



2023
Annual Report
Town of Deerfield, NH



DEDICATION



Frances L. Menard graciously continues to contribute her time and talents to Deerfield as she has done for many decades. She feels privileged to serve as Assistant to the Moderator on election days and has never taken for granted her right to vote and participate in a respectful meeting with friends and neighbors.

The Boards and Commissions she has served on are numerous: starting with the Conservation Commission (1983-90, 2006-07), Alternate on Planning Board (1986-98, taking a few years off to care for her husband George during his illness in 1989), Board of Selectman (1999-04), and Cemetery Commission (2001-15). She also served as the BOS representative to the Heritage Commission in 2002 and remained an active member until 2018. Fran is also a lifetime member of the Historical Society.

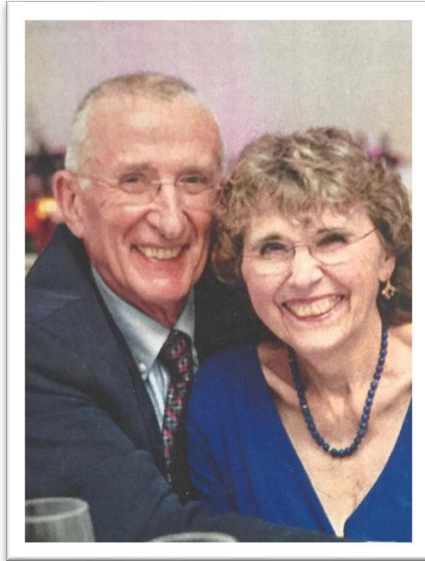
Fran embraced a variety of projects for the benefit of our town. She was a volunteer for Hillside Hospice organizing home visits to determine what help was needed, participated in Deerfield's historic barn survey, and advocated for an elevator to access the 2nd floor to our wonderful Town Hall. She was often seen riding her bike with her trusty accomplice Cindy Tomilson while performing town duties such as finding all the town markers to verify the town boundary lines (known as perambulation).

At age 70, Fran wanted to ride her bicycle across the country. There was one event she did not want to miss: the 2-day town gathering in the fall of 2000 to discuss the future of Deerfield Center. While on the final third of her cross-country bike trip, she came home just for that weekend.

Fran's commitment to Deerfield, the community she loves, is a source of inspiration for us all.



In Memoriam



*Penny McGarry
1947-2022*

Originally from Saugus, MA Penny moved to Deerfield with her husband Fred in the early 1970's having designed and built their home off old Center Road. She eventually worked as a para and art teacher at DCS. An avid quilter and member of Folly Farm Quilters Penny was also active in the Deerfield Women's Club. She worked on the restoration of the pipe organ located in the Community Church and along with several other local artists repaired water damage to the church's ceiling climbing high scaffolding to do so. She participated in the Deerfield Garden Club and was known for her beautiful gardens - the Deerfield Garden Club has named a town garden at the intersection of Old Center and Griffin Roads in her honor. Penny passed in the fall of 2022 after a long struggle with pulmonary fibrosis. She is survived by her loving husband; Frederick McGarry of Deerfield, NH, her daughters; Jessica Jellison and husband Greg of Bath, NH, Rachel McGarry, and husband Kris Wright of South Paris, ME, and son; Timothy McGarry and wife Samantha of Lancaster, NH, and her six grandchildren; Alyssa, Moriah, and Victoria Jellison, Mitchell and Kaiah McGarry, and Fiona McGarry.

In Memoriam



Maureen Riordan Mann
1944-2023

Maureen retired from teaching high school in Massachusetts and moved to Deerfield with her husband Bob in 2000. She immediately involved herself in this community by serving on various boards and committees. From the beginning, she was an active participant in Town Meetings and Deliberative Sessions.

A lifetime avid reader, Maureen always had stacks of books at home waiting to be read, returned, or lent to friends. She served several terms as a Library Trustee and even filled in at the library at times.

Maureen could always be found helping out at community events. For many years, she worked with the Chowderheads to make chowder to be sold at the Deerfield Community Church booth at the Deerfield Fair.

In 2005, Maureen noticed that Deerfield and surrounding towns lacked adequate news coverage. She was a founder of *The Forum* and wrote the grant that enabled it. The non-profit, all-volunteer newspaper won the first Knight-Batten Citizen Media Award in Journalism in 2007 and went on to serve as a dedicated news source in Deerfield, Candia, Northwood, and Nottingham until 2023.

In 2006, FOCUS awarded Maureen the Sherburne Award for her many contributions to the Deerfield Community.

Maureen was an active Democrat, and represented Deerfield in Concord as State Representative from 2008-2010 and from 2012-2014. She served on the Public Works and Highways Committee where she successfully fought alongside Senator Jack Barnes to have a traffic light installed at the dangerous intersection of SR-107 and Route 4. In 2014 she was awarded the New Hampshire Organic Farmers Policy Award for her tireless work on GMO labeling.

Maureen joined the Cemetery Trustees in 2017, and over the next few years she surveyed all of the 107 cemeteries in town. When it became apparent that Deerfield was running out of burial space, she introduced the board to the idea of installing a columbarium. After years of research and planning, the columbarium will be installed in Old Center Cemetery on Meetinghouse Hill Road in the Spring/Summer of 2024. Per her wishes, the first niche is being reserved for the remains of Maureen and Bob. The Cemetery Trustees have dedicated the project to her memory, and her friends have purchased a memorial bench to be installed near the columbarium.

Maureen loved the town of Deerfield, and she never stopped working to make it a better place for everyone who lives here.

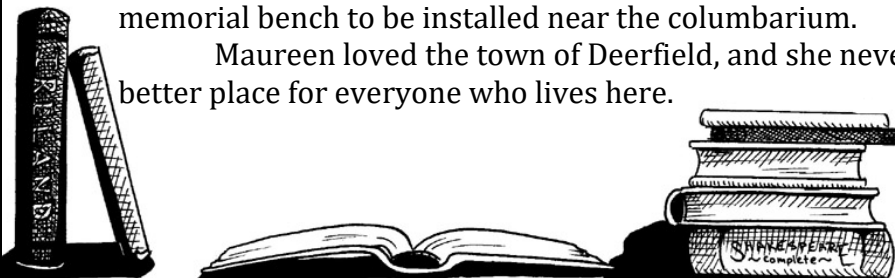
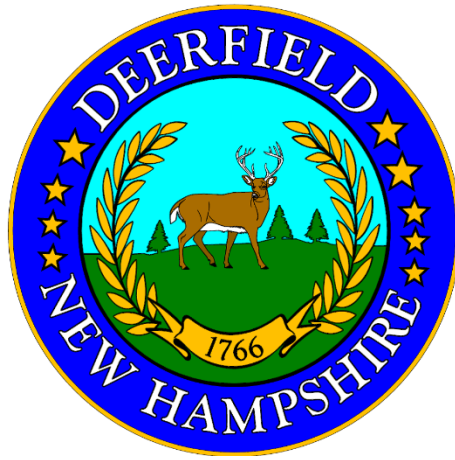


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2023

Annual Town Report



Budgets, Elections, Minutes, & Warrants

Town Elected and Appointed Positions

Elected			
Board of Selectmen		Municipal Budget Committee	
Cindy McHugh	March, 2024	Leah McHugh (Appointed)	March, 2024
Richard Pitman (Vice-Chair)	March, 2025	Andrew Hotaling	March, 2024
Fridrick J. McGarry (Chair)	March, 2025	Kevin Verville	March, 2024
William Huebner	March, 2026	Bonnie Beaubien	March, 2024
Steve Barry	March, 2026	Joshua Cresswell	March, 2025
Town Clerk/Tax Collector		William Von Hassel (Resigned)	March, 2025
Kelly Robert	March, 2024	Terry Roy	March, 2025
Dianne L. Kimball, Deputy (Appointed)	March, 2024	Jeff Kelley (Resigned)	March, 2025
Town Treasurer		Jocelyn Messier	March, 2026
Joanna Waring	March, 2026	Maureen Quinn	March, 2026
Moderator		Erroll Rhodes	March, 2026
Dan Holdridge	March, 2025	Planning Board Members	
Trustee of Trust Funds		Bill Perron	March, 2024
Laurie Bienefeld	March, 2024	Donald Wyman	March, 2024
Leah McHugh (Appointed)	March, 2025	Peter Schibbelhute, Chair	March, 2025
John Reagan	March, 2026	Gary Sanborn	March, 2026
Trustees of the Philbrick-James Library		Erroll Rhodes (Appointed Alternate)	March, 2026
April Purinton	March, 2024	Fridrick McGarry (Selectman Member)	
Jocelyn Messier	March, 2024	Cemetery Trustees	
Anne Deely (Appointed)	March, 2024	Phil Bilodeau	March, 2024
Sadie K. Reed Stimmell	March, 2025	Dana Can Der Bijl	March, 2025
Emily Oxnard	March, 2025	Rick Druckenmiller	March, 2025
Gwen Mathews (Resigned)	March, 2025	Ronald Harvey	March, 2025
Christina Eagan	March, 2026	Colleen Prieto (Appointed Alternate)	April, 2025
Janice Leviton	March, 2026	Jenny Wellington	March, 2026
Supervisors of the Checklist		Water Commissioners	
Christina Pretorius	March, 2024	Lisa Dufresne	March, 2024
Frances "Maureen" Quinn	March, 2026	Kim Black	March, 2025
Joanna Waring	March, 2028	Gary Sanborn	March, 2026

Appointments			
Building Inspector/Health Officer		Veasey Park Commission	
John Dubiansky, Health Officer	April 30, 2024	Travis McCoy	April 30, 2024
Kevin Lemieux, Building Inspector	April 30, 2024	Gary O'Connell	April 30, 2025
Kevin Lemieux, Deputy Health Officer	April 30, 2024	Craig Stevens	April 30, 2025
Welfare Administrator		Glenda Smith	April 30, 2025
Doreen Schibbelhute	April 30, 2024	Greg McHugh	April 30, 2026
Heritage Commission		Conservation Commission	
Debra Murphy, Chair	April 30, 2024	Serita Frey, Chair	April 30, 2024
Carol Levesque, Alternate	April 30, 2024	Erroll Rhodes	April 30, 2024
James Deely	April 30, 2024	Judith L. Marshall, Alternate	April 30, 2024
Erroll Rhodes, Secretary	April 30, 2025	Haley Andreozzi	April 30, 2025
Richard Boisvert, Alternate	April 30, 2025	Chloe Gross	April 30, 2025
Deborah Boisvert	April 30, 2025	Josh Freed	April 30, 2026
Dana van der Bijl	April 30, 2026	Wesley A. Golomb, Alternate	April 30, 2026
Andrew Merrill	April 30, 2026	Kenneth Cohen	April 30, 2026
Karen Leavitt	April 30, 2026	David Brush	April 30, 2026
Board of Adjustment		Parks and Recreation Commission	
Amy Lockwood	April 30, 2024	Jeff Shute	April 30, 2024
George Kelley, Alternate	April 30, 2024	Brian Fisher	April 30, 2024
Anthony DiMauro, Vice Chair	April 30, 2024	Jeff D'Agostino	April 30, 2025
Spencer Tate, Chair	April 30, 2025	Franklin Bongiovani	April 30, 2024
James McDonald	April 30, 2025	Erica Menard	April 30, 2025
Kendra Cohen, Alternate	April 30, 2025	Katherine Libby	April 30, 2025
Jeff Caira, Alternate	April 30, 2025	Sean Morrissey	April 30, 2025
Robert Prieto, Alternate	April 30, 2025	John Dubiansky	April 30, 2026
George Thompson	April 30, 2026	Vacant Position	April 30, 2026
Forestry Commission		Highway Agent	
Phil Bilodeau	April 30, 2026	Peter Schibbelhute	
Jeanne Menard	April 30, 2026	Emergency Management	
Vacant	April 30, 2026	Vacant	April 30, 2024
Animal Control Officer		Vacant	April 30, 2024
Cindy McHugh	April 30, 2024		

TOWN OF DEERFIELD NEW HAMPSHIRE

OFFICE OF TOWN AND SCHOOL DISTRICT MODERATOR

March 13, 2023

To the Residents of the Town of Deerfield New Hampshire,

Due to the National Weather Service issuance of winter storm warnings (attached briefing) for the Deerfield, New Hampshire Community, and out of abundance of caution for the safety and wellbeing of all Deerfield, New Hampshire residents to vote, I have declared the postponement of the March 14, 2023 Deerfield Town and School District Election per RSA 40:4 II(b), RSA 669:1 and RSA 669:1-a, and will have the rescheduled Deerfield Town and School District Election take place on Tuesday, March 28, 2023.

