safety Program.

Several years ago, the Town achieved Prime 3 status through the New Hampshire Public Risk Management Exchange, aka, Primex. Aimed at protecting employees, residents and facilities, Prime 3 involves implementation of ten risk management best practices. Designation illustrates the Town's commitment to controlling costs through sound risk management practices. The JLMC assisted the process in its renewal of the Prime 3 designation again this year. The designation avails the Town to a discount in its workers' compensation and property and liability contributions, resulting in a monetary savings for the Town.

In the coming year, the JLMC also will focus on safety training, integrating new online opportunities to all employees. Thanks to all the Town employees for their continuing efforts to make Deerfield a safe place to live and work!

Residents with questions or concerns can call Kelly Roberts at 463 8811 x308 or Denise Greig at 463-8811 x310. Other JLMC members include: Dan Deyermond, Cindy McHugh, Deb Treantafel, and Ray Ellis. Information is available on the JLMC page (under Commissions) on the Town website, www.townofdeerfieldnh.com.

Respectfully Submitted,

Denise Greig, Chair
Joint Loss Management Committee

2018 Town Report from the Deerfield Planning Board

New Hampshire State law requires three main duties of a municipal Planning Board:

- **SUBDIVISION AND SITE PLANNING:** Review and approve or deny applications for subdivision and site plan review. The Board provides assistance to applicants who seek a land use approvals;
- **CHANGES TO TOWN REGULATIONS AND ORDINANCES:** Recommend amendments to the Town's Zoning Ordinance and other land use regulations.
- **MASTER PLANNING:** Prepare and update the Town's Master Plan and promote interest in and understanding of the Master Plan.

Applications

In 2018 the Planning Board reviewed and approved applications for 5 subdivisions, 1 site plan review, 3 lot line adjustments, and 2 conditional use permits. For a major subdivision (4 new lots or more or a new road) or a site plan, the Planning Board strongly recommends that the applicant meet with the Board first for a preliminary informal consultation. This is an opportunity for the Board and applicant/landowner to discuss the proposal and for the Board to provide guidance. Applicants are also welcome to meet with Town Planner, Sylvia von Aulock for guidance.

Amendments to the Town's Zoning Ordinance

It is recognized that Deerfield has pristine lakes, ponds, wetlands and other water features. In order to ensure these resources remain pristine, the Town Planner continued working with Conservation Commission to consider adding additional wetland protections. In 2019, this work is likely to continue, especially as it pertains to the Pleasant Lake Watershed and other vulnerable watersheds in Deerfield.

Capital Improvement Plan (CIP)

Southern NH Planning Commission (SNHPC) was contracted to update the Town's CIP. Sylvia von Aulock and Cam Prolman from SNHPC met with Town Departments and School Board to discuss the CIP update and potential future projects. Town representatives from each department defined any capital improvements as having a cost of at least \$10,000. Eligible items include new buildings or additions, land purchases, some studies, substantial road improvements and purchases of major vehicles and equipment. Each project will be detailed as to its scope, whether the project is due to growth, include cost estimates and its effect on the budget, identify a source of funds, and provide a detailed description of the project. The CIP will be reviewed by the Planning Board and then provided to the Board of Selectmen and other stakeholders. It is anticipated that this work will be completed in 2019.

Anticipated 2019 Work Program

In 2019, the Planning Board expects to work on the following:

- Finalize the update Deerfield's Capital Improvement Program;
- Action plan to update of Deerfield's Impact Fee Ordinance;
- Reorganize filing system for Planning Bd cases and plans.
- Meet with applicants and landowners to explain the land use review and approval process;
- Identify items in the Town's land use regulations that need to be updated; and
- Work with the Conservation Commission, Zoning Board of Adjustment and others on land use concerns or zoning amendments.

Planning Board advisors

Town Planner: Sylvia von Aulock Executive Director SNHPC and Alternate Cam Prolman, Regional Planner SNHPC. Sylvia continues weekly office hours, (Tuesday mornings from 8:00 - 9:00 at Deerfield Building Office and as needed at the SNHPC Office in Manchester) to meet with applicants and property owners.

The five-member Planning Board and alternates are volunteers and give of their time to help plan Deerfield's future growth. Given the planning, legal, engineering and administrative complexity of many projects, the Town benefits from the expertise of professional advisors:

- Town Engineering Consultants: Keach-Nordstrom Associates (KNA).
- Legal Counsel: Atty. James Raymond.
- Planning Board Secretary: Jane Boucher

A special thank you and good luck goes out to Kate Hartnett for her continued service to the Town of Deerfield, the Planning Board, and Conservation Commission. Kate was recognized by SNHPC Commissioners for her decades of service with the Raymond E. Closson Award for Outstanding Volunteer Planning Service.

The Town coordinates and works with the Southern NH Planning Commission when appropriate. Learn more about the Planning Board and planning documents by visiting the Town's website at http://www.townofdeerfieldnh.com/Pages/DeerfieldNH_BComm/Planning/index or attend a meeting. Normally, meetings are held on the 2nd and 4th Wednesday of the month, with possible exception in November and December. You can contact us at 463 - 8811. Thank you.

Respectfully submitted,

Peter Schibbelhute, Chair

Fred McGarry, P.E., Representative from the Board of Selectmen

Greg Mitchell

Bob Cote

Bill Perron

Richard Pelletier, alternate

SCENIC ROADS

Meetinghouse Hill Road

(From Rt. 107 to Old Centre Road)

Article 22 of Town Meeting Warrant

voted on March 12, 1974,

which was a re-convened meeting from

March 5, 1974.

Whittier Road

(From Griffin Road to Dead End)

Article 23 of Town Meeting Warrant

voted on March 12, 1974, which was a
reconvened meeting from March 5, 1974.

Perry Road

(From Nottingham Road to Cate Road)

Article 14 of Town Meeting Warrant

voted on March 4, 1975.

Mountain Avenue

-now known as **Harvey Road**-

Article 20 of Town Meeting Warrant

voted on March 4, 1978.

Cate Road, Bean Road & Coffeetown Road

Article 15 of Town Meeting Warrant

voted on March 14, 1992.

Candia Road & Cole Road

Article 28 of Town Meeting Warrant voted on March 13, 1993.

RE: Candia Road - amended to add "a portion of Candia Road
between Old Centre Road and Middle Road."

Gulf Road

Article 23 of Town Meeting Warrant

voted on March 16, 1996.

2018 Town of Deerfield Report

By Southern New Hampshire Planning Commission



The Southern New Hampshire Planning Commission (SNHPC) has a wide range of services and resources available to help member communities deal with a variety of municipal issues. Technical assistance is provided by a professional staff whose expertise is, when necessary, supplemented by consultants selected for their specialized skills or services. Each year, with the approval of appointed representatives, the Commission's



staff designs and carries out programs of regional significance mandated by New Hampshire and federal laws or regulations, as well as local projects which pertain more exclusively to a specific community.

Technical assistance is provided in a professional and timely manner by staff at the request of the Town Administrator, Town Departments, Land Use Boards, and/or Board of Selectmen. The Commission conducts planning studies and carries out projects of common interest and

benefit to all member communities; keeps community officials apprised of changes in planning and land use regulations; and in conjunction with the New Hampshire Municipal Association, offers annual training workshops for Planning Board and Zoning Board members.

In the past year, it has been the Commission's pleasure to assist the Town of Deerfield with conducting traffic counts, completing a road safety audit for the intersection of NH 107/NH 43, identifying fatal and incapacitating crash locations, providing staff support for coordinating the Upper Lamprey Scenic Byway Council meetings, assisting the Town with updating its Hazard Mitigation Plan, providing technical assistance as the Town Planner, and beginning the work of updating the Capital Improvement Program.

The following outlined table details services performed for the Town of Deerfield during the past year, and includes both hours worked specifically for the Town and for projects involving multiple municipalities. In the latter case, the total hours spent by SNHPC staff are divided equally by the number of communities, resulting in time allotment attributed to each of the communities. Examples of a regional project are the development of the New Hampshire Department of Transportation (NHDOT) Ten- Year Transportation Improvement Plan and the organization of a legislative event for NH Legislators and local officials in the SNHPC region.

No.	Hours	Project Description
1	156.5	Completed and secured approval for the updated Deerfield Hazard Mitigation Plan. Organized and led community leaders in updating the Town's Hazard Mitigation Plan, and made revisions as required by NH Department of Homeland Security & Emergency Management;
2	140.5	Deerfield Town Planner Duties: Provided assistance to Deerfield Planning Board, attended meetings, reviewed plans, met with staff;
3	93.75	Coordinated with Town officials to complete RSA application for the intersection of NH 107/NH 43 at Candia Rd. and Church St., conducted a field survey and collected crash data. Completed applications were submitted to NHDOT for project selections;
4	49	Provided staff support to Upper Lamprey Scenic Byway, including meeting preparation, communication, and follow-up activities;
5	39.39	Performed traffic counts at 12 sites in town;
6	27.4	Conducted research and attended meetings on up-and-coming transportation technology, such as Electric Vehicle charging stations and autonomous vehicles. Conducted public outreach in the region, especially regarding transit availability and the need for coordinating trail systems;
7	23.3	Began updating the SNHPC Long Range Transportation Plan;
8	23	Becoming Age Friendly Pilot Program Phase II: SNHPC invited communities and businesses to create pilot programs in which the Commission worked with the Pilot Community/Business to could tackle various community identified issues related to the one of the elements within the Age-Friendly assessment (transportation, housing, recreation, or economic development).
9	22.7	Vulnerability Assessment Program: As part of SNHPC's work program, staff is providing assistance to municipalities through documentation of transportation network vulnerability. This work identifies climate related risk to culverts and small bridges. In 2018 staff engaged local Road Agents and Engineering Departments to identify the risk factors. Data from SNHPC meetings with local managers was catalogued based on potential future actions and past incidents to be utilized for prioritizing risk among all documented assets. A vulnerability assessment will be provided to each municipality in the SNHPC region in 2019;
10	21.6	Continued updating the regional travel demand model, which is used to forecast traffic volumes on roads in throughout the region;
11	16.4	Represented the interests of the Town on the Region 8 Regional Coordinating Council for the Statewide Coordination of Community Transportation Services Project;
12	16	Identified and mapped fatal and incapacitating crash locations in Deerfield to support the development of Road Safety Audit (RSA) and Highway Safety Improvement Program (HISP) funding applications to the NHDOT;
13	14.1	Statewide Assistance – Initiated and managed a Statewide Scenic Byway Marketing committee and its efforts to plan a statewide forum;
14	13.7	Continued work with the Environmental Protection Agency (EPA) Brownfields Region-wide Assessment Grant for environmental studies and investigations to help move contaminated sites to clean up, redevelopment and reuse;
15	12.6	Coordinated the establishment of regional transportation performance measures through Partnering for Performance NH (PFPNH) workgroup;

16	12.5	Continued to update the 2012 Regional Trails (RT) Plan, including collaboration with Central New Hampshire Regional Planning Commission (CNHRPC) staff and outreach to local trail groups. Planned and staffed RTCC meetings in March, June, and November;
17	10.5	Participated in NH Complete Streets Conference Subcommittee, organizing and carrying out a statewide conference attended by 150 individuals on October 19, 2018;
18	7.5	Coordinated with regional municipalities and the NHDOT to develop the 2019-2028 Ten-Year Transportation Improvement Plan;
19	5.9	The FY 2017-2020 Transportation Improvement Program was developed and approved updated;
20	5.6	Coordinated with regional partners and the NHDOT on NH Rail Transit Authority Advisory and Governance Boards projects;
21	5.2	Provided monthly information to the Planning Board regarding upcoming meetings, project and grant updates, webinars and other training opportunities through the planning commission's quarterly Newsletters, monthly Media Blasts and periodic E-Bulletins;
22	3.8	Provided staff assistance to Statewide Coordinating Council for Community Transportation (SCC);
23	2.5	Conducted research and attended meetings on bicycle/pedestrian events and technology, worked with Bike Manchester in coordinating children's bicycling events, conducted bike/ped outreach throughout the region and stayed up to date on bike/ped initiatives taking place in New Hampshire and New England;
24	2	Identified possible signal warrant study locations in Deerfield;
25	1.2	Participated in discussions with the Nashua MPO to cooperatively develop and adjust Transportation Management Area (TMA)-related plans, programs, and schedules to ensure consistency;
26	1	Organized and facilitated the 2018 Legislative Event "Creating a Healthy Response to NH's Substance Abuse Crisis" for NH Legislators and local officials in the SNHPC region.

Town of Deerfield Representatives to the Commission

Frederick J. McGarry, Chair
Frances Menard

Executive Committee Member: Frederick J. McGarry, Chair







Budgets, Elections, Minutes, & Warrants

Meeting Minutes: Deerfield School District Deliberative Session – February 10, 2018

The Deerfield School District Moderator is Mr. Erik Gross. He is presiding over this First Session of the Deerfield School District Meeting on February 10, 2018, held at the Deerfield Community School, 66 North Road, Deerfield, NH. Mr. Gross opened the meeting at 9:00 am on February 10, 2018 with the following announcements and introductions.

Moderator: There is no smoking anywhere in this building.

In recognition of the labor and sacrifice of those who created, defended, and refined the privilege of a democratic government under which we assemble this evening, please rise and pledge your allegiance to our flag. As we conclude our pledge, please remain standing for a brief meditation passed down from Joe Brown.

