

# *2022 Annual Report*



*Town of Deerfield, NH*

## Artwork done by Christine Grega

A Brief History of the Philbrick-James Library  
(Excerpt from December 10, 2005 The Forum article)

This year the Philbrick-James Library celebrates 125 years of serving the town of Deerfield. That's the library, not the building. A lot of folks look at the two as the same, but they are not. The building that houses the library is the Soldier's Memorial, and it was completed and dedicated in 1914. The idea for the building goes all the way back to the Civil War, which ended in 1865. Veterans of that war joined together into a patriotic organization called the "Grand Army of the Republic."

So, where was the library during this all time? And who is this Philbrick James that it is named after? Not one man, but two: Mr. John D. Philbrick, who was born on Middle Road in Deerfield in 1818 and rose to become a famed educator, superintendent of the public schools in Boston for over 20 years, and Frederick P. James, also a Deerfield native and philanthropist, who donated \$1,000 to start the library, a very generous sum for the year 1880 when this came together. Mr. Philbrick made the first selection of books. The new library was housed in the Old Town Hall, upstairs in the room presently occupied by the Deerfield Historical Society.

A chapter of the GAR was formed in Deerfield in 1883, and one of their major concerns was a proper memorial to the soldiers of the Great Rebellion, as the Civil War was also known. The Woman's Relief Corps was the auxiliary of the GAR, and few organizations in Deerfield can ever match their drive, dedication, and ingenuity. They decided they didn't want just another statue; they wanted something useful, a building with a meeting room which could be used by the citizens of the town, the GAR and the WRC; a building which might house the Philbrick-James Library.

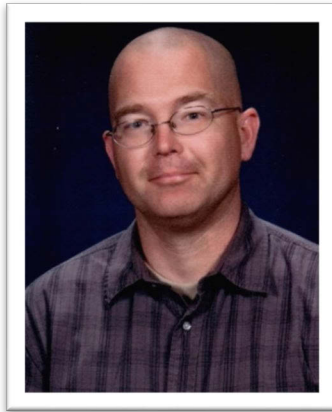
Now we go back to the Soldier's Memorial. Around 1910, Miss Laura Marston of Deerfield met Mrs. Julia James Butterfield at a DAR convention (that's "Daughters of the American Revolution") in Washington. They got to talking, and discovered their hometown connection-Mrs. Butterfield was the widow of Frederick P. James (remember him?) now married to General Daniel Butterfield. She agreed to donate \$4,000 to the cost of building the Soldier's Memorial if the Woman's Relief Corps could come up with the rest. Thus started a tremendous drive-for donations using every conceivable fund-raising activity. In the end, they managed it, and the building was dedicated on July 14, 1914.

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## In Memoriam

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*James Robert Tomilson*  
*March 8, 1967 - September 16, 2021*



Jim Tomilson was one of those community members who believed in the value of service. He was retired military and retired police (ten years here in Deerfield), completing both careers by his mid-40s. Jim was an active church member at Deerfield Community Church, where he taught in Sunday School, participated in the Men's Breakfast, and assisted with worship. The service that Jim was best known for in this town was the work he did with BSA Troop 138.

Jim became a Boy Scout with Troop 138 in 1980. After completing the requirements to achieve the Eagle rank, Jim continued in service to Troop 138 for over 35 years. He took a little time off here and there to be on active duty with the military and for a couple of overseas deployments. Over the years he served in many leadership positions within the organization – Scoutmaster, Merit Badge Counselor, Chartered Organization Representative, Committee member – and he was never too important to lug gear to camp sites, plan hikes, drive scouts to events, or flip hamburgers at the Scout Fair booth (earning the title Grill Master Tomilson).

Jim's participation in Scouts was not just one hour a week on Mondays. He went to almost every campout unless work kept him away. He was always there for any scout who called him for advice or needed help with a merit badge. In the last ten years alone, he was an Eagle Coach to a dozen young men working on their Eagle Scout.

Jim served – not out of obligation, not to feel good or be recognized but because it was right and because he genuinely cared. Below is some wisdom Jim shared with the Scouts over the years:

- Keep moving forward, no matter what, just keep moving
- Eat pie before dinner – just in case you don't get to dinner
- Hammocks beat hotels
- Always take your rucksack
- Slow is smooth, smooth is fast
- Help the other guy
- Wool socks
- Never pass up ice cream

Jim will be missed by the many people in this town whose lives were touched by his generous and kind spirit.

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**2022**  
**ANNUAL TOWN REPORT**





2022

# **BUDGETS, ELECTIONS, MINUTES & WARRANTS**

## Elected Officials

[illegible]



**Town of Deerfield  
Town & School Election Minutes  
March 8, 2022**

**Location**

Deerfield Fairgrounds, Arts & Crafts Building, 34 Stage Rd, Deerfield, New Hampshire 03037.

**Pledge of Allegiance**

Moderator asked all to rise for the Pledge of Allegiance.

**Polls Declared Open by Town Moderator**

Moderator Dan Holdridge declared the polls open at 7:00 am.

**Board of Selectmen Present**

Frederick McGarry, Richard Pitman, Cindy McHugh, Alden Dill, Dwight Barnes

**Others Present**

Kelly Roberts, Town Clerk; Kim Crotty, Deputy Town Clerk; Dan Holdridge, Moderator Erik Gross, Assistant Moderator; Fran Menard, Assistant Moderator; Joanna Waring, Supervisor of Checklist; Christina Pretorius, Supervisor of Checklist; Frances Maureen Quinn, Supervisor of Checklist; Gary Duquette, Gatekeeper; Deerfield Women's Club.

**Absentee Ballots**

At 1:00pm the Moderator, Assistant Moderator, and the Deputy Town Clerk began processing absentee ballots. 69 absentee voter packets x 3 pages = 207 absentee ballots were counted.

The Deputy Town Clerk went to the Post Office at 5:00 pm to see if any additional absentee ballots had been returned. There were none.

**Polls Close**

Moderator declared the Polls closed at 7:00 pm.



## Results

DESCRIPTION	COUNT	
<b>Board of Selectmen (2 for 3 years)</b>		
Richard "Dick" Pitman	924	
Steve Rollins	524	
Frederick "Fred" McGarry	773	
<b>Write-In</b>		
Erroll Rhodes	10	
William Huebner	8	
Harriet Cady	4	
Alex Cote	4	
Dwight Barnes	3	
<b>Board of Selectmen (1 for 1 year)</b>		
William "Will" Huebner	626	
Erroll Rhodes	555	
Alex E. Cote	242	
<b>Write-In</b>		
Harriet Cady	2	
Melissa Robertson	2	
<b>Trustee of Trust Funds [1 for 3 years]</b>		
Joanna Waring	1155	
<b>Write-In</b>		
Traynor	1	
Amy Covatis	1	
Nancy Gross	1	
Dick Pitman	1	
H Cady	1	
K Verville	1	
J O'Brien	1	
<b>Library Trustees (3 for 3 years)</b>		
Emily Oxnard	959	

Sadie Reed Stimmell	898	
Gwen Matthews	926	
<b>Write-In</b>		
George Witham	1	
Joan Cormier	1	
Melissa Yurek	1	
Barbara Fisher	1	
Claudia Libis	1	
Maureen Mann	1	
H Cady	1	
Kathy Berglund	1	
Kevin Verville	1	
Marie Smith	1	
Ruth Kletnick	1	
Joanne Bradbury	1	
<b>Cemetery Trustees (3 for 3 years)</b>		
Ronald Harvey	922	
Dana Van der Bijl	872	
Rick Druckenmiller	866	
<b>Write -In</b>	1	
Marie Smith	1	
Ruth Kletnick	1	
Joanne Bradbury	1	
Rick Druckenmiller	1	
Tyler Partridge	1	
Becca Yurek	1	
<b>Water Commissioner (1 for 3 years)</b>		
Charles Sanborn	1122	
<b>Write-In</b>		
Steve Rollins	1	
<b>Supervisors of Checklist (1 for 6 years)</b>		
Joanna Waring	1109	
<b>Write-In</b>		

Erik Gross	1	
Julie O'Brien	1	
<b>Planning Board (1 for 3 years)</b>		
Leila Thompson	275	
Steven Rollins	295	
Pete Schibbelhute	491	
Spencer Tate	242	
<b>Write-In</b>		
Harriet Cady	1	
<b>Municipal Budget Committee (3 for 3 years)</b>		
Terry Roy	847	
William Von Hassel	742	
Joshua "Josh" Cresswell	242	
<b>Write-In</b>		
Joe Torres	1	
Alex Cote	2	
Carol Levesque	1	
Maureen Quinn	1	
Don Wyman	1	
Herman Pretorius	1	
Richard Goodhue	1	
Dwight Barnes	1	
Ben Kelley	1	
Amy Harrington	1	
Peter Lyons	1	
Tom Foulkes	1	
Dick Pitman	1	
H Cady	2	
Jack Sherburne	1	
Erik Gross	2	
Glenda Sorak	1	
Greg Whitmore	1	
Steve Rollins	1	
Dave Thompson	1	
Kevin Fisher	1	
Scott Fisher	1	

<p><b>Article # 1</b> 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 <b>\$4,664,277</b>. Should this article be defeated, the default budget shall be <b>\$4,122,731</b> 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 5-0-0</i>  <i>Recommended by the Municipal Budget Committee 7-4-0</i>  <i>Estimated Tax Impact Proposed Budget \$5.97</i>  <i>Estimated Tax Impact Default Budget \$5.28</i></p>	<p style="text-align: right;"><b>559 YES</b></p>	<p style="text-align: right;"><b>878 NO</b></p>
<p><b>Article # 2</b> Shall the Town vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars <b>(\$250,000.00)</b> for the purpose of repair and/or reconstruction of existing roads and associated drainage improvements? Shall the Town further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work. The funds will be used for the improvement, reconstruction, maintenance, crack sealing, engineering of roads and tree removals as needed. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2025.</p> <p><b>Roadway Construction - Background:</b> <i>Road rehabilitation and reconstruction continues to be a challenge. In an effort to work towards a goal of improving overall road conditions within the Town, these funds will be utilized to systematically improve roads based on the results of the Road Service Management System Report completed by NH Southern Planning Commission and in consultation with the Road Agent. Road program priorities are generally guided by road condition, traffic volumes, and opportunities to coordinate road construction with other projects.</i></p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the Municipal Budget Committee 11-0-0</i>  <i>Estimated Tax Impact \$0.32</i></p>	<p style="text-align: right;"><b>1124 YES</b></p>	<p style="text-align: right;"><b>403 NO</b></p>

<p><b>Article # 3</b> To see if the town will vote to raise and appropriate Ninety-Five Thousand Dollars (<b>\$95,000</b>) to be placed in the previously established Police Department Building Expendable Trust Fund for the purpose of having engineering and architectural plans prepared for a new Police Department building; and for the dissemination of information relative to the planning and design of such building.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the</i>  <i>Municipal Budget Committee 11-0-0</i>  <i>Estimated Tax Impact \$0.12</i></p>	<b>635 YES</b>	<b>908 NO</b>
<p><b>Article # 4</b> To see if the town will vote to establish a <b>Dowst-Cate Cemetery Expansion Expendable Trust Fund</b> per RSA 31:19-a, for the purpose of expanding the existing Dowst-Cate Cemetery to accommodate the town's future burial needs, and to raise and appropriate Eighty Thousand Dollars (<b>\$80,000</b>) to put in the fund. Cemetery Trustees to be named as agents to expend from the fund.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the Municipal Budget Committee 11-0-0</i>  <i>Estimated Tax Impact \$0.10</i></p> <p><b>Background:</b> By law, every New Hampshire community is responsible for providing burial space for town residents. There are fewer than 250 burial plots left in the town of Deerfield. The current plan is to develop the three-plus acres surrounding the already-established (but inactive) Dowst-Cate Cemetery on Cate Road. This will fund the testing, surveying, and clearing of the land.</p>	<b>738 YES</b>	<b>800 NO</b>



<p><b>Article # 5</b> To see if the town will vote to establish a <b>Municipal Cemetery Restoration Expendable Trust Fund</b> per RSA 31:19-a, for the purpose of restoring neglected town-owned cemeteries to a point where they can be easily maintained by the town going forward, and to raise and appropriate Eighty Thousand Dollars <b>(\$80,000)</b> to put in the fund. Cemetery Trustees to be named as agents to expend from the fund.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 4-0-0</i>  <i>Recommended by the Municipal Budget Committee 11-0-0</i>  <i>Estimated Tax Impact \$0.10</i></p> <p><b>Background:</b> The cemetery trustees recently discovered that there are twenty-nine (29) town owned cemeteries. By state law, all town owned cemeteries must be maintained by the town. In the past, the town was aware of only six (6) of these cemeteries.</p>	731 YES	802 NO
<p><b>Article # 6 As Amended on Saturday, February 5, 2022</b> To see if the Town will vote to raise and appropriate the sum of Seventy-Seven Thousand Dollars <b>(\$77,000.00)</b>, which includes additional wages and required benefits, for the purpose of providing a cost-of-living adjustment to Town employees in the amount of 3.5%.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the Municipal Budget Committee 10-1-0</i>  <i>Estimated Tax Impact \$0.10</i></p>	917 YES	627 NO
<p><b>Article # 7</b> To see if the town will vote to raise and appropriate the sum of Fifty Thousand Dollars <b>(\$50,000)</b>, to be placed in the previously established Fire Apparatus and Equipment Capital Reserve Fund.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the Municipal Budget Committee 11-0-0</i>  <i>Estimated Tax Impact \$0.06</i></p>	914 YES	622 NO

<p><b>Article # 8</b> To see if the town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars <b>(\$35,000)</b> to establish the Cemetery General Maintenance Expendable Reserve Fund, with said funds to come from unassigned fund balance. Pursuant to RSA 31:19-a and RSA 289:2-a, all future proceeds received from the sale of cemetery lots in Deerfield cemeteries and any interest gained thereon will be deposited therein for the maintenance of cemeteries with the Cemetery Trustees named as agents to expend from the fund. No amount to be raised from taxation.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 5-0-0</i> <i>Recommended by the Municipal Budget Committee 11-0-0</i></p>	938 YES	596 NO
<p><b>Article # 9</b> To see if the town will vote to raise and appropriate the sum of up to Twenty-Five Thousand Dollars <b>(\$25,000)</b> 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: right;"><i>Recommended by the Board of Selectmen 5-0-0</i> <i>Recommended by the Municipal Budget Committee 11-0-0</i></p>	1063 YES	486 NO
<p><b>Article # 10</b> To see if the town will vote to establish a Recreational Facility Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of executing general town field/court maintenance upkeep and to maintain existing playgrounds, athletic fields, athletic courts and the surrounding areas; and to raise and appropriate Twenty-Five Thousand Dollars <b>(\$25,000.00)</b> 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.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 4-1-0</i> <i>Recommended by the Municipal Budget Committee 9-2-0</i></p> <p><b>INFORMATION:</b> The Town of Deerfield currently has three playgrounds, an outdoor basketball court, an outdoor tennis court, two baseball fields, two softball fields, and two soccer field locations which need routine attention to maintain safe playing surfaces/areas, visual appearance, and overall longevity. Town facility maintenance may include, but is not limited to, court resurfacing, mowing, tick spraying, herbicide treatment for baseball and softball infields, infield mix, playground mulching, and tree trimming as necessary. Historically,</p>	983 YES	571 NO

<p>maintenance has been subsidized solely by the Parks and Recreation Revolving Fund. Due to the expansion of town facilities in recent years, the department is now seeking community support to help maintain its valued facilities, which are open to all Deerfield residents.</p>		
<p><b>Article # 11</b> To see if the town will raise and appropriate the sum of Twenty Thousand Three-Hundred Eighteen Dollars <b>(\$20,318)</b> which represents an equity pay adjustment for both the Town Clerk/Tax Collector and the Deputy Town Clerk/Tax Collector and increasing the salary line from 82,406.00 to 99,100.00 resulting in the Clerk/Collector base salary equal to \$58,100 and the Deputy base salary equal to \$41,000, plus combined payroll taxes of 3,624.26. The purpose is to bring both positions' wages to comparable standards and should not be confused with merit raises. Should this article pass, it would only be funded in the event that the 2022 Operating Budget fails to pass. These adjustments will be effective January 1, 2022.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the</i>  <i>Municipal Budget Committee 11-0-0</i>  <i>Estimated Tax</i>  <i>Impact \$0.03</i></p>	<p>909 YES</p>	<p>656 NO</p>
<p><b>Article # 12</b> To see if the town will vote to raise and appropriate the sum of Twenty Thousand Dollars <b>(\$20,000)</b> 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: right;"><i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the Municipal Budget Committee 11-0-0</i></p>	<p>1109 YES</p>	<p>440 NO</p>
<p><b>Article #13 As Amended on Saturday, February 5, 2022</b> To see if the town will vote to raise and appropriate the sum of Twenty Thousand <b>(\$20,000)</b> to be used to purchase a utility vehicle for Deerfield Parks and Recreation. A total of \$5,000 will be spent from the Parks and Recreation revolving fund, with the remaining amount to come from taxes.</p> <p style="text-align: right;"><i>Recommended by the Board of Selectmen 4-0-0</i>  <i>Recommended by the Municipal Budget Committee 7-3-1</i>  <i>Estimated Tax Impact \$0.03</i></p>	<p>637 YES</p>	<p>919 NO</p>

<p><b>INFORMATION:</b> The department is seeking to replace a utility cargo van it disposed of three years ago. A newly acquired utility vehicle will be used to transport supplies and equipment to locations within the town for department business such as conducting programs and events, executing routine trash runs from the ballfields to the transfer station, and towing the department trailer as necessary to facilitate large special events in town. The department is currently using the only vehicle in its possession, a 12-passenger van, or employee-owned personal vehicles to execute all department business. Continuing to use the passenger van as a utility vehicle will put unnecessary wear and tear on an older vehicle not designed for such use.</p>		
<p><b>Article # 14</b> To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars <b>(\$10,000)</b> to be placed in the previously established Rescue Vehicles and Equipment Capital Reserve Fund.  <i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the Municipal Budget Committee 11-0-0</i>  <i>Estimated Tax Impact \$0.01</i></p>	<p>1015 YES</p>	<p>511 NO</p>
<p><b>Article # 15</b> To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars <b>(\$8,000)</b> to be used by Northwood Lake Watershed Association to control the Milfoil in Northwood Lake.  <i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the Municipal Budget Committee 11-0-0</i>  <i>Estimated Tax Impact \$0.01</i></p>	<p>957 YES</p>	<p>578 NO</p>
<p><b>Article # 16</b> To see if the town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars <b>(\$2,500)</b> 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.  <i>Recommended by the Board of Selectmen 5-0-0</i>  <i>Recommended by the Municipal Budget Committee 11-0-0</i>  <i>Estimated Tax Impact \$0.01</i></p>	<p>1067 YES</p>	<p>467 NO</p>

<b>Article # 17 As Amended on Saturday, February 5, 2022</b> Shall we express an advisory view that the position of Town Highway Agent be an appointed position, as approved by the voters in the 2021 municipal election? [Sic] (Petition Warrant Article)	825 YES	637 NO
<b>Article # 18</b> Shall we allow the operation of keno games within the town of Deerfield N.H.? [Sic] (Petition Warrant Article)	767 YES	745 NO

#### Statistics

- Start of day voters on the checklist: 3412
- Election day new voter registrations: 60
- Total voters on the checklist: 3472
- ballots cast: 1584
- voter turnout: 46%

Minutes transcribed and respectfully submitted by,

*Kelly A. Roberts*

Kelly Roberts, Certified Town Clerk/Tax Collector



Town Seal



3472 voters  
1584 cast  
46 % turnout

# SAMPLE BALLOT



OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
DEERFIELD, NEW HAMPSHIRE  
MARCH 8, 2022

BALLOT 1 OF 2

*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 Two

RICHARD "DICK" PITMAN 924 ☒

STEVE ROLLINS 524 ☐

FREDERICK "FRED" MCGARRY ☒

773 ☐

(Write-in) ☐

(Write-in) ☐

### BOARD OF SELECTMEN

One Year Term Vote for not more than One

WILLIAM "WILL" HUEBNER 626 ☒

ERROLL RHODES 555 ☐

ALEX E. COTE 242 ☐

(Write-in) ☐

### TRUSTEE OF TRUST FUNDS

Three Year Term Vote for not more than One

JOANNA WARING 1155 ☒

(Write-in) ☐

### TRUSTEE OF PHILBRICK-JAMES LIBRARY

Three Year Term Vote for not more than Three

EMILY OXNARD 959 ☒

SADIE REED STIMMELL 898 ☒

GWEN MATHEWS 926 ☒

(Write-in) ☐

(Write-in) ☐

(Write-in) ☐

### CEMETERY TRUSTEES

Three Year Term Vote for not more than Three

RONALD HARVEY 922 ☒

DANA VAN DER BIJL 872 ☒

RICK DRUCKENMILLER 866 ☒

(Write-in) ☐

(Write-in) ☐

(Write-in) ☐

(Write-in) ☐

### WATER COMMISSIONER

Three Year Term Vote for not more than One

CHARLES R. SANBORN 1122 ☒

(Write-in) ☐

(Write-in) ☐

### PLANNING BOARD

Three Year Term Vote for not more than One

LEILA THOMPSON 275 ☐

STEVEN ROLLINS 295 ☐

PETE SCHIBBELHUTE 491 ☒

SPENCER TATE 242 ☐

(Write-in) ☐

(Write-in) ☐

### MUNICIPAL BUDGET COMMITTEE

Three Year Term Vote for not more than Three

TERRY ROY 847 ☒

WILLIAM VON HASSEL 742 ☒

JOSHUA "JOSH" CRESSWELL ☒

779 ☐

(Write-in) ☐

(Write-in) ☐

(Write-in) ☐

### SUPERVISORS OF CHECKLIST

Six Year Term Vote for not more than One

JOANNA WARING 1109 ☒

(Write-in) ☐

(Write-in) ☐

## ARTICLES

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 \$4,664,277. Should this article be defeated, the default budget shall be \$4,122,731 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 5-0-0  
Recommended by the Municipal Budget Committee 7-4-0  
Estimated Tax Impact Proposed Budget \$5.97  
Estimated Tax Impact Default Budget \$5.28

559  
YES ☐  
NO ☒  
878

TURN BALLOT OVER AND CONTINUE VOTING

# SAMPLE BALLOT

## ARTICLES CONTINUED

**Article # 2** Shall the Town vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000.00) for the purpose of repair and/or reconstruction of existing roads and associated drainage improvements? Shall the Town further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work. The funds will be used for the improvement, reconstruction, maintenance, crack sealing, engineering of roads and tree removals as needed. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2025.

1124  
YES ☒ NO ☐

**Roadway Construction - Background:** Road rehabilitation and reconstruction continues to be a challenge. In an effort to work towards a goal of improving overall road conditions within the Town, these funds will be utilized to systematically improve roads based on the results of the Road Service Management System Report completed by NH Southern Planning Commission and in consultation with the Road Agent. Road program priorities are generally guided by road condition, traffic volumes, and opportunities to coordinate road construction with other projects.

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0  
Estimated Tax Impact \$0.32

430

**Article # 3** To see if the town will vote to raise and appropriate Ninety-Five Thousand Dollars (\$95,000) to be placed in the previously established Police Department Building Expendable Trust Fund for the purpose of having engineering and architectural plans prepared for a new Police Department building; and for the dissemination of information relative to the planning and design of such building.

635  
YES ☐ NO ☒

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0  
Estimated Tax Impact \$0.12

908

**Article # 4** To see if the town will vote to establish a Dowst-Cate Cemetery Expansion Expendable Trust Fund per RSA 31:19-a, for the purpose of expanding the existing Dowst-Cate Cemetery to accommodate the town's future burial needs, and to raise and appropriate Eighty Thousand Dollars (\$80,000) to put in the fund. Cemetery Trustees to be named as agents to expend from the fund.

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 8-0-0  
Estimated Tax Impact \$0.10

738  
YES ☐ NO ☒

800

**Background:** By law, every New Hampshire community is responsible for providing burial space for town residents. There are fewer than 250 burial plots left in the town of Deerfield. The current plan is to develop the three-plus acres surrounding the already-established (but inactive) Dowst-Cate Cemetery on Cate Road. This will fund the testing, surveying, and clearing of the land.

**Article # 5** To see if the town will vote to establish a Municipal Cemetery Restoration Expendable Trust Fund per RSA 31:19-a, for the purpose of restoring neglected town-owned cemeteries to a point where they can be easily maintained by the town going forward, and to raise and appropriate Eighty Thousand Dollars (\$80,000) to put in the fund. Cemetery Trustees to be named as agents to expend from the fund.

Recommended by the Board of Selectmen 4-0-0  
Recommended by the Municipal Budget Committee 11-0-0  
Estimated Tax Impact \$0.10

731  
YES ☐ NO ☒

802

**Background:** The cemetery trustees recently discovered that there are twenty-nine (29) town owned cemeteries. By state law, all town owned cemeteries must be maintained by the town. In the past, the town was aware of only six (6) of these cemeteries.

**Article # 6 As Amended on Saturday, February 5, 2022** To see if the Town will vote to raise and appropriate the sum of Seventy-Seven Thousand Dollars (\$77,000.00), which includes additional wages and required benefits, for the purpose of providing a cost-of-living adjustment to Town employees in the amount of 3.5%.

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 10-1-0  
Estimated Tax Impact \$0.10

917  
YES ☒ NO ☐

627

**Article # 7** 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 11-0-0  
Estimated Tax Impact \$0.06

914  
YES ☒ NO ☐

622

**Article # 8** To see if the town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000) to establish the Cemetery General Maintenance Expendable Reserve Fund, with said funds to come from unassigned fund balance. Pursuant to RSA 31:19-a and RSA 289:2-a, all future proceeds received from the sale of cemetery lots in Deerfield cemeteries and any interest gained thereon will be deposited therein for the maintenance of cemeteries with the Cemetery Trustees named as agents to expend from the fund. No amount to be raised from taxation.

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0

938  
YES ☒ NO ☐

596

GO TO NEXT BALLOT AND CONTINUE VOTING

# SAMPLE BALLOT



OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
DEERFIELD, NEW HAMPSHIRE  
MARCH 8, 2022

BALLOT 2 OF 2

*Kelly A. Roberts*  
TOWN CLERK

## ARTICLES CONTINUED

**Article # 9** 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.

1063  
YES ☒  
NO ☐  
486

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0*

**Article # 10** To see if the town will vote to establish a Recreational Facility Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of executing general town field/court maintenance upkeep and to maintain existing playgrounds, athletic fields, athletic courts and the surrounding areas; and to raise and appropriate Twenty-Five Thousand Dollars (\$25,000.00) 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.

983  
YES ☒  
NO ☐  
571

*Recommended by the Board of Selectmen 4-1-0  
Recommended by the Municipal Budget Committee 9-2-0*

**INFORMATION:** The Town of Deerfield currently has three playgrounds, an outdoor basketball court, an outdoor tennis court, two baseball fields, two softball fields, and two soccer field locations which need routine attention to maintain safe playing surfaces/areas, visual appearance, and overall longevity. Town facility maintenance may include, but is not limited to, court resurfacing, mowing, tick spraying, herbicide treatment for baseball and softball infields, infield mix, playground mulching, and tree trimming as necessary. Historically, maintenance has been subsidized solely by the Parks and Recreation Revolving Fund. Due to the expansion of town facilities in recent years, the department is now seeking community support to help maintain its valued facilities, which are open to all Deerfield residents.

**Article # 11** To see if the town will raise and appropriate the sum of Twenty Thousand Three-Hundred Eighteen Dollars (\$20,318) which represents an equity pay adjustment for both the Town Clerk/Tax Collector and the Deputy Town Clerk/Tax Collector and increasing the salary line from 82,406.00 to 99,100.00 resulting in the Clerk/Collector base salary equal to \$58,100 and the Deputy base salary equal to \$41,000, plus combined payroll taxes of 3,624.26. The purpose is to bring both positions' wages to comparable standards and should not be confused with merit raises. Should this article pass, it would only be funded in the event that the 2022 Operating Budget fails to pass. These adjustments will be effective January 1, 2022.

909  
YES ☒  
NO ☐  
650

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0  
Estimated Tax Impact \$0.03*

**Article # 12** 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.

1109  
YES ☒  
NO ☐  
440

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0*

**Article # 13** As Amended on Saturday, February 5, 2022 To see if the town will vote to raise and appropriate the sum of Twenty Thousand (\$20,000) to be used to purchase a utility vehicle for Deerfield Parks and Recreation. A total of \$5,000 will be spent from the Parks and Recreation revolving fund, with the remaining amount to come from taxes.

637  
YES ☐  
NO ☒  
919

*Recommended by the Board of Selectmen 4-0-0  
Recommended by the Municipal Budget Committee 7-3-1  
Estimated Tax Impact \$0.03*

**INFORMATION:** The department is seeking to replace a utility cargo van it disposed of three years ago. A newly acquired utility vehicle will be used to transport supplies and equipment to locations within the town for department business such as conducting programs and events, executing routine trash runs from the ballfields to the transfer station, and towing the department trailer as necessary to facilitate large special events in town. The department is currently using the only vehicle in its possession, a 12-passenger van, or employee-owned personal vehicles to execute all department business. Continuing to use the passenger van as a utility vehicle will put unnecessary wear and tear on an older vehicle not designed for such use.

TURN BALLOT OVER AND CONTINUE VOTING

# SAMPLE BALLOT

## ARTICLES CONTINUED

Article # 14 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.

1015  
YES ☒

NO ☐

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0  
Estimated Tax Impact \$0.01  
511

Article # 15 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.

957  
YES ☒

NO ☐

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0  
Estimated Tax Impact \$0.01  
578

Article # 16 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.

1067  
YES ☒

NO ☐

Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0  
Estimated Tax Impact \$0.01  
467

Article # 17 As Amended on Saturday, February 5, 2022 Shall we express an advisory view that the position of Town Highway Agent be an appointed position, as approved by the voters in the 2021 municipal election? [Sic] (Petition Warrant Article)

825  
YES ☒

NO ☐

637

Article # 18 Shall we allow the operation of keno games within the town of Deerfield N.H.? [Sic] (Petition Warrant Article)

767  
YES ☒

NO ☐

745

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

# SAMPLE BALLOT



## OFFICIAL BALLOT ANNUAL SCHOOL DISTRICT ELECTION DEERFIELD, NEW HAMPSHIRE MARCH 8, 2022

*Juli 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.

MODERATOR	CLERK	SCHOOL BOARD MEMBER
Vote for not One Year Term more than One (1)	Vote for not One Year Term more than One (1)	Vote for not One Year Term more than One (1)
DAN HOLDRIDGE 1105 <input checked="" type="radio"/>	Kendra Cohen 121 <input checked="" type="radio"/>	NATE OXNARD 549 <input checked="" type="radio"/>
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	GREG WHITMORE 167 <input type="radio"/>
	TREASURER	ROBERT BAKER 531 <input type="radio"/>
	Vote for not One Year Term more than One (1)	(Write-in) <input type="radio"/>
	Erik Gross 141 <input checked="" type="radio"/>	
	(Write-in) <input type="radio"/>	

### ARTICLES

1. Shall the Deerfield School District vote to raise and appropriate the sum of Forty-Five Million, Five-Hundred Thousand Dollars (\$45,500,000) for the purposes of financing the addition to and the completion of the renovation of Deerfield Community School and to authorize the issuance of not more than Forty-Five Million, Five-Hundred Thousand Dollars (\$45,500,000) of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33); to authorize the School Board to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the School Board to apply for, obtain, accept and expend any and all Federal, State, or other aid, if any, which may be available for said project, and to comply with all laws applicable to said project; and to authorize the School Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto, and further to raise and appropriate an additional sum of One Million, One Hundred Thirty-Seven Thousand, Five Hundred Dollars (\$1,137,500) for the first year's interest payment on said bond or note? (3/5 ballot vote required.)

School Board Recommends Approval [5-0-0]  
Budget Committee Recommends Approval [7-3-1]

2. Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee. Shall the Deerfield School District, if Article #1 passes, vote to raise and appropriate the sum of Eight Million, Four Hundred and Thirty Thousand Dollars (\$8,430,000) for the purpose of adding a Community Recreation Center to Deerfield Community School and to authorize the issuance of not more than Eight Million, Four Hundred and Thirty Thousand Dollars (\$8,430,000) of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33); to authorize the School Board to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the School Board to apply for, obtain, accept and expend any and all Federal, State, or other aid, if any, which may be available for said project, and to comply with all laws applicable to said project; and to authorize the School Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto, and further to raise and appropriate an additional sum of Two Hundred and Ten Thousand Dollars (\$210,000) for the first year's interest payment on said bond or note? (3/5 ballot vote required.)

School Board Recommends Approval [3-1-0]  
Budget Committee does not Recommend Approval [5-6-0]

3. 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 Fifteen Million, Four Hundred Twenty-Five Thousand, Six Hundred-Nine Dollars, (\$15,425,609)? Should this article be defeated, the default budget shall be Fifteen Million, Two Hundred Seventy Thousand, Four Hundred Thirty-Eight Dollars (\$15,270,438) 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 [7-4-0]

If passed, the new estimated tax rate will be \$16.17 [per thousand], which will result in a \$1.68 increase over the previous year school tax rate.

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

VOTE BOTH SIDES OF BALLOT

# SAMPLE BALLOT

## ARTICLES CONTINUED

4. Shall the Deerfield School District, if Article #1 fails, vote to raise and appropriate the sum of One Million Dollars (\$1,000,000) from the June 30, 2022 unassigned fund balance available for transfer on July 1, 2022, to be added to the school Building Repair Trust Fund, with the balance to be raised from taxation, for the purpose of school building repair at Deerfield Community School? This article is contingent upon the failure of Article #1; if Article #1 passes, this warrant article shall not take effect. Majority Vote Required.

812  
YES ☒  
NO ☐

School Board Recommends Approval [4-1-0]  
Budget Committee Recommends Approval [5-3-0]

742

5. Shall the Deerfield School District, if Article #1 passes, vote to discontinue the Facility Paving Plan Expendable Trust Fund created in March, 2014? Said funds, with accumulated interest to date of withdrawal, are to be transferred to the District's general fund. This article is contingent upon the passage of Article #1; if Article #1 fails, this warrant article shall not take effect. Majority Vote Required.

775  
YES ☒  
NO ☐

School Board Recommends Approval [5-0-0]  
Budget Committee Recommends Approval [6-4-1]

734

Note: The funds from the Facility Paving Plan Expendable Trust Fund will be returned to the citizens to offset taxes.

6. To see if the School District will vote to prohibit the School Board from requiring face mask use in the school, on school grounds, or during school sanctioned events or activities; the purpose of this warrant article is to allow for individual choice. To take effect immediately. [This article is submitted by petition]

792  
YES ☒  
NO ☐  
725

7. To see if the School District will vote to make the student use of face masks within the school building, on school grounds and during any school sanctioned activities or events optional by the decision of the student's parent or guardian. To take effect immediately. [This article is submitted by petition]

782  
YES ☒  
NO ☐

737

VOTE BOTH SIDES OF BALLOT





# Town of Deerfield

## General Election Minutes

### November 8, 2022

#### Location

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

#### Pledge of Allegiance

Moderator asked all to rise for the Pledge of Allegiance.

#### Polls Declared Open by Town Moderator

Moderator Dan Holdridge declared the polls open at 7:00 am.

#### Board of Selectmen Present

Richard Pitman; Fredrick McGarry; Cindy McHugh; Alden Dill, William Huebner

#### Others Present

Kelly Roberts, Town Clerk; Nancy Pinciario, Deputy Town Clerk pro-tem; Mary McDowell, Assistant Town Clerk; Kim Kunitake, Deputy Town Clerk; Erik Gross, Assistant Moderator; Fran Menard, Assistant Moderator; Kevin Barry, Assistant Moderator; Joanna Waring, Supervisor of Checklist; Frances Maureen Quinn, Supervisor of Checklist; Gary Duquette, Police Chief; Megan King, Ballot Clerk; Suzanne Steele, Ballot Clerk; Laurie Bienefeld, Ballot Clerk; Amy Harrington, Ballot Clerk; Kendra Cohen, Ballot Clerk; Sarah Leslie, Ballot Clerk; Randy Lemieux, Ballot Clerk; Jon Leslie, Ballot Clerk; Tina McDaniel, Ballot Clerk; Ernie Robert, Ballot Clerk; Aron DiBacco, Ballot Clerk; Scott Stantial, Ballot Counter; Dollene Jones, Ballot Counter; Savannah Logan, Ballot Counter; Richard Boisvert, Ballot Counter; Mark Marchionni, Ballot Counter; Jenifer Lee, Ballot Counter; Armond Joplin, Ballot Counter; Ronald Harvey, Ballot Counter; Shelly Weeks, Ballot Counter; Thomas Dillon, Ballot Counter; Sean Sullivan, Ballot Counter; Julie Harvey, Ballot

Counter; Linda McNair-Perry, Ballot Counter; Claudia Libis, Ballot Counter; Deerfield Women's Club.

## Absentee Ballots

At 1:00pm the Moderator, Deputy Town Clerk pro-tem, and Assistant Town Clerk, processed absentee ballots. 205 absentee ballots were cast.

The Town Clerk went to the Post Office at 5:00 pm to see if any additional absentee ballots had been returned. There were none.

## Polls Close

Moderator declared the Polls closed at 7:00 pm.

## Results

\*See following page for results

## Statistics

- Start of day voters on the checklist: 3455
- Election day new voter registrations: 135
- Total voters on the checklist: 3590
- Ballots cast: 2611
- voter turnout: 73%

Minutes transcribed and respectfully submitted by,



Kelly Roberts, Certified Town Clerk/Tax Collector

Town Seal



Vote November 8, 2022 a true copy attest:

*Kelly O'Brien*  
Signature of Town/City Clerk

One copy to be Returned ELECTION NIGHT to the Secretary of State.

STATE OF NEW HAMPSHIRE  
RETURN OF VOTES  
**DEERFIELD**  
GENERAL ELECTION  
NOVEMBER 8, 2022



Offices	Other Candidates	Democratic Candidates	Republican Candidates	Undervotes Overvotes
For Governor Vote for not more than 1	Libertarian Kelly Halldorson 31 Libertarian Karlyn Borysenko 11	Tom Sherman 889	Chris Sununu 1655	Undervotes 19 Overvotes 0
For United States Senator Vote for not more than 1	Libertarian Jeremy Kaufman 60	Maggie Hassan 1166	Donald C. Bloduc 1376	Undervotes 9 Overvotes 0
For Representative in Congress Vote for not more than 1		Ann McLane Kuster 1194	Robert Burns 1383	Undervotes 35 Overvotes 0
For Executive Council Vote for not more than 1		Kevin J. Cavanaugh 1092	Ted Gaisas 1470	Undervotes 46 Overvotes 0
For State Senator Vote for not more than 1		Christine M. Tappan 1086	Howard Pearl 1469	Undervotes 55 Overvotes 0
For State Representatives Rockingham District 2 Vote for not more than 3		1162 Jocelyn A. Messier 1018 Keely Power 1052 Jacqueline Wood	1306 Jason Osborne 1239 James Spillane 1344 Kevin Verville	Undervotes 704 Overvotes 0
For State Representatives Rockingham District 31 Vote for not more than 2		1034 William E. Thomas Charlotte Lister 1029	1366 Terry W. Roy Jess Edwards 1367	Undervotes 424 Overvotes 0
For Sheriff Vote for not more than 1		Kevin Coyle 998	Chuck Massahos 1506	Undervotes 103 Overvotes 0
For County Attorney Vote for not more than 1		Rich Clark 969	Patricia Conway 1529	Undervotes 112 Overvotes 0
For County Treasurer Vote for not more than 1		Alex Wahl 974	Scott Priestley 1488	Undervotes 147 Overvotes 0
For Register of Deeds Vote for not more than 1		Michael McCord 948	Cathy Stacey 1528	Undervotes 135 Overvotes 0
For Register of Probate Vote for not more than 1		Sean McBride Lewis 998	Lisa A. Massahos 1456	Undervotes 153 Overvotes 0

**BALLOTS  
CAST**

Regular Ballots Cast

2406

Absentee Ballots Cast

206

Total Number  
of Ballots Cast

2612

Number of  
Overvoted Ballots  
Cast

0

**2022 CONSTITUTIONAL AMENDMENT QUESTIONS**

Constitutional Amendment Proposed by the 2022 General Court

1. "Are you in favor of amending articles 71 and 81 of the second part of the constitution to read as follows: [Art.] 71. (County Treasurers, County Attorneys, Sheriffs, and Registers of Deeds Elected.) The county treasurers, county attorneys, sheriffs and registers of deeds, shall be elected by the inhabitants of the several towns, in the several counties in the State, according to the method now practiced, and the laws of the state, provided nevertheless the legislature shall have authority to alter the manner of certifying the votes, and the mode of electing those officers, but not so as to deprive the people of the right they now have of electing them.

[Art.] 81. (Judges Not to Act as Counsel.) No judge shall be of counsel, act as advocate, or receive any fees as advocate or counsel, in any probate business which is pending, or may be brought into any court of probate in the county of which he or she is judge." (Passed by the N.H. House 294 Yes 43 No; Passed by Senate 21 Yes 3 No.) CACR 21

1346 Yes

No 885

Question Proposed pursuant to Part II, Article 100 of the New Hampshire Constitution

2. "Shall there be a convention to amend or revise the constitution?"

664 Yes

1595 No

Under 379  
over 2

Under 351  
over 2

# November 8, 2022 STATE GENERAL ELECTION WRITE-IN VOTES

Please indicate names of all write-ins (regardless of whether they are known to you) and the number of votes received by each in the appropriate space. Report all fictional (i.e. Mickey Mouse) and historical (i.e. George Washington) write-ins in the scatter section for each office. Use additional sheets if necessary.

<b>For GOVERNOR</b>	
Kelly Roberts	1
Karen Testerman	5
Tullio Acciaro	2
Mickey Mouse	1
<b>For UNITED STATES SENATOR</b>	
Don Bolduc	1
Chuck Morse	1
Karen Testerman	1
<b>For REPRESENTATIVE IN CONGRESS</b>	
Robert Burns	1
Donald Duck	1
George Hensel	1
<b>For EXECUTIVE COUNCILOR</b>	
Gary Blandette	1
Teresa Grinel	2
Donald Duck	1
<b>For STATE SENATOR</b>	
James T. Kirk	1
James Trauger	1
Terry Roy	1
<b>For STATE REPRESENTATIVE</b>	

<b>For STATE REPRESENTATIVE</b>	
Floterial District if applicable	
<b>For SHERIFF</b>	
Dustin Ward	1
Stephen Frizzell	1
Jeff Kelley	1
<b>For COUNTY ATTORNEY</b>	
Buster Brown	1
<b>For COUNTY TREASURER</b>	
<b>For REGISTER OF DEEDS</b>	
<b>For REGISTER OF PROBATE</b>	
Tony Rahilly	2
<b>For COUNTY COMMISSIONER (Indicate appropriate district No. if applicable)</b>	

A true copy attest:

Kelly Roberts  
Signature of Town/City Clerk

Deerfield  
Town/City (Ward)



# Town of Deerfield

## State Primary Election Minutes

### September 13, 2022

#### Location

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

#### Pledge of Allegiance

Moderator asked all to rise for the Pledge of Allegiance.

#### Polls Declared Open by Town Moderator

Moderator Dan Holdridge declared the polls open at 7:00 am.

#### Board of Selectmen Present

Richard Pitman; Fredrick McGarry; Cindy McHugh; Alden Dill, William Huebner

#### Others Present

Kelly Roberts, Town Clerk; Nancy Pinciario, Deputy Town Clerk pro-tem; Mary McDowell, Assistant Town Clerk; Erik Gross, Assistant Moderator; Fran Menard, Assistant Moderator; Kevin Barry, Assistant Moderator; Joanna Waring, Supervisor of Checklist; Christina Pretorius, Supervisor of Checklist; Frances Maureen Quinn, Supervisor of Checklist; Gary Duquette, Police Chief; Megan King, Ballot Clerk; Audrey Townsend, Ballot Clerk; Suzanne Steele, Ballot Clerk; Laurie Bienefeld, Ballot Clerk; Catherine Dill, Ballot Clerk; Amy Harrington, Ballot Clerk; Paul Behling, Ballot Clerk; Eric Johnson, Ballot Clerk; Kendra Cohen, Ballot Clerk; Sarah Leslie, Ballot Clerk; Randy Lemieux, Ballot Clerk; Scott Stantial, Ballot Counter; Mark Marchionni, Ballot Counter; Philip Bilodeau, Ballot Counter; Jenifer Lee, Ballot Counter; Armond Joplin, Ballot Counter; Ronald Harvey, Ballot Counter; Shelly Weeks, Ballot Counter; Thomas Dillon, Ballot

Counter; Sean Sullivan, Ballot Counter; Julie Harvey, Ballot Counter; Linda McNair-Perry, Ballot Counter; Claudia Libis, Ballot Counter; Deerfield Women's Club.

## Absentee Ballots

At 1:00pm the Moderator, Deputy Town Clerk pro-tem, and Assistant Town Clerk, processed absentee ballots. 48 absentee ballots were cast: 16 democratic and 32 republican.

The Town Clerk went to the Post Office at 5:00 pm to see if any additional absentee ballots had been returned. There were none.

## Polls Close

Moderator declared the Polls closed at 7:00 pm.

## Results

\*See following page for results

## Statistics

- Start of day voters on the checklist: 3442
- Election day new voter registrations: 24
- Total voters on the checklist: 3466
- Ballots cast 990
- voter turnout: 28%

Minutes transcribed and respectfully submitted by,

Kelly Roberts, Certified Town Clerk/Tax Collector

Town Seal



**INSTRUCTIONS:**

Record the vote for each candidate whose name appears on the ballot next to their name below.  
Record all WRITE-INS on the separate return provided for that purpose

STATE OF NEW HAMPSHIRE  
RETURN OF VOTES  
**DEERFIELD**  
**DEMOCRATIC**  
STATE PRIMARY ELECTION  
September 13, 2022

Vote September 13, 2022  
A true copy attest:

Signature of Town/City Clerk

One copy to be Returned  
ELECTION NIGHT  
to the Secretary of State

<b>For Governor</b> Vote for not more than 1 Tom Sherman <u>229</u> Undervotes <u>22</u> Overvotes <u>0</u>	<b>For State Representatives</b> <b>Rockingham District 2</b> Vote for not more than 3 Jocelyn A. Messier <u>246</u> Keely Power <u>214</u> Jacqueline Wood <u>223</u> Undervotes <u>103</u> Overvotes <u>0</u>	<b>For County Attorney</b> Vote for not more than 1 Rich Clark <u>234</u> Undervotes <u>27</u> Overvotes <u>0</u>
<b>For United States Senator</b> Vote for not more than 1 Maggie Hassan <u>243</u> Paul J. Krautmann <u>8</u> John Riggieri <u>7</u> Undervotes <u>2</u> Overvotes <u>0</u>	<b>For State Representatives</b> <b>Rockingham District 31</b> Vote for not more than 2 William E. Thomas <u>218</u> Charlotte Lister <u>227</u> Undervotes <u>79</u> Overvotes <u>0</u>	<b>For County Treasurer</b> Vote for not more than 1 Undervotes <u>221</u> Overvotes <u>0</u>
<b>For Representative in Congress</b> Vote for not more than 1 Ann McLane Kuster <u>249</u> Undervotes <u>11</u> Overvotes <u>0</u>	<b>For Sheriff</b> Vote for not more than 1 Kevin Coyle <u>228</u> Undervotes <u>34</u> Overvotes <u>0</u>	<b>For Register of Deeds</b> Vote for not more than 1 Michael McCord <u>235</u> Undervotes <u>26</u> Overvotes <u>0</u>
<b>For Executive Councilor</b> Vote for not more than 1 Kevin J. Cavanaugh <u>244</u> Undervotes <u>17</u> Overvotes <u>0</u>		<b>For Register of Probate</b> Vote for not more than 1 Sean McBride Lewis <u>235</u> Undervotes <u>27</u> Overvotes <u>0</u>
<b>For State Senator</b> Vote for not more than 1 Christine M. Tappan <u>240</u> Undervotes <u>20</u> Overvotes <u>0</u>		

**DEMOCRATIC BALLOTS CAST**

Total Number of Democratic Ballots Cast by ELECTION DAY voters  
Total Number of Democratic Ballots Cast by ABSENTEE voters  
Grand Total Number of Dem Ballots Cast (sum of two numbers above)

Number of Overvoted Ballots

246

16

262

0

2022 STATE PRIMARY ELECTION - September 13, 2022  
DEMOCRATIC - WRITE IN VOTES

The following persons received WRITE-IN votes on DEMOCRATIC ballots for the following Offices:  
Please indicate names of all write-ins (regardless of whether they are known to you) and the number of  
votes received by each in the appropriate space. Use additional sheets if necessary.

Please **DO NOT** use hash marks. Use numbers to record write-in votes, i.e. 1, 2, 3, 4

**For GOVERNOR**

Julian M. Acciard

Jay Lewis

Richard A. McMenamon II

Thaddeus P. Riley

Chris Sununu 9

Karen Testerman

Micky Mouse 1

No One 1

**For STATE SENATOR**

Madonna 1

**For UNITED STATES SENATOR**

Gerard Beloin

Jon Berman

Donald C. Bolduc 2

Bruce Fenton

Edmond Laplante, Jr.

Vikram Mansharamani

Andy Martin

Chuck Morse

Tejasinha Sivalingam

Kevin H. Smith

**For STATE REPRESENTATIVE**

**For STATE REPRESENTATIVE**

Floterial District if applicable

**For REPRESENTATIVE IN CONGRESS**

Scott Black

Robert Burns

Michael Callis

George Hansel

Jay Mercer

Dean A. Poirier

Lily Tang Williams

Robin Hood 1

No One 1

**For EXECUTIVE COUNCILOR**

Katy Perry 1

TURN OVER TO RECORD WRITE-IN  
VOTES FOR COUNTY OFFICERS >

A true copy attest:

Kelly A. Baker  
Signature of Town/City Clerk

Deerfield

Town/City (Ward)

ONE COPY TO BE RETURNED ELECTION NIGHT TO THE SECRETARY OF STATE  
AND ONE COPY TO BE RETAINED BY THE CLERK

Dem write-in CD2

# DEMOCRATIC Write-In Votes

Please indicate names of all write-ins (regardless of whether they are known to you) and the number of votes received by each in the appropriate space. Use additional sheets if necessary.

Please **DO NOT** use hash marks. Use numbers to record write-in votes, i.e. 1, 2, 3, 4

For SHERIFF

For REGISTER OF DEEDS

Certhy Staley 1

For COUNTY ATTORNEY

For REGISTER OF PROBATE

For COUNTY COMMISSIONER

(Indicate appropriate district No. if applicable)

For COUNTY TREASURER

Tanice Laitin	1
Wanna Simmon	1
Alexander Wahl	4
Erik Gross	1
Not A Republican	1
Laurie Brenfeld	1
Charlotte Lister	1
Buster Brown	1
Julie Mosgruber	1
Joshua Freed	1
Dwight Barnes	1

TURN OVER TO RECORD WRITE-IN  
VOTES FOR OTHER OFFICERS >

ONE COPY TO BE RETURNED ELECTION NIGHT TO THE SECRETARY OF STATE  
AND ONE COPY TO BE RETAINED BY THE CLERK



**INSTRUCTIONS:**

Record the vote for each candidate whose name appears on the ballot next to their name below.  
Record all WRITE-INS on the separate return provided for that purpose

STATE OF NEW HAMPSHIRE  
RETURN OF VOTES  
**DEERFIELD**  
**REPUBLICAN**  
STATE PRIMARY ELECTION  
September 13, 2022

Vote September 13, 2022  
A true copy attest:

Signature of Town/City Clerk

One copy to be Returned  
ELECTION NIGHT  
to the Secretary of State

<b>For Governor</b> Vote for not more than 1 Thaddeus P. Riley 71 Chris Sununu 539 Karen Testerman 73 Julian M. Acciardi 20 Jay Lewis 8 Richard A. McMenamon II 4 Undervotes 10 Overvotes 0	<b>For Executive Councilor</b> Vote for not more than 1 Ted Gatsas 472 Terese Grinnell 182 Undervotes 66 Overvotes 0 <hr/> <b>For State Senator</b> Vote for not more than 1 Howard Pearl 450 Scott R. Bryer 181 Undervotes 77 Overvotes 1	<b>For County Attorney</b> Vote for not more than 1 Patricia Conway 577 Undervotes 140 Overvotes 0 <hr/> <b>For County Treasurer</b> Vote for not more than 1 Scott Priestley 562 Undervotes 163 Overvotes 0 <hr/> <b>For Register of Deeds</b> Vote for not more than 1 Cathy Stacey 561 Undervotes 160 Overvotes 0 <hr/> <b>For Register of Probate</b> Vote for not more than 1 Lisa A. Massahos 541 Undervotes 182 Overvotes 0
<b>For United States Senator</b> Vote for not more than 1 Bruce Fenton 37 Dennis Lamare 9 Edmond Laplante, Jr. 3 Vikram Mansharamani 74 Andy Martin 6 Chuck Morse 225 Tejasinha Sivalingam 4 Kevin H. Smith 79 Gerard Beloin 3 John Berman 3 Donald C. Bolduc 265 Undervotes 18 Overvotes 0	<b>For State Representatives</b> Rockingham District 2 Vote for not more than 3 Jason Osborne 490 James Spillane 459 Kevin Verville 508 Undervotes 670 Overvotes 0 <hr/> <b>For State Representatives</b> Rockingham District 31 Vote for not more than 2 Terry W. Roy 511 Jess Edwards 445 Undervotes 480 Overvotes 0	<b>For Delegates to the</b> State Convention Rockingham District 2 Vote for not more than 3 Harriet E. Cady 334 Sharon Osborne 382 John Reagan 494 Tarah Bergeron 238 Undervotes 704 Overvotes 0
<b>For Representative in Congress</b> Vote for not more than 1 Scott Black 30 Robert Burns 227 Michael Callis 20 George Hansel 127 Jay Mercer 24 Dean A. Poirier 27 Lily Tang Williams 210 Undervotes 50 Overvotes 0	<b>For Sheriff</b> Vote for not more than 1 Chuck Massahos 544 Undervotes Overvotes	<b>For Delegates to the</b> State Convention Rockingham District 31 Vote for not more than 2 Terry W. Roy 568 Undervotes 828 Overvotes 0

**REPUBLICAN BALLOTS CAST**

Total Number of Republican Ballots Cast by ELECTION DAY voters 696  
 Total Number of Republican Ballots Cast by ABSENTEE voters 32  
 Grand Total Number of Rep Ballots Cast (sum of two numbers above) 728

Number of Overvoted Ballots 1



**2022 STATE PRIMARY ELECTION - September 13, 2022**  
**REPUBLICAN - WRITE IN VOTES**

The following persons received **WRITE-IN** votes on **REPUBLICAN** ballots for the following Offices:  
 Please indicate names of all write-ins (regardless of whether they are known to you) and the number of votes received by each in the appropriate space. Use additional sheets if necessary.