Per NH RSA, we have consulted with the NH State Director of Homeland Security and Emergency Management, the Deerfield Town Clerk, Deerfield Town Police Chief, Deerfield Town Fire Chief, Deerfield Town Road Agent, and our Deerfield Town Administrator, to ensure all Town Leadership members have input on making the safest decision for our community for this major winter storm.

All absentee ballots previously completed will be valid and counted for the new March 28th election date. New absentee ballots will be accepted and counted to 5 PM on March 28, 2023, per RSA 669:1-a: "IX. The absentee ballot of a voter who qualified to vote by absentee ballot because he or she expected to be absent or unable to appear at the polls on the original date of the election and who submitted an absentee ballot which otherwise satisfies the requirements for voting by absentee ballot, shall be counted even if the voter is present in the town or able to appear at the polls on the date of the rescheduled election.

X. All absentee ballots shall be processed as provided for by RSA 659."

We appreciate the community's understanding for this postponement in the interest of public safety and will look forward to welcoming you all to the Deerfield Town Hall on Church Street, on the rescheduled date of March 28, 2023 from 7 AM to 7 PM. Should you have any questions, please contact our Town Clerk's office at 603-463-8811, or email me directly at

DeerfieldNHTownModerator@gmail.com

Sincerely,

Dan Holdridge
Town and School District Moderator



Town of Deerfield

Town & School Election Minutes

March 14, 2023

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; William Huebner

Others Present

Kelly Roberts, Town Clerk; Dianne Kimball, Deputy Town Clerk; Erik Gross, Assistant Moderator; Kevin Barry, Assistant Moderator; Joanna Waring, Supervisor of Checklist; Christina Pretorius, Supervisor of Checklist; Frances Maureen Quinn, Supervisor of Checklist; Ballots Clerks; Inspectors of Election, Gary Duquette, Police Chief; the Deerfield Women's Club.

Absentee Ballots

At 1:00pm the Moderator, Assistant Moderator, and the Deputy Town Clerk began processing absentee ballots. 272 absentee voter packets x 3 pages = 816 absentee ballots pages were counted.

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: 3519
- Election day new voter registrations: 27
- Total voters on the checklist: 3546
- 1479 ballots cast
- voter turnout: 42%

Minutes transcribed and respectfully submitted by,

A handwritten signature in cursive script, appearing to read "Kelly Roberts", followed by a long horizontal flourish.

Kelly Roberts, Certified Town Clerk/Tax Collector

Town Seal

SAMPLE BALLOT



OFFICIAL BALLOT ANNUAL TOWN ELECTION DEERFIELD, NEW HAMPSHIRE MARCH 14, 2023

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

STEVE BARRY 573 ☒

ALEX E. COTE 294 ☐

ALDEN DILL 551 ☐

ROBERT "BOB" HEON 512 ☐

WILLIAM "WILL" HUEBNER 661 ☐

(Write-in) ☐

(Write-in) ☐

TOWN TREASURER

Three Year Term Vote for not more than One

JOANNA WARING 918 ☒

HARRIET E. CADY 403 ☐

(Write-in) ☐

TOWN MODERATOR

Two Year Term Vote for not more than One

DAN HOLDRIDGE 1179 ☒

(Write-in) ☐

TRUSTEE OF PHILBRICK-JAMES LIBRARY

Three Year Term Vote for not more than Two

JANICE LEVITON 978 ☒

CHRISTINA EAGEN 991 ☒

(Write-in) ☐

(Write-in) ☐

TRUSTEE OF TRUST FUNDS

Three Year Term Vote for not more than One

JOHN REAGAN 1042 ☒

(Write-in) ☐

CEMETERY TRUSTEE

Three Year Term Vote for not more than One

JENNY WELLINGTON 632 ☒

JEFF MACKEY 308 ☐

(Write-in) ☐

MUNICIPAL BUDGET COMMITTEE

Three Year Term Vote for not more than Three

JOCELYN MESSIER 945 ☒

MAUREEN QUINN 845 ☒

ERROLL RHODES 872 ☒

Leah McHugh 61 ☐

(Write-in) ☐

(Write-in) ☐

(Write-in) ☐

MUNICIPAL BUDGET COMMITTEE

Two Year Term Vote for not more than One

JEFF KELLEY 936 ☒

Leah McHugh 201 ☐

(Write-in) ☐

MUNICIPAL BUDGET COMMITTEE

One Year Term Vote for not more than One

ANDREA HOTALING 995 ☒

Leah McHugh 34 ☐

(Write-in) ☐

PLANNING BOARD

Three Year Term Vote for not more than One

GARY SANBORN 811 ☒

BRIAN ADAMS 338 ☐

(Write-in) ☐

WATER COMMISSIONER

Three Year Term Vote for not more than One

GARY B. SANBORN 688 ☒

HEIDI L. BENNETT 420 ☐

(Write-in) ☐

WATER COMMISSIONER

Two Year Term Vote for not more than One

KIMBERLY BLACK 1001 ☒

(Write-in) ☐

ZONING AMENDMENT

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

560
YES ☐
NO ☒
760

TURN BALLOT OVER AND CONTINUE VOTING

Kelly A. Roberts
3/14/23
A True Copy

SAMPLE BALLOT

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 \$4,813,543.00. 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 8-1-0
Estimated Tax Impact Proposed Budget \$6.20
Estimated Tax Impact Default Budget \$5.50

467
YES ☐
NO ☒

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.

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

1126
YES ☐
NO ☒
315

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.

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

1046
YES ☒
NO ☐
390

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.

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

YES ☐
NO ☒

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

YES ☒
NO ☐

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

YES ☒
NO ☐

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

YES ☒
NO ☐

GO TO NEXT BALLOT AND CONTINUE VOTING

563
866

977
460

915
506

907
527

SAMPLE BALLOT



BALLOT 2 OF 2

OFFICIAL BALLOT
ANNUAL TOWN ELECTION
DEERFIELD, NEW HAMPSHIRE
MARCH 14, 2023

Kelly A. Roberts
TOWN CLERK

ARTICLES CONTINUED

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.

YES ☒
NO ☐

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

905
530

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.

YES ☒
NO ☐

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

1019
412

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.

YES ☒
NO ☐

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

1055
376

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.

YES ☒
NO ☐

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

1058
374

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.

YES ☒
NO ☐

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

1062
370

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.

YES ☒
NO ☐

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

961
472

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.

YES ☒
NO ☐

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 10-0-0
Estimated Tax Impact \$0.01

1046
397

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.

YES ☒
NO ☐

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 10-0-0
Estimated Tax Impact \$0.01

1100
341

TURN BALLOT OVER AND CONTINUE VOTING

SAMPLE BALLOT

ARTICLES CONTINUED

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).

YES ☒

NO ☐

Recommended by the Board of Selectmen 5-0-0

1177

218

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)

YES ☒

NO ☐

Recommended by the Board of Selectmen 5-0-0

1165

223

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.)

YES ☐

NO ☒

274

1104

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)

YES ☒

NO ☐

892

432

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)

YES ☐

NO ☒

627

759

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 RSA 36-A:5 III as authorized by RSA 79-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)

YES ☒

NO ☐

712

620

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)

YES ☒

NO ☐

869

521

Article # 23 Shall the town vote to adopt the provisions of RSA 36-A:4-a, (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)

YES ☐

NO ☒

560

749

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

SAMPLE BALLOT



OFFICIAL BALLOT ANNUAL SCHOOL DISTRICT ELECTION DEERFIELD, NEW HAMPSHIRE MARCH 14, 2023

Y. Stankard
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

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

SCHOOL BOARD MEMBER

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

BOBBY-ANN DOSTIE ☐
STACEY MARCHIONNI ☐
ELLEN O'DONNELL ☒
KENDRA COHEN ☒

(Write-in) ☐

(Write-in) ☐

SCHOOL BOARD MEMBER

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

DANIELLE K. PALMER ☒ 695
WILLIAM "BILL" MONNIE ☐
592
(Write-in) ☐

SCHOOL TREASURER

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

ERIK GROSS ☒ 1109
(Write-in) ☐

SCHOOL DISTRICT CLERK

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

KAYLA STANKARD ☒
1040
(Write-in) ☐

SCHOOL MODERATOR

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

DAN HOLDRIDGE ☒
1134
(Write-in) ☐

ARTICLES

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling, Fifteen Million, Eight Hundred Eighty Six Thousand, Three Hundred Ninety Dollars (\$15,885,390)? 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]

VOTE BOTH SIDES OF BALLOT

547
571
733
702

649

YES ☐

NO ☒

786

902

YES ☒

NO ☐

536

SAMPLE BALLOT

ARTICLES CONTINUED

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?

YES ☐
NO ☒

807
593

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?

YES ☐
NO ☒

604
827

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.

YES ☒
NO ☐

1025
400

*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 Building Repair Trust Fund for the purpose of school building repair and future replacement at Deerfield Community school? Majority Vote Required.

YES ☒
NO ☐

875
549

*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.

YES ☒
NO ☐

878
542

*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 Plan Expendable 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.

YES ☒
NO ☐

914
506

*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]

YES ☐
NO ☒

281
1028

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].

YES ☒
NO ☐

882
537

11. Shall the Deerfield School District enter into contracts and tuition agreements with more than one public 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 public high school of their choice. This article is advisory only, if passed. [This article is submitted by petition].

YES ☒
NO ☐

786
631

VOTE BOTH SIDES OF BALLOT



Town of Deerfield
Town Deliberative Session Minutes
February 3, 2024

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, William Huebner, Stephen Barry.

Others Present

Dan Holdridge, Moderator, Erik K. Gross, 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, Deerfield Woman's Club.

Rules of Meeting

Read by the Moderator

“Ladies and gentlemen, this is the SB 2 Deliberative Session of the 2024 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 12th 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 2024:

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. 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 12th Second Session. Amendments to articles are in order and will be voted at this meeting. However, at the conclusion of our deliberation on each article, we will not vote on passage of the warrant article. Instead, the chair will instruct the Town Clerk to place the article on the official ballot.

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 10th 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 12th for the Town Election, to be held here in the Town Hall. And as a small favor, when today’s event has concluded, we would be grateful for a few volunteers to help us fold the chairs and place them in the back of the room for us.”

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 3rd day of February 2024 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Seventeen (17). 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 12, 2024. 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.)

3. To vote on the following Warrant Articles, as amended, including the proposed budget as a result of the action of the First Session.

Zoning Amendment # 1:

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: delete Section 211 Floodplain Development Regulations in its entirety and replace it with a new Section 211 Floodplain Development Regulations as necessary to comply with requirements of the National Flood Insurance Program?

Selectman Chair Fred McGarry introduced the article and deferred to Peter Schibbelhute, Chair of the Planning Board, to speak to it.

Peter Schibbelhute, the Chair of the Planning Board, provided insights on the zoning article. He clarified that the update is essential to meet the requirements of the National Flood Insurance Program. The update's main goal is to make sure that new building projects comply with the latest regulations.

Seeing no further discussion the Moderator instructed the Clerk to place the zoning article on the ballot as written.

Zoning Amendment # 2:

Are you in favor of the adoption of Amendment No. 2 as proposed by the planning board for the town zoning ordinance as follows: amend Article III Section 325.4.D.(b) by inserting the following new section and editions:

(b) Internal Setbacks and Separation:

(1) Front setback: Structures and/or buildings shall be located at least twenty-five (25) feet from the edge of any roads in the subdivision.

(2) Side and rear setbacks: Structures and/or buildings shall be located not less than 20 feet from internal side and rear property lines.

(3) Dwelling units Separation: The depth of side and rear yards (measured from building to property lines) shall not be less than 20 feet. The Planning Board may approve a smaller separation if an acceptable alternative for fire safety, as determined by the Fire Chief, is provided. The location of setbacks proposed to achieve this requirement shall be depicted on all plats in the proposed open space subdivision.

Selectman Chair Fred McGarry introduced the article and deferred to Peter Schibbelhute, Chair of the Planning Board, to speak to it.

Peter Schibbelhute emphasized the necessity for updating the original open space subdivision regulations from 2006. He pointed out a significant oversight in the existing rules, which did not consider the impact of buildings constructed too close to property boundaries. Specifically, while the original rules mandated a 25-foot setback from the front road and a 40-foot distance between buildings, they failed to prevent buildings from being erected directly on the side property lines.