PLEDGE

“I suggest that we open this meeting by standing in silent meditation – asking guidance in our conduct of this Deerfield Town Meeting that may prove an effective self- government for us all. Guide us in our voting by a sense of purpose and human understanding. In our hands today lie the business affairs of the school district for the future. Grant us the sense of fairness to allow all citizens to participate regardless of experience. Help us to express ourselves with restraint and dignity that we may work together harmoniously for the well-being of our school district in the coming year.”

“So let it be.”

Please be seated. Those words were written by Joe Brown and used to open Town Meetings during his tenure as moderator.

Welcome to the First Session of the 2018 Deerfield School District Meeting. The officials seated before you this morning are...

School Board Members: James Deely (Chair), Shelley Tetrault, Zachary Langlois, Nathan Oxnard, and Ken Heckman

School District Clerk: Julie O'Brien

Also present are...

Assistant Moderators: Jack Hutchinson and Dan Holdridge

SAU 53 Superintendent: Patti Sherman

Deerfield Community School (DCS) Principal: Chris Smith

School District Business Manager: Amber Wheeler

Supervisors of the Checklist: Harriet Cady and Gloria Riel

Ballot Clerks: Barbara Daley, Cynthia Tomilson, Cherie Sanborn, and Anne Crawn

I would like to thank Bob Molloy and Jeff Purinton for handling our sound needs this today. We thank the facility support staff of the school for setting up our venue this morning. A quick note that Candidates' Night will be Thursday, February 22, held in the DCS Library, at 6:00pm or thereabouts. The chair would like to recognize Jim Deely for the purpose of a presentation.

James Deely (School Board Chairman): I would like to take this opportunity to thank a consistent presence at school board meetings for over two decades Jack Hutchinson served as the Moderator for the school district for many years and has helped to moderate sometimes contentious discussions. I would like to take a moment to recognize Mr. Jack Hutchinson for his service to the this town.

Moderator: Each member who wishes to vote in this meeting should have checked in with the ballot clerks, and should have received a voting card and a sheet of ballots. If you are a registered voter and have not checked in yet, please do so now.

-Are there any individuals present who are not registered voters of the Town of Deerfield? Though you are not permitted to vote, by Deerfield tradition you are permitted to participate in debate.

-The rules for this meeting will be Robert's Rules of Order as modified by the moderator in accordance with the laws of the State of New Hampshire.

-Our meeting today is "for the transaction of all business other than voting by official ballot." This first session "shall consist of explanation, discussion, and debate of each warrant article." Our business today is to consider each warrant article and, within the limits of the law, determine the details of those articles to be voted by official ballot at the March 13th Second Session. Amendments to articles are in order and will be voted at this meeting. However at the conclusion of our deliberation on each article we will not vote. Instead, the chair will instruct the town clerk to place the article on the official ballot.

-Our order of the day is the Town / School District Warrant. The chair will read each article then request a motion to place it on the official ballot and a second for that motion. The maker of the motion will have the first opportunity to speak. Then the floor will be open to all. If you wish to address the meeting, please approach one of the microphones. The chair will recognize members at the microphones in turn.

-When it is your turn to speak, please step up to the microphone and speak directly into it. The microphone is voice-activated, and your remarks are recorded so that the clerk may make an accurate record of this meeting.

-All remarks must be confined to the merits of the pending question, or to questions of order or your privilege, and all remarks must be addressed to the chair. When you are recognized, please state your name. Each speaker will be allowed three minutes to express his or her views. You may speak as many times as you wish, but all members who wish to speak will have a first turn before any has a second. The overriding principle in all cases is fairness.

-A speaker may address the currently pending question or he may move to close debate, but he may not do both in the same turn. This means that if a speaker argues for or against a motion, he may not then conclude his remarks with "and I move the previous question." We adopted this rule a number of years ago, and, with the support of the assembly, will follow it in this meeting.

-A secret ballot will be conducted when requested by five members in writing prior to a hand vote. Such request must be for a specific vote, not for "all votes in this meeting" or "all amendments to this article". The secret ballot provision exists to offer secrecy, and is not intended to be used as a tactic of delay. If you wish to request a secret ballot, please approach a microphone, and, when recognized, make the request. Then pass the written request to the moderator.

-Otherwise votes will be by a show of voting cards. If the Chair cannot judge a clear majority, he will move to a Division. Likewise if a member is not satisfied that the result announced by the Chair is correct, he should request a Division. Division will be a count of the raised cards.

-Seven members who question any non-ballot vote immediately after it is announced may request a written ballot vote. If the margin of a vote by Division is narrow, the moderator may also move to a ballot vote.

- Five voters may request a recount of a written ballot vote, "providing that the vote margin is not more than 10 percent of the total vote cast." In this case, "the recount shall take place immediately following the public announcement" of that vote. (40:4-a)
- If there is something you wish to accomplish here but you are uncertain how to proceed, please ask. You can do that at any time during the meeting at one of the microphones, or you can approach any of us during a recess.
- Similarly, if during the meeting, something is not clear to you, please rise to a point of inquiry, then ask for an explanation.
- Finally, the role of the moderator is to fairly organize and regulate the meeting according to rules agreeable to the members. Rulings of the moderator are subject to appeal by any member. An appeal must be made immediately following the ruling. A second is required. The ruling and the appeal will be explained to the meeting. Then the members will vote either to sustain or to reverse the ruling.

We are now ready to move to the Warrant.

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Deerfield Community School in said District on the 10th day of February, 2018 at 9:00 o'clock in the forenoon to deliberate upon the warrant articles below. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Voting on warrant articles will be conducted by official ballot at the second session scheduled for March 13, 2018 at the Deerfield Town Hall from 7:00 A.M. to 7:00 P.M.

Article 1

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$13,392,614? Should this article be defeated, the default budget shall be \$13,345,847 which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [7-1-0]*

If passed, the new estimated tax rate will be \$19.53 [per thousand], which will result in a \$1.51 increase over the previous year tax rate.

[Note: Warrant Article #1 (operating budget article) does not include separate Warrant Article # 3.]

Moderator: Is there a motion to have the article placed on the ballot as printed?

Andrea Hotaling: I move the warrant article to be placed on the ballot as written.

Zachary Langlois (School Board member): Second.

Moderator: It has been moved and seconded to place the article on the ballot as written. The article is now open for discussion and amendment. The chair recognizes Mrs. Hotaling.

Ms. Hotaling: My comments have to do with the overall budget. I'm not proposing a motion to amend this. If you look at the bottom line of the budget I believe you can see that the School Board has made a significant effort this year to keep to the budget with only a 2.1% increase of appropriations. However, I believe the taxpayers of Deerfield are more interested in the change in the tax rate as opposed to just the change in appropriations. If you look at page 23 in your booklets, an important number on this page is the amount to be raised by taxation. This year based on the appropriations of the \$13,392,000 etc., plus warrant articles, the School Board is requesting to be raised by taxation \$9.9 million. A figure that's not there for the current year, down way at the bottom, is the 9 million that they raised this year from taxation. Therefore, unless there is a significant return from surplus again this year, in other words, if other budgets have been over budgeted and we can take back in some of the excess revenue, the tax rate associated with this would be going up by a rate of 8.4%. If we approve the one warrant article it would be going up by 9.1%. So again, a tax rate is dependent not just on appropriations but also on revenues. Historically we have had large returns from surplus, but I don't know if it will be \$475,000 or \$479,000. So that's one comment I have. I welcome other people to come up.

Moderator: Is there any further discussion? Mr. Langlois?

Mr. Langlois: If I can, to give a rundown of what the budget looks like this year I've prepared some notes. This budget reflects a 2.12% increase of \$277,748 increase over last year. When the Board started looking at the budget this fall, we had originally been presented with a 5.56% increase which was \$729,570. At that time the board felt the increase would be too large and we asked the administration to go back through the budget and look for ways to reduce the bottom line. They came back with a budget that was very similar to what you see before you. The majority of the lines stayed fairly flat with large changes being tied of the following items. The Board has requested the addition of another teacher. This is part of the increase on line 11, which is up \$72,690. These are the line numbers on the left side of the budget package that you have in front of you on page 4. Last year the School Board positioned a staff member in as a Math Specialist to help us work on areas that we are trying to make some improvements on. We would like to replace that position and add another classroom teacher. We would like to get class sizes back in line with the Board's goals. The High School Tuition, Line 30, is up \$49,438. The bulk of the additional increases are tied to Special Education lines 122, 129, and Special Ed. Transportation lines 340 & 341. Your Health Insurance line 351 is up \$156,864. Our FICA line 357 is up \$11,722. The following lines are lines that have been reduced by an amount greater than \$10,000. Line 100 the Computer Replacement line is down \$15,000 due to a cyclical change in equipment updating. The Special Ed. Salaries line 105 is down \$78,708. Lines 239 and 241 have been decreased by \$17,798 because the engineering and demo studies that we commissioned are being completed. There are additional changes in the Contract and Services line 330, that netted us a savings of \$18,842. Our Transportation line 337 is down \$36,850. We have removed the eighth bus from the budget. We are not removing any buses from service. We are just not budgeting for the eighth bus that we had budgeted for in the past. We reorganized the Food Services department and that will help to reduce the deficit in that area. Our Pace Academy tuition line 394 is down by \$10,298. The MBC (Municipal Budget Committee) made a few changes to the budget as well. They increased line 58 by \$1,000. Line 274, the Summer Tech Help line was reduced by \$2,084. Thank you.

Moderator: Is there any further discussion? Yes, Ms. Thompson.

Leila Thompson: This is discussion as probably the only parent who consistently sits at the School Board meeting and actually watches what goes on. So to add my perspective, to what was just said, the \$72,000 to add a

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teacher is because of a net gain I believe of 3 students in the grade. So for three students we are having a net gain on the budget of \$72,000. Yes, they moved a teacher from their position and put them into a math position. But as a middle school parent, there are two teachers in every single math class for middle school children. So, we clearly have math staff if we have two teachers sitting in the classroom for every single math class. It's been said during meetings, when discussing a potential surplus for this year, they declined adding a warrant article again this year, for a gym floor that was voted down last year. To make it completely transparent, there has been discussion that if there's a surplus this year, of just taking that money and redoing the gym floor with it. So to speak to Ms. Hotaling's statement that she doesn't know what the surplus this year will be, but there will be a surplus.... there is discussion of using it for other purposes. That's something that should be transparent and people should in fact pay attention to, because we're used to having the money returned. We are not used to having things that were voted down in the past, as soon as they can use the money for that, doing so. Thank you.

Moderator: Thank you. Mrs. Cady?

Harriet Cady: I find this report lacking without knowing how many students are in the school elementary how many high school students. At least give us enough information to know. One thing that bothers me tremendously about the school budget is in 2004 we had 580 students. How many students do we have this year?

Moderator: Is that a question you would like answered? Yes? Do we have that number? We have 515.

Mrs. Cady: Yet we have more staff than we had then. We have approximately the same number of tuition students. The cost to this town, when you look at the educational scores, just escape me, as to why we are staffing at such high levels compared to other schools. I would like to have the numbers for how many certified teachers, how many Special Ed. teachers, how many elementary students, which he just said is 515. Every year, that should be a part of this book. But I'd like to have those figures.

Moderator: Mr. Deely are those figures available?

Jim Deely: So, all of this information has been posted online since we handed it out to the MBC in October. If you need a printed copy, we will be happy to get you one.

Moderator: Yes, Mrs. Gross?

Nancy Goss: I can only speak to my own experience. I have two children in middle school. Both of them do not have two teachers in math. So that statement was incorrect. The middle school curriculum or the framework that they're working in, the learning requires more teachers. You have to educate yourself on what this competency based grading is. Because, it's not just a grading system. If you look at the State (of NH) documents, when they outlined it, it should be self-paced. That gives you the ability to have every child go at their own pace and be assessed before they move on. So, you can't do this with only 1 teacher in front of 20 some odd students, where only some are getting it and then just move on. Because, then you're leaving behind the kids that aren't competent, that are approaching confident, or not quite confident, or however it is described. The middle school staffing is tied to the teaching style that is demanded by this competency-based education, because they're not allowed to leave the kids *behind* anymore. They have to reach competent.

Mrs. Cady: I would like to have a Point of Order. Do we not come here to learn about our school's budget? If so, why isn't the material available? I suggest we take a recess, the material be printed, and made available to everybody.

Mr. Pretorius: So I don't have kids in the school yet. But, for my information, what's the student-to-teacher ratio? Are we talking 15 students to 1 classroom teacher and not a paraprofessional? What's that ratio look like roughly?

Moderator: Mr. Deely?

Mr. Deely: It really depends on the grade, because our grades fluctuate in terms of the number of students per grade. But it is probably averaging around 19.6 students per teacher in middle school, as the average class size. We are looking at usually 14 to 16 kids per teacher throughout the elementary school.

Mr. Pretorius: Do we have any knowledge on what that nominal staffing level should be? I mean there's research out there to say that classroom teachers are ineffective when it comes to 25 to 1. So, we should be nominally striving for that number and 15 sounds kind of like the right number, right? Doesn't that sound like we are understaffed?

Mr. Deely: I think we are appropriately staffed.

Mr. Pretorius: I'm just asking...

Mr. Langlois: So, the state provides guidance as far as recommended class sizes. For kindergarten the recommended class size 20, max 25. For 1st grade it is 20, max 25. It is the same for 2nd grade. For 3rd grade the recommended size is 25, max 30. For 4th graders 25/30 and for 5th graders 25/30. I don't have the data for the middle school grades. We are projecting next year's class sizes for kindergarten to be 15, 1st grade to be 17.7 students. I don't know what 7 tenths of a student represents but 17.7 for first grade. We are projecting 19 students for 2nd grade, 3rd grade is 15, 4th grade is 17, and 5th grade is to be 16.67. These are next year's projections with the staffing we are proposing.