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**For GOVERNOR**

Tom Sherman 1  
 Chris Swann 1  
 Karen Testerman 3

**For UNITED STATES SENATOR**

Maggie Hassan  
 Paul J. Krautmann  
 John Riggieri  
 Chuck Morse 1  
 Don Bolduc 3  
 Prescott 1

**For REPRESENTATIVE IN CONGRESS**

Ann McLane Kuster  
 Lily Tang Williams 3  
 Karoline Leavitt 4  
 Gail Huff Brown 1  
 Chris Pappas 1  
 Tim Baxter 1  
 Phil Davidson 1

**For EXECUTIVE COUNCILOR**

Kevin O'Kavanaugh 2  
 Terry Ray 1  
 Harriet Cady 1

**For STATE SENATOR**

Terry Ray 15  
 Dan Houle 1  
 Jocelyn Messier 1

**For STATE REPRESENTATIVE**

Harriet Cady 2  
 Kevin VerVillie 1  
 Alfred Newman 1  
 Tim Griffin 1  
 Jocelyn Messier 1  
 None of the Above 1

**For STATE REPRESENTATIVE**

Floterial District if applicable

Alfred Newman 1  
 Dan Houle 1

**For DELEGATE TO THE STATE CONVENTION**

Harriet Cady 1  
 Amy Leone 10  
 James Soillane 1  
 Lisa Houle 1  
 Laura Houle 1  
 Matthew RT Bourque 1  
 Joanna Waring 1


**For DELEGATE TO THE STATE CONVENTION**

Floterial District if applicable

Kevin VerVillie 2  
 Michael D'Ambrasso 1  
 Susan Aubrey 1  
 Amy Leone 23  
 Alfred Newman 1  
 Dennis Paradise 3  
 Dustin Ward 2  
 Harriet Cady 3  
 Thomas Helm 1

**TURN OVER TO RECORD WRITE-IN  
 VOTES FOR COUNTY OFFICERS >**

A true copy attest:

  
 Signature of Town/City Clerk

Deerfield

Town/City (Ward)

**ONE COPY TO BE RETURNED ELECTION NIGHT TO THE SECRETARY OF STATE  
 AND ONE COPY TO BE RETAINED BY THE CLERK**

Rep write-in CD2

## REPUBLICAN Write-In Votes

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### For SHERIFF

Anyone 1  
 Alfred Norman 1  
 Dustin Ward 1  
 Regina Barnes 1  
 Vikram Man Sharanan 1

### For COUNTY ATTORNEY

Dan Bolduc 1  
 Kevin Verelle 1

### For COUNTY TREASURER

### For REGISTER OF DEEDS

Regina Barnes 1

### For REGISTER OF PROBATE

Anyone 1  
 Regina Barnes 1  
 Peter Donohue 1

### For COUNTY COMMISSIONER

(Indicate appropriate district No. if applicable)

TURN OVER TO RECORD WRITE-IN  
VOTES FOR OTHER OFFICERS >

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**2022 STATE PRIMARY ELECTION - September 13, 2022**  
**REPUBLICAN - WRITE IN VOTES**

The following persons received **WRITE-IN** votes on **REPUBLICAN** ballots for the following **Offices**:  
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Please **DO NOT** use hash marks. Use numbers to record write-in votes, i.e. 1, 2, 3, 4

**For GOVERNOR**

Tom Sherman

**For STATE REPRESENTATIVE**

**For UNITED STATES SENATOR**

Maggie Hassan

Paul J. Krautmann

John Riggieri

**For STATE REPRESENTATIVE**

Floterial District if applicable

**For REPRESENTATIVE IN CONGRESS**

Ann McLane Kuster

**For DELEGATE TO THE STATE CONVENTION**

**For EXECUTIVE COUNCILOR**

**For DELEGATE TO THE STATE CONVENTION**

Floterial District if applicable

Marcus B. Hayes 1

Kelly Roberts 1

Mark Harrington 1

Lorraine EDWARDS 1

John Loan 2

Lorraine Davidson 1

Bill Grant 1

**For STATE SENATOR**

**TURN OVER TO RECORD WRITE-IN  
 VOTES FOR COUNTY OFFICERS >**

A true copy attest:

  
 Signature of Town/City Clerk

  
 Town/City (Ward)

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Rep write-in CD2

## REPUBLICAN Write-In Votes

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Please **DO NOT** use hash marks. Use numbers to record write-in votes, i.e. 1, 2, 3, 4

For SHERIFF


For COUNTY ATTORNEY


For COUNTY TREASURER


For REGISTER OF DEEDS


For REGISTER OF PROBATE


For COUNTY COMMISSIONER

(Indicate appropriate district No. if applicable)


TURN OVER TO RECORD WRITE-IN  
VOTES FOR OTHER OFFICERS >

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# Town of Deerfield

## Town Deliberative Session Minutes

### February 4, 2023

#### Location

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.

#### Board of Selectmen Present

Frederick McGarry, Chairman, Richard Pitman, Vice Chairman, Cindy McHugh, Alden Dill, William Huebner.

#### Others Present

Dan Holdridge, Moderator, Dwight Barnes, Assistant Moderator, Kelly Roberts, Certified Town Clerk / Tax Collector, John Harrington, Jr., Town Administrator, Nathan Midolo, Town Counsel, Matt Fisher, Fire Chief, Joanna Waring, Supervisor of the Checklist, Frances Maureen Quinn, Supervisor of the Checklist, Christina Pretorius, Supervisor of the Checklist, Bob Molloy of Molloy Sound. The Deerfield's Women's Club was also present selling coffee and baked goods.

## Rules of Meeting

### **Purpose, Rules, & Decorum Read by the Moderator**

Ladies and gentlemen, this is the SB 2 Deliberative Session of the 2023 Deerfield Town Meeting, as defined in NH RSA 652:16-f. You will act as a legislative body to determine the final form of the Warrant Articles that will be voted on at this location, at the March 8<sup>th</sup> Town 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. 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. Without objection, we will continue this tradition today.

The rules for this meeting are as follows, and are updated as of 2022:

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 are no need for motions to place articles on the ballots, unless they are amended. Please note, all Zoning Articles are not open to amendment per NH RSA 675:3.

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 8<sup>th</sup> 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.

In the event you want to make a motion for an amendment, please be sure to write down the amendment information on the slips provided, and once acknowledged by the chair, read your suggested amendment into the microphone. Then, kindly bring the written amendment information to our Town Clerk, Ms. Kelly Roberts for recording of the minutes. Our goal is for our legislative body here this morning to be efficiently on the same page, with all the 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 the microphone. 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 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 or she 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. Secret Ballot Forms are available on side tables to where you are seated.

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 the microphone, 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 poised 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 may take a break after lengthy articles; however, our goal is to conduct business efficiently for the respect of your valuable time here today. Also, this meeting is being recorded for viewing at a later date to be posted on the Town web site.

Thank you for being a part of today’s Deliberative Session and participating to help Deerfield become a bright future for generations to come. We hope to see you all again for the February 11<sup>th</sup> School Deliberative Session next Saturday, held in the School Gymnasium, starting at 9 AM. Also, please join us from 7 AM to 7 PM on March 14<sup>th</sup> for the Town Election, to be held here in at the old Town Hall.

***We will now move onto Warrant Article #1, the Operating Budget for the Town of Deerfield.***

## 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 4th day of February 2023 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Twenty-three (23). 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, Tuesday, March 14, 2023. 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 see if the Town will vote to adopt amendments to the existing Town Zoning Ordinance as proposed by the Planning Board. (The amendments as proposed by the Planning Board are available for inspection at the Offices of the Town Clerk and the Selectmen during business hours of 8:00 a.m. to 7:00 p.m. Mondays and from 8:00 a.m. to 2:30 p.m. Tuesday through Friday.)

### **Zoning Amendment # 1:**

Are you in favor of adoption of Amendment No. 1, as proposed by petition for the Town's Zoning Ordinance as follows?

To see if the town will vote to amend Zoning Ordinance – Section 204 District Objectives and Land Use Control – to increase the “Minimum Lot Size Area Per Dwelling Unit in Acres” from 3 acres to 5 acres? [Sic] (Petition Warrant Article)

*Not Recommended by the Planning Board 5-0-0*

Petitioner of the proposed zoning amendment was not present to speak on its behalf. The Moderator opened the article for discussion purposes only, clarifying that a zoning amendment could not be amended or modified. William Huebner noted the recommendation on this zoning article was confusing and could lead people to believe that the Planning Board were in favor of the article, when in fact they are not. Several people spoke against the article.

3. 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 **\$4,813,543.00**. Should this article be defeated, the default budget shall be **\$4,267,422.00** 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 5-0-0*  
*Recommended by the Municipal Budget Committee 9-1-0*  
*Estimated Tax Impact Proposed Budget \$6.20*  
*Estimated Tax Impact Default Budget \$5.50*

Moderator introduced Terry Roy, Chairman of the Municipal Budget Committee to speak to the article. Mr. Roy spoke in favor of the article, detailing some of the changes the Municipal Budget Committee made to the Selectboard's proposed budget as follows:

- ✓ Municipal Budget Committee added \$4146.00 to the Town Administration Part Time line.
- ✓ Municipal Budget Committee added \$4992.00 to the Government Buildings Part Time Employee line.

Mr. Roy stated the proposed budget is up approximately 14% from the previous operating budget. He stated significant increases in the budget can be found in the following areas:

- ✓ Executive Budget is up an additional \$37,000.00.
- ✓ Financial Administration Budget is up an additional \$15,000.00.
- ✓ Personnel Administration Budget is up an additional \$11,000.00.
- ✓ General Government Buildings Budget is up an additional \$50,000.00.
- ✓ Cemetery Budget is up an additional \$35,000.00.
- ✓ Police Department Budget is up and additional \$87,000.00.
- ✓ The Highway Department Budget is up an additional \$216,000.00.
- ✓ Solid Waste Disposal Budget is up an additional \$60,000.00.
- ✓ Parks and Recreation Department Budget is up an additional \$35,000.00.
- **Total Proposed Budget Increase is \$546,000.00**

Mr. Roy stated that the Municipal Budget Committee supported the proposed budget 9 to 1.

Selectboard Member William Huebner spoke to proposed budget stating that it was developed with the cooperation of the various department heads. He explained that the Town has been in a default budget for almost a decade, noting the one time it passed during that period was when the proposed budget was lower than the default budget. He recognized the voter's desire to prefer the lower budget, but feels it is now time for the community to pass a budget to address areas that need attention. He explained that the roads and Highway Department would benefit from the passage of a budget, and that the Board of Selectmen as a whole support the Proposed Budget.

Kevin Verville, Municipal Budget Committee Member, spoke against the article explaining he was the lone dissenting vote. The issue he has with the Proposed Budget is that it is a 14% increase. He stated that this is the sixth year in a row where there has been a double-digit increase proposed, and that it doesn't pass at the ballot box. While he agreed with the Selectmen there are areas that need improvements like the Highway Department and the roads, he believes the areas will only be approved by stand-alone warrant articles. He stated that stand alone warrant articles with specific priorities tend to pass at the ballot box. He stated that he feels this budget is general inflation across every line, and while he understands that inflation is a current issue, he feels it is also an important issue for families that are struggling to pay their bills and put food on their tables. He encouraged people to vote no against this article in March. He also encouraged the Board of Selectmen to make spending priorities stand-alone warrant articles.

Andrea Hotaling of Lake View Lane questioned both the Health Insurance and Retirement lines of the operating budget. She wanted to know why these lines were not being budgeted very specifically to their actual costs, to help keep the budget as low as possible and to prevent the widening disparity. She noted the past actual expenditures of these lines came in significantly under budget and feels we can calculate a more accurate figure.

Selectman Alden Dill spoke to Mrs. Hotaling's question stating that the budget needs to reflect the possibility of all entitled employees will take health insurance. He gave an example of the prior Highway Agent took health insurance, while our current Highway Agent does not take the health insurance benefit. He says it's an unknown, but we have to budget as if all employees are going to take health insurance and retirement benefits. He explained it would be very irresponsible not to budget those lines in that way.

Andrea Hotaling responded to Selectman Dill by stating there are lines in the default budget that have some slack, and she feels those lines should be considered for lowering so that the proposed budget is not so high. She feels that the proposed budget will likely fail.

Kevin Verville of McCarron Road stated he had a point of order. He stated that it was grossly inappropriate and potentially illegal for people to be stating who does and does not take certain benefits from the town. He cautioned people not to make comments quite that specific.

**Moderator instructed the Clerk to place the article on the ballot as written.**

## **Article # 2**

Shall the Town vote to raise and appropriate the sum of Three Hundred Fifty Thousand Dollars **(\$350,000.00)** for the purpose of repair and/or reconstruction of existing roads and associated drainage improvements? Shall the Town further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work. The funds will be used for the improvement, reconstruction, maintenance, crack sealing, engineering of roads and tree removals as needed. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2025.

**Roadway Construction - Background:** *Road rehabilitation and reconstruction continues to be a challenge. In an effort to work towards a goal of improving overall road conditions within the Town, these funds will be utilized to systematically improve roads based on the results of the Road Service Management System Report completed by NH Southern Planning Commission and in consultation with the Road Agent. Road program priorities are generally guided by road condition, traffic volumes, and opportunities to coordinate road construction with other projects.*

*Recommended by the Board of  
Selectmen 5-0-0  
Recommended by the Municipal Budget  
Committee 10-0-0*

*Estimated Tax Impact \$0.45*

Moderator introduced Selectboard Chairman Frederick McGarry to speak to the article. Mr. McGarry spoke in favor of the article, making the following points:

- ✓ Roadway reconstruction continues to be a challenge for the Board.
- ✓ The town has over 55 miles of class 5 roadways that include both paved and gravel roads.
- ✓ The funds proposed in this article will be used to systematically improve these roads based on the Roads Service Management System Report completed by the Southern New Hampshire Planning Commission, and with consultation with the Road Agent.
- ✓ Road priorities are generally based on road conditions, traffic volume, and opportunities to coordinate construction with other projects.
- ✓ A similar article was passed in 2022, and those funds were used to reconstruct and pave a portion of South Road, repave Birch Road, as well as a portion of Middle Road.

Pete Schibbelhute, Highway Agent, spoke in favor of the article. He stated that the money from this warrant article would go towards the repair of existing roads. He noted that he would like to repair the roads correctly to prevent the continual repairs that resurface because of poor ditching. He explained all that is happening now is band aiding problems and not really fixing the issues.

**Moderator instructed the Clerk to place the article on the ballot as written.**

### **Article # 3**

To see if the town will raise and appropriate the sum of Two Hundred Fifty Thousand Dollars **(\$250,000)** for the purpose of providing general support by way of maintenance and repair of equipment, purchasing of supplies and overall operational support to the Highway Department for road upkeep and repair. These funds will not be used for personnel support. Should this article pass, it would only be funded in the event that the 2023 Operating Budget fails to pass. This funding will be effective January 1, 2023.

**INFORMATION:** *The department is seeking to repair or possibly replace, if needed, the existing vehicles and equipment that are nearing or past their service life. The department will also upgrade existing equipment, if needed, to provide reliable tools for personnel to perform their jobs in a safe and efficient manner.*

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 10-0-0  
Estimated Tax Impact \$0.32*

Moderator introduced Selectboard Member William Huebner to speak to the article. He stated that there are all kinds of vehicle and building needs that need to be addressed. He explained

that this article is a safeguard to give the voters an opportunity to vote on this article should the budget fail. Should the budget pass as well as the warrant article, only the money from the budget would be used.

Pete Schibbelhute, Highway Agent, explained these funds would only be used to repair things that they already own, and would not be used for buying new equipment.

Selectman Huebner clarified that these funds would not be used specifically for personnel.

**Moderator 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 One Hundred Twenty Thousand Dollars (\$120,000) to be placed in the previously established Police Department Building Expendable Trust Fund for the purpose of having engineering and architectural plans prepared for a new Police Department building; and for the dissemination of information relative to the planning and design of such building.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$34,474.05

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 7-3-0  
Estimated Tax Impact \$0.15*

Moderator introduced Selectboard Chairman Frederick McGarry to speak to the article. He spoke in favor of the article explaining as follows:

- ✓ The funds proposed in this article would be used for the preparation of designs for a plan of a new police station.
- ✓ In 2021 the Board of Selectmen advertised for a design build team for the construction of a police department building.
- ✓ Two proposals were received, and the Board chose the team of Hutter Construction and Warrenstreet Architects for the project.
- ✓ They would work together with the town to finalize the site of the police station and preparing plans and specifications.
- ✓ These plans would then be used to develop construction costs. The estimate would then be put before the voters at a future town meeting.

Mr. McGarry explained why continuing to have the police department located in the George B. White Building was a liability risk. He noted that the Town's insurance company Primex did a risk assessment report back in 2015 that identified 12 deficiencies ranging from fire protection systems to prisoner processing and lack of juvenile facilities. He explained that some of the deficiencies place prisoners in conflict with the general public. He noted should an incident occur; it could open the town up to a lawsuit.

Harriet Cady of Old Centre Road spoke against the article, stating that the town needs a fire station as much as police station. She explained that she will not support a stand-alone police station.

**Moderator 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 One Hundred Twelve Thousand One-Hundred Ninety-five Dollars (**\$112,195.00**), which includes additional wages and required benefits, for the purpose of providing cost-of-living adjustment to Town employees in the amount of 5.0%.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.14*

Moderator introduced Selectboard Member Alden Dill to speak to the article. Mr. Dill explained that they started the budget process back in August, and that the Town Administrator John Harrington had given them a few percentages to work with (2%, 5%, & 8%). He noted that the Board took some time to consider these percentages because they wanted to know what the social security percentage would be. The social security percentage was a little over 8%. The Board then decided to go with the 5% COLA increase. He said the Board's main goal is employee retention.

Kevin Verville of McCarron Road spoke in favor of the article stating that he strongly supports this warrant article. He stated that the 5% won't even keep up with the cost-of-living increase because of inflation.

**Moderator instructed the Clerk to place the article on the ballot as written.**

#### **Article # 6**

To see if the town will vote to establish a Highway Vehicle and Equipment Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of general vehicle and equipment maintenance and repair with the ability to purchase any vehicle or piece of equipment, should repair not be possible; and to raise and appropriate Seventy-five Thousand Dollars (**\$75,000.00**) to put in the fund; further to name the Board of Selectmen as agents to expend from said fund. The fund will have a cap at \$300,000.00 in principle.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.10*

Moderator introduced Selectboard Member Alden Dill to speak to the article. He stated that changes in the Highway Department have brought to light some of the deficiencies we have there. He explained that the age of the equipment contributes to costly repairs. He noted that



the Town has not purchased a new highway truck in approximately 25-30 years. He feels it is time to set up a capital reserve fund to address these issues.

Highway Agent Pete Schibbelhute spoke in favor of the article. He gave some examples of repairs as follows:

- ✓ 2015 Ford F550 was just returned back from the Grappone that had a repair bill of over \$14,500.00. This truck has been out of service and will now be able to be used for snow storms. He also noted the age of other equipment as follows: 1986 grader; 1994 six-wheel dump truck; 2002 pickup truck; 2004 one-ton; 2010 six-wheel dump truck.

Mr. Schibbelhute noted that the employees are doing a good job keeping things running, but feels it is time to start planning for the potential repairs that may be needed in the future.

Harriet Cady of Old Centre Road stated that she would like to use ARPA funds to purchase equipment for the Highway Department. She stated that she feels the Highway Department is always last to receive money they need and thinks that is unfair given that everyone uses the roads.

Moderator clarified that the funding of the warrant article can not be changed. Attorney Midolo confirmed this.

Selectboard Chairman also clarified that they had a public hearing for the use and priorities of the ARPA funds, and they have not finalized or made decisions yet.

A scattering of discussion occurred against using ARPA funds for this article.

Ed Cross of Thurston Pond Road spoke in favor of the article, stating that the town needs the ability to spend instantly when we have a failed vehicle. This fund would allow the town to respond immediately should they need to.

Zach Langlois of South Road spoke in favor of the article. He stated that the town's inability to pass a budget is forcing the community to fund things in alternative ways. He feels that we need to look at how we are doing things because perpetual default budgets are not working.

Kevin Verville of McCarron Road stated that the town does spend money, and that stand-alone warrant articles tend to be supported by the voters. He explained that not only do stand-alone articles pass, but they do so with wide margins. He feels that the budgets fail because they have general inflation across all lines that do not express the spending priorities of the voters. He stated that the town has been spending hundreds of thousands of dollars extra a year by a stand-alone warrant article to repair our roads. He noted that we have increased that article by 75% this year and has every confidence that it will pass.

**Moderator 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 Fifty-five Thousand Dollars **(\$55,000.00)** to build a 64-niche columbarium that could take the place of 128 traditional burial plots. The columbarium, construction, landscaping and installation cost is estimated at \$55,000.00. A garden-like setting would be created in part of the lower section of the Old Center Cemetery. The columbarium would eventually pay for itself with money generated from the sale of niches.

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 10-0-0  
Estimated Tax Impact \$0.07*

Moderator introduced Selectboard Alden Dill to speak to the article. Mr. Dill spoke in favor of the article, stating that it is a creative way to address future burial concerns.

Philip Bilodeau of the Cemetery Commission spoke in favor of the article. He noted that more people are being cremated as opposed to being buried, and constructing a columbarium would accommodate those needs, as well as conserve space. He explained that columbarium's are designed to hold cremated remains in niches with a small display for the names and decedent information. He stated that each niche would hold up to two cremated remains.

Selectman Dill noted that the town has a statutory obligation to provide space to bury people in town, and that we are running out of space. He feels this is a creative way to address that need.

Joanna Waring of South Road questioned if the sale funds would go into the general fund or the cemetery fund?

Selectman Dill responded by stating that the funds would go into the cemetery fund.

Bernie Cameron of Mountain View Road questioned the number of niches.

Mr. Bilodeau explained that the 64 niches could hold up to 128 remains and only take the place of about 10 traditional burial spots.

**Moderator instructed the Clerk to place the article on the ballot as written.**

## **Article # 8**

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.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$369,903.42.



*Recommended by the Board of Selectmen 4-1-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.06*

Moderator introduced Selectboard Chairman Frederick McGarry to speak to the article. Mr. McGarry stated while the fund balance appears to be high, in actuality it could cost well over \$800,000 to purchase a new fire truck. He deferred to the Fire Chief for further information.

Fire Chief Matt Fisher spoke in favor of the article. He stated that this fund was established in 2017. In 2022 the town was awarded a \$750,000.00 FEMA grant. The town is responsible for approximately 5% or \$34,000.00. This fund will be used for that purpose. He noted that the \$750,000.00 will not be enough for the purchase of a new fire truck and this fund will help make up the difference. He explained that this grant would replace two trucks for one, the 1980 and 1987 trucks. He also explained that there is other equipment and apparatus we need to continue to save for and replace.

**Moderator instructed the Clerk to place the article on the ballot as written.**

#### **Article # 9**

To see if the town will vote to raise and appropriate the sum of up to Forty Thousand Dollars **(\$40,000)** 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 new taxation.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$25,231.03.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 10-0-0*

Moderator introduced Selectboard Member William Huebner to speak to the article. Mr. Huebner spoke in favor of the article explaining that this fund has been used to maintain our buildings. This fund has been used heavily the past few years as we have been working with a very low budget.

Joanna Waring of South Road made a motion to amend the article to correct the name of the fund, seconded by Zach Langlois, to read as follows:

“To see if the town will vote to raise and appropriate the sum of up to Forty Thousand Dollars **(\$40,000)** to be placed in the previously established Municipal Government Buildings And Related Infrastructure Expendable Trust Fund said funds to come from unassigned fund balance. No amount to be raised from new taxation.”

Moderator called for a vote of the Amendment. The ayes have it, and the amendment overwhelmingly passes.

BACK TO MAIN ARTICLE

Ed Cross of Thurston Pond Road wanted to know what the current fund balance was as of today's date. Town Administrator John Harrington stated that it was \$1341.49.

**Seeing no further discussion, the Moderator instructed the Clerk to place the article on the ballot as amended.**

### **Article # 10**

To see if the town will vote to raise and appropriate the sum of up to Thirty-five Thousand Dollars **(\$35,000)** to be placed in the previously established Cemetery General Maintenance Expendable Reserve Fund, with said funds to come from unassigned fund balance. No amount to be raised from new taxation.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$32,283.35.

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 10-0-0*

Moderator introduced Selectboard Member Alden Dill to speak to the article. He spoke in favor of the article explaining that maintenance costs have increased drastically. He stated that we are overspending maintenance lines because we have not had a budget passed in so long. He explained this article is a method to help the Cemetery Commission keep up with the maintenance. He noted that mowing and cleaning contracts are increasing every year.

Philip Bilodeau of the Cemetery Commission spoke in favor of the article. He said that there are over 109 cemeteries. 29 of those are town-owned, and of those 29 only 6 are being maintained. He further explained that while there is currently a fund balance, the reason is that it is not easy to find people to do the actual work of maintaining the cemeteries.

Town Administrator John Harrington stated that as of December 31, 2022 the balance of the fund was \$29,640.00.

Harriet Cady of Old Centre Road, wanted clarification of how the fund balances were prioritized if multiple articles are being funded by that.

Town Administrator John Harrington clarified that all the articles that pass would be funded from the General Fund, and that there is no prioritization.

Kevin Verville of McCarron Road questioned Mr. Harrington's answer as he understood that the priority came from the numbering of the warrant articles. Mr. Harrington stated that he will look into the matter and get back to him.

**Moderator 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 Twenty-five Thousand Dollars (\$25,000.00) to be placed in the previously established Recreational Facility Maintenance Expendable Trust Fund for the purpose of executing general town field/ court maintenance upkeep and to maintain existing playgrounds, athletic fields, athletic courts and the surrounding areas; and to raise and appropriate 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 new taxation.

**INFORMATION:** *The Town of Deerfield currently has three playgrounds, an outdoor basketball court, an outdoor tennis court, two baseball fields, two softball fields, and two soccer field locations which need routine attention to maintain safe playing surfaces/areas, visual appearance, and overall longevity. Town facility maintenance may include, but is not limited to, court resurfacing, mowing, tick spraying, herbicide treatment for baseball and softball infields, infield mix, playground mulching, and tree trimming as necessary. Historically, maintenance has been subsidized solely by the Parks and Recreation Revolving Fund. Due to the expansion of town facilities in recent years, the department is now seeking community support to help maintain its valued facilities, which are open to all Deerfield residents.*

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$12,245.99.

*Recommended by the Board of Selectmen 4-1-0  
Recommended by the Municipal Budget Committee 10-0-0*

Moderator introduced Selectboard Member Alden Dill to speak to the article. Alden spoke in favor of the article explaining the maintenance costs continue to rise. He deferred to the Parks and Recreation Director for more information.

Parks and Recreation Director Erick Menard spoke in favor of the article. He explained that this fund will help with mowing, tree-trimming, and court resurfacing.

Joanna Waring of South Road made a motion to amend the article to correct the wording as follows, seconded by Kevin Verville, to read as follows:

**"To see if the town will vote to raise and appropriate the sum of Twenty-five Thousand Dollars (\$25,000.00) to be placed in the previously established Recreational Facility Maintenance Expendable Trust Fund for the purpose of executing general town field/court maintenance**

upkeep and to maintain existing playgrounds, athletic fields, athletic courts and the surrounding areas; with said funds to come from unassigned fund balance. No amount to be raised from new taxation."

Moderator called for a vote of the Amendment. The ayes have it, and the amendment overwhelmingly passes.

BACK TO MAIN ARTICLE

Selectboard Member William Huebner noted that the Board did not unanimously support this article. He explained there was some discussions that the Parks and Recreation Department could raise some of their fees to help offset the costs before coming to the taxpayer.

**Moderator instructed the Clerk to place the article on the ballot as amended.**

## **Article # 12**

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 new taxation.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$49,599.31.

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 10-0-0*

Moderator introduced Selectboard Chairman Frederick McGarry to speak to the article. Mr. McGarry spoke in favor of the article stating that it would be used to repair vehicles and equipment for the Fire Department.

Fire Chief Matt Fisher spoke in favor of the article. He noted this fund has been well supported in the past. He explained this fund is for unanticipated repairs. He said that this fund has been used in the past for the following:

- ✓ Bodywork for 2004 Chevy rescue van for approximately \$7,000.00 so that it would pass inspection.
- ✓ Replaced a fire pump on the 2002 truck which cost approximately \$32,000.00.
- ✓ \$14,000.00 of motor work to the 2006 F550.

**Moderator instructed the Clerk to place the article on the ballot as written.**

### **Article # 13**

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 Rescue Vehicles and Equipment Capital Reserve Fund.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$60,113.89.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.03*

Moderator introduced Selectboard Chairman Frederick McGarry to speak to the article. Mr. McGarry spoke in favor of the article explaining this article will be used for the purchase of a rescue vehicle.

Fire Chief Matt Fisher spoke in favor of the article. He stated that this fund has been well supported in the past, and the fund has been used to help offset the cost of the LUCAS device. He stated that it has been used for the purchase of a cardiac monitor which can cost upwards of \$30,000.00 - \$40,000.00.

**Moderator instructed the Clerk to place the article on the ballot as written.**

### **Article # 14**

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 10-0-0*  
*Estimated Tax Impact \$0.01*

Moderator introduced Selectboard Member William Huebner to speak to the article. Mr. Huebner explained that some of our residents live on Northwood Lake. He also stated that Northwood Lake is very close to Pleasant Lake and that we need to protect and maintain them both. He noted that a significant part of our tax revenue comes from these areas. He stated that the Northwood Lake Association is battling milfoil in the lake. He said it is a shallow and warm lake that is susceptible to milfoil and bacteria. He said it is important to support this so that the milfoil does not spread to Pleasant Lake.

Erroll Rhodes of Church Street questioned the total cost of this project. Mr. Huebner answered by stating it is roughly in the \$50,000.00 - \$60,000.00 range.

**Moderator instructed the Clerk to place the article on the ballot as written.**

## Article # 15

To see if the Town will vote to raise and appropriate the sum of Twenty-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 10-0-0  
Estimated Tax Impact \$0.01*

Moderator introduced Selectboard Member William Huebner to speak to the article. Mr. Huebner spoke in favor of the article and stated that this is a preventative measure, and that Pleasant Lake currently does not have milfoil. He explained that these funds are matched by the Pleasant Lake Preservation Association. He stated that he is the current president of this association. He explained the lake host program is where volunteers inspect the boats going into the water to make sure they are not carrying in milfoil. He it is a nice program that helps protect the lake and doesn't cost a lot to do.

**Moderator instructed the Clerk to place the article on the ballot as written.**

## Article # 16

Shall the Town of Deerfield READOPT the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750.00? (Majority vote required).

### **INFORMATION: Statutory Change to Property Tax Credits for Veterans – Readoption Required**

*The New Hampshire Legislature passed, and Governor Sununu signed into law House Bill 1667 (Chapter 121, Laws of 2022), amending eligibility criteria for certain veterans' property tax credits. Effective on July 26, 2022, the bill amended RSA 72:28, the "Standard and Optional Veterans' Tax Credit," and RSA 72:28-b, the "All Veterans' Tax Credit," to expand the eligibility requirements of the veterans' tax credit to include individuals who have not yet been discharged from service in the armed forces. Under RSA 72:27-a, IV amendments to tax credits and exemptions which require adoption will only apply "in a municipality which previously adopted the provision only after the municipality complies with the procedure" specified in RSA 72:27-a, II, unless otherwise expressly required by law. Nothing in HB 1667 created an exception to this readoption requirement. As a result of the passage of HB 1667, municipalities should consider the following:*

- *For municipalities with an Optional Veterans' Tax Credit under RSA 72:28, II:*



*The Optional Veteran's Tax Credit, at the existing amount or at a new amount, must be readopted pursuant to RSA 72:27-a to remain in place and include the expanded eligibility effective for the April 1, 2023 tax year.*

*Recommended by the Board of Selectmen 5-0-0*

Moderator introduced Selectboard Chairman Frederick McGarry to speak to the article. Mr. McGarry explained that last year the legislature passed an amendment to the statute to expand the credit to individuals who are currently serving in the armed forces and who have not yet been discharged. This would also re-establish the current credit of \$750.00.

Selectboard Member Alden Dill stated that warrant articles 16 and 17 are confusing to read, but they have to be worded as they are per the New Hampshire Department of Revenue Administration.

Harriet Cady of Old Centre Road wanted to know if people would have to re-apply for their credit.

Selectboard Member Alden Dill stated that people do not have to re-apply for the credit.

Mr. Huebner explained that if this article does not pass, people's credits would revert to \$50.00.

Mr. Verville stated that the Municipal Budget Committee supports this article. There was someone on the committee eligible for the credit who abstained as they felt that would be a conflict if they voted.

Ed Cross of Thurston Pond Road wanted to know if this is something that needed to be voted on every year.

Selectboard Member Alden Dill stated no we would not need to vote on this every year. We would only vote on it again if there was another change by the state again.

**Moderator instructed the Clerk to place the article on the ballot as written.**

## **Article # 17**

Shall the Town of Deerfield READOPT the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans' tax credit voted by the Town of Deerfield under RSA 72:28? (Majority vote required)

### **INFORMATION: Statutory Change to Property Tax Credits for Veterans – Readoption Required**

*The New Hampshire Legislature passed, and Governor Sununu signed into law House Bill 1667 (Chapter 121, Laws of 2022), amending eligibility criteria for certain veterans' property tax*



*credits. Effective on July 26, 2022, the bill amended RSA 72:28, the "Standard and Optional Veterans' Tax Credit," and RSA 72:28-b, the "All Veterans' Tax Credit," to expand the eligibility requirements of the veterans' tax credit to include individuals who have not yet been discharged from service in the armed forces. Under RSA 72:27-a, IV amendments to tax credits and exemptions which require adoption will only apply "in a municipality which previously adopted the provision only after the municipality complies with the procedure" specified in RSA 72:27-a, II, unless otherwise expressly required by law. Nothing in HB 1667 created an exception to this readoption requirement. As a result of the passage of HB 1667, municipalities should consider the following:*

- *For municipalities with an Optional Veterans' Tax Credit under RSA 72:28, II:*
- *The Optional Veteran's Tax Credit, at the existing amount or at a new amount, must be readopted pursuant to RSA 72:27-a to remain in place and include the expanded eligibility effective for the April 1, 2023 tax year.*

*Recommended by the Board of Selectmen 5-0-0*

Moderator introduced Selectboard Chairman Frederick McGarry to speak to the article. Mr. McGarry spoke in favor of the article explaining that the wording is recommended by the Department of Revenue Administration.

**Moderator instructed the Clerk to place the article on the ballot as written.**

## **Article # 18**

Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the Town of Deerfield on March 8, 2005, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law?" (A 3/5 majority of those voting is required.)

**INFORMATION:** Voting YES to this warrant article changes the Town from an "SB 2" form of voting back to a "Town Meeting" form of voting.

Moderator introduced Selectboard Member Alden Dill to speak to the article. Mr. Dill stated that the Board would like to present this question to the voters so that they can decide if they would like to go back to traditional town meeting. Mr. Dill stated the town had operated under traditional town meeting for a couple of hundred years.

Selectboard Member William Huebner stated that he strongly opposes this article. He feels that SB2 allows the most number of voters to make decisions.

Harriet Cady of Old Centre Road spoke in opposition to this article. She explained that she originally worked to have this law in the legislature. She remembers at some town meetings where there would be approximately 300 people in attendance, and that several people would

leave throughout the day leaving only about 100 people left in attendance voting for a population that was over 4000 people.

Bernie Cameron of Mountain View Road spoke in favor of this article. She argued that number of people who attend SB2 is low like town meetings were. She remembers many town meetings where her mind was changed about an issue she was against because she could listen to the reasons why things were being proposed.

Steve Barry of North Road spoke in favor of the article. He remembered his first town meeting and was happy to participate. He does not feel like SB2 is participating. He stated voters under SB2 are not informed. He believes town meeting is New Hampshire and actual participation in your town government.

Rebecca Hutchinson of Lang Road asked Selectman Huebner directly if he was here when we had town meeting. He responded that he was not. She stated that with town meeting you had informed activity and informed decisions. She doesn't feel it is useful to have folk voting on things of which they are not informed on.

Selectman Huebner stated that he feels that with SB2 we have the deliberative session which is very similar to town meeting where people can participate and become informed.

Rebecca Hutchinson of Lang Road stated the difference is that at town meeting you vote then and there and that you learn about things at a deeper level than you do with SB2.

Bobby-Ann Dostie of Brown Road spoke against the article stating that SB2 offers two opportunities for voters: the deliberative session and voting in March. She also said people become informed through mailers and researching the issues. She believes the reason for less participation these days has more to do with how life is now.

Tom Foulkes of Nottingham Road spoke in support of the article. He feels that the state of the town budget is almost in a state of disrepair because the issues can not be debated.

Kimberly Black of Meetinghouse Hill Road spoke to the article. She is not really sure how she feels about it. She made the suggestion that if SB2 were to continue to possibly not have a deliberative session so people vote right at the ballot box. She feels the split between the two sessions in SB2 divides the people.

Selectman Alden Dill stated that the Board of Selectmen will be having a public hearing on this matter on February 13, 2023.

Kevin Verville of McCarron Road spoke in opposition to the article. Being from New Hampshire he remembers town meeting, but prefers SB2. He stated that he believes returning to SB2 is voter disenfranchisement. He stated that that the deliberative session is town meeting and that this is where you can participate, ask questions, make motions. He explained that a lot of people

watch these meetings and feels that implying people are misinformed is disingenuous and insulting to the vast majority of voter. He noted that there is no absentee ballot for traditional town meeting. He noted that some people are not quick thinkers on the spot and need time to digest the information they receive at deliberative sessions. He urged people to vote against this article.

Ed Cross of Thurston Pond Road spoke against the article agreeing with what Mr. Verville had stated. He noted the extreme cold weather we are experiencing probably kept people from coming to this meeting but are home by their warm fires watching it being live streamed. He said a lot of younger people utilize technology to help them become informed. He also suggested that the town needs to work on how they present their budgets as maybe there is a better way. He stated that perhaps the budget is not failing because people are misinformed, but rather it is failing because more people are informed.

John Dukiansky spoke in favor of article. He said going to town meetings ignited his interest in serving this town. He stated that as someone who has experienced both town meetings and SB2, he feels that there is something lost in the disjointed system of SB2. He feels that going back to town meeting will help reengage people in the community.

Suzanne Steel of Harvey Road spoke in favor of the article. She agreed with John Dubiansky and feels that things get lost in the shuffle in the month between the deliberative session and voting day. She also stated that with technology maybe it will become possible for people to participate in town meeting remotely and voting as well.

Zach Langlois spoke in favor of the article. He stated that the beauty of this article is that it gives people the chance to vote on which one they want. He stated that what we are doing now is clearly not working.

Selectman Alden Dill recalled his experience growing up in New Hampshire and attending town meetings. He said it inspired him to get involved in town politics.

A scattering of discussion followed for and against the article.

**Moderator instructed the Clerk to place the article on the ballot as written.**

## **Article # 19**

To see if the town will vote to instruct the selectmen to A) develop, or cause to be developed, within a period of nine months from the passage hereof, a Conflict of Interest ordinance (the **Ordinance**), consistent with RSA 31:39-a, defining and regulating conflicts of interest for local officers and employees, whether elected or appointed, to include, but not be limited to, conflicts of interest or the appearance thereof based on 1) direct or indirect pecuniary interest, whether

by personal, corporate, social or professional association, 2) kinship, whether by blood or marriage, 3) employment, whether as principal, agent or representative, 4) abutment, or 5) any combination of items 1) to 4) above, and also setting i) the terms and conditions for the disclosure of such conflicts, ii) the disqualifications based on such conflicts, and iii) the resolutions of such conflicts (including with respect to political solicitations), such that the public might have increased confidence that local officials and employees, whether elected or appointed, are placing the interests of the public at large ahead of their own interests, and B) include the Ordinance on the 2024 Town Warrant for adoption by the legislative body. (Majority vote required) [Sic] (Petition Warrant Article)

Moderator introduced the petitioner of the warrant article, Erroll Rhodes of Church Street to speak to the article.

Mr. Rhodes stated the purpose of the article is for elected and appointed officials to put the legislative's body interest first before their own.

Kevin Verville of McCarron Road asked the petitioner to give examples of types of conflicts of interests that are occurring.

Erroll Rhodes would not cite specific examples and stated that folks who pay attention in this town could figure out examples of when conflicts of interest occurred.

Jeanne Menard of Mountain Road questioned if the town currently has a guide or policy concerning this.

Selectman Huebner noted the town does have an employee policy and procedure handbook.

Kevin Verville read aloud NH RSA 31:39-a concerning conflict of interest ordinance as follows:

"The legislative body of a town or city may adopt an ordinance defining and regulating conflicts of interest for local officers and employees, whether elected or appointed. Any such ordinance may include provisions requiring disclosure of financial interests for specified officers and employees, establishing incompatibility of office requirements stricter than those specified by state law or establishing conditions under which prohibited conflicts of interest shall require removal from office. Any such ordinance shall include provisions to exempt affected officers and employees who are in office or employed at the time the ordinance is adopted for a period not to exceed one year from the date of adoption. The superior court shall have jurisdiction over any removal proceedings instituted under an ordinance adopted under this section."

Jeanne Menard of Mountain Road asked if we need an ordinance or a policy for conflict of interest, and which one would be better.

Erroll Rhodes, petitioner stated that an ordinance would set the guardrails and make it clear what is a conflict and what is not a conflict. He explained that an ordinance gives the Board of Selectmen the ability to enforce the law and could discourage costly lawsuits.

Kevin Verville of McCarron Road repeated the last sentence of the law "The superior court shall have jurisdiction over any removal proceedings instituted under an ordinance adopted under this section." Mr. Verville stated that the allegations that adopting this ordinance would help the community avoid costly legal proceedings doesn't seem to line up with the last sentence in the RSA. Mr. Verville stated that he feels this ordinance would guarantee lengthy and expensive legal proceedings.

**Moderator instructed the Clerk to place the article on the ballot as written.**

## **Article # 20**

To see if the Town will vote for the future improvements of town maintained asphalt roads that are being resurfaced or newly installed to be constructed with center lane striping. At minimum; a single solid yellow line, for the purpose of lane delineation, in accordance with NH RSA 265:22. Improved line striping enables the authorities to more effectively pursue traffic violations regarding lane offenses in the interest of the safety of the community. [Sic] (Petition Warrant Article)

Moderator introduced the petitioner Kimberly Black to speak to the article. Ms. Black explained this warrant article comes from concerned citizens of the community who feel the roads are unsafe due to excessive speeding, passing, and distracted driving. She explained she grew up in this town, but is now scared for her kid's safety waiting for the bus. She stated that lines would increase visibility and help drivers. Ms. Black explained that should this article pass the Board of Selectmen are granted the powers set forth in NH RSA 265:22 to line stripe roadways when they are resurfaced or newly constructed.

Moderator noted that this article is advisory only.

Police Officer Lucas Bernier spoke in favor of this article stating that it would give officers the ability to enforce any illegal passing issues that occur.

Don Wyman spoke against the article and stated he had a concern about the width of the roads if there was a line, and that if two big trucks were passing, they would probably be in the ditch. He noted that unless the roads were widened, he doesn't think this would work.

Josh Freed of South Road stated that as a kid who grew up in the country, he was taught to drive down the middle of the road when nobody is coming because it is safer in the event animals run out in front of you. He stated he doesn't want to get pulled over for driving down the middle of the road.

**Moderator instructed the Clerk to place the article on the ballot as written.**

## **Article # 21**

To see if the town will vote to deposit 100 percent of the revenues collected pursuant to RSA 79-A (the land use change tax) in the conservation fund in accordance with RSA36-A:5 III as authorized by RSA79-A:25 II. If adopted this article shall take effect April 1, 2023 and shall remain in effect until altered or rescinded by future vote of the town meeting. [Sic] (Petition Warrant Article)

Moderator introduced petitioner Serita Frey to speak to the article. Mrs. Frey spoke in favor of the article stating that the intent is to return 100 percent of land use change tax to the conservation fund. She explained this fund is used to purchase conservation land, and is used to assist residents in town who would like to put their property under conservation easements.

Serita Frey made a motion to the petition article, seconded by Alden Dill, for the article to read as follows:

“To see if the town will vote to deposit 100 percent of the revenues collected pursuant to RSA 79-A (the land use change tax) in the conservation fund in accordance with RSA36-A:5 III as authorized by RSA79-A:25 II. If adopted this article shall take effect April 1, 2023 and shall remain in effect until altered or rescinded by future vote of the town meeting. If the above article does not pass, the percentage of LUCT revenues deposited in the conversation fund shall remain at 50% as it is now. [Sic] (Petition Warrant Article)”

Moderator called for a vote on the amendment. Ayes have it, amendment passes.

#### BACK TO MAIN ARTICLE

Haley Andreozzi of South Road spoke in favor of the article. She explained the purpose of the conservation fund is not to reduce the tax base in town, but to allow the conservation commission to conserve natural resources for the benefit of the residents of the town. She said this could include water resources, wildlife habitat, outdoor recreational areas and open space in general. She noted that there have been several studies over the last several decades that have shown that land conservation has a net benefit on the fiscal status of communities.

**Moderator instructed the Clerk to place the article on the ballot as amended.**

#### **Article # 22**

To see if the Town will vote to instruct the Deerfield Select Board to work jointly with the Deerfield School Board on a solar energy project for the purpose of powering the school and the town buildings to reduce energy costs. [Sic] (Petition Warrant Article)

Moderator introduced petitioner Wes Golomb to speak to the article. Mr. Golomb stated this article would bring our community together for a common goal of cutting town expenses and saving tax payers money. He urged people to support this article and stated that if they find the



right site for this project it could serve as a revenue source for the town. He explained that this article has the potential to save money as opposed to spending it.

Ellen O'Donnell of Windy Ridge Road spoke in favor of this article stating that it was not only great for the town but also the students at Deerfield Community School.

**Moderator instructed the Clerk to place the article on the ballot as written.**

### **Article # 23**

Shall the town vote to adopt the provisions of RSA 36-A:4-a, I(b) to authorize the conservation commission to expend funds for the contributions to 'qualified organizations' for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the town will retain no interest in the property? [Sic] (Petition Warrant Article)

Moderator introduced petitioner Serita Frey to speak to the article. She explained that what this article does is give the town the flexibility to hold an executory interest in conservation easements. She stated that because the town has not yet adopted this warrant article, the town holds an executory interest in all easements which comes with responsibility and risks. This would allow the town to determine their executory interests on a case-by-case basis.

Kevin Verville of McCarron Road asked if the conservation commission would have to hold public hearings to expend funds. Mrs. Frey responded that yes, public hearings would still be required.

Serita Frey clarified to the body that the language used in this warrant article is statutory, noting this is the required language for the warrant article.

There was a scattering of discussion in support of the article.

**Moderator instructed the Clerk to place the article on the ballot as written.**

Moderator declared the meeting adjourned at 12:15 pm.

### **Statistics:**

- ✓ 82 voters checked in.
- ✓ 3517 voters on the checklist.