Chairman Schibbelhute highlighted the potential issues this could cause for adjacent lots and the overall layout of the subdivision. To rectify this, he informed the body of needed amendments made to the ordinance. These revisions will introduce a minimum space requirement between all property setbacks to ensure proper placement of buildings. The updated regulation will provide clear and enforceable guidelines for the building inspector when evaluating building permits, thus safeguarding the design and spacing within the subdivision.

Herman Pretorius of Bloomfield Road asked if this amendment would be retroactive. Chairman Schibbelhute advised that it would not be retroactive but would be implemented moving forward.

Herman Pretorius, a resident of Forest Glenn—a recently established open space development with about 30 to 40 houses near South Road—voiced his concerns regarding the proposed amendment. He drew attention to the tangible effects of the new regulations on an average lot size of 1.258 acres within the community, pointing out that the town's directive would limit homeowner usage of 36% of their property despite their obligation to pay taxes in full.

Pretorius questioned the fairness of such restrictions, suggesting that it would feel unjust if the government dictated the use of a significant portion of one's property. He also expressed skepticism about the effectiveness of the setback in solving the problem it was intended to address, arguing that it would hinder future development and the character of open space developments.

Pretorius noted that all existing houses in the Forest Land development currently meet the 40-foot setback requirement, indicating that there is no current issue with spacing between properties. The implication was that the new regulation could unnecessarily restrict the ability to build and develop properties as desired.

On a non-quantitative note, the speaker raised concerns about the impact of building regulations on neighborly relations, suggesting that residents should have the freedom to maintain personal relationships without excessive regulation.

Mr. Pretorius expressed concern about the increasing costs of running the town, noting that despite higher taxes, there have been no significant improvements in the size of the school or

the condition of the roads. He urged the town to consider ways to attract more residents as an alternative to continuously raising taxes. He compared the town's financial situation to being trapped in a locked room, seeking a way out. He warned that the current approach of the board of selectmen—raising taxes—would only exacerbate the problem. Mr. Pretorius called for the town to be mindful and empathetic towards his perspective, emphasizing that the issue at hand affects not only his property use but also the town's overall growth and development.

Phil Bilodeau of Nottingham Road conveyed a concern regarding the proximity of houses in a neighborhood, with one house built up to the property line on the left and another to the right. This close spacing presents a significant issue for the fire department, which he mentioned would have difficulty accessing an area if one of the houses were to catch fire due to them being only inches apart.

Jeanne Menard of Mountain Road suggested that purchasers of lots in an open space development should be aware that while they might have smaller individual lot sizes, they also benefit from the communal open space, such as a 100-acre area available to the community. This shared space can offset the reduced private lot size, offering added value. Menard emphasized that potential buyers should consider these communal benefits—alongside the limitations of their personal lot, such as the 40-foot setback from neighboring houses and frontage setbacks—when assessing the value of their purchase in an open space development.

Selectman Chair Fred McGarry highlighted a scenario where an owner of a vacant lot faces potential limitations due to the current ordinance, which allows neighboring properties to build close to the property line. He clarified that under the current rules, two adjacent houses must adhere to a 40-foot setback, ensuring that they cannot be built closer than 40 feet to each other. Mr. McGarry expressed his support for this precondition, which mandates a minimum distance between houses, thus safeguarding a degree of open space around each property.

Mr. Pretorius expressed his appreciation for the conservation of natural resources around Forest Glen and his strong support for protecting these areas. However, he conveyed frustration as an engineer with ambitions to build structures like chicken coops, storage for equipment, or a lab on his property, which he is unable to do because of restrictions on the use of the open space. Despite acknowledging the communal ownership of the open space, he feels that his rights as a property owner are being infringed upon because he cannot utilize this space for his desired purposes. He emphasized that these restrictions reduce the utility of his property, which he pays taxes on and believes he has earned the right to use it fully.

Ed Cross of Thurston Pond Road raised concerns about the lack of clarity regarding the frequency of conflicts arising from the current open space development regulations. He questioned whether such issues had been problematic in the past and sought information from the board on this matter. Additionally, he pondered the practicality of aiming to solve all problems at all times, suggesting it may not be feasible.

As a developer, Cross noted that adhering to the open space development rules and regulations is required for projects exceeding three lots. He acknowledged that while developers like him can meet these requirements without issue, it is the citizens who are most affected. They may feel their property rights are being compromised, especially when it comes to using their land for basic structures like sheds over 200 square feet, which might now require a variance for placement closer than 20 feet to a property line.

Cross clarified that from a developer's perspective, these regulations do not pose a significant challenge, but he emphasized that it is the citizens who face the most significant concerns with this issue. He requested that the implications for citizens be explained clearly.

Selectman Chair Fred McGarry commented on receiving notification from the Building Inspector regarding an issue that was initially presented to them. In response to this issue, they have drafted and proposed this ordinance as a solution.

Mr. Pretorius sought to clarify his previous comment, emphasizing that any building, regardless of size—whether it is 200 square feet or 100 square feet—requires approval from the building inspector. He expressed his belief that it is unnecessary and a waste of the inspector's time for minor storage structures, such as those intended for lawn mowers.

Mr. Pretorius pointed out that the variance allowing buildings close to the property line has been in place since the area began development. He highlighted that there are houses built in the mid-2000s not in compliance with the proposed zoning amendment.

The reason this has become a problem, according to Herman, is due to a new building inspector who has decided to address this specific issue. He urged caution, suggesting that this problem was not identified or addressed in the past, even with existing non-compliant houses. Herman concluded by warning that this change does not add value and only detracts from the community.

Kim Black of Meetinghouse Hill Road asked whether the discussed regulations or requirements apply exclusively to open space developments. Additionally, she inquired about whether non-open space developments are subject to similar or different requirements.

Selectman Chair Fred McGarry explained this zoning amendment being discussed applies specifically to open space developments. He compares the setback requirements for open space and non-open space lots, noting that a non-open space lot has a setback of 37 feet.

Mr. Pretorius clarified that the 37-foot measurement being discussed is relevant to properties larger than three acres, which is the minimum lot size in Deerfield. He wanted to ensure that people understood this number represents 20% of a three-acre lot's width. He also suggested that most people present likely own more than three acres, implying that the 37-foot figure would constitute an even smaller percentage of their property. Herman's point was to put into perspective the impact of the proposed amendment on open space development, noting that it would be roughly half of what the amendment would entail.

Zach Langlois of South Road Zach raised concerns about the retrospective application of a housing ordinance and its potential impact on the community, drawing from his personal history with the town's first cluster zoning subdivision. As a former resident who sold his home after facing issues related to the subdivision's governance, he shared an anecdote about being pressured to sign documents and comply with sudden demands.

He empathized with current and future residents who might be affected by the ordinance, particularly those involved in planning or buying into new developments. Zach cautioned against the ordinance's potential to retroactively affect homeowners who have established their roots in the town, arguing that it would unfairly alter the conditions under which they purchased their homes.

Mr. Langlois called for transparency and clarity in the ordinance, stressing the importance of understanding whether its provisions would apply only to new developments or also to existing ones. He insisted that while new buyers could make informed decisions if they knew the rules upfront, changing the rules for existing homeowners would be unjust, likening it to moving the goalposts—a situation he experienced firsthand, ultimately leading to his decision to leave the subdivision.

In summary, Mr. Langlois advocated for a clear and fair approach to the implementation of the ordinance, one that respects the investments and expectations of current homeowners while guiding future development.

Seeing no further discussion the Moderator instructed the Clerk to place the zoning article on the ballot as written.

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 **\$4,967,688.00**. Should this article be defeated, the default budget shall be **\$4,379,617.00** 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 4-3-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value for Proposed Budget \$3.81

Estimated Tax Impact/\$1,000.00 of Assessed Property Value for Default Budget \$3.06

Terry Roy, Chair of the Municipal Budget Committee explained that Warrant Article 1, the budget, underwent a thorough review by the municipal budget committee, which scrutinized the proposal line by line and department by department. Although some members had specific concerns, such as an issue with the firefighter line item being allocated only \$1, the majority

concluded that there were no significant cuts to be made that wouldn't affect the services provided.

Peter Aubrey of Mountain Road expressed concern that by not maintaining a surplus, the town had no flexibility to mitigate taxes in the current year. He highlighted the importance of managing what is returned to the taxpayers, suggesting that if tax relief is offered one year, there should be a plan for the following year. He questioned the current status of the fund balance and the town's direction, seeking clarity on what the community could expect for the next year concerning tax relief and whether there would be sufficient funds to avoid a tax increase. He implied that the lack of a surplus might lead to a lack of protection against rising taxes.

Selectman Steve Barry explained in 2021, the school returned \$1.2 million, resulting in immediate tax reduction. In 2023, the Board of Selectmen utilized \$1.5 million from the surplus for tax relief. This year, due to the absence of a surplus, taxes have returned to their previous levels with additional increases.

Mr. Aubrey raised a concern about the lack of a financial buffer due to the absence of a surplus, which left no room to provide tax relief this past year. The importance of consistently managing tax revenue was emphasized, as actions taken one year set expectations for the following year. Questions were posed regarding the current fund balance and the direction for the future, with a call for transparency on what can be expected in terms of tax relief and financial planning for the next year. He explained this information is crucial for all residents to know. Mr. Aubrey asked what was in the current fund balance and the Board did not give him a figure. He noted the voters need this information to make informed decisions in March.

***** Point of clarification for the minutes: the fund balance was not given at this meeting. For informational purposes a copy of the 2023 Tax Rate Breakdown will be attached to these minutes for reference. *****

Mr. Barry clarified he wasn't on the Board of Selectmen during the two years in question. He had warned that taxes would rise without surplus funds, which occurred. He stated that tax levels are unlikely to decrease and highlighted the need for voter involvement in town decisions.

Richard Boisvert of Church Street expressed dissatisfaction with Mr. Roy's motion to move directly to a vote on the overall budget without further discussion. Boisvert felt that by limiting debate, the opportunity for a comprehensive review and discussion of the budget by all members of the body was unfairly restricted, even though he personally viewed the proposed budget positively.

Andrea Hotaling of Lake View Lane, and member of the Municipal Budget Committee stated her opposition to the budget, citing excess funds in certain lines and the town's ability to operate within the default budget each year. She criticized the budget preparation process, suggesting it

lacks the flexibility to make cuts due to various constraints. Hotaling noted that while last year's taxation was affected by \$1.1 million in additional warrant articles on top of the default budget, this year's warrant articles total \$400,000, indicating a \$600,000 decrease in warrant articles up for a vote. Despite this, there is a roughly \$600,000 increase in the regular operating budget, which could result in the same tax rate of \$4.54 if all is approved. She advocated for reducing the proposed budget and approving only essential warrant articles. Hotaling also mentioned the challenges of a bottom-line budget, which can lead to imbalances in how funds are allocated. She concluded that even if everything is approved, including the default budget, there could be a tax decrease for the town, but acknowledged that the overall budget is set to increase due to reasons that will be discussed at the School's deliberative session.

Selectman William Huebner affirmed his role as the representative to the Municipal Budget Committee (MBC) and echoed the concerns raised by Andrea Hotaling about the budget. He noted that the Select Board as a whole endorses the budget, while the MBC narrowly recommends it. Huebner praised the MBC for improving its performance over previous year and endorsed the sentiment that the town is operating on a "bare bones" budget. He highlighted the efficiency of the town's operations within this budget, albeit with difficulties, and called for increased confidence among voters regarding the budgeting process. Huebner's comments suggest an endorsement of fiscal prudence and an appeal for voter support of the town's departments.

Mr. Aubrey raised concerns about the town's plastic recycling practices, questioning the effectiveness and honesty of the current system due to his surprise upon discovering potential issues. He reported making a stink about the matter, which led to expectations of an announcement from the board that has not yet materialized. He inquired about the status of plastic recycling and any associated costs within the budget, emphasizing the need for clarity on this issue, especially regarding any financial implications for the town's waste management budget. Additionally, he touched on the upcoming contract negotiations and the potential for decreased costs per ton for waste disposal, which could affect the overall budget.

Selectman Steve Barry informed the body that there is no longer a market for plastics. Alden Dill of Griffin Road noted that there is no existing market for these materials. He mentioned that there would be a reduced cost per ton for disposing of plastics if they are separated from general trash, despite ultimately being disposed of in the same location. Dill emphasized that the current focus is not on solving the issue of plastics but rather on the implications for the budget.

Terry Roy, Chair for the Municipal Budget Committee, clarified to a previous speaker that it was not his intent to squash conversation about the budget or suppress debate. He noted that the MBC had determined the budget to be as lean as possible, with no significant areas to reduce without compromising the town's essential services.