Mr. Pretorius: Ok. Thank you.

Moderator: Is there any further discussion on the article?

Travis McCoy: I was just listening to the discussion about the student-to-teacher ratio. In my research I found that one of the surrounding schools actually has a lot less adults on staff than we currently do. As far as I can tell we have about 46 teachers, 43 instructional support staff, and 16 specialists. In some of the surrounding communities such as Northwood they have 31 teachers, 6 instructional support, and 6 specialists. Then there's Candia with 29, 8, and 8. There's a difference in the amount of students, but it just seems proportionally very high in Deerfield. So we have 33 or 34 Special Ed. aides and I was just wondering how many of those are of one-on-one instructional support, so I can remove those from your equation and try and get a better grasp? I've lived in Deerfield for 40 years now and I plan on going no place. But if I was going to move into Deerfield and if I went on any of these websites, like Zillow or the New Hampshire Department of Education, and I got the test results, and I got the student-to-teacher ratios I might not move into Deerfield. We're a couple thousand dollars over the state average per student expense. We're a lot higher than the surrounding communities. Our tax burden for the school is a lot higher. And our test scores I don't believe are showing it. So the question I would pose is how does the public differentiate between Special Ed. aides, one-on-one support, and things like that? How do we understand if there's 105 teachers, instructional support, and specialists?

Mr. Deely: In regards to the number of teachers, I believe (and I don't have the numbers in front of me but I believe) Northwood has around 300 students at this point. I believe Candia is about the same number, which is 200 students less than us. In regards to one-on-ones, we have 16. All of the Special Ed. paraprofessionals who are on staff are assigned for specific reasons. There are requirements in regards to either individual IEPs, which is an Individualized Education Plan, or a 504 Plan that specifically assigns assistance to individual students. So, it has been reviewed and has been reviewed regularly. We do have a population, in terms of Special Ed. needs, that is a higher percentage than the state average, which is not something that anyone has any control over. Our job is to provide and facilitate the best education for kids based on what their needs are.

Moderator: Mr. Langlois?

Mr. Langlois: The approximate number of our Special Ed. population at DCS is 22% . The state average is about 15 to 15.5 %. We also have a higher percentage of students who require a greater amount services and again that is something that is well beyond the control of anybody.

Moderator: Yes, Mr. McCoy?

Mr. McCoy: It may be conjecture on my part, but we have two of the preschool teachers that are split salaries between preschool teacher and Special Ed. Looking at it from my point of view, I have to wonder why we have 2 Special Ed. teachers in preschool. Having two children that went through preschool, the majority of the students in those classes were referred to Special Ed. So, when you say that it's out of our control. But we do set certain things up so that we can claim that they're out of our control. But they're still in our control. I kind of feel like maybe those people were sent there to identify, and it's great to identify these problems early on, but it may have created this 22% (DCS) average, as opposed to the 15% (State) average.

Nate Oxnard (School Board member): I'd like to make a quick response. You have a great point. The evaluation process by which students are identified could theoretically be playing into this. However, this question is something we've wrestled with. So if it's a subjective process, then you're going to get that kind of variation from

town to town. We've been audited by the State in the last 5 to 8 years to verify that our process of identification and creation of IEPs is on the state standard. It is okay and it's legitimate.

Moderator: Yes, Mrs. O'Brien?

Julie O'Brien: I just wanted to speak to the issue of Special Education support staff from a middle school perspective. We (the school) are legally required to provide support for students who do qualify. Some of those students require one-on-one support. Some may be shared where there are two students to 1 paraeducator. Sometimes there may be four or five students to 1 paraeducator in the classroom. In middle school, because of the variety of schedules that are created for the students between their academic classes and their Integrated Arts or IA classes and PE (Physical Education) classes, the combination of students requiring support in each class can change dramatically. So, the support that's in place for Special Ed., especially in the middle school (and actually for the lower grades as well) is the minimum staffing we need to meet the needs of the students who legally qualify for assistance. Also, just to confirm a previous statement....there are at least two math classes in the middle school where there is simply one teacher present for the class period. So, I just wanted to reinforce that information as well.

Moderator: Mrs. Thompson?

Ms. Thompson: So to clarify there's two classes that don't have 2 math teachers, but there's multiple that do have multiple math teachers. To piggyback on what Mr. McCoy said and I've questioned the numbers. Because if other towns around us have 17% and we have 22% that absolutely does create the need for more one-on-ones. So our 18 to their 8. Our numbers include our preschool numbers. I'm going to ask and I asked last year, when I was told we have a preschool because it could be a potential that it is ordered through someone's IEP. When I asked do we have currently anyone who is ordered preschool through their IEP last year and I was told no. So we do in fact, we have two preschool classes that are essentially taxpayer subsidized. Northwood and Candia do not have a preschool. Given that Concord High School currently has 39 support staff to our 43, they have three times as many students including four grades that have *our students* in them. So we have students that are moving up to Concord, and somehow Concord is managing to provide the services with less support staff to our existing children who move forward. I will be very blunt. I am a parent who has gone through the process. I've actually shared some information that shows that it can often be the case, that there are too many cooks in the kitchen per say. That you have so many adults in the room, that it actually creates more of a problem than it alleviates. Because you may have a situation where a classroom teacher who is the most highly trained person in the building (we have professional teachers that are highly trained and they should be managing the classroom) and we have a situation where they have someone who has had less training/less support who's in charge of the most difficult aspects of the classroom. We are not getting the most professional people who are managing the situation. We are getting those who aren't. And more is not always better. There is literature out there that shows having an abundance of paraeducators can create issues. I know I've had less than stellar situations that have happened with my child because of this.

Moderator: Mr. Langlois?

Mr. Langlois: Mrs. Cady, you asked for staffing numbers. We have (for certified staff) 43 regular education teachers, 11 Special Ed., 1 technical director, 2 guidance counselors, 2 nurses, and 1 librarian. Our non-certified staff consists of one intern, 5 teachers' aides, 1 assistant, 32 Special Ed staff, 3 secretaries, one technical support staff member, 7 custodians, 5 staff in the cafeteria, and 3 administrators. Sixteen of those Special Ed. staff are one-to-one.

Moderator: Thank you Mr. Langlois. Mr. Oxnard?

Mr. Oxnard: Thank you. I have a response to what I believe I was Ms. Thompson's point. You mentioned earlier about the preschool and you have a good point about how the school is run. However, there's plenty of research that is going to show that the sooner that we can catch students and get them into the school system and begin working with them, we can catch and we can move kids along and essentially prevent more educational needs further on. So, I would say that the fact that we're offering preschool more reflects our town's values and wanting to provide education at the earliest age possible rather than the absolute need as required by the State (of NH).

Moderator: Thank you. Mrs. Boisvert?

Deb Boisvert: I would just like to speak to the preschool situation also. It's my understanding that in the past before we had preschool, we had to provide services for those same identified students outside of the building. So that meant that people who provided speech language or occupational therapy services, whatever services, had to leave the building and be paid to drive to a location. Sometimes they weren't in the building providing services for our students that were in the building at all during the day, because they were going out. I believe we were also paying tuition at the preschools. So it was a cost savings to bring it into the school so that we could better utilize that professional time rather than paying for driving.

Mrs. Gross: Again, this is just experiential, but two of my three children went to DCS's preschool on IEPs. One tested out of it by the time he entered kindergarten. It filled gaps that were closed before he hit kindergarten. That was advantageous to all of us including him. The other one remained on an IEP through I think 4th grade. If she had not been caught early, she could still be on an IEP because it was a speech issue. No one would be able to understand her or who she is and what she's capable of. She still struggles with confidence in her speech, but if she had gone into kindergarten without being understood by people, she just wouldn't talk. So, I did not vote for that preschool and I'm a firm believer of it, having seen it change the lives of 2 of my 3 my children.

Moderator: Thank you. Mr. Oxnard?

Mr. Oxnard: Thank you. I think it's a great illustration, as you look ahead into high school, at how much money we have saved from our Special Ed. program, by catching those things early.

Jocelyn Messier: I'm speaking as an individual and as a retired educator. Our preschool runs in such a way that if you were not in here to see it, you don't see the wonderful things that are happening. You walk into the classroom, half the kids have special needs of some sort and have been identified, and the other half does not. These kids don't know the difference and that's the way they grow up. As far as piggybacking on Mrs. Boisvert's comment about all of the specialists going out to service these kids in their own homes or other programs, when the specialists come in (to DCS), they and the special educators work in tandem, the right hand knows what the left hand is doing. They get to work with these kids together if necessary. That's a huge savings in both finances and emotional wear & tear, and these kids get the best service that they can. As far as the number of paraeducators that we have here, that is precluded by the federal government. I remember when No Child Left Behind or "no teacher left standing" as we used to call it came into play. They (the number of paraeducators) are mandated by what the parents and the teachers feel that the children should be getting. It predicates the number of staff that we have. It's *not* a matter of... 'okay we want to inflate the number of people dealing with this and we want to blow up the budget'. This is for the kids. Thank you.

Moderator: Mrs. Thompson?

Ms. Thompson: Yes, I'm back, specifically because Mr. Oxnard, you addressed it. I sent my son to preschool. I had no option. I was a single mother who worked full-time and this school wasn't an option for me. My son also had speech therapy and he excels in all academic areas. So, I'm pretty confident that I have made sure that as a parent that he's always gotten what he needed. My question of that is *not* that I do not support preschool, that I do not support the school, that I do not support Special Ed. I happen to think that the Special Ed. team is some amazing people. However, I think we need a balanced approach. I did ask last year if we had any children who it was mandated we provide preschool for them. The answer last year was no. I have not asked again this year. However, other schools around us do handle it a different way. They clearly screen children and follow the legal guidelines for Special Ed. in a way that they have a much smaller number of paraeducators. So, is there a different way to look at it? Possibly, there is something there in the way that we are evaluating, we as a town or as a Special Ed. department. Because every single town around us is doing it slightly differently and they're coming up with smaller numbers. It is valid to say that when you go on the Department of Education website and you look at say Nottingham, who their students in both math and reading scores are above state-level, their average per student cost is \$14,000. Ours is \$17,000 when you look at the numbers that the Department of Education gives. So sometimes questioning things is 'can we do this a little bit better?' and 'is there a different way to look at this?'. I'm a parent I have a personal investment that every child in the school, mine and everyone, because I wouldn't want anyone to walk out of it without getting the best education. But I also think, because I used to run a bank and I looked at the senior citizens who would come in. They could not afford one more thing

on their plates and they have the right to also be considered. It's important that we are always doing this the best way because it's not just the children in this town that this budget affects. It impacts every single taxpayer in town. Other towns around us are doing it for less money, and frankly on paper they're achieving better results. So, I think it's a right as a citizen to question, and that it's *not* not supporting the school.

Moderator: Mrs. Cady?

Mrs. Cady: I heard something that I would like to speak to on Special Ed. My second son fell and took the roof of his mouth out when he was 16 months old. Consequently when he was four and a half I took him for testing and found 9 sounds that he should be able to say and couldn't. The Easter Seals speech pathologist gave him a class once a week, and then gave me the procedures to help him at home. When he finished it in six months, she came back to me and said 'what did you do? We have never seen a child that progressed so fast. That would normally have taken over a year'. I said well you told me to work 15 minutes a day with him. But as a mother of 4, I didn't have 15 minutes clear every time. So, I would pull him aside for 5 minutes or two minutes or three minutes, wherever I had it. She said *that* was the answer. Because you frequently brought this child back to making the sounds correctly, he did it much quicker. I find that students with speech therapy properly taught don't take a long time to correct unless they have something else wrong. After 20 some odd years serving on children and adults with learning disabilities boards, and going nationally to conferences, I saw people with severe handicaps down to speech. I would applaud an aide working with a child early on in speech if I saw the progress that I saw with my own child. But to say a child took 4 years with speech, I'd want to know if there was something else wrong besides just pronouncing the words. I think that a good evaluation of our Special Ed. program needs to be done. I think it was Mr. Oxnard that said it was done four or five years ago. The State will do it upon petition of the people. I think it needs to be done again.

Moderator: Mrs. Hutchinson?

Rebecca Hutchinson: I'm channeling John Winslow, and I move the question.

Moderator: Do we have a second?

Mr. Langlois: Second.

Moderator: Is there any discussion? I'm advised that there is no discussion necessary in this situation. So. I direct the clerk to place the article on the ballot as written. Thank you. Seeing no one at the microphone, I'm advised if there's no need for us to vote on that.

Troi Hopkins (Municipal Budget Committee member): Is this discussion moved and seconded, so it's closed? Or is there more discussion?

Moderator: What happened here is we had a motion of a previous question that was seconded. There was no one at the microphone. It has been our practice that if there is someone at the microphone when previous question is moved, we allow them to speak. There was no one there. There may be someone else who wants to speak, or you may want to speak. So we have to entertain the motion of previous question. So it's been moved and seconded which would close debate and we put the article on the ballot as printed. It's not been amended. So all in favor of closing debate at this time, and not allowing further speakers, please signify by raising your voting cards and keeping them raised. This requires a two-thirds vote. Okay we look around. Thank you. Cards down. Those opposed, please raise your voting cards and keep them raised. I see 3. So the ayes have it and the motion for previous question is adopted. Okay. So we are ready to place the article on the ballot as written. Thank you.