Minutes transcribed and respectfully submitted by,

**Kelly Roberts**



Kelly Roberts, Certified Town Clerk/Tax Collector







Proposed Budget

Deerfield

For the period beginning January 1, 2023 and ending December 31, 2023

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

This form was posted with the warrant on: \_\_\_\_\_

**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
Jocelyn Messier	MBC rep	
Bonnie Beaubien	MBC Rep	Bonnie Beaubien
Maureen Quinn	MBC member	Maureen Quinn
Paul Dwyer	MBC Rep	
Terry Roy	MBC Chair	
JENIFER LEE	MBC MEMBER	Jenifer Lee

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/>



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**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
<b>General Government</b>								
4130-4139	Executive	01	\$407,444	\$384,259	\$432,780	\$0	\$432,780	\$0
4140-4149	Election, Registration, and Vital Statistics	01	\$14,523	\$11,713	\$13,227	\$0	\$13,227	\$0
4150-4151	Financial Administration	01	\$64,993	\$57,750	\$74,242	\$302	\$74,544	\$0
4152	Revaluation of Property	01	\$54,974	\$92,315	\$94,754	\$0	\$94,255	\$499
4153	Legal Expense	01	\$36,168	\$43,572	\$44,000	\$0	\$44,000	\$0
4155-4159	Personnel Administration	01	\$94,503	\$167,029	\$108,600	\$0	\$108,600	\$0
4191-4193	Planning and Zoning	01	\$34,005	\$48,188	\$47,451	\$0	\$47,451	\$0
4194	General Government Buildings	01	\$189,890	\$224,024	\$276,321	\$4,992	\$281,313	\$0
4195	Cemeteries	01	\$25,185	\$21,452	\$56,401	\$0	\$56,401	\$0
4196	Insurance	01	\$384,010	\$492,219	\$478,515	\$0	\$478,515	\$0
4197	Advertising and Regional Association	01	\$4,552	\$4,019	\$4,552	\$0	\$4,552	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>			<b>\$1,310,247</b>	<b>\$1,546,540</b>	<b>\$1,630,843</b>	<b>\$5,294</b>	<b>\$1,635,638</b>	<b>\$499</b>
<b>Public Safety</b>								
4210-4214	Police	01	\$870,710	\$817,590	\$932,210	\$0	\$932,210	\$0
4215-4219	Ambulance	01	\$15,500	\$11,500	\$16,003	\$0	\$16,003	\$0
4220-4229	Fire	01	\$274,378	\$309,802	\$338,589	\$0	\$338,589	\$0
4240-4249	Building Inspection	01	\$60,741	\$52,106	\$50,664	\$0	\$43,643	\$7,021
4290-4298	Emergency Management	01	\$3,110	\$7,368	\$8,144	\$0	\$8,144	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$1,224,439</b>	<b>\$1,198,366</b>	<b>\$1,345,610</b>	<b>\$0</b>	<b>\$1,338,589</b>	<b>\$7,021</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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<b>Highways and Streets</b>								
4311	Administration	01	\$189,790	\$209,791	\$223,816	\$22,511	\$246,327	\$0
4312	Highways and Streets	01	\$587,685	\$801,934	\$768,326	\$0	\$768,326	\$0
4313	Bridges	01	\$547	\$1	\$2,000	\$0	\$2,000	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other	01	\$400	\$400	\$500	\$0	\$500	\$0
Highways and Streets Subtotal			\$778,422	\$1,012,126	\$994,642	\$22,511	\$1,017,153	\$0
<b>Sanitation</b>								
4321	Administration	01	\$71,476	\$76,191	\$84,168	\$0	\$84,168	\$0
4323	Solid Waste Collection	01	\$28,741	\$43,344	\$42,613	\$0	\$42,613	\$0
4324	Solid Waste Disposal	01	\$298,980	\$235,101	\$295,901	\$0	\$295,901	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$399,197	\$354,636	\$422,682	\$0	\$422,682	\$0
<b>Water Distribution and Treatment</b>								
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
<b>Electric</b>								
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



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<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	01	\$4,452	\$6,266	\$8,702	\$0	\$8,702	\$0
4415-4419	Health Agencies, Hospitals, and Other	01	\$29,981	\$34,316	\$38,816	\$0	\$38,816	\$0
	<b>Health Subtotal</b>		<b>\$34,433</b>	<b>\$40,582</b>	<b>\$47,518</b>	<b>\$0</b>	<b>\$47,518</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	01	\$24,018	\$70,297	\$42,568	\$0	\$42,568	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$24,018</b>	<b>\$70,297</b>	<b>\$42,568</b>	<b>\$0</b>	<b>\$42,568</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	01	\$93,236	\$99,864	\$139,781	\$4,620	\$144,401	\$0
4550-4559	Library	01	\$128,324	\$143,630	\$160,420	\$0	\$160,420	\$0
4583	Patriotic Purposes	01	\$129	\$1,200	\$1,200	\$0	\$1,200	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$221,689</b>	<b>\$244,694</b>	<b>\$301,401</b>	<b>\$4,620</b>	<b>\$306,021</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	01	\$1,475	\$13,307	\$3,373	\$0	\$3,373	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$1,475</b>	<b>\$13,307</b>	<b>\$3,373</b>	<b>\$0</b>	<b>\$3,373</b>	<b>\$0</b>



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<b>Debt Service</b>								
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
<b>Debt Service Subtotal</b>			<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
<b>Capital Outlay</b>								
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
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
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
4914O	To Proprietary Fund - Other		\$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 Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$4,788,638</b>	<b>\$32,425</b>	<b>\$4,813,543</b>	<b>\$7,520</b>





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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration	05	\$112,195	\$0	\$112,195	\$0
		<i>Purpose: Employee 5% COLA</i>				
4195	Cemeteries	07	\$55,000	\$0	\$55,000	\$0
		<i>Purpose: Cemetery</i>				
4312	Highways and Streets	02	\$350,000	\$0	\$350,000	\$0
		<i>Purpose: Roadway construction</i>				
4312	Highways and Streets	03	\$250,000	\$0	\$250,000	\$0
		<i>Purpose: Operating support to the Highway Department for ro</i>				
4915	To Capital Reserve Fund	08	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Capital Reserves - Fire Apparatus</i>				
4915	To Capital Reserve Fund	13	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Rescue Vehicles and Equipment Capital Reserve fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	06	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Establish highway Vehicle and Equipment Maintenanc</i>				
4916	To Expendable Trusts/Fiduciary Funds	09	\$40,000	\$0	\$40,000	\$0
		<i>Purpose: Building Infrastructure Expendable Trust Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	10	\$35,000	\$0	\$35,000	\$0
		<i>Purpose: Cemetery General Mainetnance - Expendable Reserve</i>				
4916	To Expendable Trusts/Fiduciary Funds	11	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Recreation Expendable Trust fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	12	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Fire Department Vehicle and Equipment Expendable T</i>				
<b>Total Proposed Special Articles</b>			<b>\$1,032,195</b>	<b>\$0</b>	<b>\$1,032,195</b>	<b>\$0</b>



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 12/31/2023 (Recommended)	Appropriations for period ending 12/31/2023 (Not Recommended)	Committee's Appropriations for period ending 12/31/2023 (Recommended)	Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4619	Other Conservation	15	\$2,500	\$0	\$2,500	\$0
		<i>Purpose: Pleasant lake Preservation</i>				
4619	Other Conservation	14	\$8,000	\$0	\$8,000	\$0
		<i>Purpose: Milfoil Treatment</i>				
✓ 4916	To Expendable Trusts/Fiduciary Funds	04	\$120,000	\$0	\$120,000	\$0
		<i>Purpose: Police department building expendable Trust Fund</i>				
Total Proposed Individual Articles			\$130,500	\$0	\$130,500	\$0





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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	01	\$65,816	\$20,000	\$20,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	01	\$18,469	\$15,000	\$15,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	01	\$303	\$400	\$400
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	01	\$35,727	\$35,000	\$35,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$120,315</b>	<b>\$70,400</b>	<b>\$70,400</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$617	\$0	\$0
3220	Motor Vehicle Permit Fees	01	\$1,177,556	\$1,150,000	\$1,150,000
3230	Building Permits	01	\$39,908	\$35,000	\$35,000
3290	Other Licenses, Permits, and Fees	01	\$34,516	\$31,500	\$31,500
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$1,252,597</b>	<b>\$1,216,500</b>	<b>\$1,216,500</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	01	\$430,604	\$430,604	\$430,604
3353	Highway Block Grant	01	\$149,581	\$150,165	\$150,165
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	01	\$1,362	\$1,362	\$1,362
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$57,034	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$638,581</b>	<b>\$582,131</b>	<b>\$582,131</b>



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-737**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
<b>Charges for Services</b>					
3401-3406	Income from Departments	01	\$79,388	\$85,000	\$85,000
3409	Other Charges		\$340	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$79,728</b>	<b>\$85,000</b>	<b>\$85,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$183,883	\$0	\$0
3502	Interest on Investments	01	\$26,124	\$14,000	\$14,000
3503-3509	Other	01	\$64,404	\$54,000	\$54,000
<b>Miscellaneous Revenues Subtotal</b>			<b>\$274,411</b>	<b>\$68,000</b>	<b>\$68,000</b>
<b>Interfund Operating Transfers In</b>					
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		\$81,055	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$81,055</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	11, 09, 12, 10	\$80,000	\$120,000	\$120,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$80,000</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$2,526,687</b>	<b>\$2,142,031</b>	<b>\$2,142,031</b>



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-737**

**Budget Summary**

<b>Item</b>	<b>Selectmen's Period ending 12/31/2023 (Recommended)</b>	<b>Budget Committee's Period ending 12/31/2023 (Recommended)</b>
Operating Budget Appropriations	\$4,788,638	\$4,813,543
Special Warrant Articles	\$1,032,195	\$1,032,195
Individual Warrant Articles	\$130,500	\$130,500
Total Appropriations	\$5,951,333	\$5,976,238
Less Amount of Estimated Revenues & Credits	\$2,142,031	\$2,142,031
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$3,809,302</b>	<b>\$3,834,207</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$5,976,238</b>
<b>Less Exclusions:</b>	
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 ( <i>Sum of Lines 2 through 5 above</i> )	\$0
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$5,976,238</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$597,624
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$6,573,862</b>





**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130-4139	Executive	\$363,941	\$26,430	\$0	\$390,371
4140-4149	Election, Registration, and Vital Statistics	\$11,713	\$0	\$0	\$11,713
4150-4151	Financial Administration	\$57,750	\$1,591	\$0	\$59,341
4152	Revaluation of Property	\$92,315	\$659	\$0	\$92,974
4153	Legal Expense	\$43,572	\$0	\$0	\$43,572
4155-4159	Personnel Administration	\$90,029	\$10,046	\$0	\$100,075
4191-4193	Planning and Zoning	\$48,188	\$610	\$0	\$48,798
4194	General Government Buildings	\$224,024	\$1,389	\$0	\$225,413
4195	Cemeteries	\$21,452	\$0	\$0	\$21,452
4196	Insurance	\$492,219	\$14,735	\$0	\$506,954
4197	Advertising and Regional Association	\$4,019	\$0	\$0	\$4,019
4199	Other General Government	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>		<b>\$1,449,222</b>	<b>\$55,460</b>	<b>\$0</b>	<b>\$1,504,682</b>
<b>Public Safety</b>					
4210-4214	Police	\$817,590	\$25,694	\$0	\$843,284
4215-4219	Ambulance	\$11,500	\$0	\$0	\$11,500
4220-4229	Fire	\$309,802	\$6,131	\$0	\$315,933
4240-4249	Building Inspection	\$52,106	\$2,037	\$0	\$54,143
4290-4298	Emergency Management	\$7,368	\$0	\$0	\$7,368
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$1,198,366</b>	<b>\$33,862</b>	<b>\$0</b>	<b>\$1,232,228</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$209,791	\$7,654	\$0	\$217,445
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
<b>Highways and Streets Subtotal</b>		<b>\$762,126</b>	<b>\$7,654</b>	<b>\$0</b>	<b>\$769,780</b>
<b>Sanitation</b>					
4321	Administration	\$76,191	\$2,851	\$0	\$79,042
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
<b>Sanitation Subtotal</b>		<b>\$354,636</b>	<b>\$2,851</b>	<b>\$0</b>	<b>\$357,487</b>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
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
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$6,266	\$106	\$0	\$6,372
4415-4419	Health Agencies, Hospitals, and Other	\$34,316	\$0	\$0	\$34,316
<b>Health Subtotal</b>		<b>\$40,582</b>	<b>\$106</b>	<b>\$0</b>	<b>\$40,688</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$70,297	\$963	\$0	\$71,260
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$70,297</b>	<b>\$963</b>	<b>\$0</b>	<b>\$71,260</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$99,864	\$4,366	\$0	\$104,230
4550-4559	Library	\$143,630	\$39,362	\$0	\$182,992
4583	Patriotic Purposes	\$1,200	\$0	\$0	\$1,200
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>		<b>\$244,694</b>	<b>\$43,728</b>	<b>\$0</b>	<b>\$288,422</b>
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$2,807	\$67	\$0	\$2,874
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$2,807</b>	<b>\$67</b>	<b>\$0</b>	<b>\$2,874</b>





Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Debt Service</b>					
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
<b>Debt Service Subtotal</b>		<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>
<b>Capital Outlay</b>					
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
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
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
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>		<b>\$4,122,731</b>	<b>\$144,691</b>	<b>\$0</b>	<b>\$4,267,422</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

Account	Explanation
4130-4139	Previous year warrant articles
4150-4151	Previous year warrant articles
4152	Previous year warrant article

## 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 4th day of February 2023 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Twenty-three (23). 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, Tuesday, March 14, 2023. 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 see if the Town will vote to adopt amendments to the existing Town Zoning Ordinance as proposed by the Planning Board. (The amendments as proposed by the Planning Board are available for inspection at the Offices of the Town Clerk and the Selectmen during business hours of 8:00 a.m. to 7:00 p.m. Mondays and from 8:00 a.m. to 2:30 p.m. Tuesday through Friday.)

### Zoning Amendment # 1:

Are you in favor of adoption of Amendment No. 1, as proposed by petition for the Town's Zoning Ordinance as follows?

To see if the town will vote to amend Zoning Ordinance – Section 204 District Objectives and Land Use Control – to increase the “Minimum Lot Size Area Per Dwelling Unit in Acres” from 3 acres to 5 acres? [Sic] (Petition Warrant Article)

*Not Recommended by the Planning Board 5-0-0*

3. 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 **\$4,813,543.00**. Should this article be defeated, the default budget shall be **\$4,267,422.00** 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 5-0-0*  
*Recommended by the Municipal Budget Committee 9-1-0*  
*Estimated Tax Impact Proposed Budget \$6.20*  
*Estimated Tax Impact Default Budget \$5.50*

**Article # 2** Shall the Town vote to raise and appropriate the sum of Three Hundred Fifty Thousand Dollars **(\$350,000.00)** for the purpose of repair and/or reconstruction of existing roads and associated drainage improvements? Shall the Town further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work. The funds will be used for the improvement, reconstruction, maintenance, crack sealing, engineering of roads and tree removals as needed. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2025.

**Roadway Construction - Background:** *Road rehabilitation and reconstruction continues to be a challenge. In an effort to work towards a goal of improving overall road conditions within the Town, these funds will be utilized to systematically improve roads based on the results of the Road Service Management System Report completed by NH Southern Planning Commission and in consultation with the Road Agent. Road program priorities are generally guided by road condition, traffic volumes, and opportunities to coordinate road construction with other projects.*

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.45*

**Article # 3** To see if the town will raise and appropriate the sum of Two Hundred Fifty Thousand Dollars **(\$250,000)** for the purpose of providing general support by way of maintenance and repair of equipment, purchasing of supplies and overall operational support to the Highway Department for road upkeep and repair. These funds will not be used for personnel support. Should this article pass, it would only be funded in the event that the 2023 Operating Budget fails to pass. This funding will be effective January 1, 2023.

**INFORMATION:** *The department is seeking to repair or possibly replace, if needed, the existing vehicles and equipment that are nearing or past their service life. The department will also upgrade existing equipment, if needed, to provide reliable tools for personnel to perform their jobs in a safe and efficient manner.*

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.32*

**Article # 4** To see if the town will vote to raise and appropriate One Hundred Twenty Thousand Dollars **(\$120,000)** to be placed in the previously established Police Department Building Expendable Trust Fund for the purpose of having engineering and architectural plans prepared for a new Police Department building; and for the dissemination of information relative to the planning and design of such building.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$34,474.05

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 7-3-0*  
*Estimated Tax Impact \$0.15*

**Article # 5** To see if the Town will vote to raise and appropriate the sum of One Hundred Twelve Thousand One-Hundred Ninety-five Dollars **(\$112,195.00)**, which includes additional wages and required benefits, for the purpose of providing cost-of-living adjustment to Town employees in the amount of 5.0%.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.14*

**Article # 6** To see if the town will vote to establish a Highway Vehicle and Equipment Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of general vehicle and equipment maintenance and repair with the ability to purchase any vehicle or piece of equipment, should repair not be possible; and to raise and appropriate Seventy-five Thousand Dollars **(\$75,000.00)** to put in the fund; further to name the Board of Selectmen as agents to expend from said fund. The fund will have a cap at \$300,000.00 in principle.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.10*

**Article # 7** To see if the Town will vote to raise and appropriate the sum of Fifty-five Thousand Dollars **(\$55,000.00)** to build a 64-niche columbarium that could take the place of 128 traditional burial plots. The columbarium, construction, landscaping and installation cost is estimated at \$55,000.00. A garden-like setting would be created in part of the lower section of the Old Center Cemetery. The columbarium would eventually pay for itself with money generated from the sale of niches.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.07*

**Article # 8** 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.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$369,903.42.

*Recommended by the Board of Selectmen 4-1-0*  
*Recommended by the Municipal Budget Committee 10-0-0*  
*Estimated Tax Impact \$0.06*

**Article # 9** To see if the town will vote to raise and appropriate the sum of up to Forty Thousand Dollars **(\$40,000)** to be placed in the previously established Municipal Government Buildings And Related Infrastructure Expendable Trust Fund said funds to come from unassigned fund balance. No amount to be raised from new taxation.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$25,231.03.

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 10-0-0*

**Article # 10** To see if the town will vote to raise and appropriate the sum of up to Thirty-five Thousand Dollars **(\$35,000)** to be placed in the previously established Cemetery General Maintenance Expendable Reserve Fund, with said funds to come from unassigned fund balance. No amount to be raised from new taxation.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$32,283.35.

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 10-0-0*

**Article # 11** To see if the town will vote to raise and appropriate the sum of Twenty-five Thousand Dollars **(\$25,000.00)** to be placed in the previously established Recreational Facility Maintenance Expendable Trust Fund for the purpose of executing general town field/court maintenance upkeep and to maintain existing playgrounds, athletic fields, athletic courts and the surrounding areas; with said funds to come from unassigned fund balance. No amount to be raised from new taxation.

**INFORMATION:** *The Town of Deerfield currently has three playgrounds, an outdoor basketball court, an outdoor tennis court, two baseball fields, two softball fields, and two soccer field locations which need routine attention to maintain safe playing surfaces/areas, visual appearance, and overall longevity. Town facility maintenance may include, but is not limited to, court resurfacing, mowing, tick spraying, herbicide treatment for baseball and softball infields, infield mix, playground mulching, and tree trimming as necessary. Historically, maintenance has been subsidized solely by the Parks and Recreation Revolving Fund. Due to the expansion of town facilities in recent years, the department is now seeking community support to help maintain its valued facilities, which are open to all Deerfield residents.*

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$12,245.99.

*Recommended by the Board of Selectmen 4-1-0  
Recommended by the Municipal Budget Committee 10-0-0*

**Article # 12** 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 new taxation.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$49,599.31.

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 10-0-0*

**Article # 13** 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 Rescue Vehicles and Equipment Capital Reserve Fund.

**INFORMATION:** The balance of the trust fund as of 9/30/2022 is \$60,113.89.

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 10-0-0  
Estimated Tax Impact \$0.03*

**Article # 14** 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 10-0-0  
Estimated Tax Impact \$0.01*

**Article # 15** 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 10-0-0  
Estimated Tax Impact \$0.01*

**Article # 16** Shall the Town of Deerfield READOPT the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750.00? (Majority vote required).

**INFORMATION: Statutory Change to Property Tax Credits for Veterans – Readoption Required**

*The New Hampshire Legislature passed, and Governor Sununu signed into law House Bill 1667 (Chapter 121, Laws of 2022), amending eligibility criteria for certain veterans' property tax credits. Effective on July 26, 2022, the bill amended RSA 72:28, the "Standard and Optional Veterans' Tax Credit," and RSA 72:28-b, the "All Veterans' Tax Credit," to expand the eligibility requirements of the veterans' tax credit to include individuals who have not yet been discharged from service in the armed forces. Under RSA 72:27-a, IV amendments to tax credits and exemptions which require adoption will only apply "in a municipality which previously adopted the provision only after the municipality complies with the procedure" specified in RSA 72:27-a, II, unless otherwise expressly required by law. Nothing in HB 1667 created an exception to this readoption requirement. As a result of the passage of HB 1667, municipalities should consider the following:*

- *For municipalities with an Optional Veterans' Tax Credit under RSA 72:28, II:  
The Optional Veteran's Tax Credit, at the existing amount or at a new amount, must be readopted pursuant to RSA 72:27-a to remain in place and include the expanded eligibility effective for the April 1, 2023 tax year.*

*Recommended by the Board of Selectmen 5-0-0*

**Article # 17** Shall the Town of Deerfield READOPT the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal



the same amount as the standard or optional veterans' tax credit voted by the Town of Deerfield under RSA 72:28? (Majority vote required)

**INFORMATION: Statutory Change to Property Tax Credits for Veterans – Readoption Required**

*The New Hampshire Legislature passed, and Governor Sununu signed into law House Bill 1667 (Chapter 121, Laws of 2022), amending eligibility criteria for certain veterans' property tax credits. Effective on July 26, 2022, the bill amended RSA 72:28, the "Standard and Optional Veterans' Tax Credit," and RSA 72:28-b, the "All Veterans' Tax Credit," to expand the eligibility requirements of the veterans' tax credit to include individuals who have not yet been discharged from service in the armed forces. Under RSA 72:27-a, IV amendments to tax credits and exemptions which require adoption will only apply "in a municipality which previously adopted the provision only after the municipality complies with the procedure" specified in RSA 72:27-a, II, unless otherwise expressly required by law. Nothing in HB 1667 created an exception to this readoption requirement. As a result of the passage of HB 1667, municipalities should consider the following:*

- *For municipalities with an Optional Veterans' Tax Credit under RSA 72:28, II:*
- *The Optional Veteran's Tax Credit, at the existing amount or at a new amount, must be readopted pursuant to RSA 72:27-a to remain in place and include the expanded eligibility effective for the April 1, 2023 tax year.*

*Recommended by the Board of Selectmen 5-0-0*

**Article # 18** Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the Town of Deerfield on March 8, 2005, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law?" (A 3/5 majority of those voting is required.)

**INFORMATION:** Voting YES to this warrant article changes the Town from an "SB 2" form of voting back to a "Town Meeting" form of voting.

**Article # 19** To see if the town will vote to instruct the selectmen to A) develop, or cause to be developed, within a period of nine months from the passage hereof, a Conflict of Interest ordinance (the **Ordinance**), consistent with RSA 31:39-a, defining and regulating conflicts of interest for local officers and employees, whether elected or appointed, to include, but not be limited to, conflicts of interest or the appearance thereof based on 1) direct or indirect pecuniary interest, whether by personal, corporate, social or professional association, 2) kinship, whether by blood or marriage, 3) employment, whether as principal, agent or representative, 4) abutment, or 5) any combination of items 1) to 4) above, and also setting i) the terms and conditions for the disclosure of such conflicts, ii) the disqualifications based on such conflicts, and iii) the resolutions of such conflicts (including with respect to political solicitations), such that the public might have increased confidence that local officials and employees, whether elected or appointed, are placing the interests of the public at large ahead of their own interests, and B) include the Ordinance on the 2024 Town Warrant for adoption by the legislative body. (Majority vote required) [Sic] (Petition Warrant Article)

**Article # 20** To see if the Town will vote for the future improvements of town maintained asphalt roads that are being resurfaced or newly installed to be constructed with center lane striping. At minimum; a single solid yellow line, for the purpose of lane delineation, in accordance with NH RSA 265:22. Improved line striping enables the authorities to more effectively pursue traffic violations regarding lane offenses in the interest of the safety of the community. [Sic] (Petition Warrant Article)

**Article # 21** To see if the town will vote to deposit 100 percent of the revenues collected pursuant to RSA 79-A (the land use change tax) in the conservation fund in accordance with RSA36-A:5 III as authorized by RSA79-A:25 II. If adopted this article shall take effect April 1, 2023 and shall remain in effect until altered or rescinded by future vote of the town meeting. If the above article does not pass, the percentage of LUCT revenues deposited in the conservation fund shall remain at 50% as it is now. [Sic] (Petition Warrant Article)

**Article # 22** To see if the Town will vote to instruct the Deerfield Select Board to work jointly with the Deerfield School Board on a solar energy project for the purpose of powering the school and the town buildings to reduce energy costs. [Sic] (Petition Warrant Article)

**Article # 23** Shall the town vote to adopt the provisions of RSA 36-A:4-a, I(b) to authorize the conservation commission to expend funds for the contributions to 'qualified organizations' for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the town will retain no interest in the property? [Sic] (Petition Warrant Article)

Given our hands and seal this 18th day of January in the year of our Lord Two Thousand and Twenty-Three.

*TOWN OF DEERFIELD  
BOARD OF SELECTMEN*

---

Frederick J. McGarry, Chairman

---

Richard W. Pitman, Vice Chairman

---

Cynthia B. McHugh, Selectwoman

---

Alden Dill, Selectman

---

William Huebner, Selectman

A True copy,  
Attest:

*TOWN OF DEERFIELD  
BOARD OF SELECTMEN*

---

Frederick J. McGarry, Chairman

---

Richard W. Pitman, Vice Chairman

---

Cynthia B. McHugh, Selectwoman

---

Alden Dill, Selectman

---

William Huebner, Selectman



**2022**

# **FINANCIAL REPORTS**



September 8, 2022

James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*

Michael J. Campo, CPA, MACCY

Karen M. Lascelle, CPA, CVA, CFE

To the Members of the Board of Selectmen  
Town of Deerfield  
8 Raymond Road, PO Box 159  
Deerfield, NH 03037

Dear Members of the Board:

We have audited the financial statements of the governmental activities, the major fund, and aggregate remaining fund information of the Town of Deerfield for the year ended December 31, 2021 and have issued our report thereon dated September 6, 2022. Professional standards require that we communicate to you the following information related to our audit.

### ***Our Responsibility in Relation to the Financial Statement Audit***

As communicated in our engagement letter dated March 16, 2021, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Town of Deerfield solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### ***Planned Scope and Timing of the Audit***

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated March 16, 2021.

### ***Compliance With All Ethics Requirements Regarding Independence***

The engagement team, others in our Firm, as appropriate, and our Firm, have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201 and in conjunction with the Firm's Quality Control Document, we annually review with all engagement staff potential conflicts and obtain an independence certification. In addition, we inquire on each engagement about potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

193 North Main Street, Concord, New Hampshire, 03301 • 603-225-6996  
www.plodzik.com

### ***Significant Risks Identified***

We have identified the following significant risks:

- Management override of controls;
- Improper revenue recognition; and
- Impact of the COVID-19 pandemic.

### ***Qualitative Aspects of the Entity's Significant Accounting Practices***

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town of Deerfield is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimates of the capital asset useful lives are based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible property taxes are based on historical data and information known concerning the assessment appeals. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the accrued landfill postclosure care costs is based on estimates provided by the Town's contracted engineer. We evaluated the key factors and assumptions used by the Town's contracted engineer to develop the accrued landfill postclosure care costs in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense are based on assumptions of future events, such as employment, mortality, and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of the other postemployment benefit (OPEB) liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense are based on the assumption of future events, such as employment, mortality, and the healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense in determining that they are reasonable in relation to the financial statements taken as a whole.

***Financial Statement Disclosures***

The financial statement disclosures are neutral, consistent, and clear.

***Significant Unusual Transactions***

There are no significant or unusual transactions identified during our audit.

***Significant Difficulties Encountered During the Audit***

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for all funds is attached to this letter.

***Disagreements With Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated September 6, 2022.

***Management Consultations With Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Deerfield's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Key Audit Matters***

We have determined that there are no key audit matters to communicate.

***Modification of the Auditor's Report***

We have made the following modification to our auditor's report. An adverse opinion will be issued on the governmental activities. The circumstance that has led to this modification is as follows:

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



### ***Other Audit Matters, Findings, or Issues***

In the normal course of our professional association with the Town of Deerfield, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the Town, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Town of Deerfield's auditors.

#### **Capital Asset Policy (repeat comment)**

At present, no formal capital asset policy exists. Such a policy is required by Governmental Accounting Standards Board (GASB) Statement No. 34. We suggest a policy be implemented to more effectively control and account for the Town's capital assets. We suggest the present capital asset process be reviewed and documented to control the Town's practice more effectively in this area. To accomplish this goal, we suggest the following:

- Establish a minimum dollar amount for capitalization.
- Prepare written guidelines for proper account classification of all capital asset additions.
- Prepare written guidelines to ensure the reporting and approval of capital asset dispositions.

Implementation of the above recommended policy will create more accurate and consistent accounting treatment for the purchase and disposal of capital assets.

#### **Adjusting Journal Entries (repeat comment)**

In review of the Town's adjusting journal entry procedures, it was identified that any adjusting journal entries initiated and posted by the Finance Director are not reviewed by another individual. We recommend that any entries initiated and posted by the Finance Director are reviewed and approved by either the Town Administrator or Board of Selectmen at their regular meetings.

#### **Revenue Budget (repeat comment)**

In review of the revenue budget input into the Town's general ledger system, it was identified that the estimated revenues did not agree with the final estimated revenues per the State of New Hampshire Form MS-434-R. For accurate and appropriate monitoring of Town revenues, it is recommended that once the tax rate is finalized, the revenue budget per the general ledger system is updated to reflect the finalized estimated revenues per the State of New Hampshire Form MS-434-R.

#### **Library Controls (repeat comment)**

During our review of internal controls at the Library, we noted the following conditions:

- Lack of timeliness of cash receipts being deposited to the bank
- Cash box and cash receipts must be kept in a secure location

To strengthen controls over Library activity, we recommend the following:

- Cash receipts should be deposited to the bank within one week
- The cash box, and all cash receipts, until deposited, should be kept in a safe and secure location

#### **Library Debit Card (repeat comment)**

During our review of internal controls over Library disbursements, we noted the use of a debit card. The use of debit cards is an inherently risky practice. Allowing the use of a debit card enables Library funds to be disbursed without prior required review and authorization of the Library Trustees. We recommend that the Library discontinue the use of debit cards for Library purposes. This will ensure that proper Library related purchases go through the required disbursement process. An alternative would be to set up a credit or purchasing card, which offers additional protection from fraud.

#### **Information Technology Policies and Procedures**

We noted in our review of the Town's information technology internal controls and environment that the Town has not adopted key policies and procedures related to data security, disaster recovery, data retention, and backup. The Town should develop and document procedures to ensure smooth and continued operation of the Town's programs in the event of a change of

personnel, natural disaster, data breach, hardware or software crash, or other related issues. Key areas to focus on include identifying IT risks and developing appropriate responses, developing a disaster recovery plan, documenting a backup policy/plan, and information security (which should include information such as requirements for password length and changes, procedures for adding/removing users, etc.).

#### **Gift Card Purchases**

Our procedures over disbursements identified gift cards being purchased for Town employees. The purchases were made with no record of who the gift cards were distributed to. Without the ability to determine who received or used the gift cards, there is an increased risk that gift cards could be misappropriated. We recommend that gift card purchases be accounted for on a gift card log or inventory, itemizing the individual gift cards that were purchased. When gift cards are awarded, the individual receiving the card should sign it, indicating the receipt of the gift card.

#### **Transfer Station Deposits**

While reviewing transfer station deposits, we noted that collections are held more than five days prior to remittance to Town offices for deposit. We recommend that all collections be deposited within five days of receipt to minimize the risk of loss or theft.

#### **Other Matters**

##### **Implementation of New GASB Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

**GASB Statement No. 87, *Leases***, issued in June 2017, will be effective for the Town with its fiscal year ending December 31, 2022. This Statement will improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.

**GASB Statement No. 92, *Omnibus 2020***, issued in January 2020, will be effective for the Town with its fiscal year ended December 31, 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

**GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***, issued in March 2020, will be effective for the Town with its fiscal year ended December 31, 2023. The objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements.

**GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***, issued in May 2020, will be effective for the Town with its fiscal year ended December 31, 2023. The objectives of this Statement are to provide guidance on accounting and financial reporting for subscription-based information technology arrangements for government end users.

**GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84 and Supersession of GASB Statement No. 32***, issued in June 2020, will be effective for the Town with its fiscal year ended December 31, 2022. The objectives of this Statement are to increase consistency and comparability related to reporting of fiduciary component units, mitigate costs associated with the reporting of certain defined contribution pension plans, and enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans.

We applied certain limited procedures to the following, which is/are required supplementary information (RSI) that supplements the basic financial statements:

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

Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Respectfully,



PLODZIK & SANDERSON  
Professional Association

*Attachment:*

*Adjusting Journal Entries for Governance Letter*

Client: **2015 - Town of Deerfield**  
Engagement: **2021 - Town of Deerfield**  
Period Ending: **12/31/2021**  
Trial Balance: **001.0000 - Government Fund Trial Balance**  
Workpaper: **910.0031 - Adjusting Journal Entries for Governance Letter**  
Fund Level: **Fund**  
Index: **01, 05, 20, 50, 80, 81, 99, 25, 06**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
To record client requested entries to record additional grant receivable and reclassification of expenses				
01.1150.01.000	Accounts Receivable		4,000.00	
01.4220.04.812	FR Grant		957.00	
01.3359.01.000	State Grants			4,000.00
01.4220.04.292	FR Uniforms			957.00
Total			<u>4,957.00</u>	<u>4,957.00</u>
<b>Adjusting Journal Entries JE # 2</b>				
To reconcile General Fund beginning fund balance by reversing items posted directly to fund balance account. Includes \$1 rounding plug				
01.2530.01.000	Undesignated Fund Balance		12,226.00	
01.3502.01.000	Interest on Investments			1.00
01.3509.01.000	Other Miscellaneous Revenue			755.00
01.3912.00.001	Transfer from 250th Fund			11,470.00
Total			<u>12,226.00</u>	<u>12,226.00</u>
<b>Adjusting Journal Entries JE # 3</b>				
To reconcile 250th fund beginning fund balance by reversing item posted directly to fund balance account.				
20.4912.00.001	Transfer to General Fund		11,470.00	
20.2530.01.000	250th Anniversary/Fund Balance			11,470.00
Total			<u>11,470.00</u>	<u>11,470.00</u>
<b>Adjusting Journal Entries JE # 4</b>				
AUDIT ONLY: To reclassify school and county assessments against property tax revenue				
01.3110.01.000	Property Taxes		9,798,878.00	
01.3110.01.001	Paid to School			9,200,000.00
01.3110.01.002	Paid to County			598,878.00
Total			<u>9,798,878.00</u>	<u>9,798,878.00</u>
<b>Adjusting Journal Entries JE # 5</b>				
To adjust assigned fund balance to actual for encumbrances				
01.2530.01.000	Undesignated Fund Balance		17,441.00	
01.2490.01.000	Reserve for Encumbrances - Prior Year			17,441.00
Total			<u>17,441.00</u>	<u>17,441.00</u>
<b>Adjusting Journal Entries JE # 6</b>				
AUDIT ONLY: To reclassify intergovernmental payables during review of AP listing				
01.2020.01.000	Accounts Payable		31,832.00	
01.2070.00.001	Intergovernmental Payables			31,832.00
Total			<u>31,832.00</u>	<u>31,832.00</u>
<b>Adjusting Journal Entries JE # 7</b>				
AUDIT ONLY: To reclassify interfunds found during review of AP Listing, also record offsetting entries in Conservation Fund, Special Funds and Permanent Fund				
01.2020.01.000	Accounts Payable		1,169.00	
01.2020.01.000	Accounts Payable		5,800.00	
01.2020.01.000	Accounts Payable		490.00	
25.1310.00	Due from General Fund		1,169.00	
01.2080.02.000	Due to Conservation Commission			1,169.00
01.2080.07.000	Due to Trust Funds			5,800.00
01.2080.55.000	Due to Special Funds			490.00
25.3509.00	Other Revenue			1,169.00
Total			<u>8,628.00</u>	<u>8,628.00</u>
<b>Adjusting Journal Entries JE # 8</b>				
AUDIT ONLY: To record additional AP found during search for unrecorded liabilities.				
01.4210.01.341	PD Telephone		672.00	
01.4323.01.410	TS Electricity		508.00	
01.4324.01.420	TS Disposal-Solid Waste		13,109.00	
01.4324.01.420	TS Disposal-Solid Waste		4,960.00	
01.4324.01.420	TS Disposal-Solid Waste		6,199.00	
01.4324.01.422	TS Disposal-Recyclables		1,163.00	
80.4520.37.999	After School Program		141.00	
80.4520.37.999	After School Program		59.00	
80.4520.98.999	Administration		80.00	
01.2020.01.000	Accounts Payable			26,811.00
80.2020.01.000	P & R Revolving Accounts Payable			280.00
Total			<u>27,091.00</u>	<u>27,091.00</u>
<b>Adjusting Journal Entries JE # 9</b>				
[AUDIT ONLY] To reconcile property tax receivables (current levy) for credits assigned to payables at year-end due to timing.				
01.2030.00.000	Deferred revenue - tax - overpayments		24,210.00	
01.1080.01.000	Tax - Property			24,210.00
Total			<u>24,210.00</u>	<u>24,210.00</u>

<b>Adjusting Journal Entries JE # 10</b>		<b>400.5100</b>		
RESTATE: To restate GF beginning fund balance for unrecorded intergovernmental payable related to excess proceeds received on sale of tax deeded properties from 2020.				
01.2530.01.000	Undesignated Fund Balance		77,189.00	
01.2270.00.002	Due to Glesner			77,189.00
<b>Total</b>			<b>77,189.00</b>	<b>77,189.00</b>
<b>Adjusting Journal Entries JE # 11</b>		<b>400.5100</b>		
To reclassify current year payments to Superior Court related to excess proceeds received on sale of tax deeded properties from 2020.				
01.2270.00.002	Due to Glesner		77,189.00	
01.3501.02.000	Sale of Tax Deeded Property			77,189.00
<b>Total</b>			<b>77,189.00</b>	<b>77,189.00</b>
<b>Adjusting Journal Entries JE # 12</b>		<b>400.5100</b>		
To reclassify net proceeds due to Superior Court related to excess proceeds received on sale of tax deeded properties from 2020.				
01.3501.02.000	Sale of Tax Deeded Property		49,860.00	
01.2270.00.002	Due to Glesner			49,860.00
<b>Total</b>			<b>49,860.00</b>	<b>49,860.00</b>
<b>Adjusting Journal Entries JE # 13</b>		<b>400.2100</b>		
To adjust Due to School District for current year assessments to bring liability to actual				
01.3110.01.000	Property Taxes		1,964,387.00	
01.2075.06.000	Due to School			1,964,387.00
<b>Total</b>			<b>1,964,387.00</b>	<b>1,964,387.00</b>
<b>Adjusting Journal Entries JE # 14</b>		<b>300.1310</b>		
To reclassify intergovernmental receivables				
01.1150.01.001	Accounts Receivable - Due From Superior Court		64,882.00	
01.1150.01.000	Accounts Receivable			64,882.00
<b>Total</b>			<b>64,882.00</b>	<b>64,882.00</b>
<b>Adjusting Journal Entries JE # 15</b>		<b>504.5100</b>		
To record special detail receivables at year-end per testing at 504.5100				
50.1150.01.000	Special Details Receivable		56,238.00	
50.3401.10.000	Special Detail Revolving Fund Revenue			56,238.00
<b>Total</b>			<b>56,238.00</b>	<b>56,238.00</b>
<b>Adjusting Journal Entries JE # 19</b>		<b>509.1000</b>		
AUDIT ONLY: To reclassify special revenue activity (Other Special Funds) from custodial fund for reporting purposes.				
99.2495.00.000	Restricted Fund Balance		60,828.00	
99.3502.00.000	Interest Income		74.00	
99.3920.00.000	Additions to escrow		14,714.00	
99.1010.00.530	Fire Dept Equipment Fund			1,562.00
99.1010.00.548	Forest Maintenance			29,053.00
99.1010.00.598	Heritage Foundation			5,870.00
99.1010.00.748	Police Dept - pistol permits			2,979.00
99.1010.00.829	Town Hall Accessibility Fund			7,862.00
99.1010.00.845	Town Planner Fees			2,071.00
99.1010.00.936	Wheelabrator Comm Grant			5,857.00
99.1010.00.952	Veasey Park			10,248.00
99.5000.00.000	Escrow expenditures			10,114.00
<b>Total</b>			<b>75,616.00</b>	<b>75,616.00</b>
<b>Adjusting Journal Entries JE # 20</b>		<b>508.1000</b>		
AUDIT ONLY: To reclassify special revenue activity (Town Impact Fees) from custodial fund for reporting purposes.				
99.2495.00.000	Restricted Fund Balance		92,846.00	
99.3502.00.000	Interest Income		106.00	
99.3920.00.605	Impact fees collected - Highway		18,282.00	
99.3920.00.621	Impact fees collected - Solid Waste		5,819.00	
99.1010.00.605	Impact Fees - Highway			35,326.00
99.1010.00.621	Impact Fees - Solid Waste			43,423.00
99.5000.00.000	Escrow expenditures			38,104.00
<b>Total</b>			<b>116,853.00</b>	<b>116,853.00</b>
<b>Adjusting Journal Entries JE # 21</b>		<b>604.1000</b>		
AUDIT ONLY: To reclassify special revenue activity (School Impact Fees) from custodial fund for reporting purposes.				
99.2495.00.000	Restricted Fund Balance		92,592.00	
99.3502.00.000	Interest Income		114.00	
99.3920.00.613	Impact fees collected - school		23,848.00	
99.1010.00.613	Impact fees - School			116,554.00
<b>Total</b>			<b>116,554.00</b>	<b>116,554.00</b>
<b>Adjusting Journal Entries JE # 24</b>		<b>507.1000</b>		
To restate for prior year amounts due from other governments and revenue not previously recognized related to Marston Farm land conservation project completed in 2019.				
25.1260.00	Due from Other Governments - Conservation Grants		50,000.00	
25.2490.00	Fund Balance			50,000.00
<b>Total</b>			<b>50,000.00</b>	<b>50,000.00</b>
<b>Adjusting Journal Entries JE # 25</b>		<b>507.1000</b>		
To record CY conservation activity per summary of activity documented at 507.1000				
25.1010.00	Cash		70,867.00	
25.4819.00	Expenditures		253.00	
25.1260.00	Due from Other Governments - Conservation Grants			50,000.00
25.1310.00	Due from General Fund			5,800.00

25.3120.00	Tax Revenue			14,150.00
26.3502.00	Interest			399.00
25.3509.00	Other Revenue			571.00
<b>Total</b>			<b>70,920.00</b>	<b>70,920.00</b>
<b>Adjusting Journal Entries JE # 32</b>				
To record deferral of ARPA grant funding for grant revenues unexpended in CY		511.3100		
06.3359.01.000	ARPA		138,372.00	
06.2300.02.000	Deferred Inflows - ARPA Grant Revenues			138,372.00
<b>Total</b>			<b>138,372.00</b>	<b>138,372.00</b>
<b>Adjusting Journal Entries JE # 34</b>				
To record change in allowance for uncollectable accounts per summary and testing at 300.1420		300.1420		
01.1080.06.000	Allowance for uncollectible accounts		1,914.00	
01.3110.02.000	Overlay			1,914.00
<b>Total</b>			<b>1,914.00</b>	<b>1,914.00</b>
<b>Adjusting Journal Entries JE # 40</b>				
AUDIT ONLY: To record additional interfund in Fund 99 relates to escrows to balance interfunds.		602.1000		
99.5000.00.000	Escrow expenditures		1,357.00	
99.1310.00.000	Due to General Fund			1,357.00
<b>Total</b>			<b>1,357.00</b>	<b>1,357.00</b>
<b>Adjusting Journal Entries JE # 41</b>				
To reconcile interfund receivables/payables by reclassifying \$64 to the income statement related to the conservation fund		400.0000		
01.2080.02.000	Due to Conservation Commission		64.00	
01.3509.01.000	Other Miscellaneous Revenue			64.00
<b>Total</b>			<b>64.00</b>	<b>64.00</b>
<b>Adjusting Journal Entries JE # 42</b>				
To adjust nonspendable fund balance to actual		400.4100		
01.2530.01.000	Undesignated Fund Balance		10,373.00	
01.2500.01.000	Nonspendable fund balance			10,373.00
<b>Total</b>			<b>10,373.00</b>	<b>10,373.00</b>
<b>Adjusting Journal Entries JE # 43</b>				
To record additional receivable for library expenditures that were reimbursed with ARPA funds passed through the NH Library Association		5111.3101		
08.1150.01.000	ARPA - Receivable		1,514.00	
06.3359.01.000	ARPA			1,514.00
<b>Total</b>			<b>1,514.00</b>	<b>1,514.00</b>
<b>Total Adjusting Journal Entries</b>			<b>12,810,015.00</b>	<b>12,810,015.00</b>
<b>Total All Journal Entries</b>			<b>12,810,015.00</b>	<b>12,810,015.00</b>

**TOWN OF DEERFIELD,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2021**



**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

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## PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

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### *INDEPENDENT AUDITOR'S REPORT*

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

#### **Report on the Audit of the Financial Statements**

##### *Adverse and Unmodified Opinions*

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

##### **Summary of Opinions**

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

##### *Adverse Opinion on Governmental Activities*

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the accompanying financial statements do not present fairly the financial position of the governmental activities of the Town of Deerfield, as of December 31, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### *Unmodified Opinions*

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

##### *Basis for Opinions*

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

##### *Basis for Adverse Opinion on Governmental Activities*

As discussed in Note 13-B to the financial statements, management has not recorded the long-term costs of retirement healthcare costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Deerfield's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

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

*Town of Deerfield*  
*Independent Auditor's Report*

Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

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

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

September 6, 2022

*Plodzik & Sanderson*  
*Professional Association*

## ***BASIC FINANCIAL STATEMENTS***

*EXHIBIT A*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Statement of Net Position*  
*December 31, 2021*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 10,355,488
Investments	976,469
Taxes receivable (net)	454,680
Accounts receivable	61,595
Intergovernmental receivables	66,396
Prepaid items	10,373
Tax dedeed property, subject to resale	159,429
Capital assets:	
Land and construction in progress	5,334,921
Other capital assets, net of depreciation	4,882,520
Total assets	<u>22,301,871</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	447,404
Amounts related to other postemployment benefits	9,474
Total deferred outflows of resources	<u>456,878</u>
<b>LIABILITIES</b>	
Accounts payable	159,250
Accrued salaries and benefits	48,642
Intergovernmental payables	6,603,554
Other	49,860
Long-term liabilities:	
Due within one year	12,281
Due in more than one year	2,315,761
Total liabilities	<u>9,189,348</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	13,653
Unavailable revenue - grants	138,372
Amounts related to pensions	683,468
Amounts related to other postemployment benefits	2,187
Total deferred inflows of resources	<u>837,680</u>
<b>NET POSITION</b>	
Net investment in capital assets	10,217,441
Restricted	606,059
Unrestricted	1,908,221
Total net position	<u>\$ 12,731,721</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT B*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Statement of Activities*  
For the Fiscal Year Ended December 31, 2021

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change In
	Expenses	Services	Contributions	Net Position
General government	\$ 1,245,253	\$ 7,274	\$ 65,517	\$ (1,172,462)
Public safety	1,345,575	131,670	28,619	(1,185,286)
Highways and streets	755,559	326	148,049	(607,184)
Sanitation	401,024	55,584	-	(345,440)
Health	34,397	-	-	(34,397)
Welfare	31,525	-	-	(31,525)
Culture and recreation	359,358	142,179	19,212	(197,967)
Conservation	13,554	-	-	(13,554)
Total governmental activities	<u>\$ 4,186,245</u>	<u>\$ 337,033</u>	<u>\$ 261,397</u>	<u>(3,587,815)</u>
General revenues:				
Taxes:				
Property				2,550,409
Other				88,690
Motor vehicle permit fees				1,193,257
Licenses and other fees				73,723
Grants and contributions not restricted to specific programs				344,444
Unrestricted investment earnings				66,175
Miscellaneous				92,410
Total general revenues				<u>4,409,108</u>
Change in net position				821,293
Net position, beginning, as restated (see Note 17)				11,910,428
Net position, ending				<u>\$ 12,731,721</u>

The Notes to the Basic Financial Statements are an integral part of this statement.



*EXHIBIT C-1*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Governmental Funds*  
*Balance Sheet*  
*December 31, 2021*

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 9,776,041	\$ 579,447	\$ 10,355,488
Investments	484,470	491,999	976,469
Taxes receivable	470,468	-	470,468
Accounts receivable	5,357	56,238	61,595
Intergovernmental receivables	66,396	-	66,396
Interfund receivables	62,268	89,836	152,104
Prepaid items	10,373	-	10,373
Tax dedeed property, subject to resale	159,429	-	159,429
Total assets	<u>\$ 11,034,802</u>	<u>\$ 1,217,520</u>	<u>\$ 12,252,322</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 158,962	\$ 288	\$ 159,250
Accrued salaries and benefits	48,642	-	48,642
Intergovernmental payables	6,603,554	-	6,603,554
Interfund payables	89,836	62,268	152,104
Other	49,860	-	49,860
Total liabilities	<u>6,950,854</u>	<u>62,556</u>	<u>7,013,410</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	77,434	-	77,434
Unavailable revenue - grants	138,372	-	138,372
Total deferred inflows of resources	<u>215,806</u>	<u>-</u>	<u>215,806</u>
<b>FUND BALANCES (DEFICIT)</b>			
Nonspendable	169,802	367,658	537,460
Restricted	-	316,472	316,472
Committed	731,812	476,186	1,207,998
Assigned	17,441	-	17,441
Unassigned (deficit)	2,949,087	(5,352)	2,943,735
Total fund balances	<u>3,868,142</u>	<u>1,154,964</u>	<u>5,023,106</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,034,802</u>	<u>\$ 1,217,520</u>	<u>\$ 12,252,322</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-2*  
*TOWN OF DEERFIELD, NEW HAMPSHIRE*  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
*December 31, 2021*

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds (Exhibit C-1)	\$ 5,023,106
---------------------------------------------------------	--------------

Capital assets used in governmental activities are not current financial resources. therefore, are not reported in the governmental funds.

Cost	\$ 14,952,360	
Less accumulated depreciation	(4,734,919)	
		10,217,441

Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the post-retirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.

Deferred outflows of resources related to pensions	\$ 447,404	
Deferred inflows of resources related to pensions	(683,468)	
Deferred outflows of resources related to OPEB	9,474	
Deferred inflows of resources related to OPEB	(2,187)	
		(228,777)

Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.

Receivables	\$ (152,104)	
Payables	152,104	
		-

Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.

Deferred property taxes	\$ 63,781	
Allowance for uncollectible taxes	(15,788)	
		47,993

Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.

Compensated absences	\$ 36,323	
Accrued landfill postclosure care costs	250,000	
Net pension liability	1,877,978	
Other postemployment benefits	163,741	
		(2,328,042)

Net position of governmental activities (Exhibit A)	\$ 12,731,721
-----------------------------------------------------	---------------

*EXHIBIT C-3*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Governmental Funds*  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2021**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 2,642,588	\$ 14,150	\$ 2,656,738
Licenses and permits	1,266,980	-	1,266,980
Intergovernmental receivable	605,841	-	605,841
Charges for services	73,222	263,811	337,033
Miscellaneous	48,597	109,988	158,585
Total revenues	4,637,228	387,949	5,025,177
<b>EXPENDITURES</b>			
Current:			
General government	1,263,367	13,948	1,277,315
Public safety	1,212,046	111,462	1,323,508
Highways and streets	869,004	37,482	906,486
Sanitation	391,286	1,300	392,586
Health	34,397	-	34,397
Welfare	31,525	-	31,525
Culture and recreation	248,037	139,961	387,998
Conservation	13,301	253	13,554
Capital outlay	58,781	-	58,781
Total expenditures	4,121,744	304,406	4,426,150
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	11,470	-	11,470
Transfers out	-	(11,470)	(11,470)
Total other financing sources (uses)	11,470	(11,470)	-
Net change in fund balances	526,954	72,073	599,027
Fund balances, beginning, as restated (see Note 17)	3,341,188	1,082,891	4,424,079
Fund balances, ending	\$ 3,868,142	\$ 1,154,964	\$ 5,023,106

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-4*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended December 31, 2021*

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 599,027
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report expense to allocate those expenditures over the life of the assets. Capitalized capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 496,427	
Depreciation expense	<u>(377,329)</u>	119,098
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(12,619)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (11,470)	
Transfers out	<u>11,470</u>	
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ (19,553)	
Change in allowance for uncollectible taxes	<u>1,914</u>	(17,639)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in compensated absences	\$ 2,401	
Decrease in accrued landfill postclosure care costs	2,000	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	104,690	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>24,335</u>	133,426
Changes in net position of governmental activities (Exhibit B)		<u>\$ 821,293</u>

**EXHIBIT D**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 2,318,649	\$ 2,318,649	\$ 2,624,949	\$ 306,300
Licenses and permits	1,348,000	1,348,000	1,266,980	(81,020)
Intergovernmental receivable	493,369	493,369	505,001	11,632
Charges for services	70,000	70,000	73,222	3,222
Miscellaneous	18,100	18,100	42,194	24,094
Total revenues	4,248,118	4,248,118	4,512,346	264,228
<b>EXPENDITURES</b>				
Current:				
General government	1,414,018	1,414,146	1,228,317	185,829
Public safety	1,183,457	1,183,457	1,183,427	30
Highways and streets	962,126	962,126	868,486	93,640
Sanitation	354,636	354,636	391,286	(36,650)
Health	40,582	40,582	34,397	6,185
Welfare	70,297	70,297	31,525	38,772
Culture and recreation	209,694	209,694	228,825	(19,131)
Conservation	13,307	13,307	13,301	6
Debt service:				
Interest	1	1	-	1
Capital outlay	-	58,781	58,781	-
Total expenditures	4,248,118	4,307,027	4,038,345	268,682
Excess (deficiency) of revenues over (under) expenditures	-	(58,909)	474,001	532,910
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	58,909	70,379	11,470
Net change in fund balances	\$ -	\$ -	544,380	\$ 544,380
Increase in nonspendable fund balance			(10,373)	
Unassigned fund balance, beginning, as restated (see Note 17)			2,463,073	
Unassigned fund balance, ending			\$ 2,997,080	

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT E-1*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Fiduciary Funds*  
*Statement of Fiduciary Net Position*  
*December 31, 2021*

	Private Purpose Trust Fund	All Custodial Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 21,164	\$ 499,837
Investments	392,426	574,028
Intergovernmental receivable	-	6,570,277
Total assets	413,590	7,644,142
<b>LIABILITIES</b>		
Accounts payable	-	1,357
Intergovernmental payables:		
School	-	6,564,387
State	-	5,890
Total liabilities	-	6,571,634
<b>NET POSITION</b>		
Restricted	\$413,590	\$1,072,508

*EXHIBIT E-2*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Fiduciary Funds*  
**Statement of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended December 31, 2021**

	Private Purpose Trust Fund	All Custodial Funds
<b>ADDITIONS</b>		
Contributions	\$ -	\$ 39,822
Investment earnings	10,403	372
Change in fair market value	35,546	(1,491)
Tax collections for other governments	-	11,763,265
State fees collected	-	445,893
Total additions	<u>45,949</u>	<u>12,247,861</u>
<b>DEDUCTIONS</b>		
Payments from trust funds	53,321	-
Payments of taxes to other governments	-	11,763,265
Payments of State fees	-	445,893
Payments for escrow purposes	-	8,841
Total deductions	<u>53,321</u>	<u>12,217,999</u>
Change in fiduciary net position	(7,372)	29,862
Net position, beginning, as restated (see Note 17)	<u>420,962</u>	<u>1,042,646</u>
Net position, ending	<u><u>\$413,590</u></u>	<u><u>\$ 1,072,508</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**DECEMBER 31, 2021**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Deerfield, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

***1-A Reporting Entity***

The Town of Deerfield is a municipal corporation governed by an elected five-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

***1-B Basis of Accounting and Measurement Focus***

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

***Government-wide Financial Statements*** – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the long-term costs of retirement healthcare and obligations for other postemployment benefits of the Town's single employer plan which have been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position, the Town has not recorded the other postemployment benefit expense of the Town's single employer plan in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

***Governmental Fund Financial Statements*** – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented the only major fund that met those qualifications.

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 generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

*TOWN OF DEERFIELD, NEW HAMPSHIRE*  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
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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:

**General Fund** – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants, and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition* guidance, the American Rescue Plan Act (ARPA) fund and expendable trust funds are consolidated in the general fund.

Additionally, the Town reports the following fund types:

**Special Revenue Funds** – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Permanent Funds** – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town. These can include legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports ten nonmajor governmental funds.

**Fiduciary Fund Financial Statements** – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town’s fiduciary funds are private purpose trust and custodial funds, which are custodial in nature. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

The Town reports the following fiduciary funds:

**Private Purpose Trust Funds** – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

**Custodial Funds** – are custodial in nature and do not belong to the primary government. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.

### ***1-C Cash and Cash Equivalents***

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

The treasurer is required to deposit such moneys in solvent banks in State or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the State if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

### ***1-D Investments***

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

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Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**Fair Value Measurements of Investments** – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

**Level 1** – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

**Level 2** – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. The Town's holdings in fixed income mutual funds would be an example of Level 2 investments.