Andrea Hotaling of Lake View Lane brought up concerns regarding budgetary discrepancies in the town's growth and expenditures. She referenced page three of a document, noting that the appropriations line for highways and streets indicated a budget of \$1,151,934 as of December 31, 2023, but the actual spending was reported at \$388,807. She highlighted that this figure did not align with the known expenditures from warrant articles, pointing out that while \$250,000 of one article was fully spent, \$93,000 remained unspent from another. Andrea then directed attention to page 51 of the regular budget, detailing discrepancies in reported expenditures for highways and streets – with a budget of \$551,934 but spending of \$394,226. She also noted a budgeted \$257,000 for roads on line 4312.03.735 with no corresponding expenditure. Andrea questioned these inconsistencies and sought an explanation for the unspent funds and apparent budgetary mismatches.

John Harrington, the Town Administrator, clarified the budgetary issues raised by Andrea Hotaling. He stated that the town began with expenditures from the warrant articles, with one non-lapsing article still having a balance. The other, more general warrant article was fully expended. The \$257,000 allocated for fall projects was not spent because the projects could not be completed in time; adverse weather conditions and the inability to secure a commitment from the paving contractor before the season ended resulted in the funds remaining unutilized.

Andrea Hotaling asked if it was possible to adjust the allocation of the budget, specifically to spend more from the operating budget and preserve the remaining \$350,000 of the non-lapsing funds for future use. She inquired about the feasibility of reallocating expenditures to ensure that the non-lapsing dollars are the ones that remain unspent, considering the tightness of the budget and the importance of having non-lapsing funds available for subsequent periods.

Mr. Harrington responded by acknowledging that while it may seem straightforward to reassess financial decisions at the end of the year, it is more challenging to make those calls during the year without knowing future circumstances. He indicated the importance of making informed decisions in the moment and suggested that getting too caught up in the potential for future reallocations could complicate the process.

Zach Langlois emphasized the need for a budget increase to address the town's ongoing issues. He pointed out that while the budget committee is proposing a \$5 million budget, which he believes is necessary to start rectifying problems, there is a plan to approve only \$4.4 million. Langlois warned that this would lead to cost-saving measures, particularly in road maintenance and building upkeep, continuing a pattern of deferring essential maintenance that has been happening for the last 7 to 10 years. He cautioned that such deferrals will inevitably result in higher taxes later, as the town will face even greater expenses to reconstruct roads and rebuild buildings. Langlois argued that it's counterproductive to save a small amount now only to incur higher costs in the future. He advocated for providing the necessary funds to do the required work, highlighting the urgency of addressing the issue to prevent further deterioration of the town's infrastructure.

Seeing no further discussion the Moderator instructed the Clerk to place the zoning article on the ballot as written.

Article # 2 Shall the Town vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars **(\$150,000.00)** 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 4-1-0
Recommended by the Municipal Budget Committee 10-0-0
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.19*

Selectman Chair McGarry recapped previous discussions on road funding, reminding that a \$350,000 article was proposed at last year's town meeting. Following concerns about tax increases, the Board of Selectmen initially considered not allocating additional funds for roads. However, after several votes, they ultimately decided to designate an extra \$150,000 for road maintenance, acknowledging that while not a large sum, it would provide some additional resources for road work.

Mr. Schibbelhute provided an explanation for the unspent \$350,000 from last year, specifically the additional \$200,000 earmarked for fall paving projects that were not completed. The contractors were unable to commit to a completion date, and there was concern about leaving roads in disrepair heading into winter. He advised the Selectmen against starting projects that could result in unfinished gravel roads during inclement weather, which are difficult to maintain. He mentioned that proposals received last fall would be put out again for bids before the election, with their execution contingent on approval at the town meeting. He also referenced the recent paving of South Road, which cost over \$600,000 for 8,000 feet, and compared it to the estimated \$180,000 for the uncompleted projects. Schibbelhute highlighted the increase in costs related to paving and construction, suggesting that accomplishing more work would require more funding. He proposed increasing the budget for road work to \$500,000.

Amendment 1 Warrant Article 2

Mr. Schibbelhute made the following amendment, seconded by Zach Langlois.

“Shall the Town vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars **(\$500,000.00)** 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.”

Discussion on Amendment:

Mr. Schibbelhute stated that the proposed increase is intended to enhance productivity in road maintenance. However, he acknowledged that the decision to allocate additional funds rests with the town's residents, who may have reservations about tax increases. He emphasized that road construction and repair are expensive and ultimately, the community must decide whether to invest in these services. The outcomes will depend on the available budget as determined by the town's people.

Mr. Langlois expressed support for the amendment, emphasizing the importance of allocating funds for town infrastructure repairs. He urged others to support the motion, noting that it is a nonmatching article, meaning the funds will roll over to the next year if not used, allowing for proper planning and utilization of the entire budget.

Mr. Boisvert, discussed the potential outcomes of voting on the proposed amendment. He highlighted the need to consider the likelihood of a \$500,000 budget passing, in contrast to a more modest \$150,000 starting point. He suggested that while he might support the larger amount personally, there is a risk that if it fails, the town could lose out on even the smaller amount. Mr. Boisvert emphasized the importance of considering the community's reaction to the budget figures when voting and the consequences of the decision, such as the extent of road repairs that can be funded. He did not strongly advocate for either option but wanted people to be mindful of the implications of their vote.

Selectman William Huebner, aligning with the previous speaker, suggested that it might be prudent to reduce the proposed amendment amount to ensure its passage. He referenced that the Selectmen initially proposed a \$350,000 budget, which they believed was significant yet reasonable for the town's needs without excessively increasing taxes. He recommended that the petitioner of the amendment consider reverting to this original proposed amount to enhance the likelihood of the motion's acceptance.

Selectman Barry expressed his support for allocating \$500,000 or even a higher amount for road maintenance, rather than the \$150,000 that was also proposed. He argued that \$150,000 would

be insufficient, only allowing for minimal repairs that would leave much of the necessary work unfinished. He emphasized the need to stop postponing maintenance and to provide the highway department with adequate resources to begin substantial repairs. He mentioned that the tax impact of a \$783,182 budget would be approximately \$1.64 per \$1,000, whereas a budget close to \$500,000 would result in a tax rate increase of just under 74 cents per \$1,000.

Ed Cross expressed support for any funding allocated to road maintenance as decided by the voters. However, he raised concerns about the order in which funds are utilized, specifically the use of monies from different accounts. He recommended a change in spending strategy: funds that do not carry over to the next fiscal year should be used first, followed by those that can roll over. This approach ensures that the full amount approved by voters for road repairs is used for that purpose, rather than being absorbed into other budget areas.

Judy Marshall of Poor Farm Road, echoed Mr. Cross's concerns, questioning how budget surpluses in general funds affect the allocation for road maintenance. She sought to understand the implications of these excess funds on whether the allocation for road repairs would increase, decrease, or remain at \$150,000, even if only the default budget is passed. She requested clarification on how to determine the actual change in funding for road maintenance.

Harriet Cady expressed concern about whether there is sufficient manpower and equipment to effectively spend the budgeted amount for road maintenance, in addition to an extra \$500,000. She mentioned that for years she has suggested the town should consider taking out a bond for a significant sum, such as \$10 million, to fully address and complete all necessary road repairs.

Deb Boisvert of Church Street inquired if the funds proposed in the amendment would be used to tackle the town's significant culvert repair issues, or if these issues are already being addressed through some other means.

Selectman McGarry confirmed that any funds approved through the warrant article could be allocated for culvert work, including replacements on Haines Road and elsewhere. He indicated that even if the amendment was not approved, there would still be available funds to proceed with the necessary culvert repairs.

Mr. Schibbelhute noted that the town has several culverts in need of replacement, including some large ones. He mentioned the possibility of receiving FEMA funds due to recent storm damage, which could cover up to 75% of the replacement costs, but emphasized that this funding is not guaranteed because all plans must be reviewed and approved by both the Department of Environmental Services (DES) and FEMA before any funds are allocated.

He also stated that while the existing warrant article with \$150,000 would contribute towards material costs for culvert repairs, it would not cover the full expense of larger projects like the Range Road culvert. He added that there are other culverts that may receive FEMA funds, but this is contingent on approval of the plans.

Mr. Schibbelhute further mentioned the town's efforts to issue Requests for Proposals (RFPs) for paving in advance of the elections to ensure timely allocation of approved funds and to avoid delays experienced in the previous year, where paving did not commence until late in the season. He stressed the importance of expediting RFPs to allow the Selectmen to direct the funds as soon as they are available.

Mrs. Marchionni of Meetinghouse Hill Road voiced her support for allocating funds to road maintenance, as she regularly travels Meetinghouse Hill Road and recognizes the need for improvements. She reiterated Ed Cross's point that there should be a conscientious effort to spend the money that doesn't carry over year to year first, to ensure that the funds voters approved for road repairs are actually used for that purpose. She mentioned that when roads remain unfixed despite approved funding, it undermines voter confidence and increases frustration, as voters may not fully understand why the work isn't completed if they approved funding for it. She advocated for careful monitoring of spending to prevent unused funds from creating skepticism among voters.

Jim Deely of Ridge Road, following up on the previous speaker's comments, sought clarification regarding spending decisions. He mentioned that there were funds intended for spending last year and referenced a proposal to increase a warrant article to \$500,000. Deely pointed out that the responsibility for unspent funds lies with the governing body. He asked for a commitment from the officials to ensure that if the allocation is increased to \$500,000, they would prioritize spending the allocated funds within the budget first.

Mr. Pretorius asked about a past study concerning the condition of local roads and whether the findings were made public. He sought information on the study's results and queried how the current road maintenance efforts align with the study's conclusions.

Selectman McGarry explained that a study was conducted by the Southern New Hampshire Planning Commission in partnership with the Department of Transportation, assessing the condition of town roads in quarter-mile segments. The evaluation categorized road sections by their condition (good, fair, or poor) and suggested appropriate repairs. This information is available at the town offices and is utilized regularly to prioritize repairs based on traffic volume and the road's condition. Roads with high traffic and poor condition are given priority for repairs, while less-traveled, poorly conditioned roads may have a lower priority for funding and repair efforts.

Mr. Pretorius emphasized the importance of using the data from the road assessment study to inform budget decisions for road maintenance. He suggested that the results of the study, which identify the condition of road sections, should be the basis for a rational and quantifiable budget proposal. Instead of arbitrarily choosing an amount for the warrant article, he argued that the study provides the necessary information to propose a budget that effectively addresses the identified road issues. He expressed concern that not utilizing the study's findings

could contribute to a lack of confidence, indicating a disconnect between understanding the road maintenance issues and the commitment to resolving them.

Mr. McGarry addressed concerns regarding changes in road conditions since the study was conducted five years prior. He acknowledged that roads deteriorate at varying rates, and as a result, road sections that were once in fair condition may still be in fair condition or could have deteriorated to poor condition. Therefore, the priorities for road maintenance are not fixed but need to be adjusted as road conditions change over time.

Moderator cautioned Mr. Pretorius to stay on point.

Mr. Pretorius argued that the approach to budgeting for road maintenance is inadequate because it lacks a strong connection to the existing data from the road study. He criticized the current method of proposing budget numbers as arbitrary and akin to a coin flip, rather than being data-driven. He expressed frustration with the town's failure to utilize available data to address the serious issue of road maintenance.

Mr. Dill briefly noted that the road study estimated a cost of seven and a half million dollars to restore the roads that were in bad condition to normal condition at the time of the study. He pointed out that, over the last decade, the town has not spent the full seven and a half million dollars on road repairs.

Rebecca Hutchinson of Lang Road moved the question, seconded from the floor.

Moderator called for a vote on the amendment:

Ayes have it; amendment approved. Amended article will read as following:

"Shall the Town vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$500,000.00) 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."

Recommended by the Board of Selectmen 4-1-0

Recommended by the Municipal Budget Committee 10-0-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.64

BACK TO THE MAIN MOTION

Mr. Langlois suggested that for the following year, consideration should be given to creating a trust fund for road maintenance. This would allow the town to accumulate a larger sum of money, or "kitty," to manage substantial projects and to set aside more funds for this purpose.

Jeanne Menard of Mountain Road requested feedback on Mrs. Cady's suggestion to bond the road work. She inquired whether bonding is a reasonable approach to consider for addressing the significant and ongoing financial needs of road maintenance.