Article #2

2. To see if the Deerfield School District will vote to raise and appropriate the sum of up to seventy-five thousand dollars (\$75,000) to be added to the *Facilities Repair and Improvement Expendable Trust Fund* previously established. This sum to come from the June 30, 2018 fund balance available for transfer on July 1, 2018. No amount to be raised from taxation.

*School Board Recommends Approval [4-1-0]
Budget Committee Recommends Approval [6-2-0]*

Moderator: Mr. Deely

Mr. Deely: I move the article as written.

Mr. Langlois: Second.

Moderator: The amendment has been moved and seconded and is now open for discussion. Mr. Deely?

Mr. Deely: I briefly wanted to give an overview of what we were up to here in regards to this. The School Board last year engaged an engineering study that went through the entire facility to take a thorough look at exactly where we are in terms of necessary repairs and deferred maintenance. We have gotten that report back and have put together a Facilities Improvement Plan. It has a 4 tiered system in regards to when things should be done. We are intent on addressing the highest tier which totaled about \$150,000 in repairs through the following two warrant articles. The first one is going to be funded if there is a surplus. The second one would be funded directly from taxation. Both come from taxation, the first one comes from a surplus from the current budget year. We intend to work with the Planning Board on creating a Capital Improvement Plan (CIP) and our chapter would entail all of the improvements that this Facilities Plan is incorporating, along with our demographic study which were waiting to hear back on.

Moderator: Is there any further discussion on the article? Mr. Sullivan?

Jim Sullivan (Trustee of the Trust Fund): I am one of your three Trustees of Trust Funds and I'm the bookkeeper. The wording of the warrant article has a road bump in it. There is no previously established fund by the name of Building Repair and Improvement Expendable Trust Fund. So there's a snarl in the wording. What we do have on the books is simply worded Deerfield School Facility Repair. For background, that fund came into being many years ago. For whatever reasons the town changed it by warrant article to repurpose it to Building Repair Fund. Years later it was again changed by warrant article, repurpose the fund to Facility Repair. So you went from roof to building. The facilities are bounded by the property. In trust fund management, you always go by the plain wording of the title. That often explains what you're doing. A Fire Engine Fund says fire engine only. It doesn't cover other equipment, helmets, etc. It is for the stated purpose in the warrant article. So you don't have an existing fund with this name. But beyond that, you don't have an existing fund whose purpose is to cover improvements. So I would like to propose an amendment. I've talked to Mr. Deely and Ms. Webber. What you want to do with the words is add improvement to the purpose. Or if your agenda is to deal with repairs I would suggest some language that would allow this warrant article to meet the purpose for which we already have a fund. I don't want to get into the process of wordsmithing for you but I want to try to do is make the warrant article match the purpose of an existing fund. Or if your intent is to add a purpose, to either add that purpose to an existing fund, or to create a fund that has that purpose stated.

Moderator: Mr. Deely, how would you like to proceed?

Mr. Deely: I believe the board is amenable to correcting the language to the existing language of the fund. So if you wanted to make a motion, to do so.

Mr. Sullivan: I would like to make a motion to amend Article 2. I move to strike the words *and Improvement Expendable trust* from the amendment.

Moderator: Do we have a second?

Mr. Langlois: Second.

Moderator: Thank you. Thank you Mr. Sullivan. So, your amendment is to strike the words *and Improvement Expendable trust* from the language, with no other changes. As I'm understanding it, that will allow these monies, if they are approved, to go into the Deerfield school facilities repair fund. Yes?

Mr. Sullivan: Correct.

Moderator: Okay we have a motion and we have a second. So now we're on the amendment. Is there any discussion on the amendment? I'm seeing no one approaching the microphone. So we are ready to take up the question of the amendment. The question is on the adoption of the amendment to the warrant article, by removing the words *and Improvement Expendable Trust* from the language, leaving no other changes. So, as many as are in favor of this amendment signify by raising or voting cards and keeping them raised. Thank you. As many as are opposed, signify by raising your voting cards and keeping them raised. Okay, the ayes have it. The motion to amend the article carries and we are back on the now *amended* motion. Mrs. Hotaling?

Ms. Hotaling: I'd like to just speak about this idea of no amount to be raised from taxation. I believe it is more correctly stated as no amount to be raised from current taxation. Because in fact, last year and any year that we do this there is less money in surplus. By law school districts can only retain 2.5% of their current fiscal year assessment. So last year we had a large surplus, revenues exceed expenditures. Because we had two of these warrant articles last year that had this 'no amount to be raised from taxation', the amount returned from surplus was \$65,000 less than it would have been. I feel that these repairs do need to be made. I've seen the Capital Improvement Plan that the engineers put forth. But, I would like the School Board, if they approve this, to say up front we need \$150,000 please to approve this, rather than this backdoor thing of taking some of our surplus. It in effect sounds good when you see no amount from taxation. But in fact it's money that already has been taxed and they're just simply keeping. So I voted against this article in the Municipal Budget Committee. I will vote against it as a citizen simply because I don't like the wording of the 'no amount from taxation'. Thank you.

Moderator: Thank you. Mr. Liptak?

Gerry Liptak: I just have a question and maybe it's better for the recess. But on Article 2, the school board voted 4 to 1. and on Article 3 they voted 5 to 0. I was wondering if the person who voted against Article 2 could explain the reasoning please.

Moderator: Ms. Tetrault?

Shelley Tetrault(School Board member): It was me that voted against that. We were at a decision and like she just said, I wanted to have the monies all the way out there. Some of the engineering study showed there's things that we critically need to take care of. We were indecisive at that time on how to make it feasible and not so much of a hard hit the town. The monies we were first were looking at were the one hundred fifty. We didn't want to put it into a taxation bracket. So, I actually sustained against that one.

Moderator: Thank you. Is there any further discussion on the article? Mr. Langlois?

Mr. Langlois: For any members of the community that haven't had a chance to go through the engineering study, that data is available online on the website. It's an interesting read. Keep in mind, the building is approximately 30 years old now. It is in need of updating and repairs. It is due and we are simply trying to get ahead of it before some of these projects turn into bigger, or larger more expensive projects. As another point of reference, we currently have \$185,618 in the Facilities Repair Expendable Trust. The Board is trying to maintain a certain sum of money in there. Our roof is going to need to be repaired or replaced at some point. We are trying to get as much life out of the roof as possible. But when the time comes for that repair to take place we need to have that money set aside. So we are we are trying to maintain a certain balance in there for the roof for the future, but still start doing the other repairs that need to occur. Thank you.

Moderator: Is there any further discussion about this article. Seeing none, the article will be placed on the ballot as amended. Thank you.

Article #3

3. To see if the Deerfield School District will vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) to be deposited in the *Facilities Repair and Improvement Expendable Trust Fund* for the purpose of continuing work on the Facilities Improvement Plan.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [8-0-0]*

[Estimated tax impact of this article is \$0.13 per thousand]

Moderator: Mr. Deely?

Mr. Deely: I move (it) as written.

Mr. Langlois: Second.

Moderator: The article has been moved and seconded and is now open for discussion.

Mr. Deely: So once again, this is the exact same subject we were talking about. The Board did split it into two warrant articles. Yes, Ms. Hotaling is right. It is all tax money, as I said before. It is simply whether it is coming

from the tax money that was raised this year or next year. These are repairs that need to happen. As Mr. Langlois said, the age of the building is starting to demand that we plan appropriately to fix things, rather than react to something that fails and end up without enough money to appropriately fix it. I also believe there needs to be a motion to change the wording on this one.

Moderator: Mr. McCoy?

Mr. McCoy: While I am inclined to approve both of these warrant articles, my question to the Board, for the public's sake, is... so how much money are we talking about to get this building up to what we would consider acceptable?

Moderator: Mr. Langlois?

Mr. Langlois: A round number is just under \$ 2 million dollars, over the course of probably 6 or 7 years. Those are round numbers.

McCoy: Thank you.

Moderator: Mr. Sullivan?

Mr. Sullivan: For the same reason as Article 2should I explain or should I just take a crack at it (making an amendment)?

Moderator: Mr. Deely?

Mr. Deely: You are welcome to make a motion. I believe that we have enough backlog that repairing is needed.

Moderator: Mr. Heckman?

Ken Heckman (School Board member): As a point of clarification, I think you're concerned about the wording of that Facilities Improvement Plan. But like Jim (Deely) said, it does include repairs.

Moderator: Mr. Deely?

Mr. Deely: Basically, if I'm correct, we are clarifying that this is going to go into an existing fund which is called the Facilities Repair Fund. There are significant repairs that are needed and have been identified under the Facilities Improvement Plan. So that same amendment that was made to the last warrant article would be appropriate for this one.

Mr. Sullivan: I would like to make a motion to amend Warrant Article #2. I would amend this by striking the words *and Improvement Expendable Trust*, putting a "." after fund, and striking the words afterwards. So that would be striking the words *for the purpose of continuing work on the Facilities Improvement Plan*.

Steve Barry: Second.

Moderator: Okay let me just recap where we are. So your amendment will change it and I'll just take the Liberty to read the entire article at this point. It will change the amendment to: To see if the Deerfield School District will vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) to be deposited in the **Facilities Repair Fund**. We have motion and a second. Is there any further discussion? Hearing none we are ready to take a vote on the adoption of the amendment to Article 3 as I've just written and as Mr. Sullivan explained the edits. So, as many as are in favor signify by raising your voting cards and keeping them raised. Thank you. Cards down. As many as are opposed please signify by raising your cards and keeping them raised. Okay. Thank you. The ayes have it. The motion has carried to amend the article. So we are now on Article 3 as amended. Mrs. Cady?

Mrs. Cady: Mr. Moderator I thought you were just going to put that on the ballot as is. I had something else to speak about.

Moderator: Do you wish to talk to Article 3 at all?

Mrs. Cady: No.

Moderator: Is there anybody else who like to talk to the current article, Article #3? Mr. Barry?

Mr. Barry: Mr. Moderator, Mr. Langlois just mentioned that there's 2 million dollars worth of issues in this building or was I incorrect?

Moderator: Mr. Langlois?

Mr. Langlois: I rapidly went looking for the spreadsheet I had. My initial I said just under is a little deeper than just under. We're looking at estimates based on the initial review of about \$1.4 million in repairs. They are

broken down into different categories from the engineering company. But that is our current break down and is still subject to change. It is still a draft document.

Mr. Barry: Is it possible that could be talked about right now? What exactly is wrong with this facility?

Moderator: Mr. Langlois?

Mr. Langlois: *Wrong* isn't necessarily the key word. But what is aging in the facility might be a better term. So, right out of the gate let's see here the air units inside the kitchen need to be replaced as they are overdue. Replacement of the through wall unit ventilators in the classrooms, we have 36 of those at an estimated cost of \$3,500 per unit. We need to install an exhaust hood for the dishwasher. That's estimated at \$15,000. I could go through the list....

Moderator: Mr. Barry?

Mr. Barry: I'd be happy to hear it. Because honestly, I don't think any of these problems just showed up. The through the wall things that you said \$3,500 a piece, they should have been replaced 10-15 years ago. If I may explain, being one of the citizens of this town who shoved the George B. White building down the throats of the Selectmen, I've learned that there were numerous things that were not kept up. Basically, since I've been a Selectman, I've always talked to the School Board members saying yes, the school is quote/unquote brand new, but you need to take care of it now. We've been talking about those through-the-wall ventilators since I was on the School Board when the place was brand-new. They didn't work right then. This 1.4 million dollars that you're mentioning didn't show up yesterday. My opinion was that if everybody is concentrating on providing an education, making sure that they keep the number down. But the bottom line is, that we need to review it every year and repair the things that are coming up, and put them in the budget. Because to have a school, to have an education for our children, we need a school facility. It needs to be taken care of on a yearly basis, not when problems have piled up and we have about 1.4 million dollars worth of things we need to take care of over a space of time. This is just frustrating because for years now, any member of the School Board that I've talked to, I've been saying that you need to take care of the building so you don't wind up with what the Selectmen wound up with at the George B. White building. It's now 15 years since we've taken over that building, no, it's quite longer. It's 28 years old here. So probably 26 years and we finally got that building to the point where it's fully repaired. Taking care of things takes a long time and a lot of money. I'm just asking the School Board to be putting it out there, that we need x amount of monies for building repairs and we need them now. So that's all.

Moderator: Mr. Langlois?

Mr. Langlois: Last year the School Board knew that the building needed work. There's a tremendous amount of data and work that goes into prioritizing, assigning, and figuring out what needs to be done, when, and what can wait for another year or two, or three years, whatever it may be. This is why the School Board commissioned the engineering study to be done. The School Board needed data and a work up on everything. Based on the data we got, we're requesting it in two warrant articles this year. But the plan is to have this document be updated continually and become part of our yearly review and budgetary process. What's on the list is what needs to be taken care of next, so that the building can be taken care of the way that it should be. This Board has spent an extensive amount of time, more so I think maybe previous Boards, making sure that the facility is taken care of. This building is a single largest asset that the town has. We need to maintain it. We need to take care of it. That is our intention and that's what we're trying to do here. It is going to require some updating, some expense, and some work. What we hope is that the town will support us in that effort to maintain this asset.

Moderator: Ms. Tetrault?