**Level 3** – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, it is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

***1-E Receivables***

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

***1-F Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

***1-G Capital Assets***

Capital assets include property, plant, and equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets (i.e., easements) which are reported in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
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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 carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

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

<b>Capital Asset Classes:</b>	<u><b>Years</b></u>
Buildings and building improvements	20 - 50
Machinery, equipment, and furnishings	5 - 50
Vehicles	5 - 20
Infrastructure	20 - 50

***1-H Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

***Interfund Transfers*** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

***1-I Property Taxes***

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 3, 2021 and November 1, 2021, and were due on July 1, 2021 and December 8, 2021, respectively. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2020 on August 26, 2021.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Deerfield School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2021 utilized in the setting of the tax rate was as follows:

Total assessment valuation with utilities	\$ 781,099,503
Total assessment valuation without utilities	\$ 690,923,903

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The tax rates and amounts assessed for the year ended December 31, 2021 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$3.54	\$ 2,768,108
School portion:		
State of New Hampshire	\$1.70	1,172,450
Local	\$12.79	9,991,937
County portion	\$0.77	598,878
Total	<u>\$18.80</u>	<u>\$ 14,531,373</u>

***1-J Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2021.

***1-K Deferred Outflows/Inflows of Resources***

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year-end.

***1-L Long-term Obligations***

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

***1-M Compensated Absences***

***Vacation*** – The Town's policy allows certain employees to earn varying amounts of vacation based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by the Town's personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements.

***Sick Leave*** – The Town's policy allows certain employees to earn varying amounts of sick time as set forth by the Town's personnel policy. A liability for those amounts is recorded in the government-wide financial statements.

***1-N Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred

*TOWN OF DEERFIELD, NEW HAMPSHIRE*  
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inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-O Postemployment Benefits Other Than Pensions***

The Town maintains two separate other postemployment benefit plans (OPEB), as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – The Town maintains a single employer plan but has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources in accordance with GASB Statement No. 75.

***1-P Net Position/Fund Balances***

***Government-wide Statements*** – Equity is classified as net position and displayed in three components:

**Net investment in capital assets** – Consists of capital assets, net of accumulated depreciation.

**Restricted net position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

**Unrestricted net position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

***Fund Balance Classifications*** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

*TOWN OF DEERFIELD, NEW HAMPSHIRE*  
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**Assigned** – Amounts that are constrained by the Town’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

**Unassigned** – Amounts that are available for any purpose. Positive amounts are reported only in the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

When multiple net position/fund balance classifications are available for use, it is the Town’s policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain an unassigned fund balance to be used for unanticipated emergencies of approximately 10% of regular general fund operating expenditures.

*1-Q Use of Estimates*

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts, taxes receivables, and the useful lives of tangible and intangible capital assets, net pension liability, other postemployment benefit liability, deferred outflows and inflows of resources related to both pension and other postemployment benefits, and accrued landfill postclosure care costs, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

*NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY*

*2-A Budgetary Information*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town’s operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP).

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2021, none of the beginning general fund unassigned fund balance was applied for this purpose.

*2-B Budgetary Reconciliation to GAAP Basis*

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for the major general fund.



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Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenue and other financing sources:	
Per Exhibit D (budgetary basis)	\$4,582,725
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	107,243
To eliminate transfers between blended expendable trust and general funds	(58,909)
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	17,639
Per Exhibit C-3 (GAAP basis)	<u>\$4,648,698</u>
Expenditures:	
Per Exhibit D (budgetary basis)	\$4,038,345
Adjustment:	
Basis differences:	
Encumbrances, ending	(17,441)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	100,840
To recognize transfers out of the blended expendable trust funds	58,909
To eliminate transfers between general and blended expendable trust funds	(58,909)
Per Exhibit C-3 (GAAP basis)	<u>\$4,121,744</u>

**2-C Deficit Fund Balance**

The special detail special revenue fund had a deficit fund balance of (\$5,352) at December 31, 2021. This deficit will be funded through future revenues of the fund.

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$10,876,489 and the bank balances totaled \$10,944,693. Petty cash totaled \$1,595.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 10,355,488
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	521,001
Total cash and cash equivalents	<u>\$ 10,876,489</u>

**NOTE 4 – INVESTMENTS**

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Since investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

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The Town has the following recurring fair value measurements and maturities as of December 31, 2021:

	Valuation Measurement Method	Reported Balance	Exempt from Disclosure
Investments type:			
Common stock	Level 1	\$ 573,088	\$ 573,088
Equity mutual funds	Level 1	7,136	7,136
Fixed income mutual funds	Level 2	1,362,699	1,362,699
Total fair value		<u>\$ 1,942,923</u>	<u>\$ 1,942,923</u>

**Interest Rate Risk** – This 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. Both the Town and Trustees of Trust Funds investment policies follow the prudent person rule, which requires the preservation of principal and the amount and regularity of the income derived there from. The investment types noted above are exempt from disclosure.

**Credit Risk** - The Town investment policy states that assets will be invested in obligations of the United States Government, Public Deposit Investment Pool established pursuant to RSA 383:22, deposits in solvent banks incorporated under the laws of the State of New Hampshire, in certificates of deposits of banks incorporated under the laws of the State of New Hampshire, or in banks recognized by the State of New Hampshire. The Trustees of Trust Funds investment policy states the asset allocation of the trust funds will be dependent on the frequency of the cash needs for each fund. The asset allocation will be limited to obligations of the United States Government and its agencies, domestic and international equity and fixed income mutual funds and exchange traded funds, FDIC insured certificates of deposits, and the public deposit investment fund.

**Custodial Credit Risk** – This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town and Trustees of Trust Funds investment policies do not directly address this risk.

**Concentration of Credit Risk** – The Town and Trustees of Trust Funds place no limit on the amount it may invest in any one issuer. More than 5% of the Town's investments are in Fidelity Intermediate Bond Funds, Federated Hermes Government Obligations Tax-Managed Fund, First Commercial Bank USA, Goldman Sachs Bank USA, Synchrony Bank, and UBS Bank USA. These investments are 17%, 30%, 13%, 13%, 13%, and 13%, respectively, of the Town's total investments.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 976,469
Investments per Statement of Fiduciary Net Position (Exhibit E-1)	966,454
Total investments	<u>\$1,942,923</u>

**NOTE 5 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2021. The amount has been reduced by an allowance for an estimated uncollectible amount of \$15,788.

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Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2021	\$ 345,851	\$ 345,851
Unredeemed (under tax lien):		
Levy of 2020	54,269	54,269
Levy of 2019	15,889	15,889
Levies of 2018 and prior	47,818	47,818
Elderly liens	6,641	6,641
Less: allowance for estimated uncollectible taxes	(15,788) *	-
Net taxes receivable	<u>\$ 454,680</u>	<u>\$ 470,468</u>

\*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the accrual basis of accounting (Exhibits A and B).

**NOTE 6 – OTHER RECEIVABLES**

Receivables at December 31, 2021, consisted of accounts (billings for police details) and intergovernmental amounts arising from reimbursements from Rockingham County Superior Court. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

	Governmental Activities	Governmental Funds			Fiduciary Funds
		General	Nonmajor	Total	
Receivables:					
Accounts	\$ 61,595	\$ 5,357	\$ 56,238	\$ 61,595	\$ -
Intergovernmental	66,396 <sup>1</sup>	66,396 <sup>1</sup>	-	66,396	6,570,277 <sup>2</sup>
Total	<u>\$ 127,991</u>	<u>\$ 71,753</u>	<u>\$ 56,238</u>	<u>\$ 127,991</u>	<u>\$ 6,570,277</u>

1. Governmental Activities and General Fund– Intergovernmental receivable represents reimbursement from Rockingham Superior Court for court judgment on tax deeded property.
2. Fiduciary Funds – Intergovernmental receivables represent property taxes collected on behalf of the Deerfield School District. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at year-end, see Note 9.

**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2021 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 5,254,941	\$ -	\$ -	\$ 5,254,941
Construction in progress	62,260	17,720	-	79,980
Total capital assets not being depreciated	<u>5,317,201</u>	<u>17,720</u>	<u>-</u>	<u>5,334,921</u>
Being depreciated:				
Buildings and building improvements	1,191,689	82,704	-	1,274,393
Machinery, equipment, and furnishings	883,694	-	-	883,694
Vehicles	1,642,473	68,376	(31,547)	1,679,302
Infrastructure	5,452,423	327,627	-	5,780,050
Total capital assets being depreciated	<u>9,170,279</u>	<u>478,707</u>	<u>(31,547)</u>	<u>9,617,439</u>
Total all capital assets	<u>14,487,480</u>	<u>496,427</u>	<u>(31,547)</u>	<u>14,952,360</u>

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*Capital assets continued:*

	Balance, beginning	Additions	Deletions	Balance, ending
Less accumulated depreciation:				
Buildings and building improvements	(448,776)	(54,353)	-	(503,129)
Machinery, equipment, and furnishings	(665,157)	(56,911)	-	(722,068)
Vehicles	(1,105,273)	(80,939)	18,928	(1,167,284)
Infrastructure	(2,157,312)	(185,126)	-	(2,342,438)
Total accumulated depreciation	(4,376,518)	(377,329)	18,928	(4,734,919)
Net book value, capital assets being depreciated	4,793,761	101,378	(12,619)	4,882,520
Net book value, all capital assets	<u>\$ 10,110,962</u>	<u>\$ 119,098</u>	<u>\$ (12,619)</u>	<u>\$ 10,217,441</u>

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 41,557
Public safety	102,292
Highways and streets	213,208
Sanitation	10,438
Culture and recreation	9,834
Total depreciation expense	<u>\$ 377,329</u>

**NOTE 8 – INTERFUND BALANCES AND TRANSFERS**

The composition of interfund balances as of December 31, 2021 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 62,268
Nonmajor	General	89,836
		<u>\$ 152,104</u>

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

**Interfund Transfers** - The \$11,470 interfund transfer for the year ended December 31, 2021 was a transfer between the nonmajor 250<sup>th</sup> Anniversary special revenue fund and the major General Fund.

**NOTE 9 – INTERGOVERNMENTAL PAYABLES**

	General Fund	Fidciary Funds
Balance due to the New Hampshire Retirement System	\$ 30,354	\$ -
Miscellaneous balance due to the State of New Hampshire	2,923	-
Property taxes due to the custodial funds	6,564,387 <sup>3</sup>	-
Motor vehicle fees due to the custodial funds	5,890	-
Property taxes due to the Deerfield School District	-	6,564,387 <sup>4</sup>
Motor vehicle fees due to the State of New Hampshire	-	5,890
Total intergovernmental payables due	<u>\$ 6,603,554</u>	<u>\$ 6,570,277</u>

3. Property taxes due to the custodial funds represent amounts collected by the Town on behalf of Deerfield School District and are reported as a component of general fund cash at year-end.
4. Property taxes due to the Deerfield School District represent amounts collected by the Town that will be paid to the School District in incremental payments based upon an agreed schedule in the next calendar year.

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**NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at December 31, 2021 consist of amounts related to pensions totaling \$447,404 and amounts related to OPEB totaling \$9,474. For further discussion on these amounts, see Notes 12 and 13, respectively.

Deferred inflows of resources are as follows:

	Exhibit A	Exhibit C-1
Property taxes received prior to their due date	\$ 13,653	\$ 13,653
Deferred property taxes not collected within 60 days of the fiscal year-end	-	63,781
Federal grant revenue collected in advance of eligible expenditures being made	138,372	138,372
Amounts related to pensions (see Note 12)	683,468	-
Amounts related to other postemployment benefits (see Note 13)	2,187	-
Total governmental activities	<u>\$ 837,680</u>	<u>\$ 215,806</u>

**NOTE 11 – LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2021:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year	Due In More Than One Year
Compensated absences	\$ 38,724	\$ 17,208	\$ (19,609)	\$ 36,323	\$ 2,281	\$ 34,042
Accrued landfill postclosure care costs	252,000	-	(2,000)	250,000	10,000	240,000
Net pension liability	2,890,249	-	(1,012,271)	1,877,978	-	1,877,978
Net other postemployment benefits	191,823	-	(28,082)	163,741	-	163,741
Total long-term liabilities	<u>\$ 3,372,796</u>	<u>\$ 17,208</u>	<u>\$ (1,061,962)</u>	<u>\$ 2,328,042</u>	<u>\$ 12,281</u>	<u>\$ 2,315,761</u>

**Accrued Landfill Postclosure Care Costs** – The Town ceased operating its landfill in 1995 and closure construction was completed in 1996. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The estimated liability for landfill postclosure care costs has a balance of \$250,000 as of December 31, 2021. The estimated total current cost of the landfill postclosure care (\$250,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2021. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

The Town expects to finance the postclosure care costs by general appropriations.

**NOTE 12 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in GASB Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension 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 are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

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Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation (AFC) multiplied by 2.5%, multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of January 1, 2012	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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 earnable compensation and/or service.

**Contributions** - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80%, respectively. For the period of January 1, 2021 to June 30, 2021, the Town contributed 24.77% for police, 26.43% for fire, and 10.88% for other employees. For the period of July 1, 2021 to December 31, 2021, the Town contributed 30.67% for police, 29.78% for fire, and 13.75% for other employees. The contribution requirement for the fiscal year 2021 was \$221,982, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At December 31, 2021 the Town reported a liability of \$1,877,978 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 participants, actuarially determined. At June 30, 2021, the Town's proportion was 0.04%, which was a decrease of 0.01% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$117,285. At December 31, 2021, 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	\$ 74,150	\$ 138,579
Changes in assumptions	196,144	-
Net difference between projected and actual investment earnings on pension plan investments	-	525,228
Differences between expected and actual experience	52,586	19,661
Contributions subsequent to the measurement date	124,524	-
Total	\$ 447,404	\$ 683,468

The \$124,524 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022.

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2022	\$ (70,454)
2023	(40,918)
2024	(52,129)
2025	(197,087)
Thereafter	-
Totals	<u>\$ (360,588)</u>

**Actuarial Assumptions** – The collective total pension liability was based on the following assumptions:

Inflation:	2.00%
Salary increases:	5.60% average, including inflation
Wage inflation:	2.75% (2.25% for Teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment 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 rate 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:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Total fixed income	25.00%	
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that 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 service cost contributions are projected based

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on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy 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 investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 2,685,724	\$ 1,877,978	\$ 1,204,187

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

**13-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2021 Annual Comprehensive Financial Report, which can be found on the System's website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provide** - Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a, and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2021 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan



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based on fund balances. For the period of January 1, 2021 to June 30, 2021, the Town contributed 3.66% for police and fire, and 0.29% for other employees. For the period of July 1, 2021 to December 31, 2021, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2021 was \$19,217, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At December 31, 2021, the Town reported a liability of \$163,741 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the Town's proportion was 0.04%, which was the same as its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$5,109. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ -	\$ 108
Net difference between projected and actual investment earnings on OPEB plan investments	-	2,045
Differences between expected and actual experience	-	34
Contributions subsequent to the measurement date	9,474	-
Total	<u>\$ 9,474</u>	<u>\$ 2,187</u>

The \$9,474 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2022	\$ (610)
2023	(430)
2024	(482)
2025	(665)
Thereafter	-
Totals	<u>\$ (2,187)</u>

**Actuarial Assumptions** – The collective total OPEB liability was based on the following actuarial assumptions:

Inflation:	2.00%
Salary increases:	5.60% average, including inflation
Wage inflation:	2.75% (2.25% for Teachers)
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 - June 30, 2019.

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**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment 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 rate 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:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Total fixed income	25.00%	
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 177,999	\$ 163,741	\$ 151,335

**Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Assumption** – GASB Statement No. 75 requires the sensitivity of the OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are fixed stipends, there is no sensitivity to changes in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**13-B Town of Deerfield Retiree Health Benefit Program**

The Town provides postemployment benefit options for healthcare to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements. Expenses for the cost of providing health insurance for currently enrolled retirees are recognized in the general fund of the funds financial statements as payments are made.

GASB Statement No. 75 requires State and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2021, or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town's single employer plan. The amounts that should be recorded as the net OPEB liability and the OPEB expense for the Town's single employer plan are unknown.

**NOTE 14 – ENCUMBRANCES**

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2021 and are as follows:

General fund:	
General government	<u>\$ 17,441</u>

**NOTE 15 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION**

Net position reported on the governmental activities and fiduciary funds Statements of Net Position at December 31, 2021 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all governmental activities capital assets	<u>\$10,217,441</u>	<u>\$ -</u>
Restricted net position:		
Library	81,726	-
Perpetual care - principal balance	367,658	-
Perpetual care - income balance	156,675	-
Individuals, organizations, and other governments	-	413,590
Escrows	-	51,043
School impact fees	-	116,554
School trust funds	-	904,911
Total restricted net position	<u>606,059</u>	<u>1,486,098</u>
Unrestricted	<u>1,908,221</u>	<u>-</u>
Total net position	<u>\$12,731,721</u>	<u>\$ 1,486,098</u>

**NOTE 16 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2021 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Prepaid items	\$ 10,373	\$ -	\$ 10,373
Tax deeded property	159,429	-	159,429
Permanent fund - principal balance	-	367,658	367,658
Total nonspendable fund balance	<u>169,802</u>	<u>367,658</u>	<u>537,460</u>

(Continued)

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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*Governmental fund balances continued:*

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Restricted:</b>			
Library	-	81,726	81,726
Impact fees - highway	-	34,648	34,648
Impact fees - solid waste	-	43,423	43,423
Permanent - income balance	-	156,675	156,675
Total restricted fund balance	-	316,472	316,472
<b>Committed:</b>			
Expendable trust	731,812	-	731,812
Recreation	-	79,544	79,544
Joe Stone	-	2,545	2,545
Conservation	-	328,105	328,105
Other special funds	-	65,992	65,992
Total committed fund balance	731,812	476,186	1,207,998
<b>Assigned:</b>			
Encumbrances	17,441	-	17,441
<b>Unassigned (deficit):</b>			
General fund	2,949,087	-	2,949,087
Special detail (deficit)	-	(5,352)	(5,352)
Total unassigned fund balance (deficit)	2,949,087	(5,352)	2,943,735
Total governmental fund balances	\$ 3,868,142	\$ 1,154,964	\$ 5,023,106

**NOTE 17 – PRIOR PERIOD ADJUSTMENTS**

Net position/fund balance at January 1, 2021 was restated to give retroactive effect to the following prior period adjustments:

	Governmental Activities	General Fund (GAAP Basis)	General Fund Unassigned Fund Balance (Budgetary Basis)
To reclassify special revenue funds previously reported as custodial funds	\$ 4,313	\$ -	\$ -
To restate for unrecognized intergovernmental payable associated with tax deeded property	(77,189)	(77,189)	(77,189)
To restate for unrecognized grant receivable associated with Marston farm land conservation project	50,000	-	-
Net position/fund balance, as previously reported	11,933,304	3,418,377	2,540,262
Net position/fund balance, as restated	\$ 11,910,428	\$ 3,341,188	\$ 2,463,073

*(Continued)*

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2021**

*Prior period adjustments continued:*

	Nonmajor Funds		Custodial Funds		
	Conservation	Other Special Funds	Escrows	School Impact Fees	School Trust Funds
To reclassify special revenue funds previously reported as custodial funds	\$ -	\$ 4,313	\$ (4,313)	\$ -	\$ -
To reclassify school impact fees into separate fund	-	-	-	92,592	(92,592)
To restate for unrecognized grant receivable associated with Marston farm land conservation project	50,000	-	-	-	-
Net position/fund balance, as previously reported	262,069	54,860	48,168	-	998,791
Net position/fund balance, as restated	<u>\$ 312,069</u>	<u>\$ 59,173</u>	<u>\$ 43,855</u>	<u>\$ 92,592</u>	<u>\$ 906,199</u>

**NOTE 18 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2021, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2021 to December 31, 2021 by Primex<sup>3</sup>, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2021 the Town paid \$44,132 and \$48,848 to Primex<sup>3</sup> for Workers' Compensation and Property/Liability, respectively. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 19 – CAFETERIA BENEFIT PLAN**

Effective January 1, 2003, the Town implemented a cafeteria benefit plan pursuant to Section 125 of the IRS code. Under this plan, eligible employees may direct a contribution, made by the Town, into any combination of the following benefit categories:

1. Medical Insurance Premium Account;
2. Out of Pocket Medical Spending Account; or
3. Dependent Care Spending Account

In addition to directing the Town's contribution to the above categories, eligible employees may elect to contribute pre-tax dollars to these categories. Under no circumstances may an employee direct more than \$5,000 annually into the Dependent Care Spending Account, and \$2,500 into the Medical Spending Account. This cap applies to both Town contributions and employee pre-tax contributions.

All employees eligible for group medical plan coverage are eligible to participate in this plan following a 30-day probationary period. The plan year adopted by the Town begins on January 1<sup>st</sup> and ends on December 31<sup>st</sup>. To obtain reimbursement of expenses incurred within a plan year within the spending accounts (items 2 and 3 above), employees must submit claims within 90 days of the end of the plan year or separation of service from the Town, whichever occurs first. Funds unclaimed after 90 days of the close of the plan year are then remitted to the Town.

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
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**NOTE 20 – COVID-19**

As a result of the spread of the COVID-19 Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

The Town was allotted a total of \$475,396 in federal funding from the American Rescue Plan Act (ARPA) in 2021. A total of \$237,698, or 50%, of the funding was received in 2021. The remainder is expected to be received in 2022. Eligible uses of these funds include pandemic response or its negative impacts, workforce/personnel, including payroll and hazard/premium pay, provision of government services to the extent of reduced revenue and necessary water, sewer, and broadband investment. For the year ended December 31, 2021, the Town spent \$100,840 of the funds received. The remaining funds are included in deferred inflows of resources until eligible expenditures have been made.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**NOTE 21 – TAX ABATEMENTS**

Governmental Accounting Standards Board Statement No. 77, *Tax Abatement Disclosures*, defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Town had no material tax abatements or programs for the year ended December 31, 2021.

**NOTE 22 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through September 6, 2022, the date the December 31, 2021 financial statements were available to be issued, and the following warrant articles were approved by the voters at the March 08, 2022 annual Town meeting:

**Warrant Article 7:** Authorized \$50,000 to be deposited in the Fire Apparatus and Equipment capital reserve fund.

**Warrant Article 8:** Established and authorized the use of \$35,000 general fund unassigned fund balance for a Cemetery General Maintenance expendable trust fund.

**Warrant Article 9:** Authorized the use of \$25,000 general fund unassigned fund balance to be deposited in the Municipal Government Buildings Infrastructure expendable trust fund.

**Warrant Article 10:** Established and authorized the use of \$25,000 general fund unassigned fund balance to be deposited in the Recreational Facility Maintenance expendable trust fund.

**Warrant Article 12:** Authorized the use of \$20,000 general fund unassigned fund balance to be deposited in the Fire Department Vehicle and Equipment expendable trust fund.

**Warrant Article 14:** Authorized \$10,000 to be deposited into the Rescue Vehicles and Equipment capital reserve fund.

***REQUIRED SUPPLEMENTARY INFORMATION***

*EXHIBIT F*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2021*  
*Unaudited*

Fiscal year-end	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Measurement date	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Town's:							
Proportion of the net pension liability	0.04%	0.04%	0.05%	0.04%	0.04%	0.05%	0.04%
Proportionate share of the net pension liability	\$ 1,683,859	\$ 2,353,051	\$ 2,229,199	\$ 2,053,223	\$ 2,048,080	\$ 2,890,249	\$ 1,877,978
Covered payroll	\$ 1,094,525	\$ 1,151,128	\$ 1,209,159	\$ 1,173,565	\$ 1,202,464	\$ 1,207,027	\$ 1,173,938
Proportionate share of the net pension liability as a percentage of its covered payroll	153.84%	204.41%	184.36%	174.96%	170.32%	239.45%	159.97%
Plan fiduciary net position as a percentage of the total pension liability	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%



**EXHIBIT G**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2021*  
**Unaudited**

Fiscal year-end	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Measurement date	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contributions	\$ 229,204	\$ 163,350	\$ 182,153	\$ 180,223	\$ 185,235	\$ 200,741	\$ 221,982
Contributions in relation to the contractually required contributions	229,204	163,350	182,153	180,223	185,235	200,741	221,982
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 1,094,525	\$ 1,151,128	\$ 1,209,159	\$ 1,173,565	\$ 1,202,464	\$ 1,207,027	\$ 1,171,167
Contributions as a percentage of covered payroll	20.94%	14.19%	15.06%	15.36%	15.40%	16.63%	18.95%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

*TOWN OF DEERFIELD, NEW HAMPSHIRE*  
*NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –*  
*PENSION LIABILITY*  
*FOR THE FISCAL YEAR ENDED*  
*DECEMBER 31, 2021*

*Schedule of the Town's Proportionate Share of Net Pension Liability and*  
*Schedule of Town Contributions - Pensions*

*Changes in Benefit Terms* - There were no changes in benefit terms for the current period.

*Changes in Assumptions* – There were no changes in assumptions for the current period.

*Methods and Assumptions Used to Determine Contribution Rates*– A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

*EXHIBIT H*  
*TOWN OF DEERFIELD, NEW HAMPSHIRE*  
*Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2021*  
*Unaudited*

Fiscal year-end	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Measurement date	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Town's proportion of the net OPEB liability	0.04%	0.04%	0.04%	0.04%
Town's proportionate share of the net OPEB liability (asset)	\$ 203,289	\$ 194,209	\$ 191,823	\$ 163,741
Town's covered payroll	\$ 1,222,027	\$ 1,251,433	\$ 1,207,027	\$ 1,173,938
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	16.64%	15.52%	15.89%	13.95%
Plan fiduciary net position as a percentage of the total OPEB liability	7.53%	7.75%	7.74%	11.06%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

*EXHIBIT I*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2021*  
*Unaudited*

Fiscal year-end	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Measurement date	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 19,640	\$ 20,216	\$ 20,342	\$ 19,217
Contributions in relation to the contractually required contribution	19,640	20,216	20,342	19,217
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 1,222,027	\$ 1,251,433	\$ 1,207,027	\$ 1,171,166
Contributions as a percentage of covered payroll	1.61%	1.62%	1.69%	1.64%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

*TOWN OF DEERFIELD, NEW HAMPSHIRE*  
*NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –*  
*OTHER POSTEMPLOYMENT BENEFIT LIABILITY*  
*FOR THE FISCAL YEAR ENDED*  
*DECEMBER 31, 2021*

*Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and*  
*Schedule of Town Contributions – Other Postemployment Benefits*

*Changes in Benefit Terms* - There were no changes in benefit terms for the current period.

*Changes in Assumptions* – There were no changes in assumptions for the current period.

*Methods and Assumptions Used to Determine Contribution Rates*– A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2021. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

*SCHEDULE 1*  
*TOWN OF DEERFIELD, NEW HAMPSHIRE*  
*Major General Fund*  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2021*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 2,272,249	\$ 2,550,409	\$ 278,160
Land use change	14,000	14,150	150
Yield	12,000	15,104	3,104
Excavation	400	403	3
Interest and penalties on taxes	20,000	44,883	24,883
Total from taxes	2,318,649	2,624,949	306,300
Licenses, permits, and fees:			
Business licenses, permits, and fees	30,000	1,231	(28,769)
Motor vehicle permit fees	1,244,000	1,193,257	(50,743)
Building permits	37,000	38,233	1,233
Other	37,000	34,259	(2,741)
Total from licenses, permits, and fees	1,348,000	1,266,980	(81,020)
Intergovernmental:			
State:			
Meals and rooms distribution	344,444	344,444	-
Highway block grant	147,568	147,531	(37)
State and federal forest land reimbursement	1,357	1,357	-
Other	-	11,669	11,669
Total from intergovernmental	493,369	505,001	11,632
Charges for services:			
Income from departments	70,000	73,222	3,222
Miscellaneous:			
Sale of municipal property	-	15,021	15,021
Interest on investments	5,500	6,207	707
Other	12,600	20,966	8,366
Total from miscellaneous	18,100	42,194	24,094
Other financing sources:			
Transfers in	58,909	70,379	11,470
Total revenues and other financing sources	\$ 4,307,027	\$ 4,582,725	\$ 275,698

See Independent Auditor's Report.

*SCHEDULE 2  
TOWN OF DEERFIELD, NEW HAMPSHIRE  
Major General Fund*

*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)  
For the Fiscal Year Ended December 31, 2021*

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:				
General government:				
Executive	\$ 363,941	\$ 359,211	\$ -	\$ 4,730
Election and registration	11,713	9,078	-	2,635
Financial administration	57,750	64,563	-	(6,813)
Revaluation of property	92,315	51,141	-	41,174
Legal	43,572	35,735	-	7,837
Personnel administration	87,351	86,822	-	529
Planning and zoning	48,188	36,823	10,241	1,124
General government buildings	224,152	166,146	7,200	50,806
Cemeteries	21,452	21,975	-	(523)
Insurance, not otherwise allocated	459,693	374,868	-	84,825
Advertising and regional associations	4,019	4,514	-	(495)
Total general government	1,414,146	1,210,876	17,441	185,829
Public safety:				
Police	802,681	834,831	-	(32,150)
Ambulance	11,500	15,000	-	(3,500)
Fire	309,802	276,290	-	33,512
Building inspection	52,106	51,805	-	301
Emergency management	7,368	5,501	-	1,867
Total public safety	1,183,457	1,183,427	-	30
Highways and streets:				
Administration	209,791	193,152	-	16,639
Highways and streets	751,934	674,934	-	77,000
Bridges	1	-	-	1
Other	400	400	-	-
Total highways and streets	962,126	868,486	-	93,640
Sanitation:				
Administration	76,191	72,915	-	3,276
Solid waste collection	43,344	30,032	-	13,312
Solid waste disposal	235,101	288,339	-	(53,238)
Total sanitation	354,636	391,286	-	(36,650)
Health:				
Pest control	6,266	3,950	-	2,316
Health agencies	34,316	30,447	-	3,869
Total health	40,582	34,397	-	6,185
Welfare:				
Administration and direct assistance	70,297	31,525	-	38,772
Culture and recreation:				
Parks and recreation	99,864	95,915	-	3,949
Library	108,630	132,010	-	(23,380)
Patriotic purposes	1,200	900	-	300
Total culture and recreation	209,694	228,825	-	(19,131)
Conservation	13,307	13,301	-	6

(Continued)



*SCHEDULE 2 (Continued)*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Major General Fund*

*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2021*

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered to Subsequent Year</u>	<u>Variance Positive (Negative)</u>
Debt service:				
Interest on tax anticipation notes	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
Capital outlay	<u>58,781</u>	<u>58,781</u>	<u>-</u>	<u>-</u>
Total appropriations, expenditures, and encumbrances	<u>\$ 4,307,027</u>	<u>\$ 4,020,904</u>	<u>\$ 17,441</u>	<u>\$ 268,682</u>

*SCHEDULE 3*  
*TOWN OF DEERFIELD, NEW HAMPSHIRE*  
*Major General Fund*  
*Schedule of Changes in Unassigned Fund Balance*  
*For the Fiscal Year Ended December 31, 2021*

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis), as restated (see Note 17)		\$2,463,073
Changes:		
2021 Budget summary:		
Revenue surplus (Schedule 1)	\$ 275,698	
Unexpended balance of appropriations (Schedule 2)	268,682	
2021 Budget surplus		544,380
Increase in nonspendable fund balance		(10,373)
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		2,997,080
<i>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</i>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(63,781)
Elimination of the allowance for uncollectible taxes		15,788
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		\$2,949,087

**SCHEDULE 4**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
*December 31, 2021*

	Special Revenue Funds										
	Library	250th Anniversary	Special Detail	Recreation	Joe Stone	Conservation	Impact Fees Highway	Impact Fees Solid Waste	Other Special Funds	Permanent Fund	Total
<b>ASSETS</b>											
Cash and cash equivalents	\$ 81,726	\$ -	\$ -	\$ -	\$ -	\$ 326,936	\$ 35,326	\$ 43,423	\$ 65,502	\$ 26,534	\$ 579,447
Investments	-	-	-	-	-	-	-	-	-	491,999	491,999
Accounts receivable	-	-	56,238	-	-	-	-	-	-	-	56,238
Interfund receivable	-	-	-	79,832	2,545	1,169	-	-	490	5,800	89,836
<b>Total assets</b>	<b>\$ 81,726</b>	<b>\$ -</b>	<b>\$ 56,238</b>	<b>\$ 79,832</b>	<b>\$ 2,545</b>	<b>\$ 328,105</b>	<b>\$ 35,326</b>	<b>\$ 43,423</b>	<b>\$ 65,992</b>	<b>\$ 524,333</b>	<b>\$ 1,217,520</b>
<b>LIABILITIES</b>											
Accounts payable	\$ -	\$ -	\$ -	\$ 288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288
Interfund payable	-	-	61,590	-	-	-	678	-	-	-	62,268
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>61,590</b>	<b>288</b>	<b>-</b>	<b>-</b>	<b>678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,556</b>
<b>FUND BALANCES (DEFICIT)</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	367,658	367,658
Restricted	81,726	-	-	-	-	-	34,648	43,423	-	156,675	316,472
Committed	-	-	-	79,544	2,545	328,105	-	-	65,992	-	476,186
Unassigned (deficit)	-	-	(5,352)	-	-	-	-	-	-	-	(5,352)
<b>Total fund balances (deficit)</b>	<b>81,726</b>	<b>-</b>	<b>(5,352)</b>	<b>79,544</b>	<b>2,545</b>	<b>328,105</b>	<b>34,648</b>	<b>43,423</b>	<b>65,992</b>	<b>524,333</b>	<b>1,154,964</b>
<b>Total liabilities and fund balances</b>	<b>\$ 81,726</b>	<b>\$ -</b>	<b>\$ 56,238</b>	<b>\$ 79,832</b>	<b>\$ 2,545</b>	<b>\$ 328,105</b>	<b>\$ 35,326</b>	<b>\$ 43,423</b>	<b>\$ 65,992</b>	<b>\$ 524,333</b>	<b>\$ 1,217,520</b>

See Independent Auditor's Report.

**SCHEDULE 5**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2021**

	Special Revenue Funds										
	Library Operating	250th Anniversary	Special Detail	Recreation	Joe Stone	Conservation	Impact Fees Highway	Impact Fees Solid Waste	Other Special Funds	Permanent Fund	Total
<b>REVENUES</b>											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,150	\$ -	\$ -	\$ -	\$ -	\$ 14,150
Charges for services	-	-	121,632	139,978	2,201	-	-	-	-	-	263,811
Miscellaneous	7,203	-	-	-	-	2,139	18,341	5,865	15,278	61,162	109,988
Total revenues	7,203	-	121,632	139,978	2,201	16,289	18,341	5,865	15,278	61,162	387,949
<b>EXPENDITURES</b>											
Current:											
General government	-	-	-	-	-	-	-	-	8,459	5,489	13,948
Public safety	-	-	111,462	-	-	-	-	-	-	-	111,462
Highways and streets	-	-	-	-	-	-	37,482	-	-	-	37,482
Sanitation	-	-	-	-	-	-	-	1,300	-	-	1,300
Culture and recreation	4,439	-	-	134,022	1,500	-	-	-	-	-	139,961
Conservation	-	-	-	-	-	253	-	-	-	-	253
Total expenditures	4,439	-	111,462	134,022	1,500	253	37,482	1,300	8,459	5,489	304,406
Excess (deficiency) of revenues over (under) expenditures	2,764	-	10,170	5,956	701	16,036	(19,141)	4,565	6,819	55,673	83,543
<b>OTHER FINANCING USES:</b>											
Transfers out	-	(11,470)	-	-	-	-	-	-	-	-	(11,470)
Net change in fund balances	2,764	(11,470)	10,170	5,956	701	16,036	(19,141)	4,565	6,819	55,673	72,073
Fund balance (deficit), beginning as restated (see Note 17)	78,962	11,470	(15,522)	73,588	1,844	312,069	53,789	38,858	59,173	468,660	1,082,891
Fund balances (deficit), ending	\$ 81,726	\$ -	\$ (5,352)	\$ 79,544	\$ 2,545	\$ 328,105	\$ 34,648	\$ 43,423	\$ 65,992	\$ 524,333	\$ 1,154,964

See Independent Auditor's Report.

*SCHEDULE 6*  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Combining Schedule of Custodial Funds Fiduciary Net Position*  
*December 31, 2021*

	Custodial Funds					Total
	Taxes	State Fees	Escrows	Impact Fees School	Trust Funds School	
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 52,400	\$ 116,554	\$ 330,883	\$ 499,837
Investments	-	-	-	-	574,028	574,028
Intergovernmental receivables	6,570,277	-	-	-	-	6,570,277
Total assets	6,570,277	-	52,400	116,554	904,911	7,644,142
<b>LIABILITIES</b>						
Accounts payable	-	-	1,357	-	-	1,357
Intergovernmental payables:						
School	6,564,387	-	-	-	-	6,564,387
State	5,890	-	-	-	-	5,890
Total liabilities	6,570,277	-	1,357	-	-	6,571,634
<b>NET POSITION</b>						
Restricted	\$ -	\$ -	\$ 51,043	\$ 116,554	\$ 904,911	\$ 1,072,508

**SCHEDULE 7**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Combining Schedule of Custodial Funds Changes in Fiduciary Net Position*  
*For the Fiscal Year Ended December 31, 2021*

	Custodial Funds					Total
	Taxes	State Fees	Escrows	Impact Fees School	Trust Funds School	
<b>Additions:</b>						
Contributions	\$ -	\$ -	\$ 15,974	\$ 23,848	\$ -	\$ 39,822
Investment earnings	-	-	55	114	203	372
Change in fair market value	-	-	-	-	(1,491)	(1,491)
Tax collections for other governments	11,763,265	-	-	-	-	11,763,265
State fees collected	-	445,893	-	-	-	445,893
Total additions	11,763,265	445,893	16,029	23,962	(1,288)	12,247,861
<b>Deductions:</b>						
Payments of taxes to other governments	11,763,265	-	-	-	-	11,763,265
Payments of State fees	-	445,893	-	-	-	445,893
Payments for escrow purposes	-	-	8,841	-	-	8,841
Total deductions	11,763,265	445,893	8,841	-	-	12,217,999
Change in fiduciary net position	-	-	7,188	23,962	(1,288)	29,862
Net position, beginning, as restated (see Note 17)	-	-	43,855	92,592	906,199	1,042,646
Net position, ending	\$ -	\$ -	\$ 51,043	\$ 116,554	\$ 904,911	\$ 1,072,508

**2022 COMPARATIVE STATEMENT  
OF APPROPRIATIONS & EXPENDITURES**

<b><u>PURPOSE OF APPROPRIATIONS</u></b>	<b><u>APPROPRIATION</u></b>	<b><u>EXPENDITURE</u></b>
<b>General Government</b>		
Board of Selectmen	\$ 7,461.00	\$ 15,456.13
Town Administration	\$ 242,836.00	\$ 253,189.71
Town Clerk/Tax Collector	\$ 140,074.00	\$ 148,320.42
Supervisors of Checklist	\$ 2,624.00	\$ 1,842.00
Town Meeting/Election	\$ 9,089.00	\$ 12,680.69
Information Technology	\$ 58,360.00	\$ 64,675.52
MBC	\$ 981.00	\$ 1,617.79
Revaluation of Property	\$ 92,974.00	\$ 55,693.78
Legal Expense	\$ 43,572.00	\$ 36,168.47
Town FICA/MEDI	\$ 97,397.00	\$ 94,503.41
Planning Board	\$ 45,329.00	\$ 34,860.65
Zoning Board	\$ 3,469.00	\$ 2,035.76
Government Buildings	\$ 100,772.00	\$ 115,948.05
GB White Building	\$ 92,418.00	\$ 65,277.66
Town Hall	\$ 32,223.00	\$ 25,701.16
Cemeteries	\$ 21,452.00	\$ 25,185.00
Insurance	\$ 495,958.00	\$ 384,015.54
Advertising/Regional Dues	\$ 4,019.00	\$ 4,552.00
<b>Public Safety</b>		
Police Department	\$ 844,585.00	\$ 893,507.22
Ambulance	\$ 11,500.00	\$ 15,500.00
Fire Department	\$ 315,933.00	\$ 309,968.62
Rescue Squad		
Forest Fires/Water Holes	\$ -	\$ -
Building Inspection	\$ 54,143.00	\$ 64,003.30
Highway Safety	\$ 5.00	\$ -
Emergency Management	\$ 7,363.00	\$ 3,137.10
<b>Highways and Streets</b>		
Highway Administration	\$ 217,445.00	\$ 199,162.22
Road Maintenance	\$ 269,131.00	\$ 341,761.63
Road Resurfacing	\$ 265,303.00	\$ 250,988.50
Road Reconstruction	\$ 1,500.00	\$ -
Gravel Roads	\$ 16,000.00	\$ 7,446.02
Bridges	\$ 1.00	\$ 546.88
Dams	\$ 400.00	\$ 400.00
<b>Sanitation</b>		
Transfer Station Administration	\$ 79,042.00	\$ 72,877.78
Solid Waste Collection	\$ 43,344.00	\$ 31,618.00
Solid Waste Disposal	\$ 235,101.00	\$ 324,628.46
<b>Health</b>		
Animal Control	\$ 6,372.00	\$ 4,497.92
Health Department	\$ 34,316.00	\$ 29,981.44

**2022 COMPARATIVE STATEMENT  
OF APPROPRIATIONS & EXPENDITURES**

<b><u>PURPOSE OF APPROPRIATIONS</u></b>	<b><u>APPROPRIATION</u></b>	<b><u>EXPENDITURE</u></b>
<b>Welfare</b>		
General Assistance	\$ 71,260.00	\$ 24,524.02
<b>Culture and Recreation</b>		
Recreation	\$ 73,527.00	\$ 72,635.18
Veasey Park	\$ 30,703.00	\$ 22,643.81
Library	\$ 147,992.00	\$ 133,860.35
Memorial Day	\$ 600.00	\$ -
Heritage Commission	\$ 600.00	\$ 129.43
Conservation Commission	\$ 2,868.00	\$ 1,474.56
Forestry Commission	\$ 6.00	\$ -
<b>Debt Service</b>		
Tax Anticipation Note	\$ 1.00	\$ -
Total Operating Budget	\$ 4,220,049.00	\$ 4,147,016.18
Prior Year Encumbrances	\$ -	\$ -
Warrant Articles	\$ 425,500.00	\$ 425,500.00
Use of fund balance	\$ -	\$ -
Totals	\$ 4,645,549.00	\$ 4,572,516.18
	\$ (4,645,549.00)	\$ (4,572,516.18)
	\$ -	\$ -



## 2022 Detailed Revenue Report

Acct #	Description of Account #	<u>2022 Estimated Revenue MS-434</u>	<u>2022 Actual Revenue</u>
3120	Change Use Tax	65,000	65,816
3185	Yield Tax	13,000	26,791
3190	Penalties, Interest & Costs	36,000	35,727
3187	Excavation Tax (.02 cents per cu yd)	400	303
3210	Business Licenses & Permits	30,000	616
3220	Motor Vehicle Lic, Permits & Fees	1,200,000	1,177,556
3230	Building Permits	35,000	39,908
3290	Other Licenses, Permits & Fees	35,000	34,516
3351	Shared Revenue Block Grant	-	-
3352	Meals & Rooms Tax	430,604	430,604
3353	Highway Block Grant	150,165	149,581
3356	State & Federal Forest Lands Grant	1,362	1,362
3359	Other State Grants & Reimbursements	12,344	57,034
<b>3401-3406</b>	<b>Income From Departments</b>	89,000	
	Selectmen's Office Income		60
	Planning Board Income		4,968
	Zoning Board Income		1,199
	Other		-
	Cemetery Income		-
	Police Department Income		580
	Police Outside Detail		9,387
	Fire Department		-
	Transfer Station User Fees		28,284
	Transfer Station Recycling		27,760
	Rescue		1
	Electric Revenue		340
<b>3401-3406 Total</b>		<hr/>	<hr/> 72,578

## 2022 Detailed Revenue Report

Acct #	Description of Account #	<u>2022 Estimated</u> Revenue MS-434	<u>2022 Actual</u> Revenue
3501	Sale of Municipal/deeded property	-	183,883
3502	Interest on Investments / Treasurer	4,500	22,799
3502	Credit Card Rebate	-	3,325
3503-3509	Other Miscellaneous Revenue	31,000	
3503	Cable Franchise Fee	-	28,549
3503	Rent-GBW		11,500
3504	Fines & Forfeits		450
3506	Insurance Dividends & Reimbursements		19,525
3509	Miscellaneous Revenue		4,380
3509	Reimbursement fo GA appropriation		-
3503-3509	Total	<u>31,000</u>	<u>64,404</u>
3916	Transfers from Trust & Agency Funds	-	81,055
	Totals	<u>\$ 2,133,375</u>	<u>\$ 2,447,859</u>

**2022 DETAILED STATEMENT OF PAYMENTS**

**EXECUTIVE**

Selectmen	2,700
Treasurer	4,160
Trustee of Trust Funds	8,596
Merit Increase	-
	<b>15,456</b>

**TOWN ADMINISTRATION**

Full Time Employee	149,790
Part Time Employee	22,736
Overtime	-
Mileage	1,146
Auditing Services	9,963
Legal Notices	669
Telephone	1,526
Software Upgrades	-
Registry Recordings	-
Record Retention	-
Contract	37,375
Maintenance - Vendors	14,120
Rental & Leases	2,851
Dues & Subscriptions	145
Supplies	3,532
Postage	5,149
Books & Periodicals	316
Miscellaneous	738
Reimbursement – Tuition	-
Equipment – Computer/Copier	-
Seminars/Meetings	297
Grant	-
Other Charges & Expenses	2,837
	<b>253,189</b>

**TOWN CLERK/TAX COLLECTOR**

Full Time Employee	99,207
Part Time Employee	5,214
Overtime	-
Mileage	2,521
Auditing Services	9,963
Telephone	264
Software Upgrades	1,130
Registry Recordings	556
Record Retention	513
Tax Search	405
Maintenance – Vendors	16,174
Dues & Subscriptions	390
Supplies	4,594
Dog Licenses	696
Postage	5,416
Equipment	346
Over/short	-
Meetings/Seminars	931
Grant	-
	<b>148,321</b>

**SUPERVISORS OF CHECKLIST**

Supervisors of Checklist	1,842
Mileage	-
Legal Notices	-
Software Upgrades	-
Maintenance – Vendor	-
Supplies	-
Postage	-
Equipment	-
Training/Workshops	-
Grant	-
	<b>1,842</b>

**PLANNING BOARD**

Part Time Employee	8,411
Mileage	233
Engineering Reviews	382
Legal Services	-
Legal Notices	-
Consultants	438
Registry Recordings	130
Master Plan	3,415
Contract	17,975
Maintenance – Vendors	432
Printing Services	-
Dues & Subscriptions	3,282

**TOWN MEETING/ELECTIONS**

Moderator	479
Assistant Moderator	421
Ballot Clerks	558
Ballot Counters	247
Election Assistant	290
Legal Notices	-
Sound System	2,830
Maintenance & Repairs	650
Accu-Vote Tabulator	-
Supplies	635
Ballots	6,052
Equipment	520
Grant	-
	<b>12,681</b>

**INFORMATION TECHNOLOGY**

Part Time Employee	46,191
Mileage	-
Telephone	3,189
Software Upgrades	535
Public Media	-
Contract	4,065
Vendor Maint. & Support	4,302
Printing Services	4,254
Supplies	46
Postage	786
Equipment	1,308
Meetings/Seminars	-
Grant	-
	<b>64,676</b>

**IBC**

Part Time Employee	1,375
Printing Service	243
Supplies	-
Miscellaneous	-
Equipment	-
Meetings/Seminars	-
	<b>1,618</b>

**REVALUATION OF PROPERTY**

Part Time Employee	20,774
Contract Appraiser	26,380
Tax Maps Updating/Maintenance	1,875
Registry Recordings	-
Maintenance-Vendors	6,618
Dues & Subscriptions	20
Supplies	27
Postage	-
Equipment	-
Meetings/Seminars	-
	<b>55,694</b>

**LEGAL EXPENSE**

Town Attorney	<b>36,168</b>
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**TOWN FICA/MEDI**

FICA	70,564
MEDI	23,939
	<b>94,503</b>

**TOWN HALL**

Telephone	698
Contract	-
Electricity	4,094
Heating Oil	3,534
Maintenance	13,388
Sprinkler System maintenance	767
Rubbish collection	3,220
Other Charges & Expenses	-
	<b>25,701</b>

**CEMETERIES**

Superintendent	5,000
Tree Care	-
Contractors	20,185
Supplies	-
Grant	-
	<b>25,185</b>

**2022 DETAILED STATEMENT OF PAYMENTS**

Supplies	50
Postage	-
Books & Periodicals	113
Refunds/Reimbursement	-
Equipment	-
Meetings/Seminars	-
Grants	-
	<b>34,861</b>

**ZONING BOARD**

Part Time Employee	1,393
Legal Services	-
Legal Notices	93
ZBA Maintenance - Vendors	432
Printing Services	-
Supplies	23
Postage	94
Equipment	-
Meetings/Seminars	-
Grant	-
	<b>2,036</b>

**GOVERNMENT BUILDINGS**

Part Time Employee	32,894
Mileage	1,546
Legal Notices	-
Telephone	-
Contract-Mowing	7,052
Contract	35,571
Electricity	6,081
Heating Oil	-
Propane	7,609
GB Repairs & Maintenance	18,063
Service Calls	-
Rubbish Collection	4,720
GB Supplies	2,412
Equipment & Tools	-
Grant	-
Other Charges & Expenses	-
	<b>115,948</b>

**GB WHITE BUILDING**

Legal Notices	-
Telephone	192
Water Testing	1,088
Electricity	24,013
Heating Oil	16,543
Repairs & Maintenance	23,256
Diesel	186
Miscellaneous	-
Capital Improvements	-
Grant	-
Other Charges & Expenses	-
	<b>65,278</b>

**AMBULANCE**

Contract	<b>15,500</b>
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**FIRE DEPARTMENT**

Part Time Employee	154,654
Uniforms	2,042
FD Protective Gear	14,964
Legal Services	-
Telephone	4,770
Software Upgrades	666
Testing	3,949
Contract	-
Building Maintenance & Repairs	544
Lease	-
Dues & Subscriptions	4,894
Supplies	8,729
Postage	-
Equip Maint & Repairs	2,094
Gasoline	1,338
Diesel	5,339
Oxygen	456
Vehicle Maint & Repairs	20,060
Public Safety	618
Equipment-None Electric	4,150
Equipment - Electronic	17,702
Fire Hose Replacement	4,594
Meetings/Seminars/Training	6,688

**INSURANCE**

Health Insurance	187,064
Dental	12,979
Short Term Disability	7,219
Long Term Disability	6,271
Life Insurance	2,258
Life/AD & D Insurance/Emergency	-
Retirement	92,959
Unemployment Tax	-
Worker's Compensation	24,717
Section 125	91
Property & Liability	44,075
Deductibles	6,382
	<b>384,016</b>

**ADVERTISING/REGIONAL ASSOCIATION**

NHMA Dues	<b>4,552</b>
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**POLICE DEPARTMENT**

Full Time Employee	509,628
Part Time Employee	4,990
Overtime	11,970
Clerical	51,082
Special Detail Officer	-
Retirement	175,058
Uniforms	7,919
Legal Services	-
Legal Notices	-
Telephone	4,388
Computer Technology	2,160
Contract	28,846
Maintenance Agreement	474
Lease	1,287
Dues & Subscriptions	815
Supplies	2,938
Postage	288
Gasoline	24,103
Vehicle Maint. & Repairs	6,079
Books & Periodicals	315
Ammunition & Firearms	2,755
Photo & Video Equipment	-
Dare Program	1,258
Miscellaneous	3,390
Reimbursement - Tuition	-
Equipment Non-Electronics	737
Equipment Electronics	553
Cruiser	48,879
Meetings & Seminars	3,593
Grant	-
	<b>893,507</b>

**HIGHWAY SAFETY**

Postage	-
Safety Programs	-
Equipment	-
Surplus Acquisition/Purchase	-
Grant	-

**EMERGENCY MANAGEMENT**

Mileage	-
Telephone	1,134
Maintenance-Vendor	1,977
Supplies	-
Postage	-
Gasoline	-
Diesel	-
Vehicle Maint. & Repair	-
Equipment	26
Surplus Acquisition/Purchase	-
Seminars & Training	-
Grant	-
	<b>3,137</b>