Selectman Barry indicated that before the tax reprise, there was a plan to issue a \$5 million bond to fund road repairs. He noted that bonding for road work is not a common practice but given the substantial amount of money needed to address road maintenance—starting from \$7 million—he is certainly considering the possibility of moving forward with such a bond because of the current situation.

Mr. McGarry highlighted that the challenge with issuing a bond for road repairs is that it requires a two-thirds majority vote, not just a simple majority, which could make it more difficult to pass this measure.

Mrs. Cady commented on a past instance where additional funds were available, and the consensus among attendees at a Selectmen meeting was to allocate roughly \$400,000 for road repairs. However, she observed that these funds have not been spent on the roads. She noted that she has attended Selectmen meetings and did not witness any discussions about using the money for road work. She expressed that the Selectmen should be proactive in addressing road maintenance rather than being pressured by the public to take action. Mrs. Cady also mentioned that she has been advocating for the introduction of a bond to fund road repairs for four or five years and that others are now voicing the same suggestion.

Ms. Menard acknowledged the need for a two-thirds majority vote for bonding and expressed concern about achieving this level of support. She suggested that the responsibility should not rest solely on the Select Board because the issue of road maintenance affects the entire town. She proposed that as citizens, they have a responsibility to assist in garnering the necessary votes, indicating that it is in the best interest of all taxpayers and community members to take part in this initiative.

Selectman Huebner expressed agreement with the previous speaker regarding the notion that the responsibility for road maintenance funding should not fall entirely on the Board of Selectmen. He clarified that the Selectmen do not decide on the amount of money spent in the town, as every expenditure is approved by the voters on election day. The Selectmen's role is to determine how to allocate the approved funds, including making decisions about budget adjustments and prioritizations.

Additionally, he emphasized the power of the town's citizens, stating that if the town collectively wishes to undertake a project, it can be approved through the voting process without being forced by the Selectmen.

Lastly, Selectman Huebner shared a personal viewpoint against the idea of bonding for road repairs. He suggested that borrowing money would lead to increased taxes and make road repairs more costly in the long run. He expressed strong opposition to the concept of bonding

for such purposes, advocating instead for directly funding road maintenance without accruing additional debt.

Mr. Rhodes of Church Street stated that it is the responsibility of the Board of Selectmen to have a plan for road maintenance, whether that involves issuing a bond or taking other actions. He highlighted the importance of the Board having a strategy in place as this would instill confidence among the voters in the town.

The Moderator called for final comments on the article.

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

Zach Langlois of South Rd. Made a motion to restrict any further amendments to Warrant Article 1, seconded by the floor.

Moderator called for a vote on restricting the Warrant Article 1.

Ayes have it, motion passed.

~~The Moderator took a moment during the meeting to express gratitude to the Deerfield Women's Club for supplying delicious food and coffee service for the morning gathering. This gesture of appreciation was met with a round of applause from those in attendance. ~~

Article # 3 To see if the town will vote to raise and appropriate the sum of Seventy Thousand Dollars **(\$70,000)** to be placed in the previously established Cemetery General Maintenance Expendable Reserve Fund.

INFORMATION: The balance of the trust fund as of 11/30/2023 is \$66,900.00

*Recommended by the Board of Selectmen 4-1-0
Recommended by the Municipal Budget Committee 9-1-0
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.09*

Selectman Huebner discussed the original budget proposal, noting that the initial figure was \$113,000. After deliberation, the Board concluded that \$70,000 might be a more realistic amount for a warrant article that voters would approve. To facilitate this, the Board devised a strategy to include the regular budget amount and present the additional \$70,000 to equal the \$113,000 as a separate warrant article, believing this approach would have a better chance of gaining voter approval.

Phil Bilodeau from the Cemetery Commission supported earlier comments and added that although Deerfield has over 100 cemeteries, with 28 owned by the town, currently only 6 of these are being maintained. He mentioned that the Cemetery Committee has been trying to increase care for these cemeteries, which is a requirement under state law. However, due to the town operating under a default budget for several years, it has been challenging to meet this obligation. As an example of the costs involved, he cited a family cemetery owned by the town that has fallen into disrepair. Recent estimates for tree removal were around \$20,000, and general cleanup costs were about \$30,000, totaling an expense of approximately \$50,000 for just one cemetery.

Mrs. Hotaling, from Lakeview Lane, addressed the issue of cemetery funding. She referred to a document not widely available, highlighting that last year's warrant article number seven included a vote to allocate \$55,000 for establishing a columbarium with niches as an alternative to a regular cemetery. She observed that according to this document, none of the \$55,000 had been spent. Mrs. Hotaling sought confirmation that these funds remained available for the cemetery trustees to use for their intended purpose.

Mr. Bilodeau confirmed that the town of Deerfield had indeed sought proposals for the construction of a columbarium, which is a structure with niches for holding cremated remains. He mentioned that a contract had been signed with a company from Massachusetts to install the columbarium at the cemetery on Old Centre Road in the upcoming spring. He explained that a significant portion of the allocated funds went to the columbarium company, and the rest was contracted out for landscaping around the structure. Mr. Bilodeau assured that all the money had been committed to these purposes.

Mr. Langlois reflected on the financial shortfall in the cemetery budget. He stated that the cemetery trustees require \$113,000 to fulfill their obligations to the cemeteries in the Commonwealth, but the current budget allocates only \$43,000. This creates a deficit of \$70,000 right from the start. He emphasized that this shortfall should not be addressed by seeking funds separately but should be included in the main budget. He expressed concern that the budget is significantly off the mark by \$70,000, which is not a trivial amount given the overall town budget. Mr. Langlois urged that both the community and the Board of Selectmen need to do better in budgeting to meet their responsibilities, highlighting the importance of community involvement in financial decisions.

Mr. Boisvert raised a concern that the information provided for warrant article 3 might be misleading to voters. He noted that while the funds are already committed, as stated by Phil, this detail may not be clear to voters in the voting booth, leading them to question why the money wasn't spent. He inquired whether an amendment was necessary to ensure the information accurately reflects the committed funds, or if the Selectmen could address this discrepancy on their own, as it pertains to details about the article itself.

Mr. Bilodeau clarified that the funds for the columbarium were from a separate article last year and have been entirely spent. The \$1,000 in question is actually the balance of a trust fund. He drew a parallel to road maintenance funds, explaining that if contractors do not carry out the work, the money isn't spent. The intent behind retaining the balance is to continue efforts to catch up on the necessary work.

Mrs. Marchionni, a resident of Meetinghouse Hill, commented on the significant tree work needed for the large maple trees in the cemetery at the top of the hill. She warned that without proper tree care, there is a risk of losing these trees. She emphasized that the cost of such tree work is very high, making the current financial allocation a small amount in comparison. She expressed her support for the funding, implying it was necessary despite the expense.

Seeing no further discussion the 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 the sum of Sixty-Seven Thousand Eight-Hundred Twenty-six Dollars (**\$67,826.00**), which includes additional wages and required benefits, for the purpose of providing cost-of-living adjustment to Town employees in the amount of 3.2%.

*Recommended by the Board of Selectmen 3-2-0
Recommended by the Municipal Budget Committee*

10-0-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.09

Selectman McGarry presented the warrant article, the purpose of which is to provide a 3.2% cost of living adjustment (COLA) for all town employees. This percentage aligns with the COLA given to Social Security recipients. McGarry, along with the majority, felt that this adjustment was a fair measure to maintain town employees' salaries in line with inflation and the cost of living.

Mr. Huebner clarified that he was speaking as a citizen, not as a representative of the selectmen, due to the intention of proposing an amendment. He emphasized his desire to ensure that town employees are well-compensated but voiced concerns about the proposed 3.2% COLA on top of the previous year's 5% increase. With the inflation rate decreasing to the 3-4% range, he questioned the necessity of an 8.2% increase over a short period, considering that wages are unlikely to decrease if inflation continues to fall.

He argued that a better approach would be for the Selectmen to conduct performance reviews and assess total compensation relative to market rates, rather than applying COLAs without such evaluations. He suggested that salary administration should be handled more responsibly and fairly, both for the employees and taxpayers.

Thus, Mr. Huebner proposed an amendment to make the COLA advisory to the Select board, allowing them to adjust it based on performance reviews and market comparisons. Additionally, he suggested reducing the COLA approved by voters to 1.2%, noting that the exact number is less important if the COLA is advisory, as the board can then adjust it as necessary. He recommended that if the COLA is to be approved, it should be done with these conditions.

Mr. Huebner proposed two separate amendments regarding the COLA. His primary focus is on making the COLA advisory only, and he suggests voting on this aspect first. If the advisory-only amendment does not pass, he proposes a second amendment, which includes both the advisory condition and a reduced COLA amount. He clarified that these are two distinct amendments and emphasized the initial vote should be on making the COLA advisory to the Select board.

Amendment 1 Warrant Article 4

The Moderator read Mr. Huebner's proposed amendment as follows:

“Advisory only - To see if the Town will vote to raise and appropriate the sum of Sixty-Seven Thousand Eight-Hundred Twenty-six Dollars (**\$67,826.00**), which includes additional wages and required benefits, for the purpose of providing cost-of-living adjustment to Town employees in the amount of 3.2%.”

The Moderator called for a second on the proposed amendment. Seeing no second, the proposed amendment was defeated.

Amendment 2 Warrant Article 4

The Moderator read Mr. Huebner's second proposed amendment to Warrant Article 4 as follows:

“To see if the town will vote to raise and appropriate the sum of Twenty Five Thousand Four-Hundred Thirty-Five Dollars (\$25,435), which includes additional wages and required benefits, for the purpose of providing cost-of-living adjustment to Town Employees in the amount of 1.2%.”

The Moderator called for a second on the proposed amendment. Seconded by Kathy Huebner.

Discussion on Amendment 2 Warrant Article 4

Mr. Pretorius acknowledged that while the inflation rate has decreased in the recent year or two, taking a longer view starting from COVID in 2019/2020 to the present, the overall inflation has significantly exceeded the rates. Consequently, he expressed his support for the proposed 3.2% cost of living adjustment. Mr. Boisvert expressed his disagreement with the idea of basing the cost-of-living adjustment solely on the current inflation rate, which is hypothetically 3%. He pointed out that previous rates have been higher, such as 6%, and those rates compound over time, so referencing only the current lower rate is misleading. He related his personal

experience, stating that his Social Security benefits increased by 3.2% this year, following a 5% increase from the year before. He argued that what the Selectmen are proposing aligns with the national approach to cost-of-living increases, which he considers appropriate and not excessive. Mr. Boisvert concluded by suggesting that the amendment seeking to lower the increase should be rejected and the 3.2% increase should be upheld.

Mr. Langlois highlighted the impact of a 3.2% increase on a \$50,000 salary, which amounts to \$1,600 a year or \$31 a week. He stressed that this modest increase does not even cover the rising costs that every family experiences at the grocery store. He suggested that questioning or attempting to reduce this \$31 weekly increase for an employee earning \$50,000 a year is unreasonable, given the small amount in the context of everyday living expenses.

Linda McNair-Perry emphasized that cost of living adjustments (COLAs) and merit raises or assessments can coexist; one does not exclude the other. She pointed out that most businesses operate this way, allowing for both standard living cost adjustments and merit-based raises. This practice ensures that promotions and salary increases based on performance are still possible. She firmly supported the 3.2% COLA, indicating that she sees no conflict between it and merit-based compensation systems.

Mrs. Cady expressed her concerns about the process of determining raises, particularly for elected officials compared to full-time and part-time employees. She observed that when voting for raises, the focus should be on employees, not elected positions. Cady noted that the treasurer's salary has increased significantly over time and questioned how these decisions are made, suggesting the need for a closer examination of who receives raises.

She highlighted a distinction between full-time and part-time employees, arguing that part-time employees should not receive the same raises, and that the system of awarding increases needs to be managed better. While not opposed to raises for full-time employees, she is against raises that benefit elected officials, who should not receive pay increases based on the roles they were elected to fulfill.

Mrs. Cady also touched upon the issue of Social Security, where recipients received an approximately 8% increase due to inflation, and asked others to consider whether it's the obligation of an employer to match inflation with salary increases. She questioned if such raises contribute to a cycle that perpetuates inflation, suggesting it might not be prudent to automatically give raises based on inflation rates. She called for thoughtful consideration of this issue.