Ms. Tetrault: We brought this engineering study to the town to look at. We didn't want to just say 'oh, we need to have tiles replaced or that we need to have some of the stair treads replaced'. We wanted to bring this back into a more priority based process from an engineering company that was voted last year. To be able to do that we had to stop peeling off the outside of the onion and we had to go inside the onion. While I wasn't on the board 15 years ago, this was a huge discussion of our that the building has not just been maintained, as the George B. White has seen over the years. In doing so we helped with that study. We wanted to have that so we can go back to your Board and other Boards in this town, to come together with the CIP plan. We wanted to make sure it was open to the town and that we were being transparent enough. So we brought it out there first with an engineering

and demographic study. For the last couple years on the Board now we've been hearing people wanting to know how many numbers do we have, what is all this, is the town growing or not growing. So we kind of took it and encompassed all in one, with the hopes that when this is over here, we could take this engineering study and come to a table with you guys and the other boards to see what we have and how we can work together to make this work without having a building deteriorate right in front of our eyes. So I do agree with you. We have as a Board, agreed unanimously to go forward and try to do it as best we can, without making a huge \$1.4 million hit to the town. That's why we're prioritizing. Thank you.

Moderator: Mr. Langlois?

Mr. Langlois: I have a numbered list if you'd like to see or know what else is on it.

Moderator: Mr. Barry?

Mr. Barry: I think it I think it would be important that the members who are here know exactly what they're facing.

Mr. Langlois: I am more than willing to run down the list.

Mr. Barry: The new school is no longer new. Thank you.

Moderator: Mrs. Cady?

Mrs. Cady: Given what was just said I have two questions. A few years ago the School Board voted \$220,000 to have the heating system corrected and I wonder why those window-to-outlet units weren't corrected?

Moderator: Can anyone speak to that? Mr. Deely?

Mr. Deely: Simply because of the economics of it. The cost of replacing 36 or 38 of those at \$3,000 to \$4,000 each. On top of the heating system, that would have increased that line to \$500,000 roughly, doing the math in my head. So I believe that was the approach at the time. We also had not taken on the approach of doing a thorough engineering study and getting the baseline to work off of, and to create a phased approach for the town, so they can expect that every year we're going to come with the next phase, so that we get the building to a point where we aren't chasing repairs.

Mrs. Cady: The second part of the question is every year the school turns back \$300,000 or \$400,000. Why are you raising it by taxes rather than asking that it be taken from the surplus as you have the other article?

Moderator: Mr. Deely?

Mr. Deely: That was a conversation that the School Board had and it was a in terms of the preference of the individuals on the School Board. I can only speak for myself. Some of us wanted to work out of the surplus, and some of us wanted to work out of direct taxation. It became a point where the School Board decided to split it and offer both opportunities for the taxpayers to decide if they would like us to use the surplus or if they would like to have it come from direct taxation.

Mrs. Cady: This money has already been raised. If we go with taking it from surplus, it's already been raised. If we instead turn back money, it's like this hand is washing this hand is washing this hand. It's one way or the other we're going to pay it. But if we've already paid it this year why wouldn't that be the best approach? I don't need my taxes raised anymore. I know that.

Moderator: Any further discussion? Mr. Deely?

Mr. Deely: Just to speak to thatI have no idea if we're going to have a surplus this year. We're halfway through the year and things can happen in terms of unforeseen costs to the school. But traditionally this Board has given back the money which has then been used by the Selectmen to offset the tax rate. What we do is we provide it back to the general fund. Then the Selectmen have the choice as to what to do with it. The thought was that if we did wind up with any kind of a surplus that might eat a majority of it. In which case that would directly impact the tax rate going forward. so, one way or the other is going to impact the tax rate.

Moderator: Thank you. Any further discussion? Yes?

Brad Sawler: What are you going to use the money for... the \$150,000? If it's tiered, I'm assuming we're taking off the top priority items?

Moderator: Mr. Langlois?

Mr. Langlois: Basically we have 5 priority categories. Were looking to tackle priority 5 and 4, priority 5 being the most urgent, 4 being the second most urgent. We did plan to hold off on the unit ventilators for one more year so

so we can plan a little better for that project. That's a much bigger and more complex project. So the items that are in the 5 and 4 categories would be the replacement of make-up air for the kitchen, exhaust hoods for the dishwashers, 1 exhaust fan in the gym (that's about a \$12,000 estimate), replacement of the roof mounted exhaust fans for the restrooms which is about \$12,500. There are counter mounted lavatories in the classrooms, 32 of those at approximately \$25,000. There is an air handle in the specialists' area which is about \$12,000. There is the replacement of toilets at about 6 in classrooms at \$7,200, and 5 custodial sinks at \$7,500. These are the numbers we're using. They are the estimates from the engineering company. When the work goes out to bid, I anticipate it will come in lower than what the engineering company's estimates are. If there's excess money at that point, the Board will go further down the priority list.

Mr. Sawler: Is that all available online?

Moderator: Mr. Langlois?

Mr. Langlois: Yes. Yes it is.

Moderator: Yes, Mr. Foulkes?

Tom Foulkes: The fact that you're getting into an excess of a million dollars of repair, and it's probably growing annually with other things. I know more about this building than I care to share and actually have a court order that I can't. Really, it's true. But I can tell you that when you get that kind of money and you're piecemealing it a hundred thousand at a time, it is difficult. It would be in your interest to protect the asset. You may need to consider, and it's very difficult to obtain, a bond just to get ahead of these particular issues that are so critical, that it is endangering the life of the building. That's my suggestion and there are a lot of considerations. It's something you need to balance out, based on the approach that you are now taking. Because as Board members you're going to be gone, and the problems are still going to be here. You want something laid out. To get ahead of this you need to have a plan. I can only wish you the best, because obviously it's difficult to get that through a vote. But it puts notice to the community that this is serious, and your most valuable asset in town is endangered.

Moderator: Mr. Sullivan?

Mr. Sullivan: You currently have \$186,000 in the Building and Facilities Repair Fund. When you end the year and you have a surplus, you're allowed to retain some of that surplus for I think one year. You can spend it for purposes that are approved by the SAU right?.

Moderator: Mrs. Wheeler, can you speak to that?

Amber Wheeler (Business Administrator, SAU 53): I can. Yes, you are allowed to retain 2.5% but that may only be used in an emergency. With that said, you would have to have a deficit appropriation before that money would even come into play. So what would happen is...say they had a boiler go down. You would write to the commissioner and say I request funds for repairing a boiler. If they approve it, those funds only come into play if you have a deficit appropriation at the end of the year. That money does not roll from year to year. It automatically goes back.

Mr. Sullivan: On these trust funds, the School Board is the authorized spending agent. So it sounds to me like that list you went through, all items would be repairable through the existing trust fund and the two additions that you're asking for this year. That \$336,000 could be used to repair those items. It's okay to manage that kind of fund. You don't have to consider this as a capital plan. It's when you get into the beyond repair, beyond repair in kind, beyond repair with existing technology issues. Those are all permitted by the Repair Fund. So, if you wanted to increase the number of restrooms, that would exceed the ability of the Repair Fund. That would have to be a capital. But it's perfectly reasonable to manage that kind of obligation to the facility with this rolling addition to the Repair Fund. That is an approach that can be used to manage even a 2 million dollar obligation. You eat an elephant one bite at a time.

Moderator: All right thank you. Mr. Deely?

Mr. Deely: That's exactly what we are planning to do. So, thank you.

Mrs. Cady: I didn't hear Mr. Langlois mention the roof.

Moderator: Mr. Langlois?

Mr. Langlois: They looked at the roof and we have gotten the differing opinions on the lifespan that is remaining on the roof. This is why we intend to keep money in that fund for when the roof genuinely needs to be replaced.

We're trying to get a few more years out of it. The roof is on the list and it is estimated at \$256,000 but we are a few more years down the line on that as far as the engineering company is concerned.

Mrs. Cady: So in other words... in the rolling list, you would do the other things first?

Mr. Langlois: Yes. The roof is not a top priority, from the data provided by the engineering company....yet.

Moderator: Any further discussion? Mr. McCoy?

Mr. McCoy: I'm all for repairing school. I think that a million-and-a-half is after 30 years or whatever is not that awful much.. I just hope everybody keeps in mind that we have modulars outside. We're at capacity in the building. We need to repair the building. Plus in case everybody doesn't know we are looking at an expansion project to expand the school to accommodate the students that we have here now and the projected incoming students over the next 10 to 30 years. So I just want everybody to keep in mind that fact when we are looking at spending all this money to repair.

Moderator: Is there any further discussion on Article #3. Okay, hearing none, the clerk will place Article #3 on the ballot as amended. All of the articles have been completed. Again, the second session, at which the articles and the open elected positions will be voted on, will be held on Tuesday, March 13th at the Deerfield Old Town Hall beginning at 7 a.m. Yes?

Richard Boisvert: If I may, I'd like to update the information on the Candidates Night. It will be as you said, Thursday, February 22nd in the library, here at 6:30pm. Also, there are cookies out there for everybody.

Moderator: Thank you. Mr. Deely?

Mr. Deely: Just to let folks know, the School Board does have a posted meeting. We posted for having a meeting immediately following this meeting. So we are going to go into School Board session for a brief meeting. You are all invited to sit and listen.

Moderator: Mr. Robert?

Ernie Robert: This in regards to the beast you've uncovered in regard to the shape of the building. I just would suggest maybe forming a committee. It sounds like it's taking up more and more of your time which may not be feasible with all the other duties you have. There might be some local talent that could assist and might provide some continuity from election yer to election year.

Mr. Deely: Is that you volunteering?

Mr. Robert: Well, sure. Yes.

Moderator: Yes?

Mr. Pretorius: Like I said I'm not involved yet in the in the school system. So what imprint do we have in the STEM community specifically FIRST, Lego, or WIT (Women in Technology) as we grow kids here and push them to Concord?

Moderator: Thank you. Mr. Deely?

Mr. Deely: We have an after-school program and it does have a Lego Club. We also have a robotics club which has three teams. If you have specific questions, this is our Principal, Chris Smith, and he will be happy to answer any questions you might have.

Mr. Pretorius: It's the ones that have the rubber stamp of FIRST on them there's there's so many benefits to having kids participate in first specifically. They include internships at larger engineering firms that are only open two kids that participate in FIRST. It's not local robotics necessarily. I'm not diminishing that but if there's a way of doing that specifically for FIRST or specifically for WIT, there so many more doors that are open to them.

Moderator: Mr. Heckman?

Mr. Heckman: Mr. Pretorius, just keep in mind that you said preteen and teen. So you're talking about the high school level. So that would be something that you would also want to research with Concord High School.

Moderator: Mrs. Cady?

Mrs. Cady: I would like to talk to both boards about having the meeting, one following the other, rotating year-to-year. So the town comes first and then the school comes first. So that we save the cost of setting up twice and have maybe more people at this meeting as we did at the town meeting.

Moderator: Yes?

Penny McGarry: Unfortunately, we didn't need to have a secret ballot, So please, we can re-use your blue sheets if you have them. Thank you.

Moderator: Thank you. Before we adjourn, I just want to express, yet one more time, my own personal thanks to Jack Hutchinson for his fine example in moderating this Democratic process, for his enthusiastic encouragement, and for the mentoring of myself and Dan Holdridge, to carry on in his stead. Thank you Jack. Yes, Jack is encouraging me to seek a motion to adjourn.

Mr. Langlois: So moved.

Moderator: Is there a second?

Mr. Heckman: Second.

Moderator: It has been moved and seconded. All in favor of adjourning this meeting say aye. Those opposed? The ayes have it. This meeting is adjourned. Thank you everyone.

Meeting adjourned at 10:49 a.m.

Respectfully submitted,



Julie A. O'Brien
Deerfield School District Clerk

Deerfield School District 2018/2019 Budget

Purpose of Appropriation	Expenditures 2017/2018	Approved Budget 2018/2019	Budget Committee	
			Recommended 2019/2020	Not Recommended 2019/2020
Instruction				
· Regular Programs	\$4,958,987.00	\$5,235,000.00	\$5,274,354.00	-
· Special Programs	\$2,695,277.00	\$2,903,053.00	\$2,952,417.00	-
· Other Programs	\$41,020.00	\$43,040.00	\$62,379.00	-
Support Services				
· Student Support Services	\$256,864.00	\$266,616.00	\$265,775.00	-
· Instructional Staff Services	\$144,751.00	\$172,827.00	\$151,790.00	-
<i>General Administration</i>				
· Other School Board	\$64,736.00	\$29,930.00	\$33,279.00	-
<i>Executive Administration</i>				
· SAU Management Services	\$333,991.00	\$340,887.00	\$361,158.00	-
· All Other Administration	-	-	-	-
· School Administrative Services	\$368,975.00	\$391,307.00	\$407,534.00	-
<i>Business Services</i>	-	-	-	-
· Operation/Maint. of Plant	\$426,975.00	\$470,810.00	\$471,819.00	-
· Student Transportation	\$759,343.00	\$812,416.00	\$793,531.00	-
· Other Support Services	\$2,388,271.00	\$2,477,341.00	\$2,544,633.00	-
<i>Non-Instructional Services</i>				
· Food Service	\$186,954.00	\$173,392.00	\$175,826.00	-
· Federal Program Grants	-	-	-	-
· Impact Fees	-	-	-	-
<i>Facilities Acquisitions & Const.</i>	-	-	-	-
· Site Acquisition	-	\$4.00	\$4.00	-
· Site Improvement	-	-	-	-
· Architectural/Engineering	-	-	-	-
· Building Acquisition/Construction	-	-	-	-
Other Outlays				
· Debt Service - Principle	-	-	-	-
· Debt Service - Interest	-	-	-	-
· To Food Service Fund	\$36,640.00	\$24,882.00	\$32,363.00	-
· Intergovernmental Agency Allocation	\$7,613.00	\$4,342.00	\$4,559.00	-
To Charter Schools	-	-	-	-
Special Warrant Articles	-	-	-	-
· To Expendable Trust Fund	-	-	-	-
· To Expendable Trusts/Fiduciary Funds	\$65,000.00	\$150,000.00	\$75,000.00	-
· To Expendable Trusts/Fiduciary Funds	-	-	-	-
· From Expendable Trust	-	-	-	-
Individual Warrant Articles	-	-	-	-
· Ed. Asso. Collective Bargaining	-	-	\$173,878.00	-
· Para Asso. Collective Bargaining	-	-	-	-
TOTAL APPROPRIATIONS	\$12,735,397	\$13,495,847	\$13,780,299	-