**HIGHWAY ADMINISTRATION**

Full Time Employee	181,184
Part Time Employee	1,007
Overtime	16,971

**2022 DETAILED STATEMENT OF PAYMENTS**

Grant	46,724	<b>199,162</b>
	<b>304,976</b>	
<b><u>FOREST FIRES/WATER HOLES</u></b>		
Telephone	-	
Water Holes	4,992	
Forest Fires	-	
Training	-	
Grant	-	
	<b>4,992</b>	
<b><u>BUILDING INSPECTION</u></b>		
Full Time Employee	45,268	
Part Time Employee	10,525	
Mileage	399	
Legal Services	-	
Legal Notices	-	
Telephone	285	
Software Upgrades	-	
Permits Forms	-	
Dues & Subscriptions	190	
Supplies	322	
Postage	-	
Vendor Maint. & Support	1,929	
Gasoline	665	
Vehicle Repairs	3,785	
Books & Periodicals	-	
Health	-	
Equipment - Hardware Upgrades	-	
Vehicle	-	
Enforcement	315	
Meetings/Seminars/Training	320	
Grant	-	
	<b>64,003</b>	
<b><u>ROAD RESURFACING</u></b>		
Resurfacing	-	
Tarring/Sealing	1,062	
	<b>1,062</b>	
<b><u>ROAD RECONSTRUCTION</u></b>		
Surveys	-	
Blasting	-	
Contract	-	
Culverts	-	
Material	175	
Hot Top/Grinding	248,344	
Road Reconstruction	2,470	
	<b>250,989</b>	
<b><u>GRAVEL ROADS</u></b>		
Gravel (processed)	7,446	
<b><u>BRIDGES</u></b>		
Repairs	547	
<b><u>DAMS</u></b>		
Fees & Maintenance	400	
<b><u>TRANSFER STATION ADMINISTRATION</u></b>		
Full Time Employee	1,895	
Part Time Employee	70,982	
	<b>72,878</b>	
<b><u>SOLID WASTE COLLECTION</u></b>		
Mileage	-	
Uniforms/Protective Gear	700	
Engineering & Testing	8,369	
Legal Notices	-	
Telephone	585	
Testing	-	
Mowing	2,345	
Contract	3,010	
Electricity	4,856	
Dues & Subscriptions	326	
Supplies	1,994	
Maintenance & Repairs	2,255	
<b><u>HIGHWAY &amp; STREETS</u></b>		
Uniforms		3,855
Legal Service		-
Legal Notices		-
Telephone		2,127
Tree Care		-
Contract General		2,533
Contract - Mowing		10,000
Contract- Winter Maintenance		145,702
Electricity		1,366
Heating Oil		1,650
Propane		-
Equipment Rental/Lease		3,089
Supplies		2,444
Parts		6,849
Signs		2,281
Building Maint. & Repair		202
Grease/Oil		1,232
Gasoline		4,544
Diesel		24,540
Oxygen/Acetylene		287
Vehicle Maint. & Repairs		19,527
Miscellaneous		14
Salt		66,146
Sand		28,354
Cold Mix		6,637
Tires		851
Town Lands & Parks		-
Properties & Parking Lots		-
Culverts		2,628
Equipment		2,025
Cutting Edges		1,368
Vehicle Lease		-
Seminars/Meetings/Training		169
Safety Compliance		1,341
		<b>341,762</b>
<b><u>AGENCIES-HEALTH &amp; SOCIAL</u></b>		
Employee Physicals & Testing		945
Social Service Agencies		29,036
		<b>29,981</b>
<b><u>GENERAL ASSISTANCE</u></b>		
Part Time Employee		19,599
Mileage		-
Legal services		-
Telephone		343
Maintenance – Vendor		-
Dues		30
Supplies		123
Postage		-
Books & Periodicals		-
Miscellaneous		-
Equipment		80
Appropriation		4,348
Meetings/Seminars/Training		-
Grants		-
		<b>24,524</b>
<b><u>PARKS AND RECREATION</u></b>		
Full Time Employee		72,635
Bicentennial Field		-
Supplies		-
Gasoline		-
Vehicle Maint./Repair		-
Grant		-
		<b>72,635</b>
<b><u>VEASEY PARK</u></b>		
Part Time Employee		16,304
Swim Instructor		1,973
Uniforms		251
Legal Notices		-
Telephone		314
Contract		791
Electric		316
Repairs		1,050
Rubbish Collection		58
Supplies		919
Miscellaneous		184

**2022 DETAILED STATEMENT OF PAYMENTS**

Gasoline	-	Reimbursement	485
Diesel	2,079	Grant	-
Heavy Equipment Cont/Loader	4,599	Safety Compliance	-
Meetings/Seminars/ Training	500		<b>22,644</b>
Grant	-		
	<b>31,618</b>	<b>LIBRARY</b>	
<b>SOLID WASTE DISPOSAL</b>		Full Time Employee	68,830
Disposal/Solid Waste	277,255	Part Time Employee	38,104
Disposal/Refrigerators	648	Telephone	785
Disposal/Recyclable	27,165	Professional Development	761
Disposal/Tires	2,286	Contract	5,547
Disposal/Oil	-	Electric	2,030
Disposal/Electronics	7,295	Heating Oil	1,644
Hazardous Waste Day	9,979	Maint. & Repair	150
	<b>324,628</b>	Supplies	1,495
		Equipment Maintenance	676
<b>ANIMAL CONTROL</b>		Books	11,982
Part Time Employee	1,183	Humanities	1,106
Legal Notices	-	Equipment	750
Telephone	-	Grant	-
Veterinary Services	1,200		<b>133,860</b>
Gasoline	45		
Miscellaneous	-	<b>MEMORIAL DAY</b>	-
Equipment	2,029		
Meetings/Seminars/Training	40	<b>HERITAGE COMMISSION</b>	<b>129</b>
Grant	-		
	<b>4,498</b>		
<b>CONSERVATION COMMISSION</b>			
Part Time Secretary	1,326		
Legal Services	149		
Easement Monitoring	-		
Printing Publication – Outreach	-		
Dues	-		
Supplies	-		
Postage	-		
Open Space Committee	-		
Conservation Comm. Projects	-		
Trails	-		
Conservation Fund Reimburse	-		
Land	-		
Equipment	-		
Meetings/Seminars/Training	-		
Grant	-		
	<b>1,475</b>		
<b>FORESTRY COMMISSION</b>			
Project Monitoring	-		
Supplies	-		
Postage	-		
Forestry Projects	-		
Meetings	-		
Grant	-		
	-		
<b>DEBT SERVICE</b>			
Tax Anticipation Note	-		
	-		
<b>PRIOR YEAR ENCUMBRANCES</b>			
Library Encumbrances	-		
Fire Department Encumbrance	-		
	-		
<b>2022 WARRANT ARTICLES</b>			
#2 Repair/reconstruction roads	250,000		
#7 Fire Apparatus	50,000		
#8 Cemetery	35,000		
#9 Building Infrastructure	25,000		
#10 Recreation Facility Maintenance	25,000		
#12 Fire Vehicle & Equipment	20,000		
#14 Rescue Vehicle	10,000		
#15 Northwood Lake	8,000		
#16 Pleasant Lake	2,500		
	<b>425,500</b>	Total	4,572,516
			(4,572,516)
			(1)

## 2022 Employee Wage Roster

<u>Employee Name</u>	<u>Department</u>	<u>Gross Amount</u>
Acevedo, Arllen M	Fire Department	\$5,111.88
Anderson, Savanna	Recreation	\$3,115.92
Bacon, Jeremy T	Fire Department	\$26,136.69
Barnes, Dwight	Executive	\$150.00
Bernier, Lucas C	Police	\$62,694.55 *
Blake, Benjamin	Fire Department	\$480.26
Blye, Michael	Recreation	\$1,593.00
Bolster, Marie	Transfer Station	\$12,921.41
Bosworth, Joseph H	Fire Department	\$27.82
Boucher, Jane L	Planning Board	\$8,119.59
Bolton, Lillian	Veasey Park	\$4,383.75
Brown, Madison V	Recreation	\$200.00
Burroughs, Kyle A	Police	\$2,770.18 *
Bushey, Raymond A	Fire Department	\$8,345.68
Butler, Charles R	Fire Department	\$1,946.79
Butler, Richard E	Fire Department	\$1,867.34
Cady, Aaron B	Fire Department	\$80.04
Cady, Harriet	Executive	\$4,160.00
Carr, Rowan	Veasey Park	\$648.00
Carr, Todd B	Police	\$39,736.24*
Christie, Adam D	Highway Administration	\$1,800.00
Colby, Paul W	Building Inspection	\$16,385.30
Collinge, Sarah A	Library	\$9,054.45
Curtis, Nicole L	Town Clerk/Tax Collector	\$263.50
Czarnecki, Mia	Recreation	\$4,754.86
D'Agostino, Micholas	Recreation	\$2,002.00
Delaney, John	Police	\$54,118.45 *
Dignard, Todd	Fire Department	\$37,644.40
Dill, Alden	Executive	\$600.00
Deube, Mathew	Fire Department	\$3,241.08
Dubiansky, John P	Fire Department	\$23,750.15
Duquette, Gary J	Police	\$92,191.60 *
Eddington, Cassify M	Recreation	\$200.00
Ellis, Raymond B	Government Buildings	\$45,583.20
Fifield, Lily C	Veasey Park	\$1,990.50
Fifield, Shaun	Veasey Park	\$1,725.00
Fisher, Laura M	Fire Department	\$71.71
Fisher, Matthew S	Fire Department	\$12,756.72
Gallant, Christopher R	Fire Department	\$6,077.96
Gamache, Christopher	Fire Department	\$28.62
Gonzalez, Irene	Recreation	\$1,550.00
Greig, Denise A	Welfare	\$14,862.84
Harrington Jr, John H	Town Administration	\$85,396.81
Hellings, Breann	Recreation	\$1,594.00
Hills, Brenda A	Fire Department	\$1,074.67
Hills, Philip J	Fire Department	\$1,048.43
Hochschwender, Benjamin P	Fire Department	\$8,497.75
Hughes, Joel	Police	\$69,716.82 *
Hurley, Joslynn	Veasey Park	\$3,206.25
Jamele, Steven F	Information Technology	\$46,334.90
Kilgore, Sydney	Veasey Park	\$1,860.00
Kimball, Dianne L	Fire Department	\$7,929.17
Kimball, Matthew D	Highway Administration	\$52,159.34
Kimball, Paul R	Highway Administration	\$53,222.83
Krohn, Suzanne	Library	\$7,830.72
Kunitake, Kim L	Town Clerk/Tax Collector	\$41,913.29
Lane, Matthew J	Recreation	\$1,227.21
Lavoie, Michael E	Police	\$76,352.06 *

## 2022 Employee Wage Roster

<u>Employee Name</u>	<u>Department</u>	<u>Gross Amount</u>
Lawrence, Nicholas L	Recreation	\$25,842.20
Leavitt, Anne N	Library	\$2,010.17
Lemay, Peter J	Town Administration	\$64,356.07
Lemieux, Kevin M	Building Inspection	\$9,275.00
Long, Randi P	Town Administration	\$21,104.00
Lopez, William M	Fire Department	\$502.21
Marquis, Kerri A	Recreation	\$3,749.62
Marshall, Judith L	Conservation Commission	\$1,325.51
McGarry, Frederick J	Executive	\$750.00
McHugh, Cynthia B	Animal Control	\$6,128.05
Menard, Eric	Recreation	\$51,415.07
Meyers, Anne E	Library	\$47,675.85
Molet, Alexander R	Police	\$62,981.81 *
Murphy, Eric	Fire Department	\$1,195.02
Murphy, Steven C	Transfer Station	\$27,589.41
Newell, Mitchell S	Police	\$63,929.38 *
Pappalardo, Alyssa M	Recreation	\$12,255.84
Paradise, Dennis M	Transfer Station	\$30,969.83
Pegnam, Kaitlyn S	Recreation	\$4,816.00
Pelletier, Richard H	Building Inspection	\$36,682.06
Pitman, Richard W	Executive	\$600.00
Poisson, Taryn E	Recreation	\$2,689.31
Rapsis, Jason S	Fire Department	\$1,611.59
Robert, Ernest A	Fire Department	\$5,962.18
Robert, Kristine L	Assessing	\$21,548.18
Roberts, Kelly A	Town Clerk/Tax Collector	\$60,124.53
Rodd, Kevin E	Fire Department	\$47.24
Rollins, Steven	Highway Administration	\$15,757.26
Schaub, Adam	Fire Department	\$9,288.98
Schibbelhute, Doreen	Welfare	\$1,921.50
Schibbelhute, Peter J	Highway Administration	\$5,975.00
Shattuck-Kukla, Julie D	Library	\$14,807.76
Shellenbean, Stephen S	Fire Department	\$413.26
Shepard, Rachel A	Library	\$3,893.78
Shiple, Edith M	Library	\$9,187.71
Smith, Glenda J	Police	\$55,112.52 *
Smith, Jeffrey P	Fire Department	\$2,088.50
St. Onge, Roger N	Police	\$8,424.16 *
St. Peter, Tina J	Municipal Budget Committee	\$1,924.08
Tetrault, Dalton	Veasey Park	\$1,102.50
Tomilson, Helen	Library	\$13,244.40
Treantafel, Cameron G	Recreation	\$24,809.81
Trimmer, William	Fire Department	\$2,339.85
VanAken, Todd A	Highway Administration	\$15,485.00
Wallace, Frederick D	Highway Administration	\$37,192.67
Weir, Sydnee	Veasey Park	\$1,211.25
White, Jessica B	Veasey Park	\$2,149.50
Wyman, Debora L	Fire Department	\$2,386.53
Wyman, Donald A	Fire Department	\$347.52
		<hr/>
		\$1,182,677.63
		-1839500.4
		(\$656,822.77)

\* Detail pay has been removed from the Police's salaries so their true salary is now reflected. Detail pay is not paid by the town or tax payers. Detail pay was accidentally included in the printed version of the Town Report.



## Parks and Recreation Revolving Fund 2022

<u>Program Name</u>	<u>G/L Number</u>	<u>2021 Balance</u>	<u>2022 Revenue</u>	<u>2022 Expenses</u>	<u>2022 Balance</u>	<u>Profit/Loss</u>
Undesignated		<b>17,797.75</b>	-	-	17,797.75	
Adult Co-Ed Softball	01	8,925.40	3,970.00	2,296.23	10,599.17	1,673.77
Adult PU Basketball	03	4,733.70	257.00	-	4,990.70	257.00
Adult PU Volleyball	04	(101.28)	-	-	(101.28)	-
Adult Tai-Chi	06	1,924.75	-	-	1,924.75	-
Adult Yoga	07	10,496.04	1,080.00	807.00	10,769.04	273.00
Concessions	10	1,812.23	-	-	1,812.23	-
Gazebo Field	11	(24,657.56)	-	-	(24,657.56)	-
Old Home Day	12	(28,239.47)	5,580.00	10,258.20	(32,917.67)	(4,678.20)
Dances	13	9,131.33	1,598.75	659.58	10,070.50	939.17
Toddler Events	14	1,670.93	384.00	23.93	2,031.00	360.07
Trips	15	(11,619.42)	1,290.00	820.87	(11,150.29)	469.13
Youth Baseball	16	(23,037.50)	10,175.37	7,130.28	(19,992.41)	3,045.09
Youth Basketball	17	14,308.59	8,245.00	8,123.56	14,430.03	121.44
Youth Softball	18	(1,264.63)	3,391.50	2,935.37	(808.50)	456.13
Youth Flag Football	19	699.00	665.00	490.00	874.00	175.00
Youth Fall Soccer	20	3,017.42	13,504.50	7,470.99	9,050.93	6,033.51
Youth Hoop Camp	21	6,721.51	-	-	6,721.51	-
Youth Hoop Classic	22	27,240.47	9,930.00	7,577.13	29,593.34	2,352.87
Youth Soccer Camps	23	2,252.15	-	-	2,252.15	-
Youth summer Flag football	24	239.94	-	-	239.94	-
Youth tennis camp	25	(2,526.39)	-	-	(2,526.39)	-
Youth travel basketball	26	(1,223.09)	-	-	(1,223.09)	-
Senior Programs	27	(2,374.89)	5,000.00	5,615.00	(2,989.89)	(615.00)
Nutrition 365	28	203.55	-	-	203.55	-
Dodge ball	29	(110.18)	-	-	(110.18)	-
Lil hot shots	30	(0.49)	-	-	(0.49)	-
Women's hoop	31	44.00	-	-	44.00	-
Rec ball	32	507.02	-	-	507.02	-
High school hoops	33	211.00	-	-	211.00	-
Summer Day Camp	34	55,930.85	58,536.92	29,755.81	84,711.96	28,781.11
3 and 3	35	8,392.24	780.00	260.00	8,912.24	520.00
Line Dancing	36	2,102.90	-	-	2,102.90	-
After School Programs	37	259,152.70	75,261.40	26,908.65	307,505.45	48,352.75
Ball room dancing	38	35.00	-	-	35.00	-
Salaries	40	(16,102.50)	-	-	(16,102.50)	-
Aerobics	41	608.55	-	-	608.55	-
Adult tennis	42	10.49	-	-	10.49	-
Dance cam	43	79.25	-	-	79.25	-
Zumba	44	4,949.63	-	-	4,949.63	-
Joe Stone good sport fund	45	(1,000.00)	-	-	(1,000.00)	-
Full Body Blast	46	7,951.97	-	-	7,951.97	-
Lacrosse	47	(104.00)	-	-	(104.00)	-
Adult flag football	48	(2,220.35)	-	-	(2,220.35)	-
SENHRBL basketvall ref	49	(2,595.90)	-	-	(2,595.90)	-
Postage	50	(1,017.76)	-	38.97	(1,056.73)	(38.97)
Gymnastics	51	3,030.13	-	-	3,030.13	-
Special events	52	(25,985.98)	520.00	819.31	(26,285.29)	(299.31)
Tutoring	53	734.49	-	-	734.49	-
FICA	54	(59,584.90)	-	4,291.81	(63,876.71)	(4,291.81)
Medi	55	(13,870.84)	-	1,110.89	(14,981.73)	(1,110.89)
Youth wrestling	56	(1,801.80)	-	-	(1,801.80)	-
Retirement	57	(8,153.09)	-	2,268.14	(10,421.23)	(2,268.14)
Credit card fees	58	(3,506.41)	-	0.35	(3,506.76)	(0.35)
Capital Improvements	59	(9,114.22)	-	2,850.00	(11,964.22)	(2,850.00)
Equipment (Major)	60	(4,383.02)	-	2,542.81	(6,925.83)	(2,542.81)

## Parks and Recreation Revolving Fund 2022

<u>Program Name</u>	<u>G/L Number</u>	<u>2021 Balance</u>	<u>2022 Revenue</u>	<u>2022 Expenses</u>	<u>2022 Balance</u>	<u>Profit/Loss</u>
Equipment M&R	61	(3,383.88)	-	652.86	(4,036.74)	(652.86)
Facility M&R	62	(45,916.62)	-	12,616.39	(58,533.01)	(12,616.39)
Vehicles	63	(203.22)	-	-	(203.22)	-
Vehicle M&R	64	(1,454.68)	-	387.27	(1,841.95)	(387.27)
Ice rink	65	-	153.26	3,476.59	(3,323.33)	(3,323.33)
Administration	98	(78,907.10)	-	33,792.97	(112,700.07)	(33,792.97)
		<b>80,453.81</b>	<b>200,322.70</b>	<b>175,980.96</b>	<b>104,795.55</b>	<b>24,341.74</b>

Joe Stone Good Sport Fund			
	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
From 81 Fund			\$1,797.21
<b>2013</b>	\$1,737.00	\$1,000.00	\$2,534.21
<b>2014</b>	\$0.00	\$1,000.00	\$1,534.21
<b>2015</b>	\$651.00	\$1,000.00	\$1,185.21
<b>2016</b>	\$1,511.00	\$1,000.00	\$1,696.21
<b>2017</b>	\$1,318.00	\$1,000.00	\$2,014.21
<b>2018</b>	\$765.00	\$500.00	\$2,279.21
<b>2019</b>	\$2,846.50	\$1,582.00	\$3,543.71
<b>2020</b>	\$300.00	\$2,000.00	\$1,843.71
<b>2021</b>	\$2,201.50	\$1,500.00	\$2,545.21
<b>2022</b>	\$3,152.00	\$1,024.90	\$4,672.31

## Summary Inventory of Valuation

<u>Value of Land</u>	<u>Acreage</u>	<u>Value</u>	<b>LESS: ESTIMATED REVENUES &amp; CREDITS</b>			
Land - Current Use	19,173.00	\$1,569,428.00	Land Use Change Tax			\$65,000.00
Conservation Restriction Assmt	1.50	\$92.00	Yield Tax			\$13,000.00
Discretionary Preservation Easement	1.36	\$18,550.00	Interest & Penalties on Delinq. Tax			\$36,000.00
Residential Land	7,639.02	\$265,324,300.00	Excavation Tax (\$.02 cents per cu yd)			\$400.00
Commercial Land	483.50	\$7,461,500.00	Business Licenses & Permits			\$30,000.00
Residential Buildings		\$405,076,011.00	Motor Vehicle Permit Fees			\$1,200,000.00
Manufactured Housing		\$6,100,200.00	Building Permits			\$35,000.00
Commercial Buildings		\$17,472,600.00	Other Licenses, Permits & Fees			\$35,000.00
Discretionary Preservation Easement	20	\$113,489.00	Shared Revenue			\$0.00
Public Utilities		<u>\$76,392,900.00</u>	Meals & Rooms Tax			\$430,604.00
Valuation before exemptions		<b>\$779,529,070.00</b>	Highway Block Grant			\$150,165.00
Less -Total Exemptions		<u>\$3,314,520.00</u>	State & Federal Forest Lands Reimb			\$1,362.00
NET VALUATION (All Other Taxes)		<b>\$776,214,550.00</b>	Other State Grants & Reimb			\$12,344.00
			From Other Governments			\$0.00
Less - Public Utilities - Electric		<u>\$76,392,900.00</u>	Income from Departments			\$89,000.00
NET VALUATION (State Education Tax)		<b>\$699,821,650.00</b>	Sale of Municipal Property			\$0.00
			Interest on Investments			\$4,500.00
			Other			\$31,000.00
			Special Revenue Funds			\$0.00
			Trust & Agency Funds			<u>\$0.00</u>
						\$2,133,375.00
<b>STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED</b>						
Executive		\$390,371.00	Fund Balance Voted Surplus			\$105,000.00
Election, Registration & Vital Statistics		\$11,713.00	General Fund Balance			<u>\$0.00</u>
Informatin Technology		\$59,341.00	TOTAL REVENUES & CREDITS			\$2,238,375.00
Revaluation of Property		\$92,974.00	Appropriations (less encumbrances)			\$4,645,549.00
Legal Expense		\$43,572.00	Less: Net Revenues Adjusted			-\$2,133,375.00
Personnel Administration		\$97,397.00	(Not Including Fund Balance)			
Planning & Zoning		\$48,798.00	Less: Fund Balance Voted Surplus			-\$105,000.00
General Government Buildings		\$225,413.00	Less: Fund Balance to Reduce Taxes			\$0.00
Cemeteries		\$21,452.00	Add: Overlay			\$241,638.00
Insurance		\$495,958.00	Add: War Service Credits			\$247,000.00
Advertising & Regional Association		\$4,019.00	Net Town Appropriation			\$2,407,174.00
Police Department		\$844,585.00	Net School Appropriation			\$11,257,476.00
Ambulance		\$11,500.00	State Education Tax			\$849,932.00
Fire Department/Forest Fires		\$315,933.00	County Tax Assessment			\$624,595.00
Building Inspection		\$54,143.00				
Emergency Management		\$7,368.00				
Highway Administration		\$217,445.00				
Highways & Streets		\$551,934.00				
Bridges		\$1.00				
Dams		\$400.00				
Transfer Station Administration		\$79,042.00				
Solid Waste Collection		\$43,344.00				
Solid Waste Disposal		\$235,101.00				
Animal Control		\$6,372.00				
Health Agencies & Hospitals		\$34,316.00				
General Assistance		\$71,260.00				
Parks & Recreation		\$104,230.00				
Library		\$147,992.00				
Patriotic Purposes		\$1,200.00				
Conservation		\$2,874.00				
Tax Anticipation Note		\$1.00				
Use of fund balance		\$0.00				
Warrant Articles		<u>\$425,500.00</u>				
		<b>\$4,645,549.00</b>				

### ALLOCATION OF TAX DOLLAR

2022 Tax Rate \$18.32

Town	School	County	ST ED
<b>\$1.81</b>	<b>\$14.50</b>	<b>\$0.80</b>	<b>\$1.21</b>

2021 Tax Rate	\$18.80
2020 Tax Rate	\$19.67
2019 Tax Rate	\$23.11
2018 Tax Rate	\$23.07
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

**TOWN OWNED PROPERTY**

<u>Map &amp; Lot</u>	<u>Description</u>	<u>Property Location</u>	<u>Acres</u>	<u>Value</u>
201-15		Sand Pit Avenue	0.14	\$91,200
204-14	Clark Land	Off Pleasant Hill Road	9.80	\$90,500
205-1	Jarious Page Land	Off Griffin Road	2.90	\$2,900
205-4		Griffin Road	0.07	\$34,900
205-76	Veasey Park	Pleasant Lake	5.95	\$750,200
208-3		North Road	0.40	\$18,900
208-14		Route 107	0.09	\$39,500
208-15	Dolliver Land	North Road	1.10	\$80,800
208-20	Kenney Land-Freeses Pond	Hammond Road	0.12	\$4,400
208-59	West Land-Freeses Pond	North Road	0.51	\$20,800
208-122	Freeses Land-Gravel Bank	Off Blakes Hill Road	4.07	\$111,900
209-1	Daniel Stevens Land	North Road	0.78	\$74,700
209-25	Freeses Land	Off North Road	7.20	\$86,800
209-29	Freeses Pond Dam	Route 43-107	0.50	\$133,800
210-2	Soldiers Memorial Lot & Bldg	4 Church Street	0.33	\$394,400
210-3	Fire Station-Old Center Rd South	6 Church Street	0.25	\$322,900
210-5	Town Hall Lot & Bldg Highway Bldg - Old Center Rd South	10 Church Street	9.41	\$904,300
403-2	Hart Land	Griffin Road	71.00	\$176,200
404-2	Edythe H. Boisvert Land	Dow Road	178.77	\$117,600
405-19		Off North Road	0.04	\$100
405-33		Whittier Road	0.12	\$41,200
405-98	Susan Yeaton Land	Northwood Town Line Pleasant Lake Dam Land, Flowage Rights	17.00	\$30,000
405-99	Johnson Land	Off Blakes Hill Road	4.50	\$8,100
406-12		Blakes Hill Road	63.00	\$129,800
408-35		Coffeetown Road	0.64	\$74,100
409-1		Nottingham Road	0.60	\$68,200
409-2		Nottingham Road	0.50	\$2,000
409-54		Nottingham Road	128.00	\$5,500
410-32		MT Delightr Road	175.50	\$82,900
410-85		Old Centre Road	0.50	\$65,500
410-109	Old Center Cemetery	Meetinghouse Hill Road	2.40	\$77,600
411-14		Mount Delight Road	0.11	\$47,200
411-16	Mt Delight Poor Farm Cemetery	Mount Delight Road	0.16	\$2,900
411-34		Swamp Road	0.67	\$49,800
411-39	Wells Lot	Dow Road	83.00	\$98,000
411-40		Mount Delight Road	0.13	\$48,100
413-3	Cemetery Fellows	Sanborn	0.30	\$53,100
413-22-12		Middle Road	0.15	\$49,000
413-58		Old South Road	0.31	\$59,500
413-96	Alvah Chase Land	Thurston Pond Road	10.90	\$19,400
414-32		Ridge Road	0.50	\$7,400
414-33	Cemetery Fellows	Sanborn	0.05	\$10,000
414-37	Miller Land	Putnam Lane	10.00	\$39,100
414-38	Fowler Land	Putnam Lane	8.30	\$11,200
414-39	Miller Land	Putnam Lane	8.00	\$36,900
414-40	Miller Land	Putnam Lane	12.00	\$41,100
414-73	Arthur Chase Land	Ridge Road	38.00	\$88,100
414-97-1	Land Gifted from Roger & Peg King	Ridge Road	11.25	\$142,800
414-139	Land Around Haynes Cemetery	Haynes Road	0.25	\$53,500
414-146		Ridge Road	0.06	\$23,100
415-1	GBW Building	8 Raymond Road	4.50	\$1,461,400

415-3	Morrison Cemetery	Raymond Road	2.90	\$78,100
415-30	Lindsay Conservation Area	Raymond Road	68.07	\$161,900
415-31	Athletic Field	13 Raymond Road	3.93	\$154,600
415-32	Land Across from GBW	Off Raymond Road	9.30	\$175,900
415-35		Candia Road	0.12	\$47,700
415-38	Flanders Land-Tannery Site	Candia Road	0.12	\$5,400
415-48	Jackson Land	Adams Hill Rd	0.90	\$29,500
415-79		Mountain Road	3.19	\$83,000
415-92	Devries Land	Off Mountain Road	4.00	\$7,200
416-12	Cate Land-Cemetery	Nottingham Road	3.50	\$78,500
416-16	Dowst-Cate Town Forest	Nottingham Road	110.30	\$298,900
416-18	Weiss Land	Nottingham Road	93.40	\$205,500
416-74		Nottingham Road	0.18	\$50,300
416-82	Brower Land	Mountain Road	9.32	\$11,700
418-45		Tandy Road	2.00	\$78,000
418-82	Maynard-Philbrick	Stage Road	0.14	\$5,100
419-36		Middle Road	0.08	\$38,100
419-46-21	Tukcor Land-Open Space	Hartford Brook Road	1.00	\$10,900
419-46-22	Tukcor Land-Open Space	15 Hartford Brook Road	10.05	\$226,300
420-09		South Road	0.09	\$43,400
420-30		South Road	0.21	\$51,700
420-58	South Fire Station Lot & Bldg	33 Birch Road	0.51	\$195,600
420-65-2	Firepond	Birch Road	0.07	\$10,800
423-21		South Road	0.27	\$54,400
423-43	Dearborn Land	Old Candia Road	0.31	\$6,100
424-26	Wilson Land	Brown Road	55.20	\$140,300
424-27	Sanitary Landfill	51 Brown Road	36.78	\$546,200
424-55	John Doe Land-Back Land	Off Raymond Road	4.20	\$7,600
424-78		Raymond Road	0.50	\$6,800
424-82		Pinecrest Road	0.38	\$41,300
<b>Totals</b>	<b>81 Parcels</b>		<b>1295.85</b>	<b>\$9,234,100</b>

## Town Treasurer Report 2022

Checking Account Balance January 1, 2022		\$ 9,332,649.03
Receipts from Tax Collector	\$ 14,005,512.58	
Receipts from Selectmen	1,430,136.94	
Receipts from Town Clerk	1,673,948.37	
Receipts from Parks & Recreation Revolving Fund	204,624.00	
Receipts from Other Sources	208,013.61	
Transfers from Conservation and Escrow Accounts	416,063.76	
Total Cash Receipts		\$ 17,938,299.26
Payments Approved by Selectmen Board		-18,712,995.56
Checking Account Balance December 31, 2021		\$ 8,557,952.73

### Town Accounts

Citizens Bank Money Market .....	\$ 155,879.39
Conservation Fund .....	349,178.49
Deerfield Rescue .....	12,311.02
Fire Department Equipment Fund .....	2,378.65
Forest Maintenance .....	29,273.76
Heritage Foundation .....	6,408.13
Impact Fees – Highways .....	51,562.03
Impact Fees – School .....	4,489.31
Impact Fees – Solid Waste .....	14,852.73
Intent to Cut – 6033 .....	8,944.89
Intent to Cut – 6067 .....	2,811.65
Lamprey River Advisory Committee .....	627.10
Misc. Planning Board Engineering .....	31,550.84
Police Department – Pistol Permits .....	1,108.44
Rollins N Engineering Review .....	518.35
Rollins n Reclamation B .....	10,869.21
Town Hall Accessibility Fund .....	7,921.76
Town Planner Fees .....	5,089.59
Veasey Park .....	5,297.24
Wheelabrator Community Partnership Grant .....	1,751.35
 Total	 \$ 702,823.93

Harriet Cady  
Town Treasurer

## Deerfield Trustees of Trust Funds

### Annual Report for 2022

The Trustees of Trust Funds are the custodian of the town's perpetual care funds, charitable trusts, private donations and capital reserve/expendable trust funds.

The town's trust funds continue to receive custodial management by the trustees and Cambridge Trust Company of Concord, NH.

The Capital Reserve Accounts are invested in cash, government funds, and fixed income investments. These funds are invested with the goal to preserve principal.

Capital Reserve Fund Name	Total Principal and Income
The Cemetery Fund	\$ 30,470.66
Deerfield Community School Addition Capital Reserve Fund**	\$ 1,141,713.97
Cemetery General Maintenance Expendable Reserve Fund	\$ 31,541.23
Deerfield School Equipment & Installation Fund Expendable Trust Fund	\$ 183.90
Deerfield School Facility Paving Plan Expendable Trust Fund	\$ 73,821.95
Deerfield School Building Repair Trust Fund	\$ 345,939.70
Deerfield School Playground Expendable Trust Fund	\$ 275.91
Deerfield School Replacing or Repairing Technology Expendable Trust Fund	\$ 21,184.61
Deerfield School Special Education Trust Fund	\$ 219,985.69
Fire Emergency Water Supply Expendable Trust Fund	\$ 65,177.20
Fire Apparatus and Equipment Capital Reserve Fund	\$ 382,690.33
Fire Department Vehicle and Equipment Expendable Trust Fund	\$ 51,272.50
Fire Engine Capital Reserve Fund	\$ 67.66
Municipal Government Buildings and Related Infrastructure Expendable Trust Fund	\$ 1,379.07
Police Department Building Expendable Trust Fund	\$ 35,665.76
Rescue Vehicles and Equipment Capital Reserve Fund	\$ 62,191.92
Recreational Facility Maintenance Expendable Trust Fund	\$ 8,615.39
Winter Road Maintenance Expendable Trust Fund	\$ 104,512.54
<b>Total</b>	<b>\$ 2,576,689.99</b>

\*\*Includes \$1,000,000 approved in 2022, deposited in 2023

The Common Trust Accounts are invested in equity, fixed income, cash and other alternative assets. This fund is invested with the goal to produce income. In the Common Trust Account are cemetery funds, scholarship funds, library donated funds, a donated school fund, and 2 organizational funds that the trustees hold and invest. These funds had realized gains of \$26,515.76 and income of \$20,026.86.

<b>Common Fund Name</b>	<b>Purpose of Fund</b>	<b>Total Principal and Income</b>
Bill Sanborn Fund	Library	\$ 630.38
Cemetery Common Trust Fund AB	Cemetery Trust	\$ 146,909.29
Cross Sanborn Fund	Library	\$ 3,736.84
Deerfield Womens Club	Scholarship	\$ 22,154.71
Friends of Rebekahs	Scholarship	\$ 157.03
Gentlemen Joe Brown Award	Scholarship	\$ 25,737.62
Historical Society	Public Monument	\$ 305,856.89
Jenness Fund	Educational Purposes	\$ 8,893.55
Joe Carter Memorial Fund	Poor/Indigent	\$ 9,179.50
Morrison Cemetery Fund	Cemetery Trust	\$ 89,398.97
Old Centre Cemetery Fund	Cemetery Trust	\$ 143,556.23
Philbrick Fund #1	Library	\$ 10,704.24
Philbrick Fund #2	Library	\$ 13,898.05
Philbrick James Library Fund	Library	\$ 65,216.79
Progressive Grange Fund	Scholarship	\$ 3,454.23
Town Hall Restoration Fund	Public Monument	\$ 59,942.81
Trustee General Fund	Discretionary/Benefit Of The Town	\$ 173.76
Womens Relief Corps Room	Library	\$ 395.15
<b>Total</b>		<b>\$ 909,996.04</b>



## Vendor Payments 2022

<u>Vendor Name</u>	<u>Paid Amount</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
1st Responder Newspaper	145.00	Boutin Law, PLLC	9,644.20
2A Tactical	3,291.00	Bradford Copy Center	216.00
51 Church LLC	1,000.00	Breezeline	552.74
A. J. LeBlanc Heating, Inc.	1,118.68	Briggs, Alexandra	90.00
AAA Police Supply	1,254.85	Brines Team Sales	10,803.00
ACOANH	40.00	Bristol Construction, LLC	1,500.00
AMI Graphics LLC	1,186.78	Brodie, Valerie	1,397.00
ANCO Signs & Stamps, Inc	42.00	Broker's Title & Closings, LLC	17.51
AT&T Mobility	1,717.32	CAI Technologies	4,900.00
ATS Equipment, Inc	1,864.30	CASA	500.00
AWSI	244.00	CMA Engineers, Inc	7,195.98
Above All Collision Center	1,000.00	CORELOGIC	7,452.00
Ace Title LLC	240.33	CT Corporation System	53.20
Acevedo, Arllen	75.98	Cady, Aaron B	292.00
Advance Auto Parts	412.31	Cambridge Trust Company	8,496.13
Aids Response Seacoast	300.00	Campbell Claw, LLC	500.00
Airgas USA, LLC	548.98	Candia Lumber,	1,475.96
Albert Joseph	125.00	Canterbury Shaker Village	150.00
Allard, Herbert E.	650.00	Carlson Forge	110.00
Allegiance Trucks	4,756.47	Carrington Mortgage Services	2,436.00
Allenstown Police Dept	1,137.50	Chaplin, Wayne	50.00
Allsafe & Lock Inc	423.00	Chappell Tractor	1,320.39
Amazon Capital Services	710.03	Child Advocacy Center	1,000.00
American Red Cross	550.00	Citizen's Bank	430,732.84
Ancora Psychological, LLC	350.00	Clean Rentals, Inc.	3,603.42
Anderson Equipment Co.	3,746.83	Clivus New England, Inc	790.50
Anthem Blue Cross/Blue Shield	204,836.29	CoachDeck	208.00
Apparel 2000	525.45	Coastal Electronics Inc.	6,846.29
Area HomeCare &	718.00	Cohen Steel Supply, Inc.	10.00
Averell Landscape & Design LLC	7,185.00	Cohen, Kenneth	50.00
Avitar Associates of N.E. Inc	34,341.96	Colbath Landscaping - Irrigation	1,050.00
Axon Enterprise, Inc	4,900.57	Collins Sports Center	2,101.10
BNY MELLON	128.24	Colonial Life	5,550.27
Babalis, Jayne	75.00	Comire, Grace	10.00
Bacon, Jeremy	169.08	Community Investment Properties	8,919.00
Baker & Taylor	8,599.49	Contoocook Artesian Well	18,911.25
Bangor Savings Bank	644.51	Cornell, Jodi	5,230.00
Banks Chevrolet Inc.	725.02	Cox, Michael	35.83
Barnes, Audrey	85.00	Creative Product Sourcing, Inc.	290.16
Barry, Kevin	94.25	Crotty, Kim	819.97
Bear-Paw Regional Greenways	46,160.00	Crown Trophy	1,792.30
Beauregard Equipment Inc	2,833.97	Currier Museum of Art	80.00
Bedrock Gardens	125.00	Curtis Hydraulics	315.06
Ben's Uniforms	3,942.00	Cyr Polygraph Services	300.00
Bergeron Protective Clothing, LLC	11,979.24	D&D Drywall and Construction	3,600.00
Bienefeld, Laurie	97.89	D'Agostino, Sarah	105.00
Billings, Kenneth A	70.00	D'Agostino, Tammy	129.00
Bilodeau, Philip	14.50	D-Town Garage	21,041.00
Bilodeau, Thomas	112.00	D-Town Site Work	5,060.00
Blackstone Publishing	2,675.07	D.L. Docko & Son	250.00
Blaisdell, Roscoe	803.91	DE LAGE LANDEN	384.00
Blue Sky Landscaping, LLC	3,200.00	Dan Ives Plumbing & Heating	725.50
Body Armor Outlet, LLC	3,840.10	Danna, Jon	150.00
Bolster, Marie	75.00	Dartmouth-Hitchcock	393.92
Bonnell, Holly	105.00	Dave's Small Engine Repair	245.00
Book Systems, Inc.	1,190.00	DeVarney, Lynne	30.00
Boucher, Jane	133.38	Dearborn Life Insurance Company	15,748.17
Bound Tree Medical	1,026.09	Dec Tech Inc	9,413.00

## Vendor Payments 2022

<u>Vendor Name</u>	<u>Paid Amount</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
Deerfield Conservation Commission	91,142.00	Gendron, Sheehan	15.00
Deerfield Food Pantry	4,000.00	Get Wired Electric NH	3,348.91
Deerfield Sand & Gravel	19,082.28	Glesner, Maureen	49,860.07
Deerfield School District	11,215,002.00	Goodridge, Janet	94.50
Deerfield Trustees of Trust Funds	172,150.00	Granite Image	257.77
Deerfield Veterinary Clinic	1,200.00	Granite State Analytical LLC	1,087.50
Demco Inc.	945.28	Granite State Credit Union	3,549.00
Desrosiers, Zachary	50.00	Grappone Automotive Group	2,818.60
Dignard, Todd	47.95	Great East Fence	3,700.00
Dill, Catherine	59.82	Great West Trust Company, LLC	8,300.00
Dillon, Thomas	14.50	Greig, Denise	648.00
Dillon, Thomas P.	14.50	Gross, Erik	315.39
Dirigo Waste Oil, LLC	152.00	Gross, Sophia	532.63
Donahue, Tucker & Ciandella PLLC	1,379.55	HCR Truck & Equipment Repair	2,915.66
Donovan Equipment Co., Inc.	1,039.06	Hampstead Public Library	100.00
Donovan Spring Co Inc	2.61	Hanson, David	11,950.00
Drewes, Steven	50.00	Harrington, John	2,785.69
Dubiansky, John	45.00	Harris Computer Systems	12,453.75
Dunbar, Nicole	75.00	Hart, William Ryan Jr.	7,500.00
Durst, Rachel	145.00	Harvey, Julie	14.50
ENT Physicians & Surgeons	337.88	Harvey, Ronald	14.50
EOR Realty Development LLC	33.28	Haven	3,066.00
East Coast Emergency Outfitter	706.50	HealthTrust	17,545.80
East Coast Signals, Inc.	12,176.50	Heritage Hardware, LLC	492.82
Eastern Minerals, Inc.	66,146.14	Hi-Tech Cleaning Service	1,000.00
Eastern Propane	230.24	Hickox, Dorothy	76.50
Eliasberg, Mike	105.00	Hill Library	97.50
Elliot Health System	225.38	Hill, Kevin	100.00
Elliot Hospital Laboratory	600.00	Hillsboro CDJR	35,575.00
Ellis, Raymond	2,159.31	Hogan, Paul	200.00
Emergency Education Consultants LLC	3,879.00	Holdridge, Daniel	380.39
Emergency Medical Products, Inc.	246.79	Home Care Specialists, Inc.	515.58
Emergency Services Marketing Corp,	810.00	Home Depot Credit Services	1,416.99
Eversource	38,202.55	Home Point Financial Corp	2,390.00
Eversource Energy	450.00	Hooksett Library	18.00
FL Merrill Construction Inc	5,700.58	Huebner, William	960.00
Farwell Engineering Services, LLC	326.64	Hurley, Joslynn	69.94
Ferguson Waterworks #576	2,732.85	IACP	465.00
Fieldstone Trust	2,000.00	IDS	439.90
Fire Smart Promotions	618.00	Industrial Protection Services, LLC	600.00
Firematic Supply Co Inc	11,228.16	International Code Council Inc	145.00
Fischer, Susan	400.00	Interware Development Company, Inc.	2,309.00
Fisher, Brian	12.57	Irving Energy	3,672.54
Fisher, Bryce	292.50	J & D Power Equipment, Inc.	727.51
Fisher, Kevin	25,991.50	J.C. Madigan, Inc.	94.35
Fisher, Rebecca	75.00	JPI Pyrotechnics	7,200.00
Ford of Londonderry	5,477.37	Jamele, Steven	9.88
Formax	221.00	Jarbel Realty LLC	441.66
Foster Materials, Inc.	1,890.80	John Taylor and Sons	16,600.00
Fox Construction, LLC	6,789.75	Jones, Dollene	14.50
Furtado, John	500.00	Joplin, Armond	29.00
Furtney, Kris	210.00	Jordan Equipment Co	1,070.00
Galloway Trucking Inc	134,134.00	Judd, Brian & Torin	383.32
Galls, LLC	730.36	Keach-Nordstrom Associates, Inc	8,351.92
Gamache, Michelle	95.00	Kelley, Michael S.	1,645.00
Gardner & Sons Towing	145.00	Kimball Midwest	654.87
Garland, Crystal	150.00	Kimball, Dianne	981.75
Gendron, Nick	50.00	Kimball, Matthew	1,162.12

## Vendor Payments 2022

<u>Vendor Name</u>	<u>Paid Amount</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
King, Meghan	97.89	NFPA	1,544.90
Kukla, Julie	168.02	NH Assoc. of Assessing Officials	20.00
Kunitake, Kim	503.75	NH Association of Chiefs of Police	200.00
LEAF	6,149.00	NH Building Officials Association	320.00
LHS Associates Inc	7,067.00	NH City and Town Clerks Assoc	450.00
LINSTAR	12.80	NH Correctional Industries	1,548.65
Lamprey Health Care	1,000.00	NH Fish & Game	6,921.50
Lamprey River Little League	2,896.70	NH Health Officers Association	45.00
Lamprey River Softball League	1,409.58	NH Library Trustees Association	210.00
Lassins, Melissa	75.00	NH Motor Transport	80.00
Launier, Norman	95.00	NH Municipal Association	4,552.00
Lavoie, Michael	332.50	NH Preservation Alliance	50.00
Law Enforcement Systems Inc	145.00	NH Retirement System	384,340.26
Lawrence, Nick	72.00	NH Road Agents Association	30.00
Leavitt, Karen	79.43	NH Tax Collectors Association	50.00
Lee, Jenifer	14.50	NHGFOA	70.00
Lemieux, Kevin	399.38	NHLA	255.00
Lemieux, Randy	65.26	NHLWAA	30.00
Leslie, Jonathan	32.63	NLCS, Inc	640.99
Leslie, Sarah	14.50	NRTCTA	30.00
Levesque, Stephanie	5.00	Nationstar Mortgage	5,361.00
Libis, Claudia	14.50	Nawojczyk, Mikayla	245.00
Library Journal	157.99	New England Barricade,	1,452.56
Life Savers, Inc.	3,601.05	New England Vehicle Outfitters	16,977.00
Lindsay Water Conditioning Inc	6,000.00	Norris, Greg	140.00
Long, Randi	70.20	North Coast Services, LLC	7,294.78
MCCT, Inc.	45.00	Northeast Earth Mechanics, Inc.	26,997.30
Mailways, Inc	1,419.01	Northeast Resource Recovery	14,800.85
Maine Oxy	193.75	Northwood Garage, LLC	213.12
Manchester Paving	6,650.00	Northwood Lake Watershed Assoc.	8,000.00
Marchionni, Mark	14.50	Occupational Health Centers of the	402.00
Matthew Bender & Co., Inc.	130.43	Office of the Sheriff	1,100.50
Matthew, Fred	1,470.00	One Sky Community Services	2,000.00
McAdam, Bruce	105.00	Ossipee Mountain Electronics, Inc.	51.00
McCoy, Jodi	41.80	OwlStamp Visual Solutions	174.05
McCoy, Travis	5,000.00	Pleasant Lake Preservation Assoc	2,500.00
McDaniel, Tina	32.63	Paintworks by Dennis	2,850.00
McDowell, Mary	116.00	Palmer Gas & Oil	3,659.05
McKesson Medical-Surgical	1,894.38	Paradise, Dennis	281.82
McNair-Perry, Linda	29.00	Park Street Foundation	2,173.00
McPherson, Phil	100.00	Parker, Jennifer	47.97
Menard, Eric	865.89	Pete's Automotive Care	3,201.93
Menard, Frances	116.00	Pete's Tire Barns, Inc	2,037.34
Menard, Frances	58.00	Pike Industries Inc	495,087.68
Menard, Jeanne	32.63	Pinard Waste Systems Co., Inc.	7,998.00
Messina, Jared	15,000.00	Pinciario, Nancy	352.50
Meyers, Anne	1,264.06	Plodzik & Sanderson PA	19,925.00
Mike Roberts Enterprises	3,255.00	Pociask, Brian	20.00
Miles, Crystal	94.50	Pope Memorial Library	10.00
Mitchell, Lisa	94.50	Portsmouth Ford	37,022.00
Molloy, Robert F.	2,830.00	Pretorius, Christina	275.00
Motorola Solutions, Inc	41,227.79	Primex	68,792.05
Municipal Management Assn	110.00	Pufhal, Alexander	35.00
Municipal Resources, Inc.	37,998.00	Quadient Finance USA, Inc	8,610.00
Murphy, Steve	71.90	Quadient Leasing USA, Inc	1,873.56
NCSI	287.00	Quandt, Stephen	150.00
NEACTC	35.00	Quill Corporation	332.75
NESPIN	100.00	Quinn, Maureen	607.50

## Vendor Payments 2022

<u>Vendor Name</u>	<u>Paid Amount</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
R & R Public Wholesalers, Inc.	117.50	Steele, Suzanne	109.82
R.B. Lewis	25,476.00	Strafford County Forest Fire	30.00
R.C. Brayshaw & Company, Inc.	1,984.00	Stratham Tire	1,975.14
Radio Grove Hardware	54.03	Stryker Medical	294.95
Rags and Roses	24,420.00	Student Transportation of America	955.00
Raymond Amulance Inc	15,500.00	Sullivan Tire	2,469.65
RecDesk Software	3,600.00	Sullivan, Sean	14.50
Reczkowski, Jennifer	94.50	Suncook Interlibrary Cooperative	300.00
Relyco Sales, Inc.	122.75	Sweatshirts Etc	4,271.95
Rexel	654.52	TMDE Calibration Labs, Inc.	337.50
Richardson, Marianne	190.00	TNT Landscaping	13,000.00
Richie McFarland	1,500.00	The Hope Group	195.18
Robert, Ernie	374.88	Thomson Reuters - West	315.95
Robert, Kristine	100.00	Tibbetts, Mark A.	12,648.00
Roberts, Kelly	1,272.57	To Your Arts Content	5,825.00
Rockingham County	1,806.00	Town of Barrington	900.00
Rockingham County	50.00	Town of Candia	560.00
Rockingham County Registry of Deeds	876.60	Town of Deerfield	5,610.00
Rockingham County Treasurer	624,595.00	Town of Nottingham	990.00
Rockingham Nutrition and	2,652.00	Townsend, Audrey	32.63
Rockingham Truck Repair	1,865.88	Tracy, Steve	490.00
Rockingham Turf Care, Inc.	1,064.00	TransUnion Risk & Alternative	900.00
Rollins, Steven	59,055.50	Treantafel, Deb	543.10
Roundpoint Mortgage	4,708.00	Treasurer	150.00
Ryan, Hilary	215.00	Treasurer State of NH	275.00
Rymes Propane & Oils, Inc.	1,791.39	Treasurer State of New Hampshire	185.00
SCI Excavating	2,875.00	Treasurer, State of NH	400.00
SYNCB/AMAZON	23,136.93	Treasurer, State of NH	570.00
Sanborn, Cherie	204.00	Treasurer, State of NH	5,222.98
Sanders Searches, LLC	405.00	Treasurer, State of NH	1,490.00
Sanel Auto Parts #35	4,193.37	Treasurer, State of New Hampshire	450.00
Save-On Construction	27,614.80	Tri State Iron Works, Inc.	142.00
Savvy Sound Reinforcement	1,283.00	Triangle Portable Service	1,950.00
Schwaab Inc	27.99	Trimmer, Jacqueline	75.00
Sciola, Lisa	100.00	Trimmer, William	529.87
Seacoast Business Machines	1,975.11	Tritech Software Systems	4,663.53
Seacoast Chief Fire Officers	820.00	Truck Trends / Line-X of Bow	2,076.00
Seacoast Mental Health Center	950.00	Turgeon, Jeffrey	70.00
Seacoast Technical Assistance	1,544.38	Twombly, Waldo	7,029.50
Select Print Solutions	1,805.00	US Postal Service	785.40
Service Credit Union	5,140.00	Union Leader Corporation	543.30
Sewall Enterprises	10,000.00	Upton & Hatfield LLP	25,293.77
Shellenbean, Stephen	1,699.99	Verrocchi, Adria	7,500.00
Shellpoint Mortgage Service	2,916.00	Vinyl Freaks	675.00
Shigo, Kathleen	507.00	Visiting Nurse Association	4,000.00
Shute, Jeffrey	921.85	W. D. Perkins	6,707.83
Sinnamon, John	477.21	W.B. Mason Company, Inc.	3,789.93
Sirchie Acquisition Company	241.14	WJ Smallwood Landscaping	650.00
Skyline Roofing Inc.	360.00	Wallace, Fred	293.60
Southern NH Planning Commission	25,816.20	Walnut Printing Specialties	525.00
Southern NH Services	5,300.00	Waring, Joanna	1,444.50
Southworth-Milton Inc	1,339.90	Watch Guard Video	60.00
Southworth-Milton, Inc	2,206.99	Waypoint	1,500.00
Spillane, James	590.45	Weeks, Shelly	14.50
Stantial, Scott	29.00	Wex Bank	33,647.50
Staples Credit Plan	1,266.11	Wheeler, Charlie Jr.	825.00
State of NH - Criminal Records	125.00	White, Jessica	485.00
State of NH - DMV	45.00	Wilde, Glenn	50.00

## Vendor Payments 2022

<b><u>Vendor Name</u></b>	<b><u>Paid Amount</u></b>
Wildlife Encounters	377.75
Williams, Kaelen	92.50
Willis, Joseph F.	300.00
Wilson, Neil	100.00
Wind River Environmental	6,700.00
Winslow, Jonathan C.	1,626.00
Witmer Public Safety Group, Inc	857.50
Yankee Magazine	49.97
Young, Glenn	2,600.00
Young, Kevin M.	11,952.00
Young, Mark M	5,000.00
	13,281,890.28



2022

## DEPARTMENT REPORTS

## Annual Report from Animal Control

In 2022 Deerfield had 1345 dogs registered in the town. Animal control has responded to approximately 115 calls this year.

I want to take this time to thank Kelly Roberts in the Town Clerks Office for organizing and hosting our Rabies Clinic. Again this year the clinic was a huge success. Kelly and all the Volunteers who make this happen it's a helpful event for citizens get their dogs and cats vaccinations and easier way for them to register their dogs.