Mr. Pretorius referenced Kelly Roberts, the elected town clerk/tax collector, suggesting she is likely the only elected official being discussed in the context of raises and noted her significant popularity in the town. He expressed disagreement with the previous speaker on the topic of salary increases in relation to inflation for elected officials. He argued that as a business owner, it is crucial to offer salaries that keep up with inflation to retain talent; otherwise, employees might be tempted to seek employment elsewhere due to non-competitive wages. He

emphasized the challenge of finding suitable replacements for these positions if they become vacant. Despite his general aversion to the idea of tax money being used to increase salaries, Mr. Pretorius acknowledged the necessity of providing fair compensation to elected officials like Kelly Roberts to maintain a stable and effective town workforce.

Mr. Huebner emphasized the importance of fair compensation for town employees, suggesting that they should be paid not just adequately but profitably. He advocated for the use of performance reviews and a salary administration approach that aligns with the prevailing local rates for the services the town requires. Positioning the town's operations as a business, he pointed out that like any business, the town should pay its employees based on the value of the services they provide, ensuring that their compensation reflects their contributions.

Alden Dill of Griffin Road moved the question. Seconded by the floor.

BACK TO MAIN MOTION

Mr. Cross emphasized the importance of adopting a business-like approach to operations rather than adhering to the status quo that leads to uncontrollable increases. He expressed appreciation for the Selectmen's perspective and supported the idea of making Article 4 advisory only, to empower them to manage operations as a regular business would.

Mr. Boisvert challenged the notion that town government should be operated like a business, noting that while certain aspects of government may be business-like, the primary objective is to serve the will of the people, not to maximize profit. He pointed out that the government sometimes undertakes actions that do not yield profit but are beneficial for the community, thereby rejecting the idea that the town's government functions as a business.

Mrs. Cady asked for clarification on the number of full-time and part-time employees associated with the expenditure of \$67,826.

The Town Administrator stated that the town currently employs 19 full-time and 36 part-time employees.

April Purinton of Middle Road expressed concern over the ongoing debate regarding the town's budget and the comparison of the town's management to a business. She emphasized that the town is a community focused on raising children and families, and that this perspective seems to have been lost in the discussions. She argued that continuously viewing the town through a business lens is causing recurring issues and that it's important to remember and prioritize the community aspect, especially for those who wish to raise their families in this environment, rather than treating it as a business.

Seeing no further discussion the Moderator instructed the Clerk to place the article on the ballot as written.

Article # 5 (Will be Article 6 on the March Ballot) To see if the town will raise and appropriate the sum of Thirty-Five Thousand, Eight Hundred Eighty Dollars **(\$35,880.00)** for additional part-time Fire Fighter / EMT hours in the Deerfield Fire/Rescue Department. Should this article pass, it would only be funded in the event that the 2024 Operating Budget fails to pass. This request has been supported by the BOS and MBC during the municipal budgeting process.

*Recommended by the Board of Selectmen 5-0-0
Not Recommended by the Municipal Budget Committee 5-5-0
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.05*

Mr. Huebner identified a potential point of confusion within the text of this warrant article. Although the article has the support of the Board of Selectmen, the Municipal Budget Committee is evenly split on the matter, resulting in a tie vote. As a result of the tie, the warrant article therefore should be recorded as not recommended by the Municipal Budget Committee. Mr. Huebner implied that this could be misleading to the voters.

Chief Fisher advocated for the support of an article requesting additional part-time firefighter and EMT staffing as a contingency in case the budget does not pass, similar to a situation encountered in previous years. He recounted that in 2018, the part-time program began with approximately 60 hours of assistance per week, essentially one person working 12-hour days from Monday to Friday. In 2021, an additional 30 hours of staffing were sought through the budget and a backup warrant article; the budget failed, but the warrant article passed.

Chief Fisher is now requesting the same additional 30 hours to ensure two staff members are present Monday to Friday, from 6 am to 6 pm, and to provide coverage on weekends with one person at the station on Saturdays and Sundays. He supported his request with statistics, citing that the previous year was the busiest for the department with 570 calls—76% of which were EMS-related, and 235 of those were vital transports. On weekends, there were 136 calls, and for seven of them, no one was available to respond, highlighting the need for additional staffing.

Mr. Huebner expressed his support for the article concerning additional funding for part-time firefighter and EMT hours but proposed an amendment to clarify the recommendation status. His amendment would specify that while the request for funding has been recommended by the Board of Selectmen, it has not been recommended by the Municipal Budget Committee during the budget process.

Amendment 1 Warrant Article 5

Mr. Huebner proposed the following amendment, seconded by the floor:

“To see if the town will raise and appropriate the sum of Thirty-Five Thousand, Eight Hundred Eighty Dollars **(\$35,880.00)** for additional part-time Fire Fighter / EMT hours in the Deerfield

Fire/Rescue Department. Should this article pass, it would only be funded in the event that the 2024 Operating Budget fails to pass.

This request has been recommended by the Board of Selectmen but has not been recommended by the Municipal Budget Committee during the municipal budgeting process.”

Moderator called for discussion on the amendment.

Ms. Menard sought clarification on why the language concerning recommendation status is included in the text of the article itself, rather than just being part of the informational section, as has been the case historically. She inquired about the reasoning behind this departure from precedent.

Mrs. Hotaling suggested resolving the issue by simply removing the last sentence rather than rewording it. She noted that since the recommendations are already present, the last sentence could be eliminated.

Mr. Huebner expressed his desire to withdraw his amendment. The Moderator suggested that the body vote on the current amendment and to can take up a Second Amendment after the vote.

Moderator called for a vote on Amendment 1 of Warrant Article 5

Motion defeated.

BACK TO THE MAIN MOTION

Amendment 2 Warrant Article 5

Mr. Huebner proposed the following amendment, seconded by the floor:

“To see if the town will raise and appropriate the sum of Thirty-Five Thousand, Eight Hundred Eighty Dollars **(\$35,880.00)** for additional part-time Fire Fighter / EMT hours in the Deerfield Fire/Rescue Department. Should this article pass, it would only be funded in the event that the 2024 Operating Budget fails to pass.”

Moderator called for a vote on Amendment 2 of Warrant Article 5

Ayes have, amendment passes.

BACK TO AMENDED MOTION

Mrs. McNair-Perry offered a point that might lead to an amendment for clarity. She discussed the financial implications of the amendment relating to a 2.05% increase but clarified that such an increase would only be applicable if the proposed budget is not enacted and the town defaults to the previous budget. She questioned whether this was correct, indicating that her point might not constitute an amendment itself but could necessitate one for clarity on the financial impact of the article.

Mrs. Hotaling responded by referencing information in the budget documentation indicating a 3.06% increase if the default budget is passed. She clarified that the subject of the discussion, the proposed amendment, would represent an additional five cents on top of that increase.

Mr. Barry emphasized that the wording in the article is already clear regarding the scenario of the budget article failing. He reiterated that it states plainly what will happen if the budget article does not pass.

Suzanne Steele from Harvey Road made a comment appreciating the town's emergency services, emphasizing their importance based on her personal experience where she was fortunate to have help when she needed it. She also posed a question asking if any explanations could be provided regarding why the Municipal Budget Committee had a split decision on the matter being discussed.

Mrs. Hotaling explained her perspective as part of the group of the Municipal Budget Committee that opposed the proposal. She provided insight into her stance, noting that there were challenges in filling the existing part-time hours with the current staff. She suggested that this difficulty in staffing raised concerns about the feasibility of hiring additional personnel to cover the new hours proposed in the amendment.

Mr. Langlois expressed concern about the recurring issue of inadequate coverage within the fire department, which had led to instances where they were unable to respond. He highlighted that both the fire chief and the selectmen have indicated a need for more coverage.

Amendment 3 Warrant Article 5

Mrs. McNair-Perry proposed the following amendment to the recommendations portion of the article, seconded by the floor:

“Estimated Tax Impact / \$1,000.00 of the Assessed Property Value if the Proposed Budget Passes = \$0.00.

“Estimated Tax Impact / \$1,000.00 of the Assessed Property Value if the Proposed Budget Passes = \$0.05.”

DISCUSSION ON AMENDMENT

Mrs. McNair-Perry shared her personal experience with the emergency services, stating that she had to call 911 numerous times and has always had someone show up to assist her. Her experiences have led her to strongly support the amendment, as she wishes to ensure that others can also receive timely emergency support when needed. She emphasized that her comments were aimed at clarifying the purpose of the amendment and rallying more support for it.

Mr. Huebner agreed with the points made by the previous speaker and acknowledged that while he wasn't entirely opposed to Barry's viewpoint, he believed it's important for voters to

have clear information about their options and the tax implications of those options. He emphasized the value of providing voters with details that help them understand the consequences of their choices.

Mrs. Cady requested clarification regarding the emergency response system, expressing her understanding that there should not have been a missed call because she believed there was a backup arrangement with Raymond in place.

Chief Fisher clarified that the specific incident of non-response mentioned by Mr. Langlois was an instance where Deerfield did not respond, but eventually, Raymond did respond to the call.

Moderator called for a vote on Amendment 3 of Warrant Article 5

Ayes have, amendment passes.

Amended language will appear on the ballot as follows:

“To see if the town will raise and appropriate the sum of Thirty-Five Thousand, Eight Hundred Eighty Dollars (\$35,880.00) for additional part-time Fire Fighter / EMT hours in the Deerfield Fire/Rescue Department. Should this article pass, it would only be funded in the event that the 2024 Operating Budget fails to pass.

Recommended by the Board of Selectmen 5-0-0

Not Recommended by the Municipal Budget Committee 5-5-0

*Estimated Tax Impact / \$1,000.00 of the Assessed Property Value if the Proposed Budget Passes
= \$0.00*

*Estimated Tax Impact / \$1,000.00 of the Assessed Property Value if the Proposed Budget Passes
= \$0.05*

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

Article # 6 (Will be Article 5 on the March Ballot) To see if the town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars **(\$25,000)** to be placed in the previously established Highway Vehicle and Equipment Maintenance Expendable Trust Fund. The fund will have a cap at \$300,000.00 in principal.

INFORMATION: The balance of the trust fund as of 9/30/2023 is \$75,393.79

Recommended by the Board of Selectmen 3-2-0

Recommended by the Municipal Budget Committee 10-0-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.03

Selectman McGarry introduced Article 6, noting that the Highway Department has various needs. He discussed acquiring quotes for a roller, which is important for maintaining the

numerous roads. He indicated that the purchase of a roller was not imminent but used this as an example of the department's challenges related to equipment shortages. He suggested that these issues might be further elaborated upon to explain potential consequences.

Mr. Schibbelhute explained the current state of the town's snow plowing equipment, noting that one truck is 30 years old and another is 15 years old. The oldest truck recently required repairs, including work on the drive shaft before a snowstorm, and maintaining these trucks has been costly. He informed that the cost of a new truck, fully equipped for snow plowing, is \$238,000. While acknowledging the town's financial constraints, he expressed that any funding, similar to the previous year's amount or even the proposed \$25,000, would be beneficial, although it is much less than the cost of a new truck. He indicated openness to suggestions for different funding amounts to be added to the expendable trust fund and welcomed amendments and discussions on the article.

Joanna Waring of South Road inquired about a discrepancy in the materials provided for a town vote. She observed that a specific line indicating "for information" was missing from the ballot but was present in the voter's guide. She sought clarification from the town administrator on whether this information was intentionally omitted from the ballot. The town administrator confirmed her observation, indicating that the line in question was indeed only included in the voter's guide.

Mr. Langlois requested clarification on the intent of the article. He asked whether it was solely for the maintenance of existing equipment or if it could also be utilized for acquiring new equipment.

The Town Administrator confirmed that the article was solely for maintenance.

Leah McHugh of Harvey Road and member of the Municipal Budget Committee clarified that the process in question does not allow for the purchase of new items; it is specifically intended for the maintenance of existing vehicles.

Zach Langlois, asserting his knowledge about equipment, recommended an amendment to the proposed financial figures for fleet maintenance. He suggested that \$25,000 is insufficient for an aging fleet, and even \$100,000 would not significantly impact maintenance given the current state and age of the fleet. Although conceding that the main motion would result in some improvements and extend the lifespan of the old equipment, he proposed increasing the maintenance budget to \$50,000.

Amendment 1 Warrant Article 6

Mr. Langlois made the following amendment, seconded by the floor as follows:

"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 Highway Vehicle and Equipment Maintenance Expendable Trust Fund. The fund will have a cap at \$300,000.00 in principal."

DISCUSSION ON AMENDMENT

Mr. Langlois commented on the age and condition of the town's equipment, stating that it is significantly outdated, some being older than many of the people present. He pointed out that as equipment ages, maintenance costs and the frequency of repairs increase. He emphasized the lack of a replacement plan and the absence of funds set aside for replacing large, expensive items. Maintenance costs to keep the equipment roadworthy are rising, with expenses such as engine and transmission replacements for their size of equipment ranging from \$30,000 to \$60,000, and axle replacements could be as much as \$70,000.