Proposed Budget

Deerfield Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2019 to June 30, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 24, 2019

SCHOOL BOARD CERTIFICATION

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

Name	Position	Signature
<u>P. Andrew K. Barton</u>	<u>POS Member</u>	<u>[Signature]</u>
<u>PHILIP H. BILLOREAU</u>	<u>MBC</u>	<u>[Signature]</u>
<u>Zachary J. Longley</u>	<u>School Board</u>	<u>[Signature]</u>
<u>James Spillone</u>	<u>MBC member</u>	<u>[Signature]</u>
<u>BANQUE BEAUBIEN</u>	<u>MBC member</u>	<u>[Signature]</u>
<u>Hilda D. II</u>	<u>BOE</u>	<u>[Signature]</u>
<u>John Dubiansky</u>	<u>MBC</u>	<u>[Signature]</u>
<u>Andrea Hotelling</u>	<u>MBC</u>	<u>[Signature]</u>
<u>DAVID CARBONE</u>	<u>MBC</u>	<u>[Signature]</u>
<u>Herman Petrosius</u>	<u>MBC</u>	<u>[Signature]</u>

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

2019
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$4,958,987	\$5,195,221	\$5,274,354	\$0	\$5,274,354	\$0
1200-1299	Special Programs	01	\$2,695,277	\$2,903,053	\$2,952,417	\$0	\$2,952,417	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$41,020	\$43,040	\$62,379	\$0	\$62,379	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$7,695,284	\$8,141,314	\$8,289,150	\$0	\$8,289,150	\$0
Support Services								
2000-2199	Student Support Services	01	\$266,864	\$266,619	\$265,775	\$0	\$265,775	\$0
2200-2299	Instructional Staff Services	01	\$144,751	\$172,827	\$151,790	\$0	\$151,790	\$0
Support Services Subtotal			\$401,615	\$439,446	\$417,565	\$0	\$417,565	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	01	\$0	\$0	\$33,279	\$0	\$33,279	\$0
2310-2319	Other School Board		\$64,736	\$29,930	\$0	\$0	\$0	\$0
General Administration Subtotal			\$64,736	\$29,930	\$33,279	\$0	\$33,279	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	01	\$333,991	\$340,887	\$361,158	\$0	\$361,158	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$368,975	\$391,307	\$407,534	\$0	\$407,534	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$426,975	\$470,810	\$471,819	\$0	\$471,819	\$0
2700-2799	Student Transportation	01	\$759,343	\$812,416	\$793,531	\$0	\$793,531	\$0
2800-2999	Support Service, Central and Other	01	\$2,388,271	\$2,477,341	\$2,544,633	\$0	\$2,544,633	\$0
	Executive Administration Subtotal		\$4,277,555	\$4,492,761	\$4,578,675	\$0	\$4,578,675	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$186,954	\$173,392	\$175,826	\$0	\$175,826	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$186,954	\$173,392	\$175,826	\$0	\$175,826	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition	01	\$0	\$1	\$1	\$0	\$1	\$0
4200	Site Improvement	01	\$0	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	01	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	01	\$0	\$1	\$1	\$0	\$1	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$4	\$4	\$0	\$4	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
	Other Outlays Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	01	\$36,640	\$24,882	\$32,363	\$0	\$32,363	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	01	\$7,612	\$4,342	\$4,559	\$0	\$4,559	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$44,252	\$29,224	\$36,922	\$0	\$36,922	\$0
Total Operating Budget Appropriations					\$13,531,421	\$0	\$13,531,421	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	04	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: To Increase Facilities Repair Fund</i>				
5252	To Expendable Trusts/Fiduciary Funds	05	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: To establish, fund and name agents to Equipment an</i>				
Total Proposed Special Articles			\$100,000	\$0	\$100,000	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended) (Not Recommended)
0000-0000	Collective Bargaining	02	\$173,878	\$0	\$173,878	\$0
Purpose: Approval of Cost Items Set Forth in Collective Bar						
Total Proposed Individual Articles			\$173,878	\$0	\$173,878	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2019	School Board's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
Local Sources					
1300-1349	Tuition	01	\$20,556	\$17,000	\$17,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$4,000	\$4,000	\$4,000
1600-1699	Food Service Sales	01	\$87,215	\$81,807	\$81,807
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$2,500	\$2,500	\$2,500
Local Sources Subtotal			\$114,271	\$105,307	\$105,307
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid	01	\$59,375	\$66,000	\$66,000
3230	Special Education Aid	01	\$90,251	\$72,119	\$72,119
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$2,157	\$1,240	\$1,240
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$151,783	\$139,359	\$139,359



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2019	School Board's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
Federal Sources					
4100-4539	Federal Program Grants	01	\$79,133	\$79,133	\$79,133
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$59,135	\$59,467	\$59,467
4570	Disabilities Programs	01	\$136,858	\$136,858	\$136,858
4580	Medicaid Distribution	01	\$120,000	\$119,524	\$119,524
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$395,126	\$394,982	\$394,982
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	01	\$26,519	\$32,957	\$32,957
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05, 04	\$0	\$100,000	\$100,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$26,519	\$132,957	\$132,957
Total Estimated Revenues and Credits			\$687,699	\$772,605	\$772,605



Budget Summary

Item	Period ending 6/30/2019	School Board Period ending 6/30/2020 (Recommended)	Budget Committee Period ending 6/30/2020 (Recommended)
Operating Budget Appropriations		\$13,531,421	\$13,531,421
Special Warrant Articles	\$0	\$100,000	\$100,000
Individual Warrant Articles	\$0	\$173,878	\$173,878
Total Appropriations	\$0	\$13,805,299	\$13,805,299
Less Amount of Estimated Revenues & Credits	\$0	\$772,605	\$772,605
Less Amount of State Education Tax/Grant		\$3,053,740	\$3,053,740
Estimated Amount of Taxes to be Raised		\$9,978,954	\$9,978,954



Supplemental Schedule

1. Total Recommended by Budget Committee	\$13,805,299
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$13,805,299
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,380,530
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$173,878
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$15,185,829



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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$5,235,000	\$42,050	(\$70,654)	\$5,206,396
1200-1299	Special Programs	\$2,903,053	\$48,865	\$0	\$2,951,918
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$43,040	\$0	\$0	\$43,040
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$8,181,093	\$90,915	(\$70,654)	\$8,201,354
Support Services					
2000-2199	Student Support Services	\$266,616	(\$661)	(\$279)	\$265,676
2200-2299	Instructional Staff Services	\$172,827	(\$21,787)	(\$249)	\$150,791
Support Services Subtotal		\$439,443	(\$22,448)	(\$528)	\$416,467
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$29,930	\$149	\$0	\$30,079
General Administration Subtotal		\$29,930	\$149	\$0	\$30,079
Executive Administration					
2320 (310)	SAU Management Services	\$340,887	\$20,271	\$0	\$361,158
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$391,307	\$15,822	(\$2,149)	\$404,980
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$470,810	(\$140)	(\$4,732)	\$465,938
2700-2799	Student Transportation	\$812,416	(\$19,385)	\$0	\$793,031
2800-2999	Support Service, Central and Other	\$2,477,341	\$45,676	\$0	\$2,523,017
Executive Administration Subtotal		\$4,492,761	\$62,244	(\$6,881)	\$4,548,124
Non-Instructional Services					
3100	Food Service Operations	\$173,392	\$2,434	\$0	\$175,826
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$173,392	\$2,434	\$0	\$175,826



New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$1	\$0	\$0	\$1
4200	Site Improvement	\$1	\$0	\$0	\$1
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$1	\$0	\$0	\$1
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$4	\$0	\$0	\$4
Other Outlays					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
Other Outlays Subtotal		\$0	\$0	\$0	\$0
Fund Transfers					
5220-5221	To Food Service	\$24,882	\$7,481	\$0	\$32,363
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$150,000	\$0	(\$150,000)	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$4,342	\$217	\$0	\$4,559
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$179,224	\$7,698	(\$150,000)	\$36,922
Total Operating Budget Appropriations		\$13,495,847	\$140,992	(\$228,063)	\$13,408,776



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
3100	Increase due to reduction of revenue and health care cost
2200-2299	Reduction in library instructor due to retirement will be filled at lower step on scale, reduction for non-reoccurring expenditures for supplies and equipment, reduction in workshop/course reimburseme
5300-5399	Increase due to contracted rate change
2310-2319	Increase due to contractual expenditure
2600-2699	Change in contractual salaries, reduction in mileage contractual change, changes in utilities due to reduction in usage, reduction in supplies and equipment for non-reoccurring expenditures, reducti
1100-1199	Reduction of 1 FTE changes for Certified Teachers and includes 2 retirements, which will be rehired at a lower step
2320 (310)	Contractual change
2400-2499	Increase in salaries contractual, increase in maintenance contracts due to contractual obligation, reduction in communication due to contractual monthly rate change, reduction in supplies, services an
1200-1299	Contractual increase, personnel changes, reduction in Paras, contracted services, Summer & Special placement have all increased due to student specific needs, reduction in software program no longer n
2000-2199	Change in diagnostics due to changes in student needs, reduction in testing due to changes in student services, changes occurred for non-reoccurring expenditures for nurse and technical support
2700-2799	Change in transportation due to contracted rate increase. Decrease in special education transportation due to change in student specific needs
2800-2999	Increase in health insurance rate increased 1.5% and dental 2.3%, increase in separation benefit due to retirements, decrease in fringe benefits due to personnel changes and retirements
5252	Warrant articles from previous year are not part of default budget
5220-5221	Increase in food service is due to reduction in food service revenue and health care increases

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Deerfield Community School in said District on the 9th day of February, 2019 at 9:00 o'clock in the forenoon to deliberate upon the warrant articles below. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Voting on warrant articles will be conducted by official ballot at the second session scheduled for March 12, 2019 at the Deerfield Town Hall from 7:00 A.M. to 7:00 P.M.

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$13,531,421**? Should this article be defeated, the default budget shall be **\$13,408,776** which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [8-1-0]*

If passed, the new estimated tax rate will be \$19.16[per thousand], which will result in a \$0.77 increase over the previous year tax rate.

[Note: Warrant Article #1 (operating budget article) does not include separate Warrant Article # 2]

2. Shall the Deerfield School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Education Association for the 2019/20, 2020/21, 2021/22, and 2022/23 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2019/20	\$173,878
2020/21	\$173,723
2021/22	\$157,387
2022/23	\$138,683

and further to raise and appropriate the sum of \$173,878 for the 2019/20 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [8-1-0]*

[Estimated tax impact of this article is \$0.30 per thousand]

3. Shall the Deerfield School District, if article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 2 cost items only? (Majority vote)

4. To see if the Deerfield School District will vote to raise and appropriate the sum of up to seventy-five thousand dollars (\$75,000) to be added to the **Facilities Repair Fund** previously established. This sum to come from the June 30, 2019 fund balance available for transfer on July 1, 2019. **No amount to be raised from taxation.**

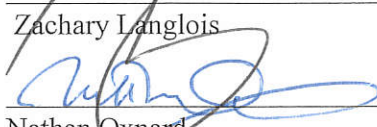
*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [9-0-0]*

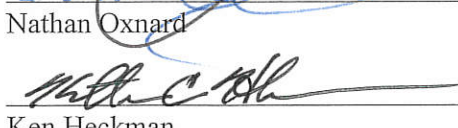
5. To see if the Deerfield School District will vote to establish an Equipment and Installation Expendable Trust Fund under the provisions of RSA 198:20-c for the purpose of purchasing and installing equipment, and further, to raise and appropriate the sum of up to twenty-five thousand dollars (\$25,000) to be placed in this fund, and to designate the School Board as agents to expend from this fund. This sum to come from the June 30, 2019 fund balance available for transfer on July 1, 2019. **No amount to be raised from taxation.**

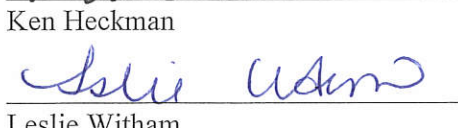
*School Board Recommends Approval 5-0-0]
Budget Committee Recommends Approval [9-0-0]*

Given under our hands at said Deerfield this 29th day of January, 2019.


James Deely, Chair


Zachary Langlois


Nathan Oxnard

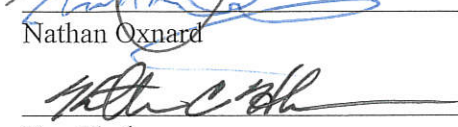

Ken Heckman


Leslie Witham
DEERFIELD SCHOOL DISTRICT

A True Copy of Warrant - Attest


James Deely, Chair


Zachary Langlois


Nathan Oxnard


Ken Heckman


Leslie Witham
DEERFIELD SCHOOL DISTRICT

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Deerfield Town Hall in said District on the 12th day of March, 2019 at 7:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose one (1) member of the School Board for the ensuing three years.
4. To choose one (1) member of the School Board for the ensuing two years.
5. To choose a Treasurer for the ensuing year.
6. Other School District business previously considered at the District's Deliberative Session.