Dog licensing is required by state law to ensure dogs are current with rabies vaccines. All dogs, four months old and older must be licensed by the owners in the town where they reside by April 30<sup>th</sup>. Not just home owners this is tenants in rental properties as well. Late fees start accruing after June 1<sup>st</sup> of every year, an additional dollar will be charged each month after that date. Failure to license your dog by April 30<sup>th</sup> will subject you to a \$1.00 a month late fee and an additional \$25.00 civil forfeiture. Licensing your dog is not only a law, but it will also aid us in finding a lost dogs home, so please fill out as much information (physical address and phone number) on the registration form as possible. Register your dog today and they'll be automatically signed up for the 2023 TOP DOG contest.

Cats also need their rabies vaccine by law. The number of stray and found cats in Deerfield has skyrocketed this year. Please remember not all stray cats are homeless. There are a huge number of barn cats in Deerfield. So please do not feed or make these cats comfortable. Do not take them into your home. Cats can carry contagious diseases that can be passed onto your family members and pets. We recommend microchips for your cat, we do not have a cat registry as of yet so a microchip would be the easiest way to identify a family pet to get them returned to their family.

Please contact the Police Department whenever you find or lose a pet. We may already gotten a call and have information about the pet 603 463 7258 or after hours 603 463 7432.

Respectfully Submitted

Cindy McHugh

Deerfield Animal Control

## Annual Report of the Assessing Department

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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 2022 our assessors completed 248 cyclical inspections for data verification and 237 properties were visited during the new construction process.

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 the Current Use Program
- Administration of Timber and Excavation (Yield) Taxes
- Process Applications for Tax Credits and Exemptions
- Process Abatements

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

Public Service Company	\$1,222,432.00
Deerfield Fair Association	\$129,173.00
NH Electric Cooperative	\$81,983.00
Messina, Dawn C.	\$29,705.00
Huebner, William J.	\$27,713.00
Fisher, Scott T.	\$26,649.00
Whatmough, David E.	\$26,546.00
Hahn, Timothy	\$26,212.00
George, Simon G., Trustee	\$25,994.00
SNHS Management Corporation	\$24,974.00

The Assessing office is open Monday through Wednesday 8:00am –2:00pm, Thursday 8:00am – 3:00pm.

Respectfully Submitted,

*Kristine Robert*  
*Assessing Clerk*



## Deerfield Select Board Report

The Board proposed an article at the 2022 town meeting to change the position of road agent from elected to appointed. The voters approved the article and the Board proceeded to interview four prospective candidates. The Board chose Fred Wallace of Newmarket to fill the position. Fred had extensive experience with the Department of Transportation and had operated the Town of Lee transfer station. Although Mr. Wallace had by most accounts done an excellent job and had kept the Board informed of the operation of the highway department, after nearly 6 months with the Town Mr. Wallace resigned. In his resignation letter, he stated that he could not meet the numerous requests of Deerfield residents to make repairs on Town roads because of a limited budget. Following Mr. Wallace's resignation, the Board conducted another round of interviews and had made an offer to a resident of Candia who had extensive experience with the Massachusetts Department of Transportation. After considering the offer made by the Board chose not accept the position. The Board then interviewed two Deerfield residents who considered the offer the Board made but following a visit to the Town Highway garage and seeing the tools and equipment available felt that the job would be too much of a challenge to undertake. Finally, the Board met with and interviewed Pete Schibbelhute for the position. Pete owns his own contracting company and is chair of the planning board. Pete accepted the position and the Board was relieved that with winter approaching the Town had a well-qualified road agent. During the time following Mr. Wallace's resignation and the appointment of Mr. Schibbelhute, Ray Ellis, the Town's building supervisor filled in as road agent and the Board is grateful for Ray's willingness to step in as temporary Road Agent.

Following the March Town Meeting vote, the Board welcomed Will Huebner to the Board. Will was elected to a one year term on the Board.

A major goal for the Board continues to be the construction of the Police Department building. The voters at the 2022 Town Meeting rejected the warrant article which would have provided funds for the design of the police station. The Board considers a Police Department building of utmost importance and the Board once again will be including a warrant article for the 2023 Town Meeting for the design of the building. The Town's insurance company Primex had conducted a risk assessment study of the existing police facilities at the GB White building in 2015. They identified 12 deficiencies in the building, some of which could open the Town to liability if an incident occurred between an arrested suspect and the general public in the building. In August of 2021, the Board met with the contractor who built the Town of Farmington's public safety building. That project was what is referred to as a design-build approach. This approach has the architect work directly with the contractor on the team to achieve a building which would meet the Town's expected budget for the building. A request for qualifications for design-build teams was advertised and the Board received proposals from two teams. Following a review of the qualifications packages and an interview of the short-listed firm, the Board chose the team of Hutter Construction and Warrenstreet architects. A warrant article will be included in the Town Meeting Warrant for the funding to proceed with the building's design. If this article is passed, we anticipate a follow-on article will be in the 2024 Town Meeting Warrant for the construction of the building.

The Board's requested 2022 budget was once again turned down by the voters in favor of the default budget. The last budget approved by the voters was in 2017. The costs of labor, fuel, electricity, materials and supplies have increased over these past five years. In the Highway Department, the cost of hot top, road construction

materials, pipe and winter salt and sand have all increased significantly. All of these increases in costs are making providing services to the Town more and more difficult and at some point will necessitate a reduction in services in order to stay within the default budget. The Board hopes the voters will take this into account when voting on the proposed 2023 budget.

The Town received a grant of over \$475,000 under President Biden's American Rescue Plan Act (ARPA). The initial guidance for the expenditure of these funds was limited to public health and safety and communication projects. Since the Town does not have a public water or sewer system, it appeared we would be limited to a health and safety project. The project that came to mind was the purchase of an ambulance. There was significant discussion in town of the need for an ambulance and the accompanying costs of staff that would be required to have the ambulance available 24 hours a day. It was also a concern that the ambulance would not be available for as long as two years into the future. Consequently, the Board decided to hold a public hearing on what the community felt were the needs of the Town. The federal guidance on expenditure of the ARPA funds had also changed to include any project which a municipality felt was necessary and was no longer limited to public health and safety. The Board received numerous recommendations for how the funds could be expended and the public generally felt that there were more pressing needs than an ambulance. The Board has taken those recommendations under advisement and will hold a future public meeting to discuss the Board's plans for the remaining funds.

The Board thanks the town employees, elected and appointed officials, volunteers and everyone else who works hard to make the Town a place we love.

Sincerely,

The Deerfield Select Board

## Town of Deerfield Code Enforcement Report

This past year, new home starts in town have slowed compared to the previous 6 years. This trend was evident across the full spectrum of construction permits pulled during 2022. The slowdown is consistent with national trends as rising interest rates, inflation and supply chain issues quelled the recent frenzied real estate market. Indications are real estate sales have ticked down and inventory is tight, however, expected to improve. Albeit a cooling market, Deerfield continues to be a desirable community especially for equestrian enthusiasts.

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 has picked up again and seems to have remained popular. Government incentives and rebate programs have gotten to the point where the investment seems to make sense work for most people.

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.

This past year saw the retirement of the long-time town Building Inspector, Rick Pelletier. Rick spent over 20 years serving the town in numerous roles, most noticeably as the Building Inspector and Health Officer. Deerfield is grateful for Rick's decades of service.

<b><u>Year</u></b>	<b><u>13</u></b>	<b><u>14</u></b>	<b><u>15</u></b>	<b><u>16</u></b>	<b><u>17</u></b>	<b><u>18</u></b>	<b><u>19</u></b>	<b><u>20</u></b>	<b><u>21</u></b>	<b><u>22</u></b>
Building permits	85	85	75	114	134	93	113	125	110	88
Dwellings Units	13	14	15	25	24	24	21	20	16	13
Electrical	62	75	70	133	95	85	94	95	97	79
Plumbing	26	24	22	34	38	35	42	33	31	24
Mechanical	68	62	78	107	117	67	89	125	90	82

Respectfully Submitted

Kevin Lemieux

***Town of Deerfield, Building Inspector and Code Enforcement Officer***

## 2022 Annual Report for Fire Rescue Department

The Deerfield Fire Rescue Department responded to a record 486 emergency calls along with other related service calls, life safety inspections and other calls for service. As we are all aware these past few years have been challenging, and we have all experienced shifts in our norms and day to day operations. The members of the department have taken these changes in stride and continue to provide top-level service during these difficult times.

This past fall the department was notified that we were selected to receive a \$750,000.00 grant from FEMA-AFG (Assistance to Firefighters Grant) for the purpose of replacing two existing fire trucks. This grant comes with a 5% match requirement from the town, we will be replacing our 1980 International "Engine 3" and our 1987 Ford "Tank" with one single "pumper-tanker" vehicle.

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 our Fire Prevention / Fire Safety 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 on the community through additional grant opportunities that may be available. We were also successful this year obtaining a grant for a 50/50 match through the State of New Hampshire for additional Forest Fire Equipment and Protective Gear.

Apparatus preventive maintenance continues to be a top priority for the department to ensure 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 we again saw increased funds spent towards vehicle maintenance; highlighting the need to maintain an accurate replacement and refurbishment schedule.

As a reminder the department offers free smoke and carbon monoxide detectors to Deerfield residents. If you are in need of new detectors or would like assistance with checking or replacing the ones that you currently have, please contact the station.

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.

## Report of Forest Fire Warden and State Forest Ranger

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, 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](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

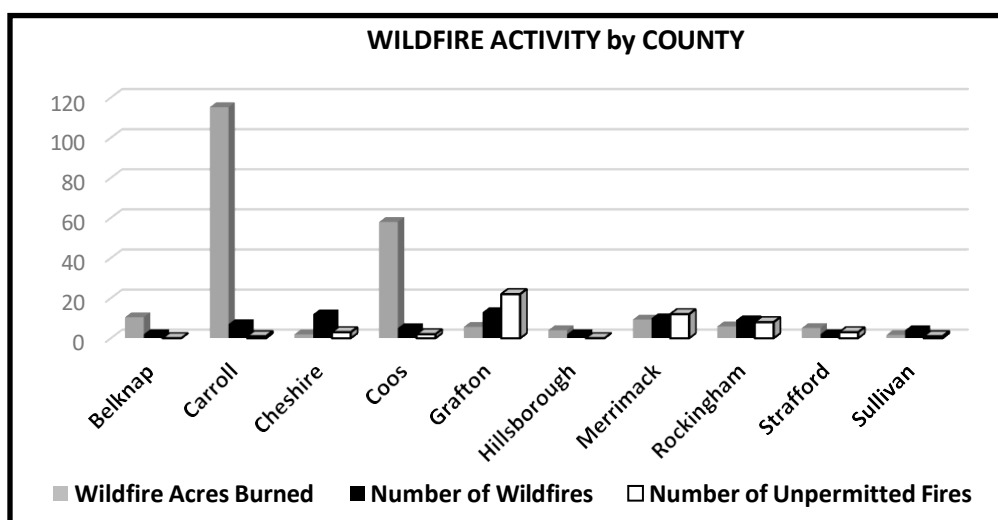
The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow 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 2023 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](http://www.NHfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department 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.nh.gov/nhdfl/](http://www.nh.gov/nhdfl/). For up-to-date information, follow us on Twitter and Instagram: @NHForestRangers



### 2022 WILDLAND FIRE STATISTICS



(All fires reported as of December 01, 2022)

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2022	66	217	52
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91

\*Unpermitted fires which escape control are considered Wildfires.

CAUSES of FIRES REPORTED											
Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
1	3	21	4	60	7	5	7	1	2	1	3

## 2022 Highway Department Report

2022 was a year of multiple road agents making accomplishing the normal tasks around Town a little more challenging, that said the Town was able to reclaim and base pave 7000 feet of South Road, and Paved Birch Road completely This was a big accomplishment for the Deerfield Highway department led by Ray Ellis with the support of Matt and Paul Kimball; who through their years of service continually prove that they are invaluable to the Town.

As the new Road Agent for Town of Deerfield, I stepped into the position in November just in time for winter. We also were able to hire one more person to be a part of the Highway Department in December. This will be a big help for the upcoming work season.

In the coming year the Highway Department has many issues to address. with tight budget constraints. With the help of the people of Deerfield, the Highway department intends to accomplish work that will show improvement on our roads. Improvement will take time but is attainable.

Respectfully submitted,

Pete Schibbelhute

## **Annual Report of the Philbrick-James Library**

Average number of monthly visits: 498

Books/other physical library materials borrowed in 2022: 11,924

Books & magazines downloaded from NH downloadable books: 8,357

Interlibrary loans processed: 1,081

New library cards issued: 165

Materials added to collection in 2022: 1,110

Materials deleted from collection in 2022: 776

Books/materials in the library at the end of 2022: 17,053

Museum/cultural passes issues: 65

Regular year-round hours are: Mondays and Wednesdays 10-7

Tuesdays and Thursdays 10-5

Fridays 10-2

Saturdays 9-1\**new*

### **Highlights of 2022:**

- The Friends of the Deerfield Library held their annual book sale on Old Home Day in August and the annual pie sale in November; both events raised funds for library-led community programs
- PJJ received the Children's Literacy Foundation (CLiF) Rural Libraries Grant for 2022-2023, which provided two author/illustrator visits at DCS and \$2,500 in free books to Philbrick-James and DCS libraries, plus book giveaways for preschool and elementary students
- PJJ's Board of Trustees completed a strategic plan for 2023-2025
- Provided digital book & magazine access through NH Downloadable Books
- Provided genealogy resources through Ancestry Library Edition and HeritageQuest.
- Maintained free wi-fi & public computer access, plus print & copy service
- The library hosted 41 programs for adults, including craft nights & two book clubs
- The library hosted 92 programs for children, including twice weekly storytimes
- Summer Reading Program, with the theme "Oceans of Possibilities" had 110 participants, and included special programs and weekly storytimes at Veasey Park
- Facilitated two library book clubs (PJJ, Monday Murder Mysteries) and three other local book groups using the state-wide Interlibrary Loan system
- PJJ hosted *Trick or Treat at the Library* in October, and collected used costumes for a Friends of the Library Costume Swap, planned for 2023
- Cultural passes were offered to NH State Parks, Seacoast Science Center, Bedrock Gardens, NH Children's Museum, Canterbury Shaker Village, and the Currier Museum.
- We continued our monthly e-newsletter (sign up at [philbrickjameslibrary.org](http://philbrickjameslibrary.org))
- Trustees of the Philbrick-James Library
  - Checking Account, ending balance 12/31/22 \$19,374.95
  - Savings Account, ending balance 12/31/22 \$55,987.65

Respectfully Submitted,

Anne Meyers, Library Director

## 2022 Deerfield Parks & Recreation Annual Report

The year 2022 was a year of change, growth, and adaptability. The department was able to return some of its' existing programs that were offered before the COVID-19 pandemic, enhance current programming, and even offer some new programming to the residents in the Town of Deerfield.

This year saw a change in the staff structure of the DPR as well as some changes to the Deerfield Parks and Recreation Commission. In May, Eric Menard (then Assistant Director) took the role of "Interim Director" following the leave of the previous Director. In July, Eric Menard took the role of Director of Parks & Recreation. At the same time, Deb Treantafel (then After School/Summer Camp Director) took the role of Assistant Director. Additionally, the Deerfield Parks and Recreation Department welcomed new member Sean Morrissey and welcomed back member Katie Libby in 2022. The DPRC Commission bid farewell to Dwight Barnes. We are very grateful for all that he has contributed towards our Department, sport programs, community events, and the Town of Deerfield. Thank you Dwight!

Some of the highlights of 2022 include:

- Introduction of Pickleball at George B. White Tennis Court
- Return of Teen Trip Tuesdays Program (Trips to Hampton Beach, Chuckster's, Mount Major, and Weirs Beach)
- Formation of Adult Zumba and Adult Yoga exercise programs
- A continued solid participation in the Senior Fitness program
- An increase of "Parent Night Out" offerings
- Interior Painting of DPR classrooms
- Creation of "Toddler Tuesday" program
- A successful 8-week Summer Camp with trips to "Chuckster's", "Chunky's Cinema", "Candia Springs", and "Cowabungas"
- Highly attended "Easter Bunny Meet & Greet" and "Sit with Santa" events at George B. White Building
- Highly attended Spring and Fall Outdoor Dances for Grades 3-4-5
- Additional offerings such as Holiday Cards for Heroes, Senior Trip to Palace Theatre, Senior Pen-Pals with Summer Camp children

The Joe Stone Good Sport Scholarship recipients for 2022 were Sophia Gross and John Furtado. This Scholarship is awarded annually to high school seniors from Deerfield who give back to their communities. The announcement of accepting applications for the Joe Stone Good Sport Scholarship is in the beginning of March and they are due annually by late April or beginning of May. Please contact DPR for more information.

Looking ahead into 2023, the department is excited to take another step forward as it relates to the increase of programs for different demographics and improving our Department Facilities and spaces. Some of the excitement coming into 2023 includes (but is not limited to):



- Creation of Senior Events (such as “Coffee and Card Games”, Monthly Senior Socials, and “out of town” Senior Trips)
- Creation of Monthly “Teen Game Nights”
- Purchase of Department Truck (with funds coming from DPR Revolving Fund)
- Re-surfacing Outdoor Basketball and Tennis Courts at George B. White Building (with addition of including two Pickleball Courts lines on the Tennis Court)
- Facility Maintenance projects at Bicentennial and Hartford Brook Fields
- Replacement of flooring in exercise rooms and carpet in game room
- Creation of Indoor Dance for Grades K-1-2
- Collaboration with other Town Departments on community programming/events

If you have ideas for new programming, or if you would like to lead a program, please reach out to us. We appreciate the input and feedback of the Deerfield community with all of our program offerings. We hope everyone has a safe and enjoyable year, we are looking forward to a great 2023!

Sincerely,



Eric Menard  
Director of Parks & Recreation  
Town of Deerfield, NH

## 2022 ANNUAL REPORT OF THE POLICE DEPARTMENT

I am pleased to present the Fiscal Year 2022 Deerfield Police Department Annual Report for review.

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 2022, the Deerfield Police Department fulfilled this mission with a force of eight (8) full-time officers, one (1) part-time officer, and a full-time administrative assistant.

Chief Gary Duquette	Officer Mitchell Newell
Lieutenant Michael Lavoie	Officer Lucas Bernier
Sergeant Joel Hughes	Officer John Delaney
Officer Alex Molet	Officer Kyle Burroughs
Part-Time Officer Roger St. Onge	Administrative Assistant Glenda Smith

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 our 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.

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 extend a sincere and heartfelt thank you to the officers of the Deerfield Police Department. During a very challenging year they continued to perform their duties admirably, and with dedication and professionalism. It is an honor and privilege to work with such outstanding people.

Respectfully submitted,

Gary Duquette  
Chief of Police

## **Annual Report of the Town Administrator**

The past year was a pleasant return to a time before there was a pandemic with masks, restrictions and keeping your distance from friends, family and neighbors. We saw many activities return to in-person events where people were glad to be able to share a conversation in person and gather to enjoy each other's company.

Last year's repairs to the Central Fire Station roof leaks became a total roof replacement in the late fall. It was too risky to enter winter with the numerous issues that were occurring. Work was done at the Gazebo field to level out the field and the lawn was reseeded to produce a better area for recreational activities, for all seasons.

There were some staffing changes for the Town; we have a new Building Inspector/Code Enforcement Officer, Kevin Lemieux. Newly hired Road Agent Fred Wallace left unexpectedly and Peter Schibbelhute graciously offered to step in as Road Agent just before the winter season. The Town Clerk's office has two new part time staff who are quickly learning their roles to assist Kelly Roberts in her job. All other positions are filled and staff continues to do their best to provide services to the community.

The year ahead looks positive; the Town will be welcoming a new restaurant at the George B White building. The Highway Department has a new building project in the form of a structure to hold and store the salt spreaders, which will better protect the equipment and provide a safer way for staff to work around them. Roads and infrastructure maintenance and repair will again be the focus once spring and summer arrive.

Respectfully Submitted,

*John Harrington*  
*Town Administrator*

## **Annual Report of the Transfer Station**

This year the Town has seen an increase in our annual waste disposal cost. Two reasons for this issue, is most of our cost are contracted with built in increases based on the market with our vendors. Secondly, we've been operating on a default budget. The Town budget has not stayed in step with overall cost; utilities continue to increase; the facility is getting older and maintenance is up due to equipment age.

Recycling as a whole is very beneficial. The market continues to be very soft this year and as a result our return has been much lower. Recycling helps the environment, and reduces disposal costs. I cannot emphasize enough to residents that the more they recycle the less tax dollars will be spent on disposing of trash. We will 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 appraised 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 new leach field was constructed, a new well drilled and bathroom for the staff at the Transfer Station in 2022 to help modernize parts of the facility







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 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 Highway Department garage 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 to bring contaminated oil as this creates an issue with the furnace; the main culprit being water and antifreeze mixed in.

Respectfully submitted,

Pete Schibbelhute

## DEERFIELD, NH, TOWN OF 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	2022 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources.
GLASS	134,600.00 LBS	  You conserved the equivalent of about <b>1,850.75</b> gallons of diesel being consumed!
SCRAP METAL	315,120.00 LBS	  You conserved enough energy to drive a car about <b>1,716,931.32</b> miles!
TIRES	29,805.00 LBS	  You conserved the equivalent of about <b>6,259.05</b> pounds of coal being burned!

### 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 avoided about **1,578,296.48 lbs. of carbon dioxide emissions**. This is the equivalent of removing about **155.63** passenger cars from the road for an entire year.

## Deerfield NH 2022 NRRA Annual Activity Report

Product: Product Name ↑	Pickup Date	Release Number	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Report Transportation	Customer Revenue	Customer Expense
Freon-Units	3/15/2022	692638	0	0	46	\$8.0000	\$0.0000		\$368.0000
	5/10/2022	693862	0	0	18	\$8.0000	\$0.0000		\$144.0000
	5/16/2022	693960	0	0	36	\$8.0000	\$0.0000		\$288.0000
	7/5/2022	695096	0	0	57	\$8.0000	\$0.0000		\$456.0000
	8/25/2022	696002	0	0	65	\$8.0000	\$0.0000		\$520.0000
	10/27/2022	697255	0	0	81	\$8.0000	\$0.0000		\$648.0000
	12/20/2022	698656	0	0	43	\$8.0000	\$0.0000		\$344.0000
<b>Subtotal</b> Sum			0	0	346		\$0.0000	\$0.0000	\$2,768.0000
Glass-PGA	2/2/2022	692008	17980	8.99	1	\$40.0000	\$0.0000		\$359.6000
	3/18/2022	692727	29320	14.66	1	\$40.0000	\$0.0000		\$586.4000
	6/2/2022	694532	27960	13.98	1	\$40.0000	\$0.0000		\$559.2000
	8/22/2022	696205	29660	14.83	1	\$40.0000	\$0.0000		\$593.2000
	11/8/2022	697970	29680	14.84	1	\$40.0000	\$0.0000		\$593.6000
<b>Subtotal</b> Sum			134600	67.3	5		\$0.0000	\$0.0000	\$2,692.0000
HHW-Setup Fee	10/29/2022	692378	0	0	1	\$2,275.0000	\$0.0000		\$2,275.0000
<b>Subtotal</b> Sum			0	0	1		\$0.0000	\$0.0000	\$2,275.0000
HHW-Unit Fee	10/29/2022	692378	0	0	267	\$30.0000			\$8,010.0000
<b>Subtotal</b> Sum			0	0	267		\$0.0000	\$0.0000	\$8,010.0000
Propane-1#	3/17/2022	692640	0	0	100	\$1.0000			\$100.0000
	8/11/2022	695431	0	0	125	\$1.0000			\$125.0000
	11/17/2022	697817	0	0	100	\$1.0000	-\$200.0000		\$100.0000
<b>Subtotal</b> Sum			0	0	325		-\$200.0000	\$0.0000	\$325.0000
Propane-10#	8/11/2022	695431	0	0	1	\$1.2500			\$1.2500
<b>Subtotal</b> Sum			0	0	1		\$0.0000	\$0.0000	\$1.2500
Propane-100#	3/17/2022	692640	0	0	1	\$2.2500			\$2.2500
<b>Subtotal</b> Sum			0	0	1		\$0.0000	\$0.0000	\$2.2500
Propane-20#	3/17/2022	692640	0	0	24	\$0.7500	-\$200.0000		\$18.0000
	8/11/2022	695431	0	0	20	\$0.7500	-\$200.0000		\$15.0000
	11/17/2022	697817	0	0	32	\$0.7500			\$24.0000
<b>Subtotal</b> Sum			0	0	76		-\$400.0000	\$0.0000	\$57.0000
Propane-20# Damaged	3/17/2022	692640	0	0	5	\$1.2500			\$6.2500
	8/11/2022	695431	0	0	7	\$1.2500			\$8.7500
	11/17/2022	697817	0	0	4	\$1.2500			\$5.0000
<b>Subtotal</b> Sum			0	0	16		\$0.0000	\$0.0000	\$20.0000
Propane-30#	3/17/2022	692640	0	0	1	\$1.2500			\$1.2500
	8/11/2022	695431	0	0	2	\$1.2500			\$2.5000
	11/17/2022	697817	0	0	1	\$1.2500			\$1.2500
<b>Subtotal</b> Sum			0	0	4		\$0.0000	\$0.0000	\$5.0000
Propane-40#	3/17/2022	692640	0	0	1	\$1.2500			\$1.2500
<b>Subtotal</b> Sum			0	0	1		\$0.0000	\$0.0000	\$1.2500
Propane-5#	11/17/2022	697817	0	0	1	\$1.2500			\$1.2500
<b>Subtotal</b> Sum			0	0	1		\$0.0000	\$0.0000	\$1.2500

Product: Product Name ↑	Pickup Date	Release Number	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Report Transportation	Customer Revenue	Customer Expense
Propane-Acetyene, Argon, O2	8/11/2022	695431	0	0	1	\$2.2500			\$2.2500
<b>Subtotal</b> Sum			0	0	1		\$0.0000	\$0.0000	\$2.2500
Scrap-Facility Fee	6/21/2022	694839	0	0	1	\$31.3400			\$31.3400
	7/1/2022	695095	0	0	1	\$24.5100			\$24.5100
	7/12/2022	695284	0	0	1	\$26.2100			\$26.2100
	7/25/2022	695605	0	0	1	\$31.2100			\$31.2100
	8/10/2022	696011	0	0	1	\$29.5500	-\$185.4800		\$29.5500
	8/29/2022	696349	0	0	1	\$28.3500	-\$181.6100		\$28.3500
	9/6/2022	696464	0	0	1	\$21.8800	-\$181.6100		\$21.8800
	9/16/2022	696730	0	0	1	\$26.5200	-\$180.3200		\$26.5200
	10/3/2022	697041	0	0	1	\$32.1000	-\$180.3200		\$32.1000
	10/13/2022	697327	0	0	1	\$23.9700	-\$181.6100		\$23.9700
	10/28/2022	697664	0	0	1	\$59.6400	-\$189.3500		\$59.6400
	11/3/2022	697816	0	0	1	\$54.1100	-\$190.6400		\$54.1100
	11/9/2022	697971	0	0	1	\$34.9100	-\$190.6400		\$34.9100
	11/23/2022	698242	0	0	1	\$66.0700	-\$193.2200		\$66.0700
	12/15/2022	698654	0	0	1	\$70.4400	-\$185.4800		\$70.4400
<b>Subtotal</b> Sum			0	0	15		-\$2,040.2800	\$0.0000	\$560.8100
Scrap-Light Iron	1/11/2022	691558	16040	7.1607	1	\$155.0000	-\$162.2600	\$1,109.9100	
	2/14/2022	692174	13020	5.8125	1	\$175.0000	-\$164.8400	\$1,017.1900	
	3/17/2022	692726	13560	6.0536	1	\$190.0000	-\$179.0300	\$1,150.1800	
	3/24/2022	692901	10680	4.7679	1	\$190.0000	-\$179.0300	\$905.9000	
	4/7/2022	693181	14160	6.3214	1	\$190.0000	-\$182.9000	\$1,201.0700	
	4/19/2022	693402	12480	5.5714	1	\$200.0000	-\$181.6100	\$1,114.2800	
	5/2/2022	693671	12340	5.5089	1	\$200.0000	-\$194.5100	\$1,101.7800	
	5/13/2022	693998	10560	4.7143	1	\$200.0000	-\$194.5100	\$942.8600	
	5/23/2022	694132	9780	4.3661	1	\$200.0000	-\$198.3800	\$873.2200	
	6/7/2022	694610	15140	6.7589	1	\$175.0000	-\$194.5100	\$1,182.8100	
	6/21/2022	694839	14040	6.2679	1	\$85.0000	-\$194.5100	\$532.7700	
	7/1/2022	695095	10980	4.9018	1	\$85.0000	-\$194.5100	\$416.6500	
	7/12/2022	695284	11740	5.2411	1	\$85.0000	-\$194.5100	\$445.4900	
	7/25/2022	695605	13980	6.2411	1	\$85.0000	-\$188.0600	\$530.4900	
	8/10/2022	696011	13240	5.9107	1	\$85.0000		\$502.4100	
	8/29/2022	696349	12700	5.6696	1	\$85.0000		\$481.9200	
	9/6/2022	696464	9800	4.375	1	\$85.0000		\$371.8800	
	9/16/2022	696730	11880	5.3036	1	\$85.0000		\$450.8100	
	10/3/2022	697041	14380	6.4196	1	\$83.0000		\$532.8300	
	10/13/2022	697327	10740	4.7946	1	\$83.0000		\$397.9500	
	10/28/2022	697664	13360	5.9643	1	\$93.0000		\$554.6800	
	11/3/2022	697816	12120	5.4107	1	\$93.0000		\$503.2000	
	11/9/2022	697971	7820	3.4911	1	\$93.0000		\$324.6700	
	11/23/2022	698242	14800	6.6071	1	\$93.0000		\$614.4600	
	12/15/2022	698654	15780	7.0446	1	\$123.0000		\$866.4900	

Product: Product Name ↑	Pickup Date	Release Number	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Report Transportation	Customer Revenue	Customer Expense
<b>Subtotal</b> Sum			315120	140.6785	25		-\$2,603.1700	\$18,125.9000	\$0.0000
Tires-OTR	5/25/2022	694156	90	0.045	2	\$21.0000			\$42.0000
<b>Subtotal</b> Sum			90	0.045	2		\$0.0000	\$0.0000	\$42.0000
Tires-Passenger	3/17/2022	692743	8725	4.3625	349	\$3.5000	\$0.0000		\$1,221.5000
	3/17/2022	690665 - CANCELLED	0	0	0	\$2.2500	\$0.0000		
	5/20/2022	693865 - CANCELLED	0	0	0	\$0.0000	\$0.0000		
	5/25/2022	694156	8700	4.35	348	\$3.5000	\$0.0000		\$1,218.0000
	9/14/2022	696624 - CANCELLED	0	0	0	\$0.0000	\$0.0000		
	9/15/2022	696746	6575	3.2875	263	\$3.5000	\$0.0000		\$920.5000
	11/17/2022	697972	5625	2.8125	225	\$3.5000	\$0.0000		\$787.5000
<b>Subtotal</b> Sum			29625	14.8125	1185		\$0.0000	\$0.0000	\$4,147.5000
Tires-Truck, Trailer & Farm Tractor	5/25/2022	694156	90	0.045	2	\$21.0000			\$42.0000
<b>Subtotal</b> Sum			90	0.045	2		\$0.0000	\$0.0000	\$42.0000
Sum			479525	222.881	2274		-\$5,243.4500	\$18,125.9000	\$20,952.5600



## 2022 OFFICE OF WELFARE ANNUAL REPORT

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 were numerous changes in Federal, State and local non-profit assistance programs during the Covid 19 pandemic. There was a strong demand for information which is likely to continue in 2023. This Office saw a level number of families seeking local financial assistance in 2022. This was likely due to the availability of child financial assistance and a robust employment market. However, an extremely tight rental market and increasing prices remain significant concerns in 2023.

Thank you to the **many residents**, including individuals, families, Deerfield Community School classrooms, scouting groups, local businesses, and civic and religious groups, who donate to our community! When needed, generous neighbors are there to help. The 2022 Holiday season, like many other years, was a challenge for a lot of families, but this town came together and all of these children had presents under the tree.

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. It offers “GOT LUNCH”, a lunch delivery program, for DCS school children during the nine-weeks of summer. The Food Pantry is a tremendous year-round effort by many dedicated volunteers, especially the extraordinary Judy Marshall!

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. Both these areas saw significant activity and active coordination at the local and State levels.

For information, including 24-hour hotlines, go the Welfare webpage at [www.townofdeerfieldnh.com](http://www.townofdeerfieldnh.com) or call 463-8811 x310. For after-hours info, call 211. For senior services, call Service Link at 866-634-9412. For 24-hour addiction information call The Doorway at 211. **For Covid info, go to [www.nh.gov/covid19/](http://www.nh.gov/covid19/) or call 211.**

You may reach me at 463-8811 x310 for more information.

Respectfully Submitted,

Doreen Schibbelhute, Welfare Director



2022

# **TOWN CLERK/TAX COLLECTOR**

## **Department Report, Financials & Vital Statistics**

Greetings,

Happy New Year! We introduced a new software suite in 2022 to process our motor vehicles and all our point-of-sale transactions. This was a major change and undertaking for our office, but I am happy to report we are seeing the fruits of our labor. We continue to work hard to provide the community with modern updates to make transactions easy and efficient.

The Clerk's office administered one deliberative session and three elections in 2022. It is with sincerity that we would like to thank the following: The Moderator and Assistant Moderators; the Supervisors of the Checklist; the Poll Workers; the Board of Selectmen, the Gatekeepers, the Maintenance Director, and most importantly; all the voters who turned out on Election Day. We strongly encourage anyone who is not a registered voter to come down and visit us and get signed up!

The Town Clerk/Tax Collector's Office collects 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. As of December 31, 2022, we collected approximately 97% of the 2022 property taxes committed to us by warrant. We want to thank the volunteers who stuff envelopes, part-time employees for their much-needed help, and inter-department cooperation that has allowed us to produce bills in a timely fashion.

The Clerk's Office and the Animal Control Officer hosted another successful Rabies Clinic and Licensing Event in 2022. We would like to thank Dr. Elliot More and his staff for providing their services and making the event a great success. We also want to thank our dedicated volunteers who donated their time and services. Please don't forget to license your dog by April 30, 2023!

The Town Clerk/Tax Collector's office is the leading revenue collector for the Town and strives to provide residents with professional, accurate, and efficient services. We are currently staffed by Kelly Roberts, Certified Town Clerk/Tax Collector; Dianne Kimball, Deputy Town Clerk/Tax Collector; and Nikki Curtis, Counter Clerk.

We wish you and yours good health in the New Year.

Respectfully,

*Kelly Roberts*

Kelly Roberts

Certified Town Clerk/Tax Collector

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## Annual Report of the Town Clerk

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### Financial Reports

January 01, 2022, to December 31, 2022

#### Motor Vehicle Permits

January .....	\$ 73,499.56
February .....	93,008.32
March .....	121,009.64
April .....	116,863.89
May .....	95,926.72
June .....	114,599.97
July .....	87,680.80
August .....	98,773.80
September .....	93,450.91
October .....	107,521.00
November .....	84,177.74
December .....	87,269.79
<b>TOTAL MOTOR VEHICLE REVENUE .....</b>	<b>\$1,173,782.14</b>

#### OTHER REVENUES

Title Fees.....	2,568.00
Municipal Agent Fees.....	26,133.00
UCC's.....	540.00
Dog Licenses.....	4,970.50
Dog Late Fee.....	285.00
Bad Check Fee.....	148.00
Marriage Licenses.....	161.00
Certified Copies – Birth.....	501.00
Certified Copies – Death.....	247.00
Certified Copies – Marriage.....	428.00
Checklist Copies.....	85.00
Misc. Copies.....	55.87
Pole Petition Fees.....	10.00
Fish & Game Fees .....	344.00

<b>TOTAL OTHER REVENUE .....</b>	<b>\$36,476.37</b>
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<b>REMITTANCE TO THE TREASURER .....</b>	<b>\$1,210,258.51</b>
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Respectfully Submitted,  
Kelly Roberts, Certified Town Clerk/Tax Collector



## 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**

<b>Debits</b>					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2021	Year: 2020	Year: 2019+
Property Taxes	3110		\$345,850.41		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$37,862.85)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2021	
Property Taxes	3110	\$13,888,619.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$131,632.00		
Yield Taxes	3185	\$26,790.61		
Excavation Tax	3187	\$303.20		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2021	2020	2019+
Property Taxes	3110	\$64,209.78			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$5,152.86	\$13,985.36		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$14,078,844.60</b>	<b>\$359,835.77</b>	<b>\$0.00</b>	<b>\$0.00</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Credits**

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2021	2020	2019+
Property Taxes	\$13,457,782.72	\$301,331.61		
Resident Taxes				
Land Use Change Taxes	\$131,632.00			
Yield Taxes	\$26,790.61			
Interest (Include Lien Conversion)	\$5,078.86	\$12,770.86		
Penalties	\$74.00	\$1,214.50		
Excavation Tax	\$303.20			
Other Taxes				
Conversion to Lien (Principal Only)		\$44,518.80		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2021	2020	2019+
Property Taxes	\$1,262.68			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2021	2020	2019+
Property Taxes	\$476,922.69			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$21,002.16)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$14,078,844.60</b>	<b>\$359,835.77</b>	<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$455,920.53</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$96,078.85</b>





**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2021	Year: 2020	Year: 2019+
Unredeemed Liens Balance - Beginning of Year			\$54,268.54	\$63,707.19
Liens Executed During Fiscal Year		\$48,371.51		
Interest & Costs Collected (After Lien Execution)		\$213.91	\$6,031.57	\$10,341.70
<b>Total Debits</b>	<b>\$0.00</b>	<b>\$48,585.42</b>	<b>\$60,300.11</b>	<b>\$74,048.89</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2021	2020	2019+
Redemptions		\$7,260.79	\$44,931.16	\$7,576.44
		\$213.91	\$6,031.57	\$10,341.70
Interest & Costs Collected (After Lien Execution) #3190				
Abatements of Unredeemed Liens				\$10,500.00
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$41,110.72	\$9,337.38	\$45,630.75
<b>Total Credits</b>	<b>\$0.00</b>	<b>\$48,585.42</b>	<b>\$60,300.11</b>	<b>\$74,048.89</b>

**For DRA Use Only**

Total Uncollected Taxes (Account #1080 - All Years)	<b>\$455,920.53</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$96,078.85</b>



**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, 2023

**2. SAVE AND EMAIL THIS FORM**

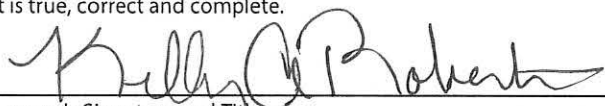
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

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

**PREPARER'S CERTIFICATION**

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

  
Preparer's Signature and Title



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

**RESIDENT BIRTH REPORT**

**01/01/2022 - 12/31/2022**

**-- DEERFIELD--**

<b>Child's Name</b>	<b>Birth Date</b>	<b>Birth Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name</b>
BEMIS, KINSLEY GRACE	01/26/2022	MANCHESTER, NH	BEMIS, NICHOLAS ADAM	FORSYTHE, KATELYN BARBARA
BENWAY, SOLEIL LOU	02/03/2022	MANCHESTER, NH	BENWAY, DYLAN MICHAEL	BENWAY, BRIANA MICHELLE
MORANI, MCKENNA BROOKE	02/10/2022	DOVER, NH	MORANI JR, MICHAEL SALVATORE	MORANI, MORGAN BRITTANY
HOWE, WESLEY SAMUEL	02/19/2022	MANCHESTER, NH	HOWE, ANDREW IAN	HOWE, SHAYNA MICHEL
CONNORS, CALLIA ROSE	02/27/2022	DOVER, NH	CONNORS, IAN ROBERT	CONNORS, JESSICA NOEL
REARDON, EVELYN QUINN	03/17/2022	DEERFIELD, NH	REARDON III, JOSEPH WILLIAM	REARDON, MARIA SUZANNE
SMITH, STELLA GOWING	03/22/2022	MANCHESTER, NH	SMITH JR, BRIAN ALAN	SMITH, QUINN GOWING
STEVENS, WILLOW MARIE	04/08/2022	MANCHESTER, NH	STEVENS, MATTHEW FREEMAN	GIGUERE, SHANTEL RAE
GILBERT, OCTAVIA WEDNESDAY	04/17/2022	CONCORD, NH	GILBERT, JOSIAH JUSTIN	GILBERT, PAMELA ANN
CUTLER, PHOEBE MOLLY MAE	04/22/2022	MANCHESTER, NH	CUTLER, JASON JOSEPH	CUTLER, GWYNETH ABIGAIL PENNOCK
WILLETT, JACK OWEN	05/25/2022	EXETER, NH	WILLETT, JOHN PAUL	DICOSTANZO, STEFFANY MARIE
MCADAMS, GEORGE PATRICK	06/01/2022	CONCORD, NH	MCADAMS JR, PHILIP GODWIN	MCADAMS, MICHELLE DIANNE
OCONELL, LELON FRASER	06/17/2022	MANCHESTER, NH	OCONELL, ERIC EDWARD	OCONELL, BRIANA CHRISTINE
BINTZ, WALKER ROBERT	06/21/2022	DOVER, NH	BINTZ, JEFFREY ROBERT	BINTZ, ELIZABETH ANN
FENYAK, MILLIE MARIE	06/27/2022	PORTSMOUTH, NH	FENYAK, THOMAS JOHN	FENYAK, WHITNEY MARIE
COUNTEY, RIVER ROSE	07/01/2022	DEERFIELD, NH	COUNTEY, THOMAS EDWARD	COUNTEY, STEPHANIE ANN
ST PIERRE, COOPER SEAN	07/03/2022	MANCHESTER, NH	ST PIERRE, SEAN DAVID	DUBOIS, DEBORAH ADRIANNA NICOLE
MARTINEZ, SOPHIA JULIA	07/07/2022	NASHUA, NH	MARTINEZ, JUAN LUIS	MARTINEZ, JULIANA
TATE, OTIS NELSON	07/25/2022	DOVER, NH	TATE, SPENCER CAMP	ANDREOZZI, HALEY ANN
SUNDERLIN, HUGH COOKE	08/19/2022	MANCHESTER, NH	SUNDERLIN, ERIC THOMAS	SUNDERLIN, JULIA COOKE
MATTHEWS, ELIAS NEHEMIAH	09/05/2022	CONCORD, NH	MATTHEWS, BRANDON LEROY	CARLETON, ABIGAIL JAZLYNN
QUINNO, BRAYA SKYE	09/14/2022	EXETER, NH	QUINNO, BRANDON JAMES	QUINNO, KARISSA LEIGH
ELLIS, ISAAC FRANCIS	09/28/2022	CONCORD, NH	ELLIS, NICHOLAS ALEXANDER	ELLIS, TEDDI MAY
DALLAIRE, COLTER DANY	11/05/2022	MANCHESTER, NH	DALLAIRE, DEVIN MARK	DALLAIRE, MORGAN ELIZABETH
SOULIOS, PENELOPE ANNE	11/25/2022	MANCHESTER, NH	SOULIOS, ADAM STEVE	LACAILLADE, TRICIA ANN
DESILETS, HAIDYN LUCILLE	12/06/2022	MANCHESTER, NH	DESILETS, ERIC WILLIAM	GALLOWAY, KENDRA REECE

Total number of records 26

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

**RESIDENT MARRIAGE REPORT**

01/01/2022 - 12/31/2022

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BEAULIEU, ALEX D DEERFIELD, NH	RIPLEY, MEGAN A DEERFIELD, NH	DEERFIELD	WOLFEBORO	02/05/2022
LEEDS, ANTHONY J DEERFIELD, NH	KLUG, RANA S DEERFIELD, NH	DEERFIELD	PITTSFIELD	03/12/2022
SILVA JR, RAYMOND L DEERFIELD, NH	MOON, MONA I DEERFIELD, NH	DEERFIELD	DEERFIELD	04/05/2022
JELLEY JR, CHRISTOPHER D DEERFIELD, NH	STEVENS, LILY A DEERFIELD, NH	DEERFIELD	DEERFIELD	05/25/2022
LADUKE, MARK A DEERFIELD, NH	VOYDATCH, TRACY A DEERFIELD, NH	DEERFIELD	DEERFIELD	05/28/2022
SAULNIER, SEAN J DEERFIELD, NH	KWIATEK, SARAH A DEERFIELD, NH	DEERFIELD	CONCORD	06/26/2022
CASSIDY, RALPH F CANDIA, NH	BOLSTER, KASANDRA A DEERFIELD, NH	DEERFIELD	CANDIA	07/23/2022
WHATMOUGH, RYAN D DEERFIELD, NH	SPENARD, DANIELLE M DEERFIELD, NH	CANDIA	JAFFREY	08/13/2022
MILLER, ERIC A BARRINGTON, NH	LUCCIANO, BRIANNA R DEERFIELD, NH	DEERFIELD	DURHAM	10/08/2022
O'BRIEN, DENNIS DEERFIELD, NH	MAZZA, ALICIA B DEERFIELD, NH	DEERFIELD	EPPING	10/30/2022
DESIMONE, CHRISTOPHER A DEERFIELD, NH	MARTIN, SHELBY D DEERFIELD, NH	DEERFIELD	DEERFIELD	11/19/2022

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT MARRIAGE REPORT

01/01/2022 - 12/31/2022

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
FISH, ERIC T DEERFIELD, NH	CASSIDY, CHRISTINA M DEERFIELD, NH	DEERFIELD	CONCORD	11/26/2022
SMITH, JEFFREY P DEERFIELD, NH	STATEN, VANESSA L DEERFIELD, NH	DEERFIELD	DEERFIELD	12/28/2022

Total number of records 13

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



**RESIDENT DEATH REPORT**

**01/01/2022 - 12/31/2022**

**--DEERFIELD, NH --**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
FISHER, DONALD ALBERT	01/01/2022	CONCORD	FISHER, CHARLES	EHRLE, GLADYS	Y
KINGSBURY, CHAD CHRISTOPHER	01/20/2022	DEERFIELD	KINGSBURY, DANIEL	UNKNOWN, UNKNOWN	Y
BUCKJUNE, STANLEY J	02/02/2022	MANCHESTER	BUCKJUNE, STANLEY	GARSDIE, ELEANOR	N
MERRITT, PATRICIA	02/02/2022	DEERFIELD	MCDALD, BERNARD	GAFFNEY, PHILOMENA	N
ROBINSON, ANN LOUISE	02/10/2022	LEBANON	TUCKER, RAYMOND	WILLGEROUTH, ANNA	N
ARCHER, HAROLD NORMAN	02/12/2022	MANCHESTER	ARCHER SR, HAROLD	RICHARDSON, RUBY	Y
MILLS, GEROLD W	02/19/2022	DEERFIELD	MILLS, GARDNER	BEAN, EDITH	N
REIDL, MICHAEL H	02/22/2022	DEERFIELD	REIDL, ADOLF	TUNEK, INGEBORG	Y
BYRNE, JOHN L	02/28/2022	MANCHESTER	BYRNE, JOHN	DURKEE, MAE	Y
GARSDIE, DORIS R	03/19/2022	DEERFIELD	DESROCHES, EMERY	GARDNER, VIVIAN	N
MATTE, MAURICE H	03/29/2022	DEERFIELD	MATTE, GEORGE	BELLEMARE, YVONNE	Y
HOLOHAN, GERMAINE J	04/01/2022	DEERFIELD	COTE, LEO	COUTURE, MARIE	N
BURNS, THOMAS EDWARD	05/23/2022	DOVER	BURNS, WILLIAM	CARD, IRENE	N
HENNESSEY, MARY J	05/23/2022	DEERFIELD	HENNESSEY, WILLIAM	JEFFREY, ELEANOR	N
COME III, WALTER JOHN	05/31/2022	DEERFIELD	COME JR, WALTER	HEIN, ROBIN	Y
DROUIN, KATHLEEN A	06/02/2022	DEERFIELD	LESURE, ROY	MURRAY, MYRTLE	N
MAHAN, SANDRA FRANCES	06/10/2022	DEERFIELD	UNKNOWN, UNKNOWN	LAMBERT, SARAH	N
GINGRAS, MANDY LOU	07/21/2022	DEERFIELD	GINGRAS, EMILE	CHICK, LUCILLE	N

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



**RESIDENT DEATH REPORT**

**01/01/2022 - 12/31/2022**

**--DEERFIELD, NH --**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
SMITH, BRADFORD Q	07/27/2022	MANCHESTER	SMITH, BUSHROD	COUSINS, GERTRUDE	N
NORRIS, MARY FORREST	07/28/2022	EXETER	FORREST, CHARLES	BETIT, DELPHINE	N
MARTINEAU, DEAN CHRISTOPHER	08/02/2022	DEERFIELD	MARTINEAU, EUGENE	THIBODEAU, ROSEMARY	N
WASSON, JOANNE F	08/04/2022	DEERFIELD	FLINT, PHILIP	ANDERSON, ESTHER	N
DESILETS, FREDERIC JOSEPH	08/06/2022	CONCORD	DESILETS, ALBERT	HUGHES, VIRGINIA	N
MARKHAM, THOMAS RILEY	08/24/2022	DEERFIELD	MARKHAM, JOHN	RILEY, ALICE	N
BOUCHARD, ROBIN CHARLES	08/31/2022	DEERFIELD	BOUCHARD, RUDOLPH	ROYER, THERESA	N
MCGARRY, PENELOPE LOUISE	09/01/2022	DEERFIELD	LANDRY, LEO	MACORQUODALE, LORNA	N
LEBLANC, GINA M	09/06/2022	DEERFIELD	MCMAMARA, STEPHEN	GIANNETTI, MARIA	N
CORLISS, RAYMOND ARTHUR	10/19/2022	MANCHESTER	CORLISS, EDWIN	HOLBROOK, LAURA	Y
TWOMBLY, DAVID PHILIP	11/03/2022	DEERFIELD	TWOMBLY, WALDO	SMITH, BEATRICE	N
HARTNESS, AMANDA	12/25/2022	MANCHESTER	HARTNESS, MARK	HILLIARD, LISA	N
FRATTAROLA, MARK WILLIAM	12/26/2022	DEERFIELD	FRATTAROLA, WARREN	MINICHINO, MARIE	N

Total number of records 31



2022

## **BOARDS, COMMISSIONS & OTHER**



## Deerfield Conservation Commission 2022 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
- Comment and make recommendations on land use plans submitted to the Planning Board

### LAND CONSERVATION AND PROTECTION

**Guided by criteria contained in the Deerfield Open Space Plan (DOSP)** of Deerfield’s Master Plan, and the NH Wildlife Action Plan, open space protection focuses on properties that are rich in high quality conservation values including a parcel’s location within Deerfield’s *green infrastructure*, the existence of important soils, its proximity and contribution to the protection of wetlands, streams, surface waters, lakes and wildlife habitats (including wildlife corridors) and its role in connecting large, unfragmented ecologically sensitive areas.

**Conservation land in Deerfield includes both privately-owned and town-owned land** protected by conservation easements granted to qualified land trusts such as the Society for the Protection of NH Forests, Bear-Paw Regional Greenways, the Southeast Land Trust, Rockingham County Conservation District, the USDA Wetland Reserve Program, and others. Currently 996 acres of town-owned parcels in Deerfield are permanently protected by conservation easements

▪ Arthur Chase Town Forest	Tax Map 414 Lot 73	40 Acres
▪ Edythe H. Boisvert Town Forest	Tax Map 404 Lot 2	185 Acres
▪ Freese Town Forest	Tax Map 410 Lot 32	178 Acres
▪ Dowst-Cate Town Forest & Park	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 Family Town Forest	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

**Visitors are encouraged to freely roam Deerfield’s conservation areas** but are reminded that only non-motorized access is allowed. Carry in – Carry out. Below are permitted and not-permitted activities.

<u>Permitted Uses</u>	<u>Not Permitted Uses</u>
<u>Non-motorized activities, including:</u>	<u>Motorized vehicle use, including:</u>
Walking, hiking, trail running	ATV’s, Snowmobiles, Dirt Bikes,
Cross country skiing	Mud Trucks and Mountain Bikes
Snowshoeing	
Wildlife observation	Fires or firewood collection
Orienteering	Horseback riding
Photography	Camping, large group games
Dog walking – leash and scoop	Target Shooting

**In addition to the town-owned parcels, there are numerous privately-owned conserved parcels.** The DCC encourages both the donation of land, and of conservation easements as a means of preserving Deerfield's forests and fields, its rivers and streams, wetlands and wildlife. Over the years, with the strong support of Town residents, and the generosity of private landowners, DCC has facilitated the acquisition of properties that enhance and support the Town's conservation goals.

**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. 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.

**In 2022** these combined funding strategies resulted in the completion of the **Adami-Cote easement on Mountain and Nottingham Roads**, adjacent to the Berglund and Menard easements, adding ~25 acres to the linkage of Bear-Brook to Pawtuckaway; the conservation of the ~20-acre **Geraldine Mathews parcel on Cole Rd.** adjacent to Lindsay-Flanders Town Forest; and the addition of the ~55-acre **Bradbury easement on Thurston Pond Rd.** that abuts the 2018, 30-acre Hartnett easement. For each of these projects the Town partnered with Bear-Paw Regional Greenways by contributing the transaction costs from the Conservation Fund. The monetary values of the development rights were donated by the landowners, a highly valued mechanism for land protection that stretches Town conservation dollars.

**The DCC thanks these landowners for their generous donations!**

### **STEWARDSHIP**

**Annual monitoring of Deerfield's Town Forests and conservation areas** ensures that they comply with the terms of their respective easements. The Conservation Commission also responds to reports of wetland disturbances, safety issues, unauthorized cutting, dumping, target shooting and ATV activity on conservation parcels and in wetland areas.