He argued that the current budget is insufficient for these costs but acknowledged it as a starting point, hoping it might allow the equipment to last another year. He suggested that in the following year, funds could be allocated for equipment replacement. Mr. Langlois then addressed the proposed amendment to increase the maintenance budget to \$50,000, clarifying that this increase is on top of \$76,000 already allocated, not the total amount. He stressed that the discussion was not just about the additional amount but the total funding for maintenance.

Moderator called for a vote on Amendment 1 of Warrant Article 6

The Ayes have it, amendment passes.

BACK TO AMENDED MOTION

Mr. Dill expressed his interest in making an amendment to Article 6, believing that it was originally intended as a repair and replacement warrant article, which aligned with his interest. He seemed to recall that the article was supposed to address repair and replacement, and since the article was particularly important to him, he was disappointed to see it had not been written in that manner. He inquired if it would be possible to amend the article to reflect this repair and replacement focus after funds were added.

However, he was informed by the moderator and counsel that he could not make such an amendment at that point.

Claudia Libis of Maple Ave suggested that it would be beneficial for voters to understand the rental costs of equipment if the town did not have operational equipment of its own.

The Moderator explained that adding this information would change the subject of the article and that her suggestion was not actionable at the moment.

Mr. Langlois provided information on rental costs, stating that renting a roller can cost between \$3,000 to \$4,000 per month, indicating that these expenses accumulate rapidly.

Mrs. Hotaling referenced the historical scope of Article 6, which appeared to allow for equipment replacement in addition to repairs. She noted that last year's wording of Article Six

included the establishment of a highway vehicle and equipment maintenance expendable trust fund specifically for maintenance and repair, with a provision to purchase vehicles or equipment if repair was not feasible. The fund was set up with an initial amount of \$75,000.

She pointed out that, despite the name of the fund possibly being misleading, it did exist with the capacity to purchase equipment. However, she observed that this year's article lacked the same wording, suggesting a change in the fund's purpose. She asked for clarification on the current use of the fund, expressing concern about the availability of funds for purchases when repairs are impractical. She used the metaphor of one's personal vehicle to illustrate the impracticality of continuously repairing a vehicle beyond its useful life, suggesting a point at which it is wiser to invest in a new one.

Legal counsel responded to Mrs. Hotaling's question by affirming that the fund, as previously established, can indeed be used for the purposes she mentioned. They confirmed that it is permissible to utilize the fund for maintenance, repairs, and the purchase of vehicles or equipment when repairs are not feasible.

Mr. Cross from Pond Road expressed his desire to have an amendment drafted for the article under discussion, to include the exact language that was previously approved. He believes that the current wording is confusing and that reinstating the original language would make the article clearer. He indicated interest in seeing the previously used language restored to mitigate confusion.

Amendment 2 Warrant Article 6

Jeanne Menard of Mountain Road proposed the following amendment language, seconded by the floor as follows:

"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 Highway Vehicle and Equipment Maintenance Expendable Trust Fund. For the purpose of general vehicle and maintenance and repairs with the ability to purchase any vehicle or piece of equipment, should repairs not be possible. The fund will have a cap at \$300,000.00 in principal."

DISCUSSION ON AMENDMENT 2 OR WARRANT ARTICLE 6

Ms. Menard expressed her hope that the changes being discussed would eliminate the need for clarifications in the future and that they would address any gaps in the original intent of the article in question.

Legal counsel confirmed that the language being considered for the amendment matches exactly with the wording from the previous year's warrant. They wanted to ensure that this language would not change the subject matter of the current article, emphasizing the need for it to be the same as before.

Moderator called for a vote on Amendment 2 of Warrant Article 6

The Ayes have it, amendment passes.

Amended language will appear on the ballot as follows:

“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 Highway Vehicle and Equipment Maintenance Expendable Trust Fund. For the purpose of general vehicle and maintenance and repairs with the ability to purchase any vehicle or piece of equipment, should repairs not be possible. The fund will have a cap at \$300,000.00 in principal.”

*Recommended by the Board of Selectmen 3-2-0
Recommended by the Municipal Budget Committee 10-0-0
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.06*

BACK TO AMENDED MOTION

Mr. Schibbelhute commended the highway crew for their excellent work in maintaining the town's trucks, attributing their longevity, such as a truck that is 30 years old, to their care. However, he noted that even with good maintenance, the costs and efforts to keep the older vehicles operational are increasing. He mentioned that a newer truck was scheduled for a check-up to address an engine control issue related to idling, emphasizing the importance of not disassembling the truck unless it can be fixed due to the lack of backup vehicles.

He also brought up an older truck that required work on its springs and engine, suggesting that it requires more maintenance with each year. Mr. Schibbelhute echoed previous sentiments about the cost-effectiveness of continual repairs on aging vehicles, acknowledging that there may come a point when it no longer makes sense to invest in repairs. Despite this, he praised the value obtained from the trucks due to diligent maintenance, highlighting the age of the 30-year-old truck and the potential for critical components like piston walls and crankshafts to fail.

Mr. Langlois responded to Mr. Schibbelhute's comments by suggesting an amendment to increase the warrant article amount of money from \$50,000 to \$175,000.00. He noted that such an increase in funding would be significant and explained that while an average of \$50,000 has been adequate and a good starting point, the town should prepare for the eventual need to replace the vehicles. His proposed motion specifically aimed to change the funding from \$50,000 to \$175,000.

Amendment 3 Warrant Article 6

Mr. Langlois made the following amendments, seconded by the floor to read as follows:

““To see if the town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$175,000) to be placed in the previously established Highway Vehicle and Equipment

Maintenance Expendable Trust Fund. For the purpose of general vehicle and maintenance and repairs with the ability to purchase any vehicle or piece of equipment, should repairs not be possible. The fund will have a cap at \$300,000.00 in principal.”

DISCUSSION ON THE AMENDMENT

Rebecca Hutchinson from Lang Road urged the body to defeat the amendment proposing increased funding. She referred to a saying that politics, like government, is the art of what's possible, expressing concern that proposing excessively high numbers might risk losing funding altogether. She emphasized her support for a more moderate increase to ensure broader support within the entire town, not just among those present at the meeting. Hutchinson feared that proposing an amendment for as much as \$175,000.00 might lead to the entire motion being rejected by the wider community, suggesting that a more modest proposal is more likely to succeed.

Mr. McGarry agreed with the previous speaker's concerns, acknowledging that while \$175,000 would enable the purchase of a new vehicle given the current fund balance, he recognized that the amount might be too high for voters. He suggested that even though \$175,000 would contribute significantly towards a new truck, it would be more prudent to stick with the proposed \$50,000.

Mr. Schibbelhute expressed that while \$175,000 would be beneficial for purchasing a new truck, he believes it is better to maintain the proposed \$50,000 figure. He acknowledged that \$50,000 is a substantial sum and emphasized the goal of extending the current truck's service life as much as possible. He concurred that seeking a \$175,000 increase in one go might be overly ambitious.

Erroll Rhodes from Church Street commended the thriftiness and frugality of the department's employees. He expressed the opinion that increasing funding to \$175,000 would be a departure from the town's traditionally careful spending and cautioned against it.

Moderator called for a vote on Amendment 3 of Warrant Article 6

The Nays have it, amendment is defeated.

BACK TO THE AMENDED ARTICLE

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

Article # 7 To see if the town will vote to raise and appropriate the sum of up to Twenty Thousand Dollars **(\$20,000)** to be placed in the previously established Municipal Government Buildings And Related Infrastructure Expendable Trust Fund.

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

Recommended by the Board of Selectmen 4-1-0
Recommended by the Municipal Budget Committee 10-0-0
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.03

Selectman McGarry introduced Article 7, stating it would fund repairs for town buildings, notably the replacement of a failing septic system shared by the town hall, fire station, and library. He cited recent maintenance, including library roof repairs and town office refurbishments, as examples of the fund's utility.

Joanna Waring commented on the phrasing of the proposed article, specifically the phrase "up to \$20,000." She proposed a motion to amend the wording to a flat \$20,000 rather than "up to \$20,000," since the money is coming from taxes and should be a consistent figure, similar to the fund allocation from the previous year.

Amendment 1 Warrant Article 7

Mrs. Waring made the following amendment, seconded by the floor to read as follows:

"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 Municipal Government Buildings And Related Infrastructure Expendable Trust Fund."

DISCUSSION ON THE PROPOSED AMENDMENT

Seeing no further discussion the Moderator called for a vote on Amendment 1 of Warrant Article 7

The ayes have it, amendment is passes.

BACK TO THE AMENDED ARTICLE

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

Article # 8 To see if the town will vote to establish a Philbrick James Library Building Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of general maintenance and repair to the building and grounds of the Library building; and to raise and appropriate Twenty Thousand Dollars **(\$20,000.00)** to put in the fund; further to name the Library Trustees as agents to expend from said fund. The fund will have a cap at \$30,000.00 in principal.

Recommended by the Board of Selectmen 3-2-0
Recommended by the Municipal Budget Committee 8-1-1
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.03

April Purinton, a Library Trustee, emphasized the significance of the article for the library, especially given their current financial situation and the recent changes in budget allocation. She explained that due to the Board of Selectmen's decision to put the Library Trustees in charge of the library's facilities, they can no longer depend on the general government buildings maintenance fund for necessary repairs. The trustees now have the sole responsibility for overseeing the library's maintenance and management. Therefore, the trust fund is crucial for sustaining the upkeep of the historic library building, which has many needs, including addressing leaks. Purinton expressed the trustees' commitment to preserving and improving the library space for the benefit of all residents and requested community support to protect this asset for both present and future generations.

Kim Black of Meetinghouse Hill Road expressed concern about imposing a cap on the trust fund, especially in light of the logistical discussions earlier in the meeting regarding the use and intention of trust funds. She questioned whether the \$30,000 cap was a legal requirement under the RSA (Revised Statutes Annotated) and upon learning that it was not, she proposed an amendment to remove the sentence that set the fund's cap at \$30,000.

Amendment 1 Warrant Article 8

Ms. Black made the following amendment, seconded by the floor to read as follows:

“To see if the town will vote to establish a Philbrick James Library Building Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of general maintenance and repair to the building and grounds of the Library building; and to raise and appropriate Twenty Thousand Dollars (\$20,000.00) to put in the fund; further to name the Library Trustees as agents to expend from said fund.”

DISCUSSION ON THE PROPOSED AMENDMENT

Alden Dill of Griffin Road contributed to the discussion by pointing out the impact of inflation on the cost of building materials. He mentioned that while \$40,000 might currently suffice for a roof, this amount might not be adequate in five years due to rising costs. His comment suggests that he views the proposed planning and funding as a preventative measure to avoid facing a financial shortfall for such expenses in the future.

Seeing no further discussion the Moderator called for a vote on Amendment 1 of Warrant Article 8

The ayes have it, amendment is passes.

BACK TO THE AMENDED ARTICLE

Deb Boisvert of Church Street inquired whether the maintenance and repair funds would cover updates for ADA (Americans with Disabilities Act) compliance, which involves altering the building to enhance accessibility. She questioned if this would extend beyond merely

maintaining or repairing the current state to include updates that bring the building up to par with current codes. She sought clarification from the trustees on whether the fund could be used for such improvements.

Legal counsel responded by clarifying that changing the language to include ADA compliance updates would alter the original intent of the warrant article, which is not permissible. The counsel indicated that the purpose of the warrant article, as posted, was to establish a trust for maintenance and repairs, and any amendment adding a new purpose—such as ADA updates—would change the essential nature of what was originally proposed and publicly posted. Therefore, while a motion to amend could technically be made, it would be problematic as it would be inconsistent with the posted purpose of the warrant article. The counsel suggested proceeding without such an amendment to adhere to the proper legal process.

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

Article # 9 To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars **(\$8,000)** to be used by Northwood Lake Watershed Association for Aquatic Invasive Species/Aquatic Bacteria Education, Prevention, Treatment and Control in Northwood Lake.

Recommended by the Board of Selectmen 3-2-0
Recommended by the Municipal Budget Committee 10-0-0
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.01

Selectman Huebner discussed Article 9, addressing concerns some residents might have about why the town is supporting efforts related to Northwood Lake. He explained that a portion of Deerfield residents live on Northwood Lake, which has been affected by milfoil infestation—an invasive aquatic plant species—and cyanobacteria blooms leading to health warnings against entering the water.