The polls are to open at 7:00 A.M. and will close not earlier than 7:00 P.M.

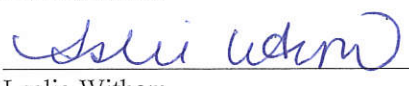
Given under our hands at said Deerfield this 24th day of January, 2019.


James Deely, Chair


Zachary Langlois



Nathan Oxnard


Ken Heckman


Leslie Witham

DEERFIELD SCHOOL DISTRICT

I certify that on the 24th day of January, 2019, I posted a copy of the school budget with the written warrant and the written voting warrant attested by the School Board of said District at the place of meeting within named as The Deerfield Town Hall and a like attested copy at Deerfield Town Office, Post office, Deerfield Library and Deerfield Community School being public places in said District.


James Deely, Chair


Zachary Langlois


Nathan Oxnard

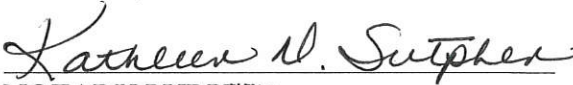

Ken Heckman


Leslie Witham
DEERFIELD SCHOOL DISTRICT

Rockingham County, SS
24 January, 2019

Personally appeared the above School Board and made oath the above certificate by same signed is true.

Before me,


NOTARY PUBLIC



OFFICERS OF THE DISTRICT

For the Year Ending June 2018

MODERATOR

Erik Gross

SCHOOL BOARD

Nathan Oxnard	Term Expires 2019
Ken Heckman	Term Expires 2020
James Deely	Term Expires 2020
Zachary Langlois	Term Expires 2021
Shelley Tetrault (Resigned 2018)	Term Expires 2021
Leslie Witham	Term Expires 2019

DISTRICT TREASURER

Judith Lynn Marshall

CO-SUPERINTENDENTs OF SCHOOLS

Patty Sherman

Dr. David Ryan

BUSINESS ADMINISTRATOR

Amber Wheeler

PRINCIPAL

Christopher Smith



Financial Reports

Additional Offices:

Nashua, NH
Andover, MA
Greenfield, MA
Ellsworth, ME

December 27, 2018

To the School Board
Deerfield School District

Melanson Heath is in the process of completing Deerfield School District's financial statement audit for the year ended June 30, 2018. The final fiscal year 2018 audited financial statements will be available for inclusion in the subsequent year annual report.

Sincerely,



Sheryl L. Stephens Burke, CPA, MST
Vice-President

Statement of Expenditures

For the Year Ending June, 2018

Instruction		
	Regular Education Programs	\$6,140,315.00
	Special Education Programs	\$3,119,615.00
	Vocational Programs	-
	Other Instructional Programs	<u>\$54,404.00</u>
		\$9,314,334.00
Support Services		
	Student Services	\$652,270.00
	Instructional Staff	\$194,335.00
	General Administration	\$401,024.00
	School Administration	\$520,205.00
	Operation/Maintenance of Plant	\$503,540.00
	Student Transportation	\$759,343.00
	Central	<u>\$0.00</u>
		\$3,030,717.00
District Wide Expenditures		
	Facilities Acquisition & Construction	<u>\$0.00</u>
		\$0.00
Other Financing Uses		
	Debt Service - Principal	\$0.00
	Debt Service - Interest	<u>\$0.00</u>
		\$0.00
Fund Transfers		
	Trust/Agency Funds	<u>\$101,640.00</u>
		\$101,640.00
Intergovernmental Agency Allocations		
	To Charter Schools	<u>\$7,613.00</u>
		\$7,613.00
Special Revenue Expenditures-Instruction		
	Regular Education Programs	\$62,873.00
	Special Programs	<u>\$0.00</u>
		\$62,873.00
Special Revenue Expenditures-Support Services		
	Student Services	\$21,586.00
	Instructional Staff	\$7,668.00
	General Administration	\$2,012.00
	Operation/Maintenance of Plant	\$0.00
	Student Transportation	<u>\$0.00</u>
		\$31,267.00
Food Service Fund		
	Food Service Operation	<u>\$186,954.00</u>
		\$186,954.00
Capital Projects		
	Building Improvement	<u>\$0.00</u>
		\$0.00
Total Expenditures		\$12,735,397.00

Statement of Revenue

For the Year June 30, 2018

Revenues from Local Sources	
Current Appropriations	\$9,006,993.00
Tuition	
<i>Tuition from Individuals</i>	
Regular Day School	\$18,877.75
Summer School	-
Adult Education	-
<i>Tuition from Other Leas Within NH</i>	
Regular Day School	-
Special Education	-
Transportation Fees	
<i>Transportation Fees from Individuals</i>	
Special Education	-
Other Local Revenues	
Earnings on Investments (Loss)	\$5,086.47
Food Service	\$90,475.16
Rentals	\$96.00
Other Local Revenue	<u>\$4,637.45</u>
Total Local Revenue	\$9,126,166.05
Revenue from State Sources	
Equitable Education Aid	\$1,811,214.60
Statewide Enhanced Education Tax	\$1,115,780.00
Other	\$9,071.81
School Building Aid	-
Catastrophic Aid	\$80,478.94
Vocational Education (Transportation)	\$0.00
Child Nutrition	<u>\$2,331.28</u>
Total State Revenue	\$3,018,876.63
Revenue from Federal Sources	
Elementary/Secondary - Title I	\$61,403.32
Elementary/Secondary - Other	\$32,735.97
Adult Education	-
Child Nutrition Program	\$57,507.25
Disabilities Programs	\$134,688.33
Medicaid Distributions	<u>\$178,651.30</u>
Total Federal Revenue	\$464,986.17
Other Financing Sources	
Transfer from General Funds	\$36,640.33
Transfer from Capital Reserve Fund	-
Transfer from Other Expendable Trust Funds	<u>\$65,000.00</u>
Total Other Financing Sources	\$101,640.33
Total Revenues	\$12,711,669.18

Special Education Expenditures/Revenues

Deerfield School District 2017/2018 Summary Report

In accordance with **RSA 32:11-a**, the following summary represents actual special education expenditures and offsetting revenues for the previous two fiscal years.

	FY 2016/2017	FY 2017/2018
Actual Expenditures	\$3,319,944.00	\$3,517,581.00
Actual Revenues:		
· Catastrophic Aid	\$61,493.00	\$80,479.00
· Medicaid	\$146,180.00	\$178,651.00
· Federal Grant	\$254,140.00	\$228,828.00
(Includes IDEA Grant)		
· Tuition	<u>\$0.00</u>	<u>\$0.00</u>
Total Offsetting Revenues	\$461,813.00	\$487,958.00

Notes:

- Actual expenditures represent a total of all designated special education budget categories. Services provided through regular education categories cannot be accurately segregated.
- State Foundation Aid paid in both fiscal years above contained various weighted stipends for those students identified as having special needs. These cannot be accurately identified as a separate revenue category.

Report of School District Treasurer

For the Fiscal Year July 1, 2017 to June 30, 2018

Cash on Hand July 1, 2017	\$808,202.74
Received from Selectmen	\$10,122,773.00
Revenue from State Sources	2,393,585.29
Received from all Other Sources	<u>121,609.17</u>
Total Receipts	\$12,637,967.46
Total Amount Available for Fiscal Year	\$13,446,170.20
Less School Board Orders Paid	<u>-12,672,935.36</u>
Balance on Hand June 30, 2018	\$773,234.84

Judith Lynn Marshall
School District Treasurer

Superintendents' Salary Patricia Sherman/Peter Warburton 2018/2019

Allenstown	\$31,576.00
Chichester	\$24,503.00
Deerfield	\$53,048.00
Epsom	\$43,196.00
Pembroke	<u>\$100,287.00</u>
	\$252,610.00

Business Administrator's Salary 2018/2019

Allenstown	\$12,379.00
Chichester	\$9,606.00
Deerfield	\$20,797.00
Epsom	\$16,934.00
Pembroke	<u>\$39,316.00</u>
	\$99,032.00

Deerfield Community School Certified and Non-Certified Rosters

CERTIFIED ROSTER		
Subject	Teacher's Name	2018-2019
Art Teacher	Chase, Sarah	\$64,309.00
Art Teacher	Dickey, Jessica	\$65,916.00
Assistant Principal	Grieve, Brian	\$76,500.00
Kindergarten Teacher	Knowlton, Olivia	\$45,709.00
Kindergarten Teacher	Maynard, Linda	\$65,916.73
Kindergarten Teacher	Plater, Sarah	\$65,916.73
Kindergarten Teacher	Taber, Courtney	\$43,384.00
Grade 1 Teacher	Hanson, Cindy	\$58,274.33
Grade 1 Teacher	Wilson, Samantha	\$43,384.00
Grade 1 Teacher	MacLaughlin, Amy	\$48,034.00
Grade 2 Teacher	Przybylski, Amanda	\$57,334.00
Grade 2 Teacher	Shute, Nancy	\$61,808.53
Grade 2 Teacher	Smith, Olivia	\$43,384.00
Grade 3 Teacher	Audley Jaimy	\$45,709.00
Grade 3 Teacher	Ferdinand, Matthew	\$41,049.00
Grade 3 Teacher	Nelson, Sherri	\$65,916.73
Grade 4 Teacher	Cook, Barbara	\$59,659.00
Grade 4 Teacher	Dalrymple, Martha	\$38,734.00
Grade 4 Teacher	Laskowsky, Suzanne	\$59,659.00
Grade 4 Teacher	Ferguson, Matthew	\$67,084.20
Grade 5 Teacher	Tatulis, Edith	\$68,339.83
Grade 5 Teacher	Maxfield, Lynsey	\$65,916.73
Grade 5 Teacher	Potter, Sarah	\$65,916.73
Guidance Counselor	Yuknewicz-Boisvert, Greg	\$65,916.73
Guidance Counselor	Swanson, Heather	\$65,916.73
Librarian	Schonwald, Virginia	\$65,916.73
Math Interventionist	Martin, Erica	\$53,153.00
Math Specialist	Cook, Heidi	\$65,916.73
Middle School Literacy Teacher	Clark, Anna	\$58,670.00
Middle School Literacy Teacher	Davies, Angela	\$53,153.00
Middle School Math Teacher	Dudley, Robert	\$61,808.53
Middle School Math Teacher	St. Germain, Nick	\$65,916.73
Middle School Science Teacher	Hughes, Kelly	\$48,034.00
Middle School Science Teacher	Peasley, Kira	\$68,339.83
Middle School Soc. Studies Teacher	Fladd, John	\$65,916.73
Middle School Soc. Studies Teacher	Flanagan, Stefanie	\$58,274.33
Music Teacher	Davis, Melissa	\$54,820.00
Music Teacher	Isaak, Maria	\$62,023.00
Nurse (P.T.)	Heisey, Bonnie	\$46,270.00
Nurse (P.T.)	Shepard, Lisa	\$3,730.43
Occu. Therapist	Ouellette, Anna	\$52,733.38

Occu. Therapist (P.T.)	Flinton, Margaret	\$46,619.46
Physical Education	Ruest, Mark	\$58,274.33
Physical Education	Yelle, Jasmine	\$57,334.00
Preschool Teacher 50%	Fortier, Elizabeth	\$28,667.00
Preschool Teacher 50%	Stanley, Sheri	\$30,068.38
Principal	Withee, Kristen	\$88,000.00
Reading Teacher	McGovern, Elizabeth	\$66,673.00
Reading Specialist (1-4)	Davis, Kristin	\$69,014.28
Reading Interventionist	Archer, Julianne	\$55,048.00
Sp./Lang. Pathologist	Fitton, Robin	\$69,014.28
Sp./Lang. Pathologist	Benson, Stephenie	\$41,059.00
Special Ed Coordinator	McConnell, Lisa	\$75,000.00
Special Ed. Teacher 50%	Fortier, Elizabeth	\$28,667.00
Special Ed. Teacher	Hinman, Lindsey	\$41,059.00
Special Ed. Teacher	Hardekopf, Gabrielle	\$42,053.00
Special Ed. Teacher	Leuchter, Valerie	\$68,339.33
Special Ed. Teacher	Deans, Jackie	\$37,495.00
Special Ed. Teacher	Smith, Jerrica	\$65,916.73
Special Ed. Teacher 50%	Stanley, Sheri	\$30,068.38
Special Ed. Teacher	Dwyer, Elizabeth	\$38,026.00
Technology Coord.	Petrucelli, Brooke	\$63,123.00
Wellness Teacher 50%	Young, Russell	\$32,958.37
World Lang. Teacher	Gordon, Rosalyn	\$68,339.83

NON-CERTIFIED ROSTER

Subject	Name	2018/2019
Maintenance Supervisor	Greenwood, Micol	\$56,650.00
Custodian (PT)	Hale, Donald	\$9,476.00
Custodian	Dery, William	\$22,505.60
Custodian (PT)	Estee, Lori	\$12,334.40
Custodian	Paille, Pierre	\$12,048.40
Custodian	Surrells, Karen	\$24,211.20
Hot Lunch Director	Duchano, Paula	\$34,346.63
Hot Lunch Worker	Caron, Pauline	\$12,996.52
Hot Lunch Worker	Nash, Regina	\$9,321.50
Hot Lunch Worker	Gayhardt, Justine	\$9,228.29
Library Aide	Moore, Patricia	\$19,645.08
Office Manager	Lafond, Patricia	\$38,001.60
Administrative Assistant	Davitt, Carmella	\$37,086.40
Secretary (PT)	Messier, Jocelyn	\$11,412.00
SPED Administrative Assistant	Crawn, Amy	\$20,668.20
SPED Aide	Berry, Kathy	\$20,282.08
SPED Aide	Duhamel, Jacqueline	\$20,282.08
SPED Aide 1:1	Kunert Nickels, Brandy	\$17,581.20