### **OUTREACH AND PARTNERSHIPS**

**Deerfield's preserved areas hosted projects this year supporting both purpose and pleasure.** Researchers from UNH were given permission to conduct fieldwork on the Arthur Chase Town Forest to gather data on furbearer occurrences, and Peg King Park was approved as a site for *geocaching*; a *GPS-based* treasure hunt.

**DCC strives to address the concerns of residents and local organizations** that have come to the Commission for advice and support and continues to collaborate with neighboring towns in a mutual effort to protect common waterbodies such as Pleasant Lake, Northwood Lake, and the Lamprey River. The DCC also works closely with the Town's Boards and Commissions, especially the Planning Board and the Town Planner, and coordinates stewardship activities and Town Forest timber harvests with the Forestry Commission,

**DCC cooperates with State organizations** such as NH Fish & Game, the NH Department of Environmental Services, the Land & Community Heritage Investment Program (LCHIP), as well as local and regional entities such as the Pleasant Lake Preservation Association, the Lamprey River Watershed Association and its Advisory Committee, the Southern NH Planning Commission, and land trusts, such as Bear-Paw Regional Greenways.

**DCC members are volunteers who give freely of their time in service to the Town.** Serita Frey is the Chair and Haley Andreozzi is the Financial Officer. Members include Josh Freed, Wes Golomb, Chloe Gross, and Erroll Rhodes. The DCC is grateful to ALL the many volunteers who contribute their time and talents to easement monitoring, trail maintenance, and assistance with land protection projects

**DCC continues to seek new members and volunteers** to share in its mission of protecting the magnificent beauty and heritage of Deerfield for future generations, and to assist with various conservation-related tasks and projects. If you are interested in preserving our town's open spaces, wetlands, and natural resources, you can contact **Serita Frey** at [serita.frey@gmail.com](mailto:serita.frey@gmail.com). Please consider joining us at our meetings on the second Monday of each month at 7 pm at the George B. White, or look us up on Facebook at <https://www.facebook.com/DeerfieldConservationCommission/>.

***Deerfield Conservation Commission***  
***Serita Frey, Chair***

## Deerfield Heritage Commission – Town Report

*Building on the past to help shape the future*

### **Current Members:**

Debra Murphy, Chair

Deborah Boisvert, Member and Treasurer

Erroll Rhodes, Member and Secretary

Carol Levesque, Member

Alden Dill, Select Board Liaison

Dana van der Bijl, Member

Andrew Merrill, Member

Karen Leavitt, Member

Richard Boisvert, Alternate Member

*“Our mission is to work with the town in preserving and promoting the rich cultural and historical heritage of the Town of Deerfield, including advising and providing resources to protect and maintain Deerfield’s rural character and quality of life”.*

The Commission has been busy moving forward with several of our ongoing projects this year. Members worked with CAI Technologies on a plan to create a Heritage Map. In the coming year, members will be gathering valuable historical and cultural resource information and creating a database linking the data to individual properties on the existing online tax map. Once completed, the information will be accessible to the public.

The Commission is also looking into the Town Hall usage and possible ways to fund refurbishments to the building. A representative from the NH Preservation Alliance toured the Town Hall and gave the commission some excellent suggestions for possible grants and other programs which could assist with crucial preservation projects to the building, as well as examples of successful fund raising for similar projects in other towns. The Town Hall is listed on the National Register of Historic Places.

We will be sponsoring a town wide barn tour on June 10, 2023 which will feature some fascinating barns located around town. The tour will kick off with a presentation by John Porter and NH Humanities, “The History of Agriculture as Told by Barns”. Watch for details as the date gets closer.

As we come out of the worst of the pandemic, meetings are once again being held at the George B. White building on the third Tuesday of every month at 7pm.

If you are interested in learning more about the Heritage Commission or would like to be involved in any of our upcoming projects, feel free to reach out to us at [www.facebook.com/DeerfieldHeritage](https://www.facebook.com/DeerfieldHeritage) or [info@deerfieldheritage.org](mailto:info@deerfieldheritage.org).

Sincerely,

Debra Murphy, Chair

## Deerfield Historical Society

25 January 2023

As we started off our new year (2022), and hoping most of COVID has gone by, so we can have a more normal year. Again, we have put a plan together to tackle more of the smaller issues along with the larger issues we are still working on. We have a large number of small tasks that need to be addressed, some are heating, lighting, some plumbing, and a lot of cleanup (due to the messes we keep making).

This year we are able to get a few things done, we picked up a few more helping hands that help pick up the pace. With that said, we finished the bathroom; we may add a few more touches to it. As far as the heating, some of our team has been working on the duct work, by sealing all of the seams in the duct and reconnecting the lines that have fallen off, and by adding duct and sending the heat where it needs to go. The down side is that the basement is no longer a hot spot in the building.

We have added some lighting, to make it easier to work, but we need to add the final lighting tracks to give us the display effect we are looking for. A room in the back of the building that is finished now will be used for a temporary office and eventually be used for exhibit area. We are working on a small kitchenette, which will require some plumbing.

Cleanup is a constant battle as so much work is going on at the same time, but we try to stay on top of it. As we get ready for our big insulating project to get started, we hope to cut our heating cost a little more.

I would like to thank all of our volunteers that show up every Wed. to help make this possible, without them we wouldn't be getting this done in a timely manner. Also, the ladies that bring us the great lunch meals, so we don't even leave the building. Anyone who would like to join the society or would like to volunteer, feel free to contact me at: [dansr.3157@gmail.com](mailto:dansr.3157@gmail.com)

Submitted by: Dan Tripp Sr., President, Deerfield Historical Society

## 2022 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 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 support of the Safety Policy.

At its meetings, the JLMC reviews accident reports, identifies areas of concern and goals for the coming year. The JLMC promotes employee training, providing safety bulletins and online Primex training opportunities. 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. Finally, it advises the Board on matters relating to the Safety Policy and Program.

In 2022, the JLMC continued to address slip trip and fall concerns. Employees received frequent updates relating to the NH DHHHS Public Health Division guidance as the Flu and Covid in conjunction with Emergency Management, the JLMC promoted and provided to employees personal protective equipment. It also recommended Covid updates to the Safety Policy.

In 2022, the JLMC returned to some in-person safety training. It will continue to integrate new online training opportunities in 2023.

The JLMC thanks all of the Town employees for their continuing efforts to make Deerfield a safe place to live and work!

Residents with questions or concerns may call Ray Ellis at the Town Offices, 463 8811.

Let's be safe out there!

Ray Ellis, Chair  
Joint Loss Management Committee

## ***2022 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 approval;
- **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 2022, the Planning Board (PB) reviewed and approved 13 applications including applications for major and minor subdivisions, site plan conceptual reviews, lot line adjustments, Conditional Use Permits, and Pleasant Lake Watershed applications. For a major subdivision (4 new lots or more or a new road) or a site plan, the PB 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 and Cam Prolman for guidance.

### ***Master Plan***

With support from the Southern New Hampshire Planning Commission, the Planning Board has been updating data-driven sections of the Master Plan including Demographics and Land Use chapters. These updates will help to inform a future comprehensive Master Plan Update. Additionally, the Deerfield Planning Board submitted a Housing Opportunity Planning grant application through the NH Housing Finance Authority (NHHFA) to update the Housing, Vision, and Land Use chapter of the Master Plan. The Planning Board anticipates NHHFA's notice of decision some time in February 2023.

### ***SNHPC***

The Deerfield Planning Board continues to provide local guidance and input on regional planning topics to the Southern New Hampshire Planning Commission. Board members provided insight for the Regional Housing Needs Assessment, the Pathways to Play regional survey, and more.

### ***Anticipated 2023 Work Program***

In 2023, the Planning Board expects to work on the following:

- Continue guidance for the Deerfield Master Plan update, create public involvement strategies, work with Planning Board, Conservation Commission, other recognized Community Committees and resident stakeholders. Specific tasks will include conducting a community-wide Visioning Session, a resident master plan survey, and an update of the Land Use chapter. Other sections will be updated as the funds will allow.

- Meet with applicants and landowners to explain the land use review and approval process;
- Possibly reconvene the Planning Board Subcommittee to identify items in the Town's land use regulations that may be considered roadblock or unwarranted obstacles requiring modification; 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 or Cam have 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

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](http://www.townofdeerfieldnh.com/Pages/DeerfieldNH_BComm/Planning/index) or attend a meeting. Normally, meetings are held on the 2<sup>nd</sup> and 4<sup>th</sup> Wednesday of the month, with possible exceptions 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

Bob Cote

Bill Perron

Donald Wyman

## 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.

### Perry Road

(From Nottingham  
Road to Cate Road)  
Article 14 of Town  
Meeting Warrant  
voted on March 4,  
1975.



### Whittier Road

(From Griffin  
Road to Dead  
End)

Article 23 of  
Town Meeting  
Warrant voted on  
March 12, 1974,  
which was a re-  
convened meeting  
from March 5,  
1974.

### 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.





## 2022 Town of Deerfield Report by Southern NH Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) provides a wide range of services and resources to help member communities with a variety of land use planning and transportation challenges. Each year, with the approval of appointed representatives, the Commission's skilled staff designs and carries out programs of regional significance mandated by New Hampshire and federal laws or regulations. The Commission also works with Community staff, land use board volunteers, and governing boards on a variety of local projects.

Often, community stakeholders request assistance from SNHPC for traffic, pedestrian, and bicycle counts, grant assistance, specific studies, mapping, and facilitation services. Technical assistance is provided in a professional and timely manner as SNHPC carries out projects of common interest and benefit to all member communities; and keeps officials apprised of changes in planning and land use regulations.

In 2022, the Commission provided the Town of Deerfield with assistance on a number of local planning efforts, including:

- Providing technical assistance to the Planning Board and Planning Office
- Updating the Deerfield Master Plan
- Conducting traffic counts and sharing analysis data

The following table details services performed for the Town of Deerfield during the past year and includes both hours worked specifically for the Town and for regional 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 community. Examples of regional projects are the development of the New Hampshire Department of Transportation (NHDOT) Ten-Year Transportation Improvement Plan and the development of the Regional Housing Needs Assessment.

Hours	Description
<b>260</b>	Deerfield Planning Board Assistance: Provided a variety of technical assistance to the Deerfield Planning Board through site plan reviews, attending Planning Board meetings, provided assistance to Planning Board applicants, conducted zoning regulations research and provided recommendations, and assisted with New Hampshire Housing Finance Authority Housing Opportunity Planning Grant application.
<b>80</b>	Continued to update the Regional Housing Needs Assessment in collaboration with other Regional Planning Commissions. Provided multiple outreach opportunities including surveys, virtual community conversations, and social media options. Conducted data analysis and research on various elements that impact housing. Developed a draft report scheduled to be released in early 2023. Hosted a virtual technical session on New Hampshire Housing Finance Authority's Housing Opportunity Planning Grant application.
<b>73</b>	Conducted public outreach, research, and data collection, and made updates to the Land Use

Hours	Description
	and Demographic Chapters of the Deerfield Master Plan.
44	Conducted traffic counts at 9 locations in the town, including NH 107 south of NH 43 which reported approximately 3,120 Annual Average Daily Traffic (AADT).
34	Participated on Regional Transportation Coordinating Council (RCC) to better coordinate public and human service transportation options locally and regionally. Tasks included scoping and developing budgets for transit-related projects, serving as lead agency for FTA 5310 funds for combined Manchester-Derry-Salem region, and coordinating with stakeholders to finalize and implement a regional Mobility Manager position. Additionally, staff oversaw a comprehensive update of the 2016 Coordinated Public Transit-Human Services Transportation plan by updating figures, garnering RCC and RPC input, and collating into a finished document which was approved in September.
31	Coordinated an update of the FY 2025-2034 Ten-Year Transportation Improvement Plan which highlights transportation system improvements for the region. The process included guidance to communities, review of projects, and presentations to the TAC and MPO Policy Committees. Provided ongoing updates and revisions to maintain project funding and scheduling.
20	Worked with Deerfield's building department to obtain building permit data on new housing units and commercial developments in order to determine roadway network and travel pattern changes for input in the SNHPC regional travel demand model.
19	Participated in Upper Lamprey Scenic Byway Council meetings and assisted the Council with outreach efforts.
19	Reviewed the Town of Deerfield's existing components for the regional Intelligent Transportation System Architecture for a required update. Verified architecture for compliance for federal funding.
19	Developed a methodology for determining equity analysis areas within the region. Began investigating possible transportation related disparate impacts and adverse effects on Title VI/Environmental Justice classes and other vulnerable groups.
17.5	Conducted feasibility analysis of potential sites for public Electric Vehicle (EV) charging infrastructure for inclusion in a regional charging plan. Viable sites for DC Fast Charging and Level 2 charging were identified by analyzing traffic volumes and various site features and amenities including availability of Phase 3 power required at potential sites along state routes.
13	Facilitated a "Pathways to Play" project to assess access to recreational facilities in each of the 14 communities in the SNHPC region with a goal of reducing childhood obesity. Mapped recreation facilities, conducted a region-wide survey, and continued to engage community stakeholders.
11	Participated in the efforts of the Alliance for Healthy Aging (AHA) Transportation Committee to provide Age-Friendly Community Assistance. Worked with multiple agencies and stakeholders across the state to ensure a coordinated effort to improve transportation awareness and options for older and disabled adults, immigrants, veterans, minority, low-income, and other vulnerable populations. Worked toward a statewide transportation needs assessment (ongoing). Assisted with a statewide volunteer driver recruitment initiative that culminated with a website and multi-media outreach campaign. For more information: <a href="https://nhaha.info/volunteer-driver-initiative/">https://nhaha.info/volunteer-driver-initiative/</a>
7	Represented RPCs on the State Coordinating Council for Community Transportation (SCC) to better coordinate transportation options throughout New Hampshire; participated in monthly meetings, provided insight regarding volunteer driver program initiatives and

Hours	Description
	transportation needs for older adults, and contributed to a statewide proposal to assess the transportation needs of older adults.
6.5	At the Town's request, SNHPC provided Average Annual Daily Traffic (AADT) for two locations on South Road: SNHPC Traffic Counting Site #179 South Road, South of Middle Road, and Site #181 South Road, West of Candia Road. SNHPC provided AADT for the years 2008, 2011, 2014, 2017, and 2021.
6	Assisted with South Road traffic count analysis.
5	Hired a regional Mobility Manager, a new position working to better understand transportation needs and coordinate transportation services in the region. Work focused on assisting homebound individuals to utilize existing transportation services for medical appointments and essential errands, identifying needs and barriers to transportation, understanding needs of community transportation and human service providers, and improving coordination between different services to meet the needs of all individuals.
4	Began updating the region's Climate Action and Adaptation Plan (ongoing project).
3	Assisted town in the application process for a State Road Safety Audit for dangerous roadway segments and intersections. This process assess infrastructure and provides eligibility for federal funding to make improvements to physical infrastructure that has a documented history of crashes that lead to fatalities and incapacitating injuries.
2	Hosted CommuteSmart NH challenge to encourage multi-modal trips (transit, carpooling, bicycle, etc.) to help residents save money, reduce wear and tear on their vehicle, help relieve congested roads, and live a healthier, less stressful lifestyle.
1	Coordinated with Rockingham Planning Commission, Strafford Regional Planning Commission, and Nashua Regional Planning Commission on a joint Safe Streets for All grant application to identify potential transportation safety improvements in the region.

Town of Deerfield Representatives to the Commission

Robert Cote  
Frederick J. McGarry

**Executive Committee Member:** Robert Cote



# **2022 ANNUAL SCHOOL REPORT**



Deerfield Community  
School



**2022**

# **BUDGETS, ELECTIONS, MINUTES & WARRANTS**

**OFFICERS OF THE DISTRICT  
For the Year Ending June 2023**

**MODERATOR**  
Dan Holdridge

**SCHOOL BOARD**

Nathan Oxnard	Term Expires 2025
Jeffrey Kelley	Term Expires 2023
Andrew Riordan	Term Expires 2023
Zachary Langlois	Term Expires 2024
Kendra Cohen	Term Expires 2023

**SCHOOL DISTRICT CLERK**  
Kayla Stankard

**SCHOOL DISTRICT TREASURER**  
Erik Gross



**SUPERINTENDENTS**  
Patty Sherman  
Deerfield, Pembroke, SAU

Peter Warburton  
Allentown, Chichester, Epsom

**BUSINESS ADMINISTRATOR**  
Amber Wheeler

**PRINCIPAL**  
Kristen Withee

Deerfield School District  
Deliberative Session Minutes  
February 12, 2022

**Location**

Deerfield Community School, Gymnasium, 66 North Road, Deerfield, NH 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.

**School Board Members Present**

Zachary Langlois, Chair, Nathan Oxnard, Georgianne Klipa

**Others Present**

Dan Holdridge, Moderator, Erik Gross, Time Keeper & School District Treasurer, Julie O'Brien, School District Clerk, Kristen Withee, Principal of Deerfield Community School (DCS), Brian Grieve, Vice Principal, Patricia Sherman, Superintendent of SAU#53, Amber Wheeler, Business Manager of SAU#53, Dean Eggert, School District Counsel, Fran Menard, Assistant Moderator, Joanna Waring, Supervisor of the Checklist, Maureen Quinn, Supervisor of the Checklist, Christina Pretorius, Supervisor of the Checklist, Phil & Joan Bilodeau, Inspectors of Election, Cynthia Tomilson, Inspector of Election, Bob Molloy of Molloy Sound

**Rules of Meeting**

**Purpose, Rules, & Decorum Read by the Moderator**

Ladies and gentlemen, this is the SB 2 Deliberative Session of the 2022 Deerfield School District Meeting, as defined in NH RSA 652:16-f. You will act as a legislative body to determine the final form of the Warrant Articles that will be voted on at Deerfield Fairgrounds, Arts & Crafts Building, at the March 8<sup>th</sup> Town Election. The polls will be open from 7:00 am to 7:00 pm. 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. If you are a registered voter and have not checked in, please do so now. Please silence your cell phones 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 2022:

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 8<sup>th</sup> 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 School District Clerk to place the article on the official ballot.

In the event you want to make a motion for an amendment, please be sure to write down the amendment information on the slips provided, and once acknowledged by the chair, read your suggested amendment into the microphone. Then, kindly bring the written amendment information to our School District Clerk, Ms. Julie O'Brien for recording of the minutes. Our goal is for our legislative body here this morning to be efficiently on the same page, with all the 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 the microphone. 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 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 or she 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 today.

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. Secret Ballot Forms are available on side tables to where you are seated.

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 the microphone, 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" or the School Board 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 may take a break after lengthy articles; however, our goal is to conduct business efficiently for the respect of your valuable time here today. Also, this meeting is being recorded for viewing at a later date to be posted on the School District web site.

Thank you for being a part of today's Deliberative Session and participating to help Deerfield become a bright future for generations to come. Also, please join us from 7 AM to 7 PM on March 8<sup>th</sup> for the Town Election, to be held at the Deerfield Fairgrounds in the Arts and Crafts Building.

## **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 **12th day of February, 2022** 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 8, 2022** at the Arts and Crafts Building on the Deerfield Fair Grounds, 34 Stage Road, from 7:00 A.M. to 7:00 P.M.

## Articles

1. Shall the Deerfield School District vote to raise and appropriate the sum of **Forty-Five Million, Five-Hundred Thousand Dollars (\$45,500,000)** for the purposes of financing the addition to and the completion of the renovation of Deerfield Community School and to authorize the issuance of not more than **Forty-Five Million, Five-Hundred Thousand Dollars (\$45,500,000)** of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33); to authorize the School Board to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the School Board to apply for, obtain, accept and expend any and all Federal, State, or other aid, if any, which may be available for said project, and to comply with all laws applicable to said project; and to authorize the School Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto, and further to raise and appropriate an additional sum of **One Million, One Hundred Thirty-Seven Thousand, Five Hundred Dollars (\$1,137,500)** for the first year's interest payment on said bond or note? (3/5 ballot vote required.)

*School Board Recommends Approval [5-0-0]*

*Budget Committee Recommends Approval [7-3-1]*

The School Board Chair introduced the history of the proposed project. The board has been working with an architectural firm throughout the project. He introduced Lance Whitehead and Jay Doherty of the architectural and construction firm Lavallee / Brensinger Architects (LBA), along with Keith McBey of Bonnette, Page & Stone Corp.

Mr. Whitehead began to present and audio/visual presentation to the assembly. This presentation was projected on a large screen located on the stage of the gymnasium.

Mrs. Harriet Cady, of Old Center Road, asked if a paper version of the presentation was available, as she was unable to read the information being displayed on the projection screen. Paper hardcopies of the presentation were not provided by the architects. Instead, Mrs. Withee, the school principal left the meeting to obtain printed versions of the digital presentation. The assembly was informed that the digital slideshow presentation would be available on the school website.

Mr. Whitehead continued with his presentation which outlined the issues and needs of the building. There are both building and site issues that need to be addressed in the coming years. Many of the building systems are within five years of needing to be replaced. He stated that they looked at the building with regard to code compliance and space requirements as well. The building needs/repairs, if not bonded but spread across the next ten years, would cost \$20,100,000. This would include replacing the mechanical, electrical, and plumbing systems that are at their end of life, replacing the exterior envelope and repairs to and/or replacing the roof and windows, interior finishes in the classroom that do not meet ADA requirements. They also considered the future vision for the school. The proposed solution was displayed. This solution includes renovation and repair of existing building 100% and replace any failing systems. The plan would include a classroom addition to eliminate the portable classroom units as well as adding new spaces to meet educational needs, as well as expanding the cafeteria. There are several site improvements included in this proposed solution as well. These site improvements include paving parking lot and providing emergency access road around the building. Other improvements would be with student/bus drop-off areas and code compliant sidewalks. Intent of spaces in new structure and renovation of existing spaces were explained along with a proposed floor plan for these renovations. The art and music facilities would all be moved to the



first floor, so that only students in grades three through eight will be on the second floor of the building. The overall proposed floor plan increase is 39,000 square feet. He stated that this proposal is only in conceptual design so that good accurate numbers from a construction estimator, but there are still many decisions to be made. They are looking to be as energy efficient as possible to include solar panels on the roof. The architecture is straightforward with a matching of current building materials. The proposed timeline if the article passes would include putting site plans out to bid in 10 months. During the first 12 months of construction the addition would be built. Students could move in to the new space to allow for renovation of the current building. The total project is estimated to take 24-30 months, including summer months. Students and contractors will be separated from students at all times. The overall cost of the proposed project will total \$45,500,000. The district estimated tax impact would peak in year two at \$3.66 per thousand ( of valuation) and declining thereafter. The average would be \$2.86 over the course of a thirty-year bond with certain other conditions. The cost of the Deerfield Community Center project was introduced as having a total estimated cost of \$8,430,000. Mr. Whitehead finished and turned over the microphone for questions.

Moderator thanked Mr. Whitehead for his presentation and opened the floor to the community for questions, amendments, and discussions.

Fred McGarry, of Old Center Road, inquired about any funding the town might expect to receive from the State of NH for new school construction.

Kevin Verville, of McCarron Road, State of NH Representative for Candia, Deerfield, and Nottingham, informed the assembly that all building aid monies have been expended on existing projects and no new funding would be available until after the next election November.

Amber Wheeler, School District Business Manager, added that the information provided by Mr. Verville is accurate and that funding would not be available until after the next budget cycle. After that there is an application process to request funding, but it would take approximately 2 years to receive any funding which would likely be after the proposed project would have been started.

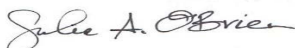
Mr. Whitehead added that the intent to apply for State funding is already in place and the project is in alignment to receive State funding if it is available and granted.

Mr. McGarry inquired about the length of the bond period if the project were approved.

Ms. Wheeler stated that the term would be thirty years.

Jeannie Menard, of Mountain Road, asked for the pros of cons of investing money into the proposed recreational center at the school versus how it might displace activity at the town hall. Would we be potentially enhancing one and negating another?

Zach Langlois, School Board Chair, offered an explanation. He stated that when considering possible plans for construction and that there is a footprint that could be used for the benefit of the community. He outlined that there is a community need for space for summer camp, the after school program, as well as other activities/events. The addition of the proposed Community Recreation Center is a benefit, whereas the construction and renovation of the school is a need. For this reason the two projects were separated and the recreational center is listed as Article 2 on the warrant. Additionally, since the needs of the school are the primary concern, Article 1 would need to pass before Article 2 also pass.



Nate Oxnard, School Board Member, offered clarification that many of the specifics of either project have not yet been finalized, but instead have only been moved along far enough to acquire realistic numbers. He stated that the time line for the recreational center would not be as immediate as that of the school addition and there would likely be time to coordinate more with members of the community and town.

Joan Bilodeau, of Nottingham Road, inquired about current student population and expected growth projections of the student population as well as the current staff populations.

Mr. Langlois responded the current student population as of October 1, 2021, is 522 enrolled students. There has been consistent growth in the community, and we expect that to continue. There are 102 staff members.

Sarah Cisco, of 64 North Road, stated that she is a professional project manager of 15 years, and inquired about potential contingency plans that have been considered for this 10-month timeline so that students are not displaced and ensuring that an additional tax burden is not placed upon the citizens of Deerfield.

Mr. Whitehead offered a response. He stated that his firm worked with Mr. Keith McBey, the construction manager of the project and his firm Bonnette, Page & Stone Corp. to estimate costs. He stated that have appropriate contingencies to include early bid opportunities and limiting the cost impact to taxpayers. They have ability to adjust the building designs as needed to mitigate cost. He asked Mr. McBey to address the question with regard to the project site management concerns.

Mr. Keith McBey, construction manager with Bonnette, Page & Stone, acknowledged the difficulties associated with building construction in the current times. He offered that they have had great success at completing projects with increased efforts in advertising for bidders etc.


Ms. Cisco asked Mr. McBey to address issue of current 10 to 14-month delays in acquiring steel, copper, and fiber, given the 10-month timeline of this proposed project. She also asked if it is being considered to be a fund fixed project.

Mr. McBey stated that the significant 10-month timeline will allow them to find solutions and solve any potential problems that are identified. He stated that it is a guaranteed maximum price project. He explained that his team aims to be nimble and optimistic. They anticipate and identify potential problem areas and plan accordingly with appropriate budgets. They are guaranteeing the price with the intent to realize any potential savings which will be returned to the budget.

Deb Wyman, of 114 Nottingham Road, stated that she, like Mrs. Cady, could not see the information in the digital presentation. She used her cell phone to visit the website and view the information there, as recommended by the school board members earlier in the meeting. However, she noticed that the project presentation on the website was last updated on 1/18/22 and did not include all of the information that was being presented to the assembly today.

Mr. Langlois clarified that after the School Board makes a presentation, they immediately add said presentation to the website. Since this presentation was being made now, it would be uploaded to the site after the meeting. He offered to print a paper copy for Ms. Wyman as well.

Andrea Hotaling, of 1 Lakeview Lane, wanted to address the enrollment issues and any uncertainty going forward. She noted a decline in enrollment over recent years among various grade levels and wondered why the Board felt the enrollment would increase going forward. She shared that the State guidelines for the maximum number of students allowed to occupy a classroom space is still higher than the current average class size at DCS. Her concern is that we don't know that enrollment would grow.



Avery Cyr, of 32 Mountain Road, spoke in support of the proposed project, especially the fundamental need of all schools to have common spaces for its students. He has benefited from these types of common areas or community spaces during his own educational career and urged the community to support this proposed project.

Don Wyman, of Nottingham Road, presented his opinion that the construction of the Community Recreation Center should be the responsibility of the Parks and Rec. dept. who should come to the Town for funding instead of putting it on the school warrant. Why is this being presented as a school budget item when it is for community use? He also asked about the impact of teacher salaries on the budget when more teachers are added to fill the new school spaces. Lastly, he asked for clarification about how the smaller new addition would be sufficient to temporarily house the students from the larger building that is considered too small.

Mr. Langlois offered to answer the previous speaker's questions. The intent of the Community Center would be used by both the school and Parks & Rec. as multi-use space. Since it is attached to the school it is being introduced on the school budget with use by Parks & Rec and the community. However, the bigger need is the educational space. This brings me to the last question asked about student displacement during the construction. Construction in the existing would be done in phases, so not all students would be moved out of the existing building at one time. Also, the portables would be relocated and continued to be used during the construction and renovation project. With regard to the impact on staffing, we will need three more certified staff members, because we have staff members that will be moving into the building from the portables. He stated that staffing required for Special Education support services has nothing to do with the size of the building. Special education staffing is driven strictly by student need and is irrelevant to the size of the facility.

Mr. Oxnard added information with regard to the previous staffing question. He stated that DCS did not currently have a family consumer science teacher on staff and that may be programming they would like to add going forward. Additionally, with regard to a previous speaker's remark about the size of our current classes being within the recommended State guidelines, the State guidelines of putting 25 students in one classroom do not necessarily align with what we think is best for our students. Part of this scenario is planning for future growth.

Greg Whitmore, of North Road, expressed concern about the construction and renovation expenses being lumped together in the same warrant article. He asked about the plan for the needed renovations if the current warrant article fails.

Mr. Langlois offered a response. He stated that if Article 1 fails, there is another article on the warrant that would fund \$400,000 for needed repairs. The most efficient way to renovate the building would be to do it all at once instead of having to open things over and over again.

Herman Pretorius, of Bloomfield Road, offered his opinion that we are slowly losing a race because we are not investing the right amount. Can the renovations be bundled into more cost effective packages and spread out over time?

Mr. Whitehead responded to the speaker about the possibility of a piecemeal approach and that the most cost-effective way accomplish the needed repairs is by doing it all at once rather than one summer at a time.

Mr. Pretorius provided feedback to the Board that it seems to be an advertising problem and that it would be beneficial to communicate the reasons why they want to do it a certain way. So, the \$400,000 isn't sufficient, but the \$45,000,000 is an incredible challenge. He was interested to learn more about the "cost" of inefficiencies if repairs were bundled versus one large lump sum project that keeps getting defeated because of the large price tag.

*Julie A. O'Brien*

Mr. Whitehead added that bundling the renovations with the construction would save \$5 million.

Mr. Pretorius added a closing statement that there is a time variable to account for in the inefficiency (estimate) as well.

Kimberly Black, of Meetinghouse Road asked if septic plans and DES approval has been budgeted for in the proposed project budget.

Jay Doherty, of LBA, confirmed that this proposed plan did include costs to replace and expand the current septic system.

Ms. Black asked if the preschool and kindergarten programs were required by the state or could be discontinued in order to free up space within the current building.

Kristen Withee, Principal of DCS, responded that these programs are required by the State of NH and therefore need to remain in place at DCS.

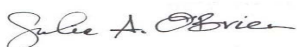
Bobby Ann Dostie, of Brown Road, inquired about student safety if the proposed recreation center was accessible to community members during the school day. She asked if the cost of security systems and staffing were considered and included in the proposed addition for the community recreation system.

Mr. Langlois responded that a security system is included in the proposed plan, as student safety is the number one priority and would maintained at all times. The board wanted to put Article 2 out to the community to provide the opportunity to make the additional investment. The exact utilization of the space is yet to be determined.

Ms. Cady requested to see the letter from the Town Fire Chief, Matt Fisher, and/or the State Fire Marshall that our (DCS) fire alarm does not work. Second, she noted that a State law requires that if you make 50% improvement to a building, then you must improve all updates. Lastly, she stated that impact of this proposed project being done all at once will really hurt many of our community taxpayers who are in a low income such as myself. She also pointed out that soon after this original building was constructed additions were made to it shortly thereafter to make room for more students and our current student population has not surpassed the available space. She asked if it were true that there are two music classrooms. Why? It is not required. We have a preschool that is not required that we are paying for. The way the school space is being used puts us in the position of having to build, rather than what are actual requirements and what is nice to have. For the taxpayers in my bracket, I would like to see improvements made in an orderly fashion, a little at a time. Unless we have received notice from the State or our Building Inspector saying that something is wrong. I certainly want a safe environment for the students. I don't want the "nice to have" until it is something that will affect their education.

Kendra Cohen, of 115 Mountain Road, introduced herself as new to the community and thanked the board for all of the time and effort they have put into this proposal and is grateful for this group of people who believe in our children's future. She expressed that it is her hope that the townspeople will agree about how important this is and how much value it will bring to the community.

Georgianne Klipa, School Board Member, wanted to offer clarifying information with regard to a previous speaker's comment about preschool not being a required program at DCS. She stated that while preschool is not per se "required", providing Special Education services to students who qualify is required. So, it makes sense to have the preschool located at DCS where service providers could be available in one place, as opposed to the expense of contracting out services to providers individually who would travel throughout the community.





Leah McHugh, of Harvey Road, addressed concerns that there have been issues with updating some of the existing building systems for many years. She asked how as a rural town where we haven't been able to keep up with cost of maintaining the current building, how will be able to keep up with the expenses of a (building of a) high school type magnitude. She stated that she felt it important for this town to focus on space and safety concerns and that the Community Center project should go back to the Town (instead of the school).

Nancy Gross, of Nottingham Road, shared that her children have benefited from having the special education services integrated into the preschool program and offered her support for the opportunity it provided to her children and their future academic success. She shared her support for the need for additional special education spaces based on personal experience with students receiving services in shared spaces where it was difficult for students to focus. She also asked for clarification about the library in the proposed plan.

Mr. Langlois demonstrated where the new library would be located and that new special education spaces and break out rooms would be spread out throughout the renovated areas of the building in order to deliver service to students in the most appropriate environments.

John Dubiansky, Assistant Fire Chief, stated that the Fire Chief is not currently available, so he would like to address a question from a previous speaker. As of this morning the fire alarm panel is currently behaving as it should and meets the specifications of when it was designed, approximately 20 years ago. However, it does not meet current fire code. This will need to be addressed regardless of whether Article 1 or Article 2 passes. There are some spaces currently in use do not meet fire code as they are currently being used and will need to be addressed. However, as of right now the open fault error has been corrected and the system is working properly.

Samantha McHugh, of Baker Ave. stated that there is no denying that the students of Deerfield deserve to have a safe clean space to learn in. She expressed concerns about the current warrant articles being proposed are the only options. Ms. McHugh pointed out that \$45 million is a lot when the community is going through an economic hardship due to tax increases and decreased or lost wages. She acknowledged that previously described time crunch associated with the school's needs. She shared that in other towns there had been citizen advisory boards and multiple options were brought to the community instead of only one. She asked if these other options had been explored.

Mr. Langlois responded and outlined the brief history the process that began approximately five years ago. He stated that the previous and current school board were planning to create a long term solution so it wasn't something they would be doing every ten years.

Ms. S. McHugh inquired about Deerfield being eligible for any State or federally building aid.

Mr. Langlois explained that current building aid funds have all been expended. So, the board was poised to apply for aid should it be available in the future.

Ms. S. McHugh asked about the merits of plans presented in previous years, and asked if the board revisited any of those to determine if they might be more agreeable to taxpayers? She also asked if of the plans that were most recently considered was this the least expensive.

Mr. Langlois explained that limitations existed with previous plans and that this current plan will leave a portion of the site untouched (if Article 2 does not pass) and will allow for future expansion opportunities if needed. He stated that this proposed project is currently the best option. He stated that the cost of this project will only increase the longer that it is put off. It is a solution that the community needs, and the board hopes that everybody will support it. He stated that the board will continue to work on the project and make changes to the proposal that it feels are appropriate.



Ms. Klipa thanked the previous speaker for her questions. She continued to describe the challenges involved in estimating costs based on different options, to arrive at the numbers being presented today.

Julie O'Brien, of 7 Prospect Road, thanked the School Board for all the work they have done to bring this proposal forward to the community. She asked about the potential for the tax impact to be structured in a way that was more incremental. She offered the example of a construction type loan where interest is paid only on the money that has been drawn from the approved total build amount or loan value. She asked if it might be possible to structure the financing for this proposed project to function in a similar manner so that it might be more affordable to the community. She agreed that there is definitely a need for this project due to current space needs, but expressed concern that if the tax impact on the community were not adjusted to be less significant, that it will not get the approval to make it happen. She asked if alternate financing options like this have been considered and/or could be considered going forward.

Errol Rhodes, of Church Street, asked for clarification about the formats in which alternate solutions were considered.

Mr. Langlois described an informational session that was held in the cafeteria where approximately 75 or 80 taxpayers attended.

Mr. Rhodes, echoed the concerns of previous speakers that included the idea that all taxpayers or more than 60 or 70 taxpayers might like to have multiple options/solutions presented to them and have the opportunity to weigh in. Mr. Rhodes asked about the current availability of the district's audited financial statements for the last two years. Those documents would be required when seeking to secure funding in the bond market. As he understood it, the Department of Revenue Administration does not have the 2019 and 2020 financial statements. He acknowledged that it could be a long process to produce them and inquired about when the district expected them to be completed. He expressed concern that if the Article did pass that there would be a delay in going to the bond market because of the unavailability of the required financial documents. He asked if the financing would be a private placement or a public debt issuance. Is the NH municipal bond bank fund it in its entirety?

Ms. Wheeler, SAU #53 Business Manager, responded to Mr. Rhodes' questions. She stated that the audited financial statements in question would be finalized by the end of the summer. She ensured that all necessary financial documents would be available when seeking funding from the bond market and through other potential options.

Mr. Rhodes inquired whether the school district was working with an independent financial advisor to assist them with the planning for funding this proposed project.

Ms. Wheeler stated that while they have legal counsel available from the bond council, the district has not sought the consultation of a financial advisor.

Mr. Verville wanted to address previously discussed topics. He stated that indeed Special Education services absolutely have to be provided by law. He stated that DCS has decided to provide those services in house, even though historically they had been contracted out. Previous speakers had stated that there was a significant savings to providing those services in house. Mr. Verville expressed concern that he has not seen a recent detailed analysis of the supposed savings to the district of offering services in house rather than contracting them out. He stated that Deerfield is one of only a few districts in the area, if not the only one that has decided to provide those in house. Next, he contested the validity of a previous speaker's comment 'even though we might be building more space it doesn't mean that it will be filled.' He spoke about the recent storage shed that was added to the school grounds and was curious about why we are told that there are still storage space issues. He proceeded to remind the assembly of upcoming/anticipated teacher and





paraeducator contracts and the combined financial impact of all three of these issues. Mr. Verville expressed his opinion that this proposed project is rushed and that all possible solutions have not been considered. Lastly, he stated that the cost of this project, if passed, will be very expensive for those least able to pay their tax bill. For that reason he will not be supporting this project on March 8<sup>th</sup> and he encouraged others to follow suit.

Mr. Pretorius acknowledged the need for a solution, but it was his impression was that there has not been a lot of empathy (on the part of the School Board) for the notes that have been presented (by the community) and the potential huge tax increase. He asked what is the cost of not doing this (project) and what is the different strategy you will employ next year given the likelihood that this \$45 million (project) will not be approved?

Mr. Langlois responded to the speaker and addressed the fact that the renovation of the building does not address the space needs of the school.

Mr. Pretorius asked about structuring the warrant articles differently, maybe as three individual projects, for example the renovations, the expansion, and the community center.

Mr. Langlois stated that it might be something that the board would consider next year.

Mr. Oxnard also offered a response to Mr. Pretorius. He explained that there are ways of reducing this project and that based on feedback they are receiving from that community, they may need to consider some other options.

Mr. Pretorius stated that he agreed with everything that was presented, but he did not agree with the strategy. It's a huge ask and a tough pill for a lot of people to swallow. I think this is a lack of knowing your audience. Thanks.

Ms. Cady asked where the minutes are for this building committee's meetings for the last 5 years. She requested to be able to read them Monday morning. She also stated that the school has not been posting this committee's meeting and has also not been posting some of the school board meetings in the post office as required by a local ordinance. She continued to explain that this school has been renovated several times and was added on to in 2004. This history tells me that a 30-year bond will be no good. The discussion about a community recreation facility should have been brought to the whole community. Should we ask the Deerfield Fair Association to rent space for recreational use when not in use for the fair?

Mr. Langlois stated that all meetings have been posted in accordance with the law.

Mr. Wyman expressed concern about the ability of the School Board to maintain a new larger building, when in his opinion they are struggling to maintain the current building. Next, he presented the scenario where in the future the Town might need a new facility for the Police and Fire Department. He asked what would happen if something were to break and new fire apparatus were needed. What would we pay in taxes then? He expressed concern that too much of the town's money would be getting tied up in a school when there are other needs in the community.

Mr. Oxnard offered a response to the previous speaker's concerns. He explained that over the last 5 years the board has been becoming increasingly more aware of issues with the building and the parking lot. The conversation over the years has been the notion of combining these projects under a larger one that in the end it would save money for the taxpayers.

Priscilla Watts, spoke to move the question.



The Moderator asked if there was a second.

The motion was seconded by Mr. Langlois.

The Moderator asked if there was any discussion.

Mr. Verville advocated the assembly to vote against moving the question so that the remaining speakers would have the opportunity to ask their questions.

The moderator asked for a show of cards in support of moving the question and then those against. The motion failed.

Valerie Brody, of Raymond Rd., urged the community to move forward with the project to get the student out of the portables and into the building for safety reasons. She offered support for the preschool and the inclusion of all students. She felt that the needs of the school need to be prioritized over a community center.

Mr. Cyr asked the community to consider this proposed project as an investment rather than a cost.

The moderator asked the School District Clerk to add Article 1 to the ballot as written, since no amendments had been made.

Mr. Langlois made a motion to restrict reconsideration of Article 1.  
Mr. Oxnard provided a second.

The moderator asked for a show of cards of those in favor of restricting reconsideration of Article 1, and those opposed. The motion passed.

2. Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee. Shall the Deerfield School District, if Article # 1 passes, vote to raise and appropriate the sum of **Eight Million, Four Hundred and Thirty Thousand Dollars (\$8,430,000)** for the purpose of adding a Community Recreation Center to Deerfield Community School and to authorize the issuance of not more than **Eight Million, Four Hundred and Thirty Thousand Dollars (\$8,430,000)** of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33); to authorize the School Board to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the School Board to apply for, obtain, accept and expend any and all Federal, State, or other aid, if any, which may be available for said project, and to comply with all laws applicable to said project; and to authorize the School Board to take any and all action necessary in connection therewith or to pass any other vote relative thereto, and further to raise and appropriate an additional sum of **Two Hundred and Ten Thousand Dollars (\$210,000)** for the first year's interest payment on said bond or note? (3/5 ballot vote required.)

*School Board Recommends Approval [3-1-0]  
Budget Committee Does Not Recommend Approval [5-6-0]*

Mr. Langlois introduced the article. He explained that this would be for a bond for the community center off the left side of the building. It could provide additional space for Parks and Recreation and for the school. But again Article 1 is what we need but Article 2 could provide an additional benefit to the community.



Mrs. Cady stated that she felt this question would be most appropriate if both school and town leaders would have posted the intent to build a community recreation center. Therefore, I would recommend that this article be voted down and a committee be formed with the town. Has the Fair Association be approached about the possibility of renting any of the larger buildings?

Mr. Langlois state that the board had not approached the Fair Association.

Mr. Verville asked for clarification about the opening language in the article, beginning with “Passage of this article....”

Dean Eggert, School District Legal Counsel, explained that this sentence was required to advise the voters that a vote of “yes” would cause a budgetary override in excess of the 10% cap that is recommended by the budget committee.

Mr. Verville asked what are the unmet space needs of the community activities?

Mr. Langlois explained that the Parks and Recreation department would like to have its own space for its own programs and the after-school program.

Mr. Verville stated that he is aware of those issues and asked what other needs are not being met.

Mr. Oxnard responded and explained that it is a challenge to find a large sized meeting space in town.

Mr. Verville stated that the school is its own unique legal entity. He is concerned that this article is being pitched to satisfy the need of Parks and Recreation, but that this need should be addressed and funded by the municipality as opposed to the school. He stated that he would not be supporting passage of this article and he encouraged others to do the same.

Mrs. Gross spoke and shared her experience as a Girl Scout leader. She stated that during the month of March, when the Parks and Recreation Department would host its basketball tournament. This has restricted use by the community and is an example of an unmet need.

Mrs. O’Brien expressed concern about the cost of the community center project being absorbed by the school budget without any financial contribution from the Parks and Recreation department, especially since they would be recognizing the most benefit. She introduced questions about the shared operational costs of the proposed project.

Ms. Cohen has stated that she is aware of the need of meeting space for Cub Scouts and other activities.

Mr. Cyr expressed support for the new space that could also be used or rented for use by other community groups that would also bring customers to local restaurants and other services as well.

Jeff Shute, of Pleasant Hill Road and the Parks and Recreation Commission responded to a previous speaker’s questions. He stated that there is a revolving account that is funded by programs to then fund the programs that don’t make money. It is used to pay for the expenses of staffing like taxes and Medicare of the after-school program. He proceeded to respond to another speaker’s questions about what needs are not being met. He expressed that this project would open the door to offering more programs. He continued to offer a brief history of the idea of building a community recreation center, especially after the George B. White building closed and there was no place to hold summer camp programs and afterschool programs.



He stated that if it were to be built next to the school it would be locked off from the school during the day. Classes could be held there for younger kids or older adults. He stated that there is a need, and this would be a great spot to have a community center but he's not sure if it is the time for this project.

Ms. Black asked if the board has considered whether there will be additional policy coverage for this new space.

Mr. Langlois stated that it is something the board would address if this article were to pass.

Mrs. Cady asked to move the question and Mr. McGarry offered a second.

The moderator asked for a show of cards in favor and those opposed. The motion passed. Since no amendments were made, he asked the clerk to place the article on the ballot as written.

Mr. Langlois made a motion to restrict the reconsideration on Article 2 and Mr. Oxnard offered a second.

The moderator asked for a show of cards in favor and those opposed. The motion passed.

The moderator asked if the assembly would like to take a brief 5-minute recess and reconvene at 12pm. There was agreement and said break occurred.

3. 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 **Fifteen Million, Four Hundred Twenty-Five Thousand, Six Hundred-Nine Dollars, (\$15,425,609)?** Should this article be defeated, the default budget shall be **Fifteen Million, Two Hundred Seventy Thousand, Four Hundred Thirty-Eight Dollars (\$15,270,438)** 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 [7-4-0]*

*If passed, the new estimated tax rate will be \$16.17 [per thousand], which will result in a \$1.68 increase over the previous year school tax rate.*

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

Mr. Langlois introduced the article. The overall budget as presented is \$393,821 higher than the voted 2021/2022 budget. It represents a 2.62% increase. He outlined the allocation of those funds among various expenses. The district found efficiencies and savings in the amount of \$200,556. The increases that are being seen are contract driven.

Mr. Verville thanked the School Board Chair for the explanation of the allocation of funds. He encouraged his friends and neighbors to vote against Article 3.

Andrea Hotaling spoke about the Estimated Deerfield Tax Rate Forecast. She stated that her second tax bill went down due to a reduction in costs which were returned to the taxpayers. This was likely due to COVID-19 and can't be counted on to happen every year. She stated that if both Articles 1 & 2 were to pass the tax rate would go up by 21.6%. So, I would likely to vote for the default budget.



Ms. Klipa asked Ms. Wheeler to speak to the topic of the fund balance.

Ms. Wheeler explained that at the end of the year they review the account lines. When the budget is created, many of the numbers are estimated. There may have been changes due to student enrollment or staffing.

Mrs. Cady asked for the number of currently enrolled students at DCS. She was told it was 519 when she called. She asked for the number of tuition high school students. After several calculations, she found that we are spending more to educate each elementary than we are to educate each high school students. Why is this?

Mr. Langlois responded that some of the numbers the previous speaker were not accurate and that the calculation of the cost to educate each student is a complex formula.

Mrs. Cady asked the board if the preschool students are being included in the number of enrolled students. What are we charging for a preschool student?

Mr. Langlois stated that the 522 (student enrollment) number included the preschool students. He stated that he did not have the number of the amount we are charging for preschool students.

Mrs. Cady stated that she was told that the preschool students were charged \$80 per month to attend and asked why they were not being asked to pay the much higher cost that the district incurs to educate the elementary student.

Jo Anne Bradbury, of Thurston Pond Road, moved the question. Mr. McGarry offered a second.

The moderator asked for a show of cards in favor and those opposed. The motion passed. Since no amendments were made, he asked the clerk to place Article 3 on the ballot as written.

Mr. Langlois made a motion to restrict the reconsideration on Article 3 and Mr. Oxnard offered a second.

The moderator asked for a show of cards in favor and those opposed. The motion passed.

4. Shall the Deerfield School District, if Article #1 fails, vote to raise and appropriate the sum of **Four Hundred Thousand Dollars, (\$400,000)** from the June 30, 2022 unassigned fund balance available for transfer on July 1, 2022, to be added to the **School Facilities Repair Expendable Trust Fund** for the purpose of school building repair at Deerfield Community School? **(NO AMOUNT WILL BE RAISED FROM FY 2022/23 TAXATION)**. This article is contingent upon the failure of Article #1; if Article #1 passes, this warrant article shall not take effect. Majority Vote Required.

*School Board Recommends Approval [5-0-0]  
Budget Committee Recommends Approval [11-0-0]*

Mr. Oxnard introduced the article. Due to being in a default budget year, there is no guarantee that a fund balance will exist. However, if any funds are available can we, if Article 1 fails, can we move forward with some of the necessary repairs.

Mrs. Cady stated that she has asked the town to remove the statement “no amount to be raised from taxes”, because it is a deception to the taxpayers in town. The taxes were raised.

Mr. McGarry asked if the language should be amended to include up to \$400,000.



Mr. Langlois responded that is automatically up to \$400,000 and does not to be revised.

Mr. Pretorius asked the school board if they wanted to do a summertime bundle repair for example windows, the roof etc., what would be a good number to get something done at the school? Would it be a million dollars? Could you give me a ballpark figure?

Mr. Langlois responded that finalizing the upgrades to the fire alarm system is a priority. Estimates for the roof alone is over \$800,000. It would be difficult to estimate any numbers.

Mr. Pretorius stated his intent to offer an amendment to change the number of the amount to be raised, some of which would be from new taxation.

Mr. Eggert spoke to the whether the amendment is within the scope and intent of the original article. He also advised about the language that might be used to write amendment.

Mr. Verville inquired about whether the amended amount would be capped?

Mr. Eggert clarified that it would not be capped because it the article is recommended by the budget committee.

Joanna Waring, of South Road and Trustee of the Trust Fund, made a motion to revise the name of the fund to the Building Repair Trust funded as established by warrant article in 2004.

Mr. Verville offered a second.

Ms. Waring explained the history of the name change.

Jo Anne Bradbury asked for clarification of the name.

The moderator stated that name of the fund would be amended to read Building Repair Trust Fund. He asked if there was any further discussion. He asked for a show of voting cards of those in favor of and those opposed to the amendment. The amendment passed.

Mr. Pretorius made a motion to make an amendment to Article 4 as follows:

Shall the Deerfield School District, if Article #1 fails, vote to raise and appropriate the sum of **One Million Dollars (\$1,000,000)** from the June 30, 2022 unassigned fund balance available for transfer on July 1, 2022, to be added to the school **Building Repair Trust Fund**, with the balance to be raised from taxation, for the purpose of school building repair at Deerfield Community School? This article is contingent upon the failure of Article #1; if Article #1 passes, this warrant article shall not take effect. Majority Vote Required.

Mr. Verville offered a second.

The moderator opened the motion up to discussion.

Mr. Verville shared his concern that there currently is not contingency plan to provide funding repairs if Articles 1 & 2 fail. He feels that this amendment would provide that opportunity. He stated that he supports the amendment and hopes that his friends and neighbors will do the same.

Mr. Wyman asked what guarantee will we get (as a taxpayer) from this School Board that will do due diligence and maintain the building better than they have in the past. How will we know that this new money will be used appropriately?



Nancy Shute, of Pleasant Hill Road, expressed concern about the language being used in the amendment and wants to be certain that the school is not left with nothing.

Mr. Langlois spoke to address a previous speaker's comments. He explained that systems have been repair, but now systems need to be refit or replaced.

Mrs. Cady asked for clarification about why the fire alarm system updates have not yet been made.

Mr. Langlois explained that the engineering is complete to update the system, but since there was the potential for a bond they were trying to defer some of the larger expenditures. The panel has been replaced and the plan is to update the rest of the fire alarm system this summer. There is enough money in the trust fund to complete this project, but it will exhaust all the fund.

Mr. Wyman asked for clarification about statements made earlier by the engineers about the condition of the windows and roof. He asked if the school board was informed in 2019 that the fire panel will fail?

Mr. Langlois clarified the approach to repairs being made to the style of the roof at DCS. He confirmed that the board was informed of the future potential failure of the fire system. The windows are not failing. The glazing has failed, but the windows still do keep out the weather.

Mr. Wyman argued that maintenance was not appropriately conducted.

Mr. Pretorius spoke to his proposed amendment and that it was the best tool to ensure the school has the funding available to make needed repairs etc.

Mr. Verville spoke in support of the proposed amendment. He stated that he will be voting in favor of the amendment and urged his friends and neighbors to do the same.

The moderator asked if there is any further discussion. Seeing none he asked all in favor of the amendment to raise their cards and then asked all opposed to raise their cards. The amendment passed.

Robert Cote, of Mountain Road, inquired about whether the notes about recommendations would be revised.

Mr. Eggert responded that both the School Board and the Budget Committee will have the opportunity to revote on their approval.

The moderator asked if there were any other amendments to the article. Seeing none he advised the clerk to place Article 4 on the ballot as amended.

5. Shall the Deerfield School District, if Article #1 passes, vote to discontinue the **Facility Paving Plan Expendable Trust Fund** created in March, 2014? Said funds, with accumulated interest to date of withdrawal, are to be transferred to the District's general fund. This article is contingent upon the passage of Article #1; if Article #1 fails, this warrant article shall not take effect. Majority Vote Required.

*School Board Recommends Approval [5-0-0]  
Budget Committee Recommends Approval [6-4-1]*

Note: The funds from the **Facility Paving Plan Expendable Trust Fund** will be returned to the citizens to offset taxes.





Ms. Klipa introduced the article. She stated that if Article #1 passes, the expense of paving the parking lot will be included as a part of that Article and the fund would no longer be needed.

Ms. Bradbury asked if Ms. Waring could confirm that the name of this trust fund is indeed accurate.

Ms. Waring confirmed that the name of the fund is correct.

Mr. Verville encourage the assemble to consider voting against this article. He argued that these monies that have been escrowed for years and should be used for their intended purpose and re-purpose the fund for the maintenance of existing paving. He stated that he will not be supporting this article an urged his friends and neighbors to do the same.

Mr. Langlois explained that holding these funds with the language currently attached to these monies would make it difficult to expend the funds for any other purpose.

Mr. Verville reiterated his position of maintaining the funds and next year creating a warrant article to transfer the funds.

The moderator asked if there was any further discussion on Article #5. Seeing none the clerk will be instructed to place Article 5 on the ballot as written.

6. To see if the School District will vote to prohibit the School Board from requiring face mask use in the school, on school grounds, or during school sanctioned events or activities; the purpose of this warrant article is to allow for individual choice. To take effect immediately. [This article is submitted by petition]

The moderator introduced Ms. Black to introduce and explain the intent of the article.

Ms. Black explained that as a child what she didn't express with her words, she communicated with the expression on her face. She reminisced about how her teachers and the adults in her life could often discern how she felt by looking at her face. She stated that she wonders how students feel today when they are required to wear masks and thus more difficult to be understood by the educators around them.

Mr. Whitmore asked legal counsel to address the legal implications of Article 6.

Mr. Eggert explained that it is the responsibility of the School Board not of the legislative body (the assembly members) to make decisions about whether the wearing of masks will be mandated or not.

Ms. Dostie expressed her frustration with the response that the legal counsel provided.

Mr. Oxnard stated that while the responsibility to mandate the wearing of masks may rest with the School Board, it should be noted that he would not disregard the will of the voters if there were to be overwhelming support of Article 6 at the polls.

Mr. Verville shared his appreciation for the comments offered by school board member who just spoke. He urged voters to understand that if their elected officials as agents of the people to not make decisions that reflect the will of the people that it is the people's duty to vote those officials out of office.





Ms. Klipa also echoed Mr. Oxnard's comments and elaborated on the difficult position that this unique (COVID-19) situation has created for the board and the community.

The moderator asked if there were any additional comments. Seeing none, he instructed the clerk to place Article 6 on the ballot as written.

7. To see if the School District will vote to make the student use of face masks within the school building, on school grounds and during any school sanctioned activities or events optional by the decision of the student's parent or guardian. To take effect immediately. [This article is submitted by petition]

The moderator introduced Ms. Black to introduce and explain the intent of the article.

Ms. Black spoke to her intent for the article. She presented two separate articles to allow the community the opportunity to weigh in on individuals who would be using the school facilities outside of normal school hours.

Leah McHugh stated that they wanted to present this article to de-escalate the fear about COVID-19 and return to normalcy.

Ms. Bradbury asked to confirm that this article if passed would be as "advisory" only in the same manner as Article 6.

Mr. Eggert confirmed that to be true.


The moderator asked if there were any further comments. Seeing none he instructed the school district clerk to place Article 7 on the ballot as written. He asked for a motion to adjourn.

Mr. Langlois offered a motion to adjourn.

Ms. Klipa offered a second.

The meeting was adjourned at 1:30pm.

Respectfully submitted,

A handwritten signature in cursive script that reads "Julie A. O'Brien". The ink is dark and the signature is fluid.

Julie A. O'Brien  
Deerfield School District Clerk

**DEERFIELD SCHOOL DISTRICT  
2023/2024 BUDGET**

<b>Purpose of Appropriation</b>	<b>Budget Committee</b>			
	<b>Actual Expenditures 2021/22</b>	<b>Approved Budget 2022/23</b>	<b>Recommended 2023/24</b>	<b>Not Recommended 2023/24</b>
<b>INSTRUCTION</b>				
Regular Programs	\$ 5,643,652	\$ 6,012,363	\$ 5,885,060	\$ -
Special Programs	3,381,563	3,336,193	3,500,620	-
Other Programs	38,940	61,679	60,166	-
<b>SUPPORT SERVICES</b>				
Student Support Services	217,259	225,287	322,228	-
Instructional Staff Services	144,368	175,450	184,813	-
General Administration				
Other School Board	61,476	35,052	45,843	-
Executive Administration				
SAU Management Services	393,366	414,094	422,011	-
All Other Administration	-	-	-	-
School Administrative Services	423,444	471,996	478,801	-
Business Services				
Operation/Maint. of Plant	569,256	524,879	586,935	-
Student Transportation	779,814	994,508	1,319,520	-
Other Support Services	2,537,640	2,731,212	2,866,871	-
<b>Non-Instructional Services</b>				
Food Service	216,796	161,918	179,496	-
Federal Program Grants	129,250	100,019	98,308	-
Impact Fees	-	-	-	-
Facilities Acquisitions & Const.	-	-	-	-
Site Acquisition	-	-	-	-
Site Improvement	-	2	2	-
Architectural/Engineering	-	1	1	-
Building Acquisition/Construction	3,264	1	1	-
<b>OTHER OUTLAYS</b>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
To Food Service Fund	-	25,784	5,000	-
Intergovernmental Agency Allocation	-	-	-	-
<b>TO CHARTER SCHOOLS</b>				
<b>SPECIAL WARRANT ARTICLES</b>				
To Expendable Trust Fund	-	1,000,000	-	-
To Expendable Trusts/Fiduciary Funds	-	-	-	-
To Expendable Trusts/Fiduciary Funds	-	-	-	-
From Expendable Trust	109,609	-	-	-
To Captital Reserve Trust Fund				
<b>INDIVIDUAL WARRANT ARTICLES</b>				
Ed. Asso. Collective Bargaining	-	-	-	-
Para Asso. Collective Bargaining	-	-	-	-
<b>TOTAL BUDGET APPROPRIATIONS</b>	<b>\$ 14,649,695</b>	<b>\$ 16,270,438</b>	<b>\$ 15,955,676</b>	<b>\$ -</b>
<b>TOTAL INDIVIDUAL WARRANTS</b>		<b>\$ -</b>	<b>\$ 823,437</b>	<b>\$ 100,000</b>
<i>(FY2024 to be voted on in March)</i>				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 14,649,695</b>	<b>\$ 16,270,438</b>	<b>\$ 16,779,113</b>	<b>\$ 100,000</b>



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, 2023 to June 30, 2024

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

This form was posted with the warrant on: \_\_\_\_\_

**SCHOOL 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
<i>William Huebner</i> WILLIAM HUEBNER	MBC Rep BOB REP	<i>William Huebner</i>
PHILIP H. B. HODGEAU	MBC	<i>Philip H. B. Hodgeau</i>
<i>Jocelyn Messier</i> Jocelyn Messier	MBC rep	<i>Jocelyn Messier</i>
<i>Bonnie Beauvais</i> Bonnie Beauvais	MBC rep	<i>Bonnie Beauvais</i>
<i>Terry Ray</i> Terry Ray	MBC Chair	<i>Terry Ray</i>
<i>Joshua Cresswell</i> Joshua Cresswell	MBC	<i>Joshua Cresswell</i>
<i>Maureen O'Neil</i> Maureen O'Neil	MBC	<i>Maureen O'Neil</i>
<i>Jennifer KEE</i> JENNIFER KEE	MBC	<i>Jennifer KEE</i>
<i>Karen Vermeulen</i> Karen Vermeulen	MBC	<i>Karen Vermeulen</i>

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

**2023**  
**MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	01	\$5,772,902	\$6,112,382	\$5,983,368	\$0	\$5,983,368	\$0
1200-1299	Special Programs	01	\$3,381,563	\$3,336,192	\$3,500,620	\$0	\$3,500,620	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$38,940	\$61,679	\$60,166	\$0	\$60,166	\$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
<b>Instruction Subtotal</b>			<b>\$9,193,405</b>	<b>\$9,510,253</b>	<b>\$9,544,154</b>	<b>\$0</b>	<b>\$9,544,154</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	01	\$217,259	\$225,287	\$322,228	\$0	\$322,228	\$0
2200-2299	Instructional Staff Services	01	\$144,368	\$175,450	\$184,813	\$0	\$184,813	\$0
<b>Support Services Subtotal</b>			<b>\$361,627</b>	<b>\$400,737</b>	<b>\$507,041</b>	<b>\$0</b>	<b>\$507,041</b>	<b>\$0</b>
<b>General Administration</b>								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$61,476	\$35,052	\$45,843	\$0	\$45,843	\$0
<b>General Administration Subtotal</b>			<b>\$61,476</b>	<b>\$35,052</b>	<b>\$45,843</b>	<b>\$0</b>	<b>\$45,843</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2023  
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	01	\$393,366	\$414,094	\$422,011	\$0	\$422,011	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$423,444	\$471,996	\$478,801	\$0	\$478,801	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$569,256	\$524,879	\$586,935	\$0	\$586,935	\$0
2700-2799	Student Transportation	01	\$779,814	\$994,508	\$1,319,520	\$0	\$1,319,520	\$0
2800-2999	Support Service, Central and Other	01	\$2,537,640	\$2,731,212	\$2,866,871	\$0	\$2,866,871	\$0
Executive Administration Subtotal			\$4,703,520	\$5,136,689	\$5,674,138	\$0	\$5,674,138	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$216,796	\$161,918	\$179,496	\$0	\$179,496	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$216,796	\$161,918	\$179,496	\$0	\$179,496	\$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



New Hampshire  
Department of  
Revenue Administration

2023  
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	01	\$0	\$25,784	\$5,000	\$0	\$5,000	\$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		\$0	\$1	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$25,785	\$5,000	\$0	\$5,000	\$0
Total Operating Budget Appropriations					\$15,955,676	\$0	\$15,955,676	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations	Appropriations for	Committee's	Committee's
			for period ending	period ending	for period ending	for period ending
			6/30/2024	6/30/2024	6/30/2024	6/30/2024
			(Recommended)	(Not Recommended)	(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
5251	To Capital Reserve Fund	05	\$100,000	\$0	\$100,000	\$0
	Purpose: Vote to Establish a Building Renovation and Site I					
5252	To Expendable Trusts/Fiduciary Funds	06	\$400,000	\$0	\$400,000	\$0
	Purpose: Vote to Raise and Appropriate Funds for the School					
5252	To Expendable Trusts/Fiduciary Funds	07	\$100,000	\$0	\$0	\$100,000
	Purpose: Vote to Raise and Appropriate Funds to Special Edu					
5252	To Expendable Trusts/Fiduciary Funds	08	\$100,000	\$0	\$100,000	\$0
	Purpose: To Vote to Raise and Appropriate Funds to School F					
Total Proposed Special Articles			\$700,000	\$0	\$600,000	\$100,000



Individual Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
1100-1199	Regular Programs	02	\$115,867	\$0	\$115,867	\$0
		<i>Purpose: To Raise and Appropriate for the Teacher Collectiv</i>				
1200-1299	Special Programs	02	\$31,934	\$0	\$31,934	\$0
		<i>Purpose: To Raise and Appropriate for the Teacher Collectiv</i>				
2000-2199	Student Support Services	02	\$6,038	\$0	\$6,038	\$0
		<i>Purpose: To Raise and Appropriate for the Teacher Collectiv</i>				
2200-2299	Instructional Staff Services	02	\$2,152	\$0	\$2,152	\$0
		<i>Purpose: To Raise and Appropriate for the Teacher Collectiv</i>				
2800-2999	Support Service, Central and Other	02	\$67,446	\$0	\$67,446	\$0
		<i>Purpose: To Raise and Appropriate for the Teacher Collectiv</i>				
Total Proposed Individual Articles			\$223,437	\$0	\$223,437	\$0





**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
**MS-27**

**Revenues**

<b>Account</b>	<b>Source</b>	<b>Article</b>	<b>Revised Revenues for period ending 6/30/2023</b>	<b>School Board's Estimated Revenues for period ending 6/30/2024</b>	<b>Budget Committee's Estimated Revenues for period ending 6/30/2024</b>
<b>Local Sources</b>					
1300-1349	Tuition	01	\$15,200	\$15,200	\$15,200
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$1,500	\$1,500	\$1,500
1600-1699	Food Service Sales	01	\$87,500	\$88,850	\$88,850
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$10,000	\$10,000	\$10,000
<b>Local Sources Subtotal</b>			<b>\$114,200</b>	<b>\$115,550</b>	<b>\$115,550</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$174,186	\$211,286	\$211,286
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$200	\$500	\$500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$55,857	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$230,243</b>	<b>\$211,786</b>	<b>\$211,786</b>



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-27**

**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	01	\$109,231	\$98,308	\$98,308
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$48,431	\$52,338	\$52,338
4570	Disabilities Programs	01	\$180,261	\$171,248	\$171,248
4580	Medicaid Distribution	01	\$35,000	\$35,000	\$35,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$372,923</b>	<b>\$356,894</b>	<b>\$356,894</b>
<b>Other Financing Sources</b>					
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	01	\$0	\$5,000	\$5,000
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		\$32,157	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	07, 08, 05	\$866,476	\$300,000	\$200,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$898,633</b>	<b>\$305,000</b>	<b>\$205,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$1,615,999</b>	<b>\$989,230</b>	<b>\$889,230</b>



**Budget Summary**

<b>Item</b>	<b>School Board Period ending 6/30/2024 (Recommended)</b>	<b>Budget Committee Period ending 6/30/2024 (Recommended)</b>
Operating Budget Appropriations	\$15,955,676	\$15,955,676
Special Warrant Articles	\$700,000	\$600,000
Individual Warrant Articles	\$223,437	\$223,437
Total Appropriations	\$16,879,113	\$16,779,113
Less Amount of Estimated Revenues & Credits	\$989,230	\$889,230
Less Amount of State Education Tax/Grant	\$3,338,756	\$3,338,756
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$12,551,127</b>	<b>\$12,551,127</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$16,779,113</b>
<b>Less Exclusions:</b>	
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 ( <i>Sum of Lines 2 through 5 above</i> )	\$0
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$16,779,113</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$1,677,911
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$223,437
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$18,457,024</b>





**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$6,112,382	(\$158,930)	(\$5,701)	\$5,947,751
1200-1299	Special Programs	\$3,336,192	\$158,951	(\$521)	\$3,494,622
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$61,679	\$0	\$0	\$61,679
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
<b>Instruction Subtotal</b>		<b>\$9,510,253</b>	<b>\$21</b>	<b>(\$6,222)</b>	<b>\$9,504,052</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$225,287	\$93,749	\$0	\$319,036
2200-2299	Instructional Staff Services	\$175,450	\$579	\$0	\$176,029
<b>Support Services Subtotal</b>		<b>\$400,737</b>	<b>\$94,328</b>	<b>\$0</b>	<b>\$495,065</b>
<b>General Administration</b>					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$35,052	\$291	\$0	\$35,343
<b>General Administration Subtotal</b>		<b>\$35,052</b>	<b>\$291</b>	<b>\$0</b>	<b>\$35,343</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$414,094	\$7,917	\$0	\$422,011
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$471,996	\$2,162	(\$499)	\$473,659
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$524,879	\$36,212	(\$1,352)	\$559,739
2700-2799	Student Transportation	\$994,508	\$319,711	\$0	\$1,314,219
2800-2999	Support Service, Central and Other	\$2,731,212	\$104,955	\$0	\$2,836,167
<b>Executive Administration Subtotal</b>		<b>\$5,136,689</b>	<b>\$470,957</b>	<b>(\$1,851)</b>	<b>\$5,605,795</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$161,918	\$15,996	\$0	\$177,914
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$161,918</b>	<b>\$15,996</b>	<b>\$0</b>	<b>\$177,914</b>



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
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
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$25,784	(\$20,784)	\$0	\$5,000
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	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$1	\$0	\$0	\$1
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$25,785</b>	<b>(\$20,784)</b>	<b>\$0</b>	<b>\$5,001</b>
<b>Total Operating Budget Appropriations</b>		<b>\$15,270,438</b>	<b>\$560,809</b>	<b>(\$8,073)</b>	<b>\$15,823,174</b>



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
3100	Decrease in food service requiring less of an offset due to Food Service Program surplus
2200-2299	Increase in Library Instructor contractual
2310-2319	Increases due to contractual expenditures
2600-2699	Changes in Utilities due to usage and rate changes Increase in Liability Insurance due contractual rate increase Increase in contractual expenditures Decrease in one time expenditures
1100-1199	Decrease in Teacher salaries High School Tuition decrease due to lower anticipated enrollment projected for FY2324. The tuition rate is higher than previous year.
2400-2499	Increase in salaries due to contractual expenditures Decrease in utilities Decrease in one time expenditures
1200-1299	Increase for Sped Para is due to student specific needs Fy2223 budgeted for 24 and proposing 24 in Fy2324, personnel changes Centralized Admin & Sped contracted services decrease
2000-2199	Increase in Diagnostics and assessments is due to changes in student specific services
2700-2799	Increase in Transportation due to contractual increase Increase in Sped Transportation due to student specific services
2800-2999	Increase in health & Dental insurance due to personnel changes and insurance increase Decrease in retirements rate change and personnel changes
5220-5221	Decrease in food service requiring less of an offset due to Food Service Program surplus



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 **11th day of February, 2023** 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 14, 2023** at the town hall 8 Raymond Rd. Deerfield, NH, 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, **Fifteen Million, Nine Hundred Fifty-Five Thousand, Six Hundred Seventy-Six Dollars (\$15,955,676)?** Should this article be defeated, the default budget shall be **Fifteen Million, Eight Hundred Twenty-Three Thousand, One Hundred Seventy-Four Dollars (\$15,823,174)** 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. Majority vote required.

*School Board Recommends Approval [5-0-0]  
Budget Committee Recommends Approval [8-2-0]*

*If passed, the new estimated tax rate will be \$16.58[per thousand], which will result in a \$0.87 increase over the previous year school tax rate.*

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

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 2023/24, 2024/25, 2025/26, and 2026/27 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2023/24	\$223,437
2024/25	\$228,752
2025/26	\$234,011
2026/27	\$239,484

and further to raise and appropriate the sum of \$223,437 for the 2023/24 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? Majority vote required.

*School Board Recommends Approval [5-0-0]  
Budget Committee Recommends Approval [10-0-0]*

*[Estimated tax impact of this article is \$.29 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?

4. Shall the District approve, subject to approval by the State Board of Education pursuant to RSA 194:22, an agreed revision and extension of the current tuition agreement between the Deerfield School District and the Concord School District, currently set to expire on June 30, 2024 which provides for an initial term beginning on July 1, 2024 ending on June 30, 2036 with an option to extend the agreement for an additional eight years through June 30, 2044, and requires Deerfield to send at least 90% of Deerfield's assignable high school students to Concord at a tuition rate determined by the most recently reported per pupil cost (excluding transportation and special education costs) of operating Concord High School increased by the 5 year average increase in those operational costs; and further authorize the School Board to take such other and further acts necessary to give effect to this vote, including the adoption of minor amendments to the Tuition Agreement as the board determines are necessary during the term of the agreement without further action by the School District Meeting?

5. Shall the School District vote to establish a **Building Renovation and Site Improvement Fund** under the provisions of RSA 35:1 for the purpose of renovating the Deerfield Community School, modernizing its systems and making site improvements and to raise and appropriate the sum of up to **One Hundred Thousand Dollars (\$100,000)** to be placed in this Fund, this sum to come from the June 30, 2023 unreserved fund balance available for transfer on July 1, 2023? Further to name the School Board as agents to expend from said fund. Majority vote required. **No amount to be raised from additional taxation.**

*School Board Recommends Approval [4-0-0]  
Budget Committee Recommends Approval [8-2-0]*

6. Shall the Deerfield School District, vote to raise and appropriate the sum of, **Four Hundred Thousand Dollars (\$400,000)** to be placed in the **School Facilities Repair Trust Fund** for the purpose of school building repair at Deerfield Community school? Majority Vote Required.

*School Board Recommends Approval [4-0-0]  
Budget Committee Recommends Approval [10-0-0]*

7. Shall the Deerfield School District vote to raise and appropriate the sum of **One Hundred Thousand Dollars (\$100,000)** to be placed in **Special Education Trust Fund**, this sum to come from the June 30, 2023 unreserved fund balance available for transfer on July 1, 2023? Majority vote required. **No amount to be raised from additional taxation.**

*School Board Recommends Approval [4-0-0]  
Budget Committee Recommends Approval [5-5-0]*

8. Shall the Deerfield School District vote to raise and appropriate the sum of **One Hundred Thousand Dollars (\$100,000)** to be placed in **School Facility Paving Trust Fund**, this sum to come from the June 30, 2023 unreserved fund balance available for transfer on July 1, 2023? Majority vote required. **No amount to be raised from additional taxation.**

*School Board Recommends Approval [4-0-0]  
Budget Committee Recommends Approval [10-0-0]*

9. Shall the Deerfield School District vote to rescind the provisions of RSA 40:13 (known as SB 2), adopted by the Deerfield School District on March 8, 2005, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? [3/5 majority vote required]

*School Board Recommends Approval [4-0-0]*

10. To see if the Town will vote to instruct the Deerfield School Board to work jointly with the Deerfield Select Board on a solar energy project for the purpose of powering the school and the town buildings to reduce energy costs. [This article is submitted by petition].

11. Shall the Deerfield School District enter into contracts and tuition agreements with more than one high school for the purpose of accommodating high school choice. The Deerfield School District will budget for and pay the full tuition for students to attend an approved high school of their choice. [This article is submitted by petition].

Given under our hands at said Deerfield this\_\_\_\_ day of January, 2023.

\_\_\_\_\_  
Zachary Langlois, Chair

\_\_\_\_\_  
Nathan Oxnard

\_\_\_\_\_  
Kendra Cohen

\_\_\_\_\_  
Andrew Riordan

\_\_\_\_\_  
Jeffrey Kelley  
DEERFIELD SCHOOL DISTRICT

A True Copy of Warrant - Attest

\_\_\_\_\_  
Zachary Langlois, Chair

\_\_\_\_\_  
Nathan Oxnard

\_\_\_\_\_  
Kendra Cohen

\_\_\_\_\_  
Andrew Riordan

\_\_\_\_\_  
Jeffrey Kelley  
DEERFIELD SCHOOL DISTRICT



**2022**

# **FINANCIAL REPORTS & Other**



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*

Michael J. Campo, CPA, MACCY

Karen M. Lascelle, CPA, CVA, CFE

February 14, 2023

Members of the School Board  
Deerfield School District  
267 Pembroke Street  
Pembroke, NH 03275

\* Also licensed in Maine  
\*\* Also licensed in Vermont

To the Members of the School Board:

This is to advise you that as of February 14, 2023, the audit of the financial statements for the year ending June 30, 2022, are in process. A completed audit report will be sent to you in late Spring 2023.

Respectfully,

Michael J. Campo, CPA  
Director

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

193 North Main Street, Concord, New Hampshire, 03301 • 603-225-6996  
www.plodzik.com

**DEERFIELD SHOOOL DISTRICT STATEMENT OF EXPENDITURES**

For the Year Ending June, 2022

**INSTRUCTION**

Regular Education Programs	7,035,152.13	
Special Education Programs	3,463,739.43	
Vocational Programs	-	
Other Instructional Programs	56,260.15	
	<hr/>	\$ 10,555,152

**SUPPORT SERVICES**

Student Services	658,785.07	
Instructional Staff	196,513.45	
General Administration	456,435.81	
School Administration	603,961.42	
Operation/Maintenance of Plant	653,675.09	
Student Transportation	779,813.51	
Central	-	
	<hr/>	3,349,184.35

**DISTRICT WIDE EXPENDITURES**

Non-Student Transportation	3,264.20	
Facilities Acquisition & Construction	109,610.19	
	<hr/>	112,874.39

**OTHER FINANCING USES**

Food Service	-	
Debt Service - Principal	-	
Debt Service - Interest	-	
	<hr/>	-

**FUND TRANSFERS**

Trust/Agency Funds	-	
	<hr/>	-

**INTERGOVERNMENTAL AGENCY ALLOCATIONS**

To Charter Schools	-	
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**SPECIAL REVENUE EXPENDITURES-INSTRUCTION**

Regular Education Programs	120,972.84	
Special Programs	297,045.34	
Other Instructional Programs	31,865.04	
	<hr/>	449,883.22

**SPECIAL REVENUE EXPENDITURES-SUPPORT SERVICES**

Student Services	97,839.03	
Instructional Staff	-	
General Administration	5,370.68	
School Administration	39.97	
Business	-	
Operation/Maintenance of Plant	5,960.70	
Student Transportation	3,840.92	
	<hr/>	113,051.30

**FOOD SERVICE FUND**

Food Service Operation	216,795.78	
	<hr/>	216,795.78

**CAPITOL PROJECTS**

Building Improvement	109,610.19	<hr/>
		109,610.19

**TOTAL EXPENDITURES**

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**\$ 14,906,550.94**

**DEERFIELD SCHOOL DISTRICT STATEMENT OF REVENUES**

For the Year June 30, 2021

**REVENUES FROM LOCAL SOURCES**

Current Appropriation	9,991,937.00
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**TUITION***TUITION FROM INDIVIDUALS*

Regular Day School	22,605.00
Summer School	-
Adult Education	-

*TUITION FROM OTHER LEAS WITHIN NH*

Regular Day School	-
Special Education	-

**TRANSPORTATION FEES***TRANSPORTATION FEES FROM INDIVIDUALS*

Special Education	-
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**OTHER LOCAL REVENUES**

Earnings on Investments (Loss)	(17,861.22)
Food Service	11,779.30
Student Activities	-
Rentals	-
Other Local Revenue	16,227.68

<b>TOTAL LOCAL REVENUES</b>		\$ 10,024,687.76
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**REVENUE FROM STATE SOURCES**

Equitable Education Aid	2,241,373.81
Statewide Enhanced Education Tax	1,172,450.00
Other	26,170.62
School Building Aid	-
Catastrophic Aid	162,571.13
Vocational Education (Transportation)	-
Child Nutrition	700.68

<b>TOTAL STATE REVENUE</b>	<u>3,603,266.24</u>	
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**REVENUE FROM FEDERAL SOURCES**

Elementary/Secondary - Title I	52,199.84
Elementary/Secondary - Other	47,711.92
Adult Education	-
Child Nutrition Program	296,778.88
Disabilities Programs	286,439.07
Other Restricted Funds	170,204.65
Medicaid Distributions	36,330.54

<b>TOTAL FEDERAL REVENUE</b>		889,664.90
------------------------------	--	------------

**OTHER FINANCING SOURCES**

Transfer from General Fund	-
Transfer from Capital Reserve Fund	109,610.19
Transfer from Other Expendable Trust Funds	-

	<u>109,610.19</u>	
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**TOTAL OTHER FINANCING SOURCES**

<b>TOTAL REVENUES</b>		<u><u>\$ 14,627,229.09</u></u>
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DEERFIELD SCHOOL DISTRICT  
2022  
SUMMARY REPORT  
SPECIAL EDUCATION EXPENDITURES/REVENUES

In accordance with RSA 32:11-a, the following summary represents actual special education expenditures and offsetting revenues for the previous two fiscal years.

	<u>FY 2020/2021</u>	<u>FY 2021/2022</u>
Actual Expenditures	\$2,898,103	\$3,693,035
Actual Revenues		
♦ Catastrophic Aid	\$ 103,333	\$ 162,571
♦ Medicaid	30,987	\$ 36,331
♦ Federal Grant (Includes,IDEA Grant)	185,695	\$ 415,689
♦ Tuition	\$ 5,028	\$ 7,439
Total Offsetting Revenues	\$325,043	\$ 622,029

- 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, 2021 to June 30, 2022

**CASH ON HAND JULY 1, 2021** \$1,841,249.01

Received from Select Board	\$ 11,164,387.00
Revenue from State Sources	2,970,598.68
Received from all Other Sources	<u>79,685.80</u>

**TOTAL RECEIPTS** \$14,214,671.48

Total Amount Available for Fiscal Year	\$16,055,920.49
Less School Board Orders Paid	<u>(12,536,271.34)</u>
<b>BALANCE ON HAND JUNE 30, 2022</b>	<b>\$3,519,649.15</b>

Erik E. Gross  
School District Treasurer

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### SUPERINTENDENTS' SALARY

**PATRICIA SHERMAN / PETER WARBURTON  
2021/22**

Allenstown	\$ 35,840.00
Chichester	28,280.00
Deerfield	59,920.00
Epsom	45,920.00
Pembroke	<u>110,040.00</u>
	\$280,000.00

### BUSINESS ADMINISTRATOR SALARY 2021/22

Allenstown	\$13,568.00
Chichester	10,706.00
Deerfield	22,684.00
Epsom	17,384.00
Pembroke	<u>41,658.00</u>
	\$106,000.00

DEERFIELD COMMUNITY SCHOOL		
<u>CERTIFIED ROSTER</u>		
<u>SUBJECT</u>	<u>TEACHER'S NAME</u>	<u>2022-23</u>
Art Teacher	Chase, Sarah	\$73,217.00
Art Teacher	Dickey, Jessica	\$73,217.00
Assistant Principal	Grieve, Brian	\$85,915.00
Kindergarten Teacher	Stanley, Sheri	\$67,636.00
Kindergarten Teacher	Maynard, Linda	\$73,417.00
Kindergarten Teacher	Plater, Sarah	\$73,417.00
Grade 1 Teacher	Luppi, Courtney	\$58,484.00
Grade 1 Teacher	MacLaughlin, Amy	\$63,134.00
Grade 1 Teacher	McManus, Olivia	\$60,809.00
Grade 2 Teacher	Przybylski, Amanda	\$71,717.00
Grade 2 Teacher	Samia, Rachel	\$51,509.00
Grade 2 Teacher	O'Mara Olivia	\$58,484.00
Grade 3 Teacher	Mosgrover, Julie	\$67,823.00
Grade 3 Teacher	Ferdinand, Matthew	\$56,159.00
Grade 3 Teacher	Chase, Erin	\$55,253.00
Grade 3 Teacher	Wilson, Samantha	\$58,484.00
Grade 4 Teacher	Cook, Barbara	\$74,585.00
Grade 4 Teacher	Dalrymple, Martha	\$53,834.00
Grade 4 Teacher	Potter, Sarah	\$73,417.00
Grade 5 Teacher	Ferguson, Matthew	\$74,585.00
Grade 5 Teacher	Laskowsky, Suzanne	\$73,985.00
Grade 5 Teacher	Maxfield, Lynsey	\$73,417.00
Guidance Counselor	Yuknewicz-Boisvert, Greg	\$73,417.00
Guidance Counselor	Swanson, Heather	\$73,417.00
Library Media Specialist	Mostue, Bethany	\$71,717.00
Math Specialist (K-3)	Audley Jaimy	\$60,809.00
Math Specialist (4TH-8TH)	Schaeffer, Jennifer	\$71,717.00
Middle School ELA Teacher	Clark, Anna	\$71,717.00
Middle School ELA Teacher	Patriquin, Hannah	\$50,995.00
Middle School ELA Teacher	Flanagan, Stefanie	\$64,078.00
Middle School Math Teacher	Cook, Heidi	\$73,417.00
Middle School Math Teacher	Dudley, Robert	\$69,309.00
Middle School Math Teacher	St. Germain, Nick	\$72,817.00
Middle School Science Teacher	Peasley, Kira	\$76,515.00
Middle School Science Teacher	Chapman, Hilary	\$49,184.00
Music Teacher	Davis, Melissa	\$67,609.00
Music Teacher	Truong, Michael	\$49,070.00
Nurse	Heisey, Bonnie	\$62,157.00
Nurse (.20)	O'Brien-Favorite, Patricia	\$12,059.80
Occu. Therapist	Grann, Alison	\$46,859.00
Occu. Therapist (.6)	Flinton, Margaret	\$36,106.80

Physical Education	Ruest, Mark	\$64,078.00
Physical Education	Radcliffe, Ashlyn	\$57,298.00
Preschool Classroom/SPED Teacher	Fortier, Elizabeth	\$72,817.00
Preschool Classroom/SPED Teacher	Giannelli, Alicia	\$46,859.00
Principal	Withee, Kristen	\$96,305.00
Reading Specialist (4TH-8TH)	McGovern, Elizabeth	\$75,640.00
Reading Specialist (K-3)	Davis, Kristen	\$76,315.00
Reading Interventionist	Bourgeois, Juliane	\$70,148.00
Sp./Lang. Pathologist (.8)	Fitton, Robin	\$59,852.00
Sp./Lang. Pathologist	Pawlik, Stephenie	\$56,159.00
Special Ed Coordinator	McConnell, Lisa	\$81,556.00
Special Ed. Teacher	Gaudette, Terry	\$44,153.00
Special Ed. Teacher	Drown, Gabrielle	\$56,770.00
Special Ed. Teacher	Leuchter, Valerie	\$75,840.00
Special Ed. Teacher	Angelos, Kari	\$56,159.00
Special Ed. Teacher	Franklin, Joanne	\$71,717.00
Special Ed. Teacher	Dwyer, Elizabeth	\$51,926.00
Special Ed. Teacher	Morris, Danielle	\$56,770.00
Technology Coord.	Petrucelli, Brooke	\$72,885.00
Wellness Teacher (.75)	Young, Russell	\$54,337.75
<b><u>NON-CERTIFIED ROSTER</u></b>		
<b><u>SUBJECT</u></b>	<b><u>NAME</u></b>	<b><u>2022/23</u></b>
Director of Facilities	Koufos, Christos	\$66,950.00
Custodian (PT)	Estee, Lori	\$14,793.48
Custodian (PT)	Estee, Adam	\$11,828.52
Custodian (PT)	Paille, Pierre	\$21,101.85
Custodian (PT)	Shaw, Austin	\$12,006.00
Custodian	Henrick, Jon	\$28,710.00
Food Service Director	St. Onge, Maredith	\$37,137.75
Kitchen Staff	Caron, Pauline	\$12,519.91
Kitchen Staff	Nash, Regina	\$8,688.00
Kitchen Staff	Grega, Christine	\$11,448.25
Library Aide	Moore, Patricia	\$24,278.96
Office Manager	Lafond, Patricia	\$41,300.64
Administrative Assistant	Davitt, Carmella	\$49,567.03
Receptionist/Communications	Duffy, Kelly	\$22,161.60
SPED Administrative Assistant	Crawn, Amy	\$23,329.34
SPED Aide	Berry, Kathy	\$25,848.08
SPED Aide	Cortez, Amy	\$17,995.88
SPED Aide	Coronati, Kimberly	\$25,179.60
SPED Aide	DeFranzo, Janice	\$26,070.91
SPED Aide	Hogan, Sheri-Lyn	\$22,775.05
SPED Aide	Jackson, Nichole R.	\$26,516.57
SPED Aide	Bradley, Charlotte	\$25,179.60

SPED Aide	Kunert Nickels, Brandy	\$22,989.91
SPED Aide	Mikkelsen, Courtenay	\$22,140.43
SPED Aide	Jakuttis, Stacy	\$21,297.33
SPED Aide	Shaw, LueAnn	\$23,640.04
SPED Aide	Ronayne, Carlie	\$21,387.19
SPED Aide 1:1	Wells Karen	\$20,401.69
SPED Aide 1:1	Adams, Joan	\$22,939.83
SPED Aide 1:1	Crawn, Taylor	\$19,687.20
SPED Aide 1:1	Colpitts, Meridith	\$27,630.71
SPED Aide 1:1	Jones, Heather	\$17,669.92
SPED Aide 1:1	Kukla, Julie	\$26,070.91
SPED Aide 1:1	Lacroix, Danielle	\$22,939.83
SPED Aide 1:1	Lacroix, Donna	\$26,839.60
SPED Aide 1:1	Laurencelle, Pamela	\$22,426.84
SPED Aide 1:1	Lundsted, Lori	\$21,954.33
SPED Aide 1:1	Mcauliffe, Grant	\$20,401.69
SPED Aide 1:1	O'Neal, Carolyn	\$20,730.19
SPED Aide 1:1	Sim, Stephanie	\$21,387.19
SPED Aide 1:1	Viar, Stephanie	\$21,387.19
Teachers Aide	Andrikowich, Lisa	\$21,935.43
Teachers Aide	Maimone, Cynthia	\$23,842.63
Teachers Aide	Poole, Cathy J.	\$25,265.59
PC/Network Technician	Layton, Robert	\$61,303.68

**2021/22 DEERFIELD SCHOOL DISTRICT  
STATISTICAL REPORT**

<u>YEAR</u>	<u>REGISTERED</u>	<u>AVERAGE DAILY ATTENDANCE</u>
2014/15	497	466.97
2015/16	497	451.5
2016/17	517	464.0
2017/18	515	466.3
2018/19	541	474.98
		<u>AVERAGE DAILY MEMBERSHIP</u>
2019/20	531	507.30
2020/21**	495	488.4
2021/22	544	490.30

\*\* Pandemic School Year 20/2021

**CLASS BREAKDOWN**

2021/22

Pre-School	42
Kindergarten	52
Grade 1	57
Grade 2	54
Grade 3	60
Grade 4	57
Grade 5	51
Grade 6	59
Grade 7	54
Grade 8	46

## DEERFIELD COMMUNITY SCHOOL

### Class of 2022

Sean Adler  
Reed Bailey  
Troy Bemis  
Isabelle Boyson  
Kevin Bresnahan  
Kayden Corson  
Eva Cresswell  
Emma Cross  
Abigail D'Agostino  
Jonah Dallaire  
Preston Desjardins  
Alayna Dionne  
Clover Doperalski  
Jade Dostie  
Trevin Duffy  
Travis Dunbar

Cara Dunigan  
Brady Dussault  
Johnathan Eddington  
Jackson Franko  
Michael Gleason  
Brenden Graveline  
Jaelyn Higgins  
Beckett Horton  
Maya Jawitz  
Marshall Liptak  
Ryan Lynam  
Jeremy Malette  
Nicholas McCoy  
Anthony McInnis  
Lilian McInnis  
Spencer Nash

Harrison O'Neal  
Josmeth Olivo  
Coleman Prephat  
Clavin Reed  
Chloe Sawler  
Bianca Selinger  
Ella Shea  
Logan Shimer  
Jaiden Smith  
Ellasyn St. Laurent  
Fred St. Peter  
Kyah Travers  
Jaylyn Wessling  
Liliana Willeford



**2022**

# **ADMINISTRATIVE REPORTS**

## **School Nurse Report**

**2021 ~ 2022**

School year 2021 ~ 2022 proved to be another busy year in the health office with all the students back together and COVID guidelines still in effect. Within the year, the COVID vaccines became available for adults and some of the student population, and masks shifted to a personal choice. School nursing staff attended monthly Zoom webinars with State epidemiologist, Dr. Benjamin Chan, and other state health officials, in order to stay up-to-date with the most current information. Positive COVID numbers were reported weekly, rather than daily, like in the previous year. Free at-home test kits we received from the Dept. of Health were shared with families as needed. The school continued to follow the guidance put forth by NH DHHS and the CDC.

The summer months were busy wrapping up one year and prepping for the start of the new year. This consisted of setting up a health file for each incoming student (preschool, kindergarten, and any grade 1-8 transfer in), and entering health data into the database. Other summer tasks that needed to be completed prior to the start of the new year included contacting families to forward us annual medical orders for their children for meds taken during school hours (daily or as needed); setting up meetings with parents of medical students; reviewing classroom lists and informing each teacher of any medical alerts on an as-to-know basis (conditions, allergies, meds, etc.); and ordering office and medical supplies.

Nurse Heisey continued working her full time schedule, and Nurse O'Brien-Favorite worked her contracted one day per week. Allowing two nurses on one day enabled Nurse Heisey to engage in other duties – conducting hearing and vision screenings for all 1st through 5th grade students with the help of volunteers to escort students to and from the classrooms and screening location, attending meetings, tracking missing forms, etc.. We thank Dr. Fischer for her continued dedication to coming into DCS to perform a more thorough vision screening for all 1st and 3rd grade students! Your commitment to our town is welcomed and appreciated.

In addition to daily assessing and treating students (and staff) with illnesses and injuries, entering this info into the health database, administering prescribed medications, giving emergency first aid as needed, and tasks listed previously, the school nurses duties include:

- ☐ Maintaining health records in accordance with the State of NH Immunization Laws, and submitting the annual State Immunization Report each fall.
- ☐ Preparing field trip medications as trips are planned and carried out.



- ☐ Contributing pertinent medical information to students' 504 plans and IEPs and attending meetings as able.
- ☐ Organizing the annual staff flu clinic each fall.
- ☐ Working with the welfare department and food pantry to benefit families in need.
- ☐ Obtaining donations for clothing and snacks to benefit students in need (thank you PTO and FOCUS!).
- ☐ Participating in regular fire drills.
- ☐ Overseeing UNH nursing students each semester.
- ☐ Postings to the bridge newsletter and health office bulletin board.
- ☐ Hosting health & wellness meetings.
- ☐ Organizing ARC blood drive each spring (May 2022 drive did not happen due to American Red Cross staffing issues).

***2021 ~ 2022 Interventions:***

**Total visits to health office: 3862**  
**Assisted students taking medications: 1050**  
**Parental/guardian contacts: 936**

Respectfully submitted,

Bonnie Heisey, RN  
 Deerfield Community School  
 Health Office

It is with great pleasure that I report the wonderful events of the 2021-2022 school year at Deerfield Community School. This year we welcomed new staff members Ms. Alecia Gianelli (preschool), Mrs. Erin Chase (3rd), Mrs. Julie Mosgrober (3rd), Ms. Terry Gaudette and Mrs. Kari Angelos (Special Education case managers), Mrs. Ashlyn Radcliffe (physical education), Hannah (Kesner) Patriquin (7th Grade ELA), Ms. Brooke Laskowsky (long term substitute - 8th Grade Science), Dr. Audrey Willis Riccardi (School Psychologist).

After the unprecedented start of the 2020-2021 school year, we were excited to start our year in full with all students and staff back in the building without masks. This quickly came to an end and on September 17, all students and staff were required to wear masks again while in the building. This mandate remained in place for most of the school year. By spring, masks became optional.

Mr. Jack Hutchinson, Mrs. Samantha Wilson, and Mrs. Susan Laskowsky continued their commitment to our beautiful Outdoor Classrooms by building a more permanent structure for all students to enjoy. Again, many staff, students, families, and community members came together to support this undertaking.

The PTO supported the school in many ways throughout the school year. This amazing group of parent volunteers continued the tradition of the "PTO Breakfast Camper" that delivered coffee and treats galore to our staff. The PTO sprinkled kindness throughout the school year with special treats for all staff and students alike. One week, they provided fruits & vegetables for students to try, a kindness bundle during Random Acts of Kindness week, healthy snacks during NHSAS testing, and spoiled us rotten during Teacher/Staff Appreciation Week in May. This community never-ever disappoints! We greatly appreciate our PTO.

We were able to hold our Back to School BBQ and kicked off the beginning of the year with this annual event put on by the Deerfield School Board and Deerfield PTO. The open house portion was held outside and fun was had by all. Our fall sports of cross country, volleyball, and soccer began. Our students were able to enjoy field trips again this year. In September, our 5th graders spent a day at New Castle Commons, 4th graders visited Strawberry Banke, and our 6th graders took a trip to Copple house bringing back some beautiful pumpkins to carve. Lastly, during the month of September, Administration began meeting with grade levels and IA teachers on "A Day, Admin Day" to hear about things happening in their classrooms, answer questions, and discuss any concerns they had.

During our October Teacher Workshop day, Mr. Truong, one of our music teachers who is also the Diversity, Equity, & Inclusion Chairperson for New Hampshire Music Educators Association (NHMEA), hosted a workshop on Multicultural Education, Social Justice Education, & Culturally Responsive Pedagogy. Mrs. Brooke Petrucelli joined him and shared a technology twist to these topics. In addition, architects from LaVallee-Brensinger, Jay Doherty & Lance Whitehead, held listening sessions with our staff as we began the process of creating a vision for an expansion and renovation of Deerfield Community School. Ms. Lynsey Maxfield worked with our K-8 teams on essential questions for our updated Social Studies curriculum. Mid-October, Chris Motika Director of Curriculum & Assessment began monthly meetings with our middle school staff. The 6th & 7th grade teams focused on culture and the 8th grade worked on developing an amazing interdisciplinary unit on Climate Change. On October 15, our 7th & 8th graders enjoyed an Advisory/Magnet day. 7th grade went to DeMeritt Hill Farm and 8th grade went to Hampton Beach for the day. It was a wonderful day of team and community building. Lastly, a big congratulations to our boys' soccer team - they finished in 3rd place and made it to the playoffs.

In November, our 1st graders took a field trip to Squam Lake and our 8th graders went to the Brown Center at UNH for a day of community building. Our basketball season began, and we held Parent-Teacher Conferences virtually.

Through the month of November & December, Deerfield Community School's fire alarm system failed requiring the Deerfield Fire Department to institute a Fire Watch; *A Fire Watch is a temporary measure intended to ensure continuous and systematic surveillance of a building or portion of the building by one or more qualified individuals for the purpose of identifying and controlling fire hazards, detecting early signs of fire, raising an alarm in the event of a fire, and notifying the fire department in the event of a fire.* During the month of December, our 8th graders were able to visit Concord High School in person for a tour of the building. Our staff enjoyed a holiday gathering at The Longview School in Deerfield. We always appreciate the use of their beautiful facility. Lastly, over the holiday break, Mr. Layton set up the Next Wave CNC router which is a wood printer and Mr. Koufos completed the overhaul of the home team locker room!

In January, Mr. Truong started the Tri-M Music Honor Society. Our 6th-8th grade chorus and band students applied and were accepted. The Tri-M Music Honor Society gives students a chance to perform, places them in leadership positions, and gives them the opportunity to serve the community. In addition, Mrs. Mostue worked with our 4th & 5th graders & teachers to create the first ever DCS STEM Olympics! Students were put into small groups and each week they were given STEM supplies (ex: straws, pipe cleaners, coins, small weights, paper clips) and access to a digital resource page to build background knowledge. Their first assignment was to build a snowboarder and snowboard and the second assignment was to engineer the fastest bobsled using the supplies given to them. Students tested the speed of their snowboarders/bobsled by racing them down a ramp. All groups competed in the preliminaries then 3 teams made it to the Olympic event. The "Olympic" event was livestreamed in each 4th/5th grade classroom so all students could watch. Lastly, on our January Professional Development day, Mrs. Petrucelli and Mrs. Mostue presented Tech Trek which was a whole day for teachers to explore the technology tools available to them at DCS.

In February, our 8th graders participated in the National Assessment of Educational Progress (NAEP) which is a congressionally mandated large-scale assessment administered by the National Center for Education Statistics. We also had our first weather related Remote Day for the 2021-2022 school year. Instead of canceling school due to snow, staff and students worked remotely allowing us to count the day instead of making it up at the end of the year. During February vacation, Mr. Layton and his brother Mr. Layton had a goal to replace 5 of the failing interactive whiteboards with touch screen TVs purchased with grant money. They were able to install 12 touch screen televisions! Thank you to both Mr. Laytons!

During March's Professional Day, all staff participated in a day of deepening their understanding of Social & Emotional Learning (SEL). Staff enjoyed a day balanced with group time and team time to dig in and create a lesson on one of the 5 competencies of SEL; Self Awareness, Self Management, Social Awareness, Relationship Skills, Responsible Decision Making. Thank you to the School Board who provided a pizza lunch and our PTO who provided toppings for ice cream sundaes! This month also celebrated all things Read Across America. We held our first Read-A-Thon which raised over \$7000 with the goal of bringing authors & illustrators to DCS during the 2022-2023 school year. Some of the other fun events included; Battle of the Books, You've Been Booked, Book Character Scavenger Hunt, Bulletin Board contest, Caught ya' Reading cards, dress as a favorite book character, and Read My Shirt! Our middle school team working on culture sent out a staff, student, and family survey. DARE started back up after being put on hold due to the pandemic. Thank you to Officer Alex Molet for providing this valuable service to our 5th graders. Lastly, our 4th graders enjoyed a field trip to the NH State House and our 7th & 8th grade band & chorus students were able to take a field trip to Pembroke Academy to watch their spring concert.

April was a busy month with baseball, softball, track, and Girls on the Run teams! In addition, we were able to bring back our After School Enrichment program. Thank you to Mrs. Mosgrober for organizing this and to the staff, parents/guardians, and community members who offered to host an enrichment block for our students. With many more events happening in the school, we were able to offer both virtual and in person Parent-Teacher Conferences. Our 6th graders enjoyed an on campus field trip with Nature on Wheels from Nature's Classroom held in our Outdoor Classrooms. Lastly, our 4th graders were able to host their annual Biography Night at DCS!

May was a very busy month!!!

- Thanks to our Art Team for hosting the DCS Art Show! Families were so glad to be back in the building for this annual event. Thank you to the PTO for providing light refreshments!
- In addition we had the return of our ever-so-amazing Talent Show!!! Thank you to Mrs. Swanson & Mr. Boisvert for their tireless efforts to pull the whole show together. The kids and families LOVED it!
- Another thank you to the DCS staff and families who supported our efforts to contribute to Tricky Tray. It is so important for us to support FOCUS as they do so much for our students.
- Also, our 3rd graders (and PTO) had a very successful plant sale! Thank you to the 3rd grade team for pulling this all together. Not only did students learn about the life cycle of a plant, but also about economics and goods & services!
- A GREAT BIG THANK YOU to our PTO and Deerfield families who spoiled our staff ROTTEN for Teacher/Staff Appreciation.
- Our 5th graders had an awesome field trip to Boston. Dail Transportation drove them to Durham where they hopped on a train and rode to Boston in their own train car...in style!
- Our 7th graders enjoyed an overnight field trip to Nature's Classroom. They returned tired and ready for home!
- Our 3rd graders took a field trip to SEE Science Center.
- Our Chorus & Band held their Spring Concert at DCS! A big thank you to Mr. Truong & Mr. Quinn for all their hard work, and to all the students who participated and families here in support.

By June, we were able to invite our newest Dragons into the building for a Kindergarten Kickoff while at the same time, plan some fun events for our graduating 8th graders. Thank you to Officer Alex Molet, Chief Duquette, and some of Deerfield's patrol officers who held an ice cream social for our 8th graders, followed by a DARE graduation for our 5th graders. Our Girls on the Run team participated in the 5K in Concord. Thank you for representing Deerfield! Our preschool held an end of the year Party in the Park! Our kindergarteners enjoyed an in-house field trip with Wildlife Encounters, 3rd graders had a fun field trip to Veasey park, 7th graders spent a day at Canobie Lake Park, and our 8th graders were able to attend an overnight trip to Adventure Bound. We ended the year with a New York Themed semi-formal dance at the Deerfield Fairgrounds for our 8th graders and a wonderful graduation at DCS celebrating the class of 2022.

In closing, I want to recognize the staff members who we sent off with many well wishes into retirement;

- We thank Mrs. Janice DeFranzo for her many years of service to the students, families, and staff of Deerfield Community School. Janice served as a paraprofessional for close to 20 years and touched the lives of many students. She will be missed and we hope she is able to spend all the quality time she desires with her family and friends!
- We thank Mrs. Patrice Kilham who also served as a paraprofessional for close to 20 years. Patrice's quick wit and humor got us through many days at Deerfield Community School. We will miss her but know she is using her time to ride her bike, garden, and play with her grandbaby!

It continues to be one of my greatest pleasures to be part of this community and watch as staff and students learn with each other every day. To try to capture every moment for this report is virtually impossible as good things happen a million times a day in this community of Deerfield. Thank you for all your efforts day in and day out.

Respectfully submitted,  
Kristen Withee  
Principal

# **SAU #53 Serving the Districts of Allenstown, Chichester, Deerfield, Epsom, and Pembroke**

## **Report of the Superintendents**

***“Education is not something you can finish”***

**-Isaac Asimov**

This year our entire SAU has transitioned to The Thoughtful Classroom, a Teacher Effectiveness Framework. The Thoughtful Classroom is a comprehensive system for observing, evaluating, and refining classroom practice. It synthesizes a wide body of research on instructional design and teacher effectiveness. The goal of the framework is to create a common language for talking about high-quality teaching and how classroom practice can be improved.

The cornerstones of effective teaching in The Thoughtful Classroom have provided us with the tools we need to ensure that our schools continue to embrace a culture of thinking and learning and also provide a space for students to form positive relationships that promote social and emotional well-being. Through the use of COVID grant funds, we were able to work directly with Harvey Silver, one of the co-authors of The Thoughtful Classroom. Dr. Silver worked with members of the leadership teams from all 8 of our schools, as well as groups of teacher leaders this past summer.

The professional development for this Framework has been extensive, and our building administrators have done an outstanding job working with their staffs to ensure implementation is smooth.

The best part of our day is when we get to spend time in classrooms observing the amazing work that our teachers and support staff do each and every day. We want to thank all of our staff for their hard work and dedication to our students, and we want to thank all of our communities for their support and partnerships.

Sincerely,

Patty Sherman, Superintendent for Deerfield, Pembroke, and the SAU

Peter Warburton, Superintendent for Allenstown, Chichester, and Epsom

**After many years of dedicated service to public education, Superintendent Warburton will be retiring. Please join me in thanking him for all the contributions he has made to our SAU. We will all miss him dearly. Patty**