SPED Aide	Kilham, Patrice	\$20,282.08
SPED Aide	Laurencelle, Pamela	\$16,307.20
SPED Aide	MacKensie, Sage H.	\$16,307.20
SPED Aide	Marquis, Amy	\$20,282.08
SPED Aide	Mikkelsen, Courtenay	\$16,944.20
SPED Aide	O'Brien, Julie	\$16,314.07
SPED Aide	Riley, Shaunna L.	\$17,568.46
SPED Aide	Cameron, Patricia	\$19,645.08
SPED Aide 1:1	Andrikowich, Lisa	\$16,944.20
SPED Aide 1:1/SPED Aide	Boucher, Laurie	\$20,765.08
SPED Aide 1:1	Bradley, Charlotte	\$18,829.72
SPED Aide 1:1	Burgess, Elizabeth	\$20,919.08
SPED Aide 1:1/SPED Aide	Burklund, Gregg	\$18,511.22
SPED Aide 1:1	Carozza, Marie	\$20,919.08
SPED Aide 1:1/SPED Aide	Colpitts, Meridith	\$20,600.58
SPED Aide 1:1	Defranzo, Janice	\$20,919.08
SPED Aide 1:1	Gaudette, Theresa	\$20,919.08
SPED Aide 1:1	Greenwood, Jennifer	\$17,581.20
SPED Aide 1:1	Hogan, Sheri-Lyn	\$16,307.20
SPED Aide 1:1/SPED Aide	Jackson, Nichole R.	\$20,618.08
SPED Aide 1:1/SPED Aide	Kukla, Julie	\$20,583.08
SPED Aide 1:1	Lacroix, Donna	\$20,919.08
SPED Aide 1:1	Maimone, Cynthia	\$18,829.72
SPED Aide 1:1	O'Brien, Donna	\$16,944.20
SPED Aide 1:1	Shaw, LueAnn	\$18,855.20
SPED Aide 1:1	Smith, Alice Martha	\$20,919.08
Teacher's Aide	Coronati, Kimberly	\$19,555.90
Teacher's Aide	Hogan, Elaine	\$20,282.08
Teacher's Aide	Poole, Cathy J.	\$19,555.90
Teacher's Aide	Shepard, Lori M.	\$20,282.08
Teacher's Aide	Veilleux, Dale G.	\$20,282.08
PC/ Network Technician	Layton, Robert	\$56,650.00

School Nurse Report

2017~2018

The DCS Health Office has experienced another busy year, with our numbers continuing to grow throughout the grade levels. Summer time is when we tie up loose ends from one year and prepare for the onset of the new school year. Incoming preschool and kindergarten student files are compiled, data entry, medical and office orders are performed, meetings are set up with parents, and much more. This is the first year that Bonnie Heisey has increased her work schedule to five days, while Lisa Shepard stepped down to one day a week.

Our staff remains CPR and First Aid certified, maintaining our Safe School status where over 75 percent are certified in the life saving maneuvers. We offer the two-day after school renewal every other year (due Fall 2018).

Some of the services we provided during the 2017-2018 school year include, but are not limited to, the following:

- Organizing and maintaining health records in accordance with State of NH Immunization Laws.
- Reviewing and preparing records for new students entering DCS, as well as those transferring out to other schools.
- Entering medical information into the health module, along with the charting of all daily visits.
- Informing staff of any health-related conditions and risks to ensure safety of their students.
- Administering first aid and emergency care as needed, providing assessments and treatment, administering medications, referring students and staff as needed, and providing follow-up care and interpretation of orders by medical professionals.
- Preparing field trip medications and arranging 1:1 nursing staff, if needed, and ensuring that attending staff are CPR/First Aid certified.
- Performing annual health screenings, which consist of height, weight, hearing and vision, for all kindergarten-5th grade students; and heights and weights for middle school students. Referral letters are mailed home on any non-pass scores, so that parents may follow-up with specialists as needed. Dr. Fischer, from Northeast Eye Care here in Deerfield, volunteers her time to perform the vision screenings for all students in 1st, 3rd and 5th grades; we appreciate her dedication to our school.
- Organizing annual dental education for all students in Kindergarten-5th grade, as well as screenings and cleanings for students in this grade level who are granted prior parental permission. Bonnie Greaney, from Lamprey Health Care School-Based Dental Program of Raymond, visits our school to perform these activities each spring.
- Contributing medical information pertinent to students' 504 plans and IEPs, and attending meetings as necessary.
- Organizing the annual fall staff flu clinic, where one third of our staff received their flu immunization. Other staffers shared that they visited their PCP office or pharmacy. This is not mandated, but highly encouraged.
- Planning and implementing of Staff Wellness Day each winter.
- Organizing the 21st annual American Red Cross blood drive held at DCS each spring. We collected 20 pints of blood this year, slightly down from last year. The National Junior Honor Society assisted with check-in and provided snacks.
- Continuing to work closely with the Deerfield Welfare Department and Food Pantry to benefit families in need.

- Organizing lost and found area, as well as providing donated clothing to students in need of outerwear for cold weather, or other clothing as needed. Clothing is donated by local families or purchased by local organizations, who give as needed.
- Providing non-perishable snacks to students as needed. Collection donated by DCC and throughout the community.
- Participating in monthly fire drills or intruder alert drills.
- Overseeing local nursing students throughout the year, as they meet their school nurse observation requirements.
- Postings in the Bridge newsletter and Health Office bulletin boards throughout the year.

Though our visit intervention numbers are down this year, the acuity and wide variety of medical care we give appears to be increasing every year. We treat acute and chronic conditions, to include cuts and bruises, respiratory illnesses, gastrointestinal illnesses, diabetes and seizure disorders, behavior issues, give TLC, and emergency care as needed, just to name a few!

As the busy year comes to an end, we take a breather between end of the regular school year and the onset of summer school. Thank you, again, to parents and community members who volunteered their time and lent a helping hand to assist in both the Health Office and the DCS classrooms. Your dedication is very much appreciated.

Respectfully submitted,

Bonnie Heisey, RN

Lisa Shepard, RN

DCS Nurses

2017-2018 Interventions:

- Total visits to the health office = 5335
- Assisted students taking medications = 1771
- Parent contacts = 696

2017/2018 Deerfield School District Statistical Report

Year	Registered	Average Daily Attendance
2013/14	469	424.9
2014/15	497	466.97
2015/16	497	451.5
2016/17	517	464.0
2017/18	515	466.3

Class Breakdown	
Pre-School	39
Kindergarten	53
Grade 1	57
Grade 2	46
Grade 3	65
Grade 4	50
Grade 5	54
Grade 6	46
Grade 7	58
Grade 8	47

DEERFIELD COMMUNITY SCHOOL



Class of 2018

Emma Claire Blenkhorn	Hunter Jeffers
Quincy Ann Bolduc	Sydney Kay Jeffers
Seth D. Bonnell	Jacob Matthew Lahr
Lilli M. Brisbois	Marcus J. Logan-Dejoy
Anthony John David Brock	John Robert Murphy
Evin S. Butchkoski	Ryley A. Nash
Hunter Christopher Colbath	Caley E. Nault
Maddox L. Cornell	Daniel O'Brien
Elizabeth M. Cox	Will Pegnam
Nathaniel James Deely	Taryn Eileen Poisson
Nicholas S. Desrosiers	Cameron David Qualey
Seven Raine Doperalski	Quinn Reed
Christopher J. Drapeau	Dylan Michael Reppard
Cassidy M. Eddington	Anthony P. Schirl
John William Furtado	Greta Ann Schmitt
Aiden A. Gauvin	Austin M. Shaw
Kyleigh Gray	Curtis A. Shimer
Sophia Patricia Gross	Tori Skiff
Sienna M. Harlow	Hunter James St. Hilaire
Richard D. Hernon	Lewis P. Stamas
Boston T. Homer	Meghan L. Todt
Laura A. Houle	Zachariah J. Twombly
Timothy Edward Houser	Cassandra D. van der Bijl
Haylee J. Jarry	Emma R. Vicnaire



Administrative Reports

Principal's Report for 2017-2018

Deerfield Community School welcomed new staff members Stephenie Benson, Micol Greenwood, Lyndsey Hinman, Maria Issak, Anna Ouellette, and sent a few staff members off with many well wishes into retirement. We thank Deb Boisvert (31 years), Sue Sanborn (19 years), Mary Spindel (18 years), Ellen O'Donnell (17 years), and Deb Trottier (9 years) for their dedicated years of service at DCS.

PTO hosted a Back to School BBQ and Open House in August before the start of school. The PTO worked in conjunction with the Deerfield School Board. Many families came to meet their children's teacher and enjoy a cheeseburger or hot dog! The PTO continued to support the school in many ways through the remainder of the year including coffee carts, raising money through Hannaford Helps Schools, Boxtops, and the annual fall fundraiser, and they spoiled teachers in the always anticipated Teacher Appreciation Week.

Both the DCS Cross Country team and the DCS Girls Basketball team were big winners during 2017-2018. The Cross-Country boys & girls were State & League Champions. The DCS Girls Basketball team won the Southeast League Basketball Championship.

The winner of the annual school spelling bee was Phoebe Boucher who represented DCS at the New Hampshire State Bee in Concord in February. Congratulations to Phoebe and to all who participated.

The 7th and 8th grade band and chorus students performed at the Deerfield Fair Opening Ceremonies, the Veterans Day assembly, and the Holiday and Spring Concerts. The Advanced Band had the honor of playing at a Fisher Cats game in April. In addition, the music teachers directed a wonderful performance of Beauty and the Beast. The students put on a fabulous show for the community.

The Physical Education Department had a demonstration by Hot Shots Jump Rope Team in February and DCS students participated in the annual Jump Rope/Hoops for Heart to raise money for the American Heart Association. DCS raised exactly \$17,435.00. We were the #1 fundraiser of all the Division II Schools.

The Art Department held their annual Art Show at the beginning May during Curriculum Night. Every DCS student had a piece of art on display. Many families attended this wonderful annual event and students were proud to show their work.

The annual DCS Talent Show and the Deerfield Education Association sponsored Spaghetti Supper was another huge success. It is such a source of pride to watch our students get up on stage to show off their talents.

In March, Deerfield's three robotics teams- DCS Dragons, Flying Dragons, and Dragon Fire- joined 27 other Vex IQ Robotic teams in a statewide competition. With a short preparation period of just 6 weeks, Deerfield's three teams finished 7th, 9th, and 21st.

In April, we had a special assembly - Ryan's Story. Mr. John Halligan, Ryan's father, conducted a presentation on bullying for students in Grades 5-8 during the school day with a parent presentation that evening.

Teachers at 1st and 4th grade piloted a new math program, Eureka, during the school year. The teachers were encouraged by the rigor of the program and saw a lot of growth with their students. DCS adopted Eureka for the 2018-2019 school year.

Family Fun Math Night was a huge success. Many families attended and are looking forward to the return of this event during the 2018-2019 school year!

After many months of meetings and research, the district adopted a new Student Information System - ALMA - to replace MMS.

In May, the Deerfield School Board on behalf of the Deerfield School District hired a new principal for the 2018-2019 school year. Mrs. Kristen Withee is DCS's new Principal and is thrilled to be part of such a wonderful community.

Report of the Superintendents

SAU #53 Serving the Districts of Allenstown, Chichester, Deerfield, Epsom, and Pembroke

“Education is what remains after one has forgotten what one has learned in school.” - Albert Einstein.

This year the SAU Office was fortunate to welcome back Peter Warburton as the Superintendent for Allenstown, Chichester and Epsom.

As we met with staff and leadership during the summer one important goal we agreed upon was educating the public regarding the services provided by the SAU. We created a document entitled “Did you know” that we shared with the SAU Board this fall. Here are a few facts from that document that we want to share.

Did you know that our SAU number is 53, we have 5 school districts, 9 schools, 23 board members, 800 employees, 3000 students, \$68,000,000 in budgets, \$688,000 in grant funds, 8 bargaining units, and 35-40 legislative changes with policy implications last year alone?

All of our SAU Operations are managed with one business administrator, one assistant business administrator, one payroll coordinator, one accounts payable bookkeeper, one part-time federal funds manager, one HR coordinator, one assistant superintendent for special services, one curriculum director, one executive assistant to the superintendents, one superintendent for 3 towns, one superintendent for 2 towns and no assistant superintendents for regular education.

The SAU office supports our schools, students, parents and community in promoting a high quality education for our students.

This year all five of our districts have continued their work with competency based education and developing quality performance assessments. With facilitation from the Curriculum Director our K-8 schools are more aligned with Pembroke Academy and Concord High School which provides for a much smoother transition for our students. Districts continue to collaborate by sharing practices and materials as well as professional development with each other.

We wish to thank all of our communities for their support and hard work in making our schools great. Please feel free to contact either of us if you have questions, a request for information, or suggestions for improvement.

Respectfully submitted,

Patty Sherman, Superintendent, Deerfield, Pembroke, SAU Boards
Peter Warburton, Superintendent, Allenstown, Chichester, Epsom