The issue has persisted for several years, with the Northwood Lake Association, akin to a sister association to Pleasant Lake's, actively working to combat the infestation through manual removal by divers and chemical treatments, achieving significant progress.

The annual cost of these remediation efforts ranges between \$35,000 and \$50,000, funded by a combination of state funds, contributions from the Lake Association members, and funds from the towns of Northwood and Deerfield. Huebner stressed the shared responsibility among the communities and highlighted the importance of supporting these efforts to prevent the spread to Pleasant Lake, which could impact the local economy and tax base due to the lakes' importance to local businesses and tourism.

He urged support for Article 9, emphasizing its recurring nature and the collective interest in maintaining the health of the lakes. He then opened the floor for discussion and possible amendments to the article.

Greg Whitmore of North Road questioned why the Selectmen were divided on the issue, expressing curiosity about the reason for their disagreement.

Selectman Barry explained that his reason for voting 'no' was due to the increasing tax burden. He believed that it was necessary to have some warrant articles with no associated funding to alleviate financial pressure on taxpayers.

Mr. Whitmore discussed the pollution problems in Northwood Lake, identifying point source pollution as the main issue. He referred to reports from the North Lake Watershed Association that pinpointed inlets as the primary source of phosphorus pollution, originating from household detergents and farms. He expressed concerns about the seriousness of the bacteria and E. coli issues in the lake, emphasizing the risks they pose to people and pets who swim in the lake.

Mr. Whitmore advocated for increased funding in subsequent years to address these pollution issues more aggressively. He called for collaborative efforts between the town of Deerfield, neighboring towns, the North Lake Watershed Association, and the New Hampshire Department of Environmental Services to tackle the root causes of the pollution.

Seeing no further discussion the Moderator instructed the Clerk to place the article on the ballot as written.

Article # 10 To see if the town will vote to raise and appropriate the sum of 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 4-1-0
Recommended by the Municipal Budget Committee 9-0-1
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.01*

Selectman Huebner introduced Article 10 by contrasting it with the previous article related to Northwood Lake. He explained that while the Northwood Lake article was remedial, aimed at funding clean-up efforts for existing problems, Article 10 is preventative in nature.

Article 10 pertains to the Pleasant Lake Preservation Association and its lake host program. This program involves hosts at the lake who inspect incoming boats to ensure that they are not carrying milfoil or other invasive species on their trailers or boats that could contaminate the

lake and disrupt its ecosystem. Huebner highlighted the program's success over more than a decade in protecting Pleasant Lake from environmental threats.

Mr. Whitmore emphasized the detrimental impact of milfoil on lake ecosystems, stating that if it invades Pleasant Lake, which is renowned for its excellent water quality in New Hampshire, the consequences would be severe. He pointed out that milfoil is virtually impossible to eradicate once it becomes established in a lake, and it is just one among many potential invasive species that could cause problems.

He urged the community to consider the importance of preventative measures when voting on the article, noting that although the financial amount might be small, the passage of the article is critical to preventing milfoil from entering Pleasant Lake. He stressed that the introduction of milfoil to the lake would be highly undesirable.

Seeing no further discussion the Moderator instructed the Clerk to place the article on the ballot as written.

[Article # 11](#) 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.)

Selectman Barry introduced the article by reflecting on the current process and comparing it to past practices. He lamented that the decisions once made in town meetings with community involvement have been lost to what he referred to as "drive by voters"—people who vote without engaging in the detailed discussions and decision-making processes.

Barry expressed concern that the Board of Selectmen is not receiving adequate input from the voters on what they want, highlighting that when voters simply reject the budget during voting, it doesn't provide guidance on what specific parts of the budget they are dissatisfied with.

He emphasized that the board feels the need to return to the traditional town meeting format, where the residents actively participate and provide their advice and consent on matters. Barry noted that while the town meeting discussions had been productive, altering only "words on paper," the real impact of those discussions could be negated by voters who make uninformed decisions without providing feedback to the board.

Concluding his comments, Barry stated his desire to see a return to the more participatory town meeting process. He committed to ensuring this article would be presented every year until such a change is made, stressing the importance of returning to a system that values the community's advice and consent.

Selectman Huebner spoke fervently in favor of maintaining the SB2 process for town decision-making, opposing the move back to the traditional town meeting system. He outlined several key points in his defense:

- ✓ **Deliberative Process:** He credited the SB2 process with fostering productive discussions leading to the current positive outcomes, highlighting the deliberative sessions as a critical element.
- ✓ **Democratic Representation:** Huebner argued that decision-making should not be left to only the most active or outspoken residents. He endorsed the SB2 system for providing a private and pressure-free voting environment, allowing for equal representation.
- ✓ **Inclusivity and Fairness:** He stressed the importance of inclusivity, valuing the private vote as a 'sacred' right that accommodates all voters, including those uncomfortable with public speaking.
- ✓ **Logistical Practicality:** He pointed out the impracticality of convening a large town meeting given the town's increased population, suggesting it would prevent a fair hearing of all opinions.
- ✓ **Respecting Voters' Decisions:** Huebner expressed that it is disrespectful to ignore the clear mandate from the recent vote where a significant majority opposed reverting to the town meeting format.
- ✓ **Educational Responsibility:** He emphasized the board's duty to educate voters to ensure informed decision-making rather than doubting the voters' understanding of issues.
- ✓ **Reference to Recent Vote:** He noted a recent vote where the town overwhelmingly decided to maintain the SB2 system, interpreting it as a decisive reflection of the community's will.
- ✓ **Board's Stance:** He acknowledged that the board itself was split on the issue, with not all members in favor of revisiting the town meeting system.

Selectman Huebner concluded by affirming his strong opposition to abandoning the SB2 process, advocating for respecting the process and the community's collective voice.

Mr. Barry indicated that the article in question received substantial support from the board, with four out of five board members voting in favor of it.

Mr. Huebner clarified that the board members' 4-to-1 vote was not an endorsement of the article itself, but rather a decision to place the article on the ballot. He emphasized that the vote should not be interpreted as four members favoring a return to the old system, but instead as their agreement to let the voters make the final decision on the matter.

Stacey Marchionni expressed strong objections to the term "drive by voters," considering it disrespectful and inaccurate to describe the voters in town this way. She pointed out that many residents, such as parents with children in sports, might be unable to attend meetings but are still informed and engaged with town affairs. Marchionni argued that keeping up with various board meetings and community planning is akin to a full-time job and that it is unfair to suggest

that those not physically present at meetings are uninvolved or uninformed. She believes that moving away from SB2 would disenfranchise voters, underscoring the importance of maintaining the current system which allows broader participation in the democratic process.

Harriet Cady from Old Centre Road highlighted the inclusivity that the SB2 law provides for business owners and others who are unable to participate in traditional Saturday town meetings due to work commitments. She shared her personal advocacy for SB2, mentioning her work to pass the law and her involvement in submitting five petitions before it was finally adopted in Deerfield. Cady criticized the old system, noting that during school district meetings, budgets were passed with only a small fraction of the community—170 people—present and engaged. She emphasized that under SB2, more people turn out to vote, which she views as a fundamental right, particularly when it comes to decisions on how their tax dollars are spent.

Leah McHugh from Harvey Road supported the sentiments previous speakers in support of SB2, pointing out the challenges that parents face in attending meetings due to their children's activities, which was exemplified by a friend who had to step outside the meeting because her children were being too loud. McHugh questioned the feasibility of capturing everyone's voice if not all could be physically present at meetings. She noted the discrepancy in attendance between traditional meetings and the larger turnout seen with SB2, emphasizing that every voice is important.

Ed Cross from Thurston Pond Road expressed agreement with previous speakers supporting SB2, rejecting the notion that the community is ignorant or merely consists of "drive by" voters. He affirmed his belief that the community is well-informed, taking advantage of the various mediums available to understand and engage with the information provided. Cross argued that it would be unfeasible to conduct a traditional town meeting for a community the size of theirs, as accommodating 1,500 to 2,000 people in such a setting would be impractical. He posited that SB2 is essential for the community, given its size, and that it would be a step backward to abandon this system in favor of outdated methods. Cross advocated for looking towards the future rather than returning to the past.

Mr. Langlois expressed his opinion that SB2 has not been effective over the years. He noted that most individuals who are actively involved in committee meetings, whether on the town or school side, tend to support returning to the traditional town meeting format. Langlois suggested that being present at town meetings allows for real-time participation, amendments, and honest discussions with community members, which is an important aspect of local governance.

He voiced his belief that SB2 has not been beneficial and speculated that if a poll were taken among those present, a majority would favor returning to the town meeting system. He also proposed the idea of adding a note on the warrant to indicate the level of support for articles during the deliberative session, although he acknowledged uncertainty about the legality or possibility of such an addition.

In conclusion, Langlois emphasized that many individuals who contribute to running the town and making it function smoothly have indicated a preference for the town meeting system, mentioning that the majority of towns in New Hampshire operate using town meetings. He suggested that this preference should be considered when discussing the effectiveness of SB2.

Legal counsel advised against the proposal to add polling information to warrant articles, citing that the language is legally mandated and any changes could result in non-compliance with established statutes. It was emphasized that maintaining the integrity of the warrant articles as per the RSA is crucial, and thus, modifications could render it ineffective.

Selectman Huebner spoke emphatically about the importance of broad community involvement in decision-making processes. He recognized those attending the meeting as being highly engaged, but cautioned against a small subset of the population determining fiscal outcomes for the entire town. He questioned the fairness of disenfranchising the majority and stressed that no one should presume to know better than the collective town populace. Huebner firmly advocated for the decisions to be made by all the voters, not merely a small subset, highlighting the necessity of upholding the democratic values of equal representation and voting rights for all.

Mr. Whitmore expressed strong support for SB2 and conveyed his belief that the outcomes of issues should not be determined by who can mobilize more supporters to attend a single meeting.

Judy Marshall shared her reflections on the local governing process in New Hampshire, initially praising it in a conversation with family in Chicago. However, she pointed out the complexity and confusion she encountered when reading minutes from a 2016 meeting, noting that even a highly respected voter got so tangled in the proceedings that they voted contrary to their intentions.

Marshall recounted her own experience of attending town meetings for over 7 years, often feeling lost and requiring clarification during discussions. While she appreciates the concept of town meetings, she questioned their effectiveness in practice, particularly for individuals like herself who find it challenging to maintain focus and quickly become confused.

She expressed a preference for being able to process information at her own pace and the opportunity to ask questions outside of the formal meeting environment for better comprehension. Marshall also acknowledged the role of social media in keeping residents informed, admitting that many in the town use these platforms to stay updated more effectively than she does. Thus, she concluded by implying that while she values the idea of town meetings, her personal experience suggests they may not function as efficiently as intended for everyone.

Don Wyman of Nottingham Road shared his perspective on town meetings, noting that in the past, certain issues would be tabled if they didn't meet the preferences of some attendees, a

tactic that could exclude those who, due to work commitments like farming, couldn't stay for the entire meeting. He recounted an instance where this strategy was used to acquire land under the pretext of building a high school which never materialized, leaving the town with a piece of land that is not doing anything.

Wyman expressed his conflict between work obligations and civic involvement, stating that having to work prevents him from attending town meetings and thus, from participating in town decisions. He suggested that while town meetings were once effective, the time has passed for such a model, implying that he sees merit in a system like SB2, which would not require physical attendance and would allow for broader participation irrespective of residents' schedules.

Mr. Dill disagreed with Selectman Huebner's view that revisiting the SB2 issue is an insult to voters, noting that SB2 itself was voted on five times, showing that persistence is part of the process of change. He mentioned that Nottingham, which recently switched to SB2, is experiencing some issues, leading to some questioning whether it was the right move.

From his personal experience, Dill acknowledged that while town meetings can be lengthy, he managed to participate even with his infant daughter, suggesting that it requires effort but is doable. He argued that the effort is necessary to fully understand complex issues. Dill believes that the in-person town meeting format leads to a more satisfying sense of accomplishment, with immediate results like an agreed-upon budget, compared to what he sees as the procrastination that comes with SB2's approach.

Mrs. Marchionni delivered a potent message debunking the myth that absent voters are ill-informed. She highlighted the discrepancy between the demographics present and the younger families not in attendance, illustrating how times have evolved and information is consumed in various ways. She declared the idea that physical absence equates to ignorance as not just incorrect but unjust, arguing that it wrongfully disenfranchises those not present.

She made a compelling case for the necessity of a "cooling off" period post-discussion, preventing rash decisions driven by persuasive rhetoric that could lead to substantial financial escalations for the community. Marchionni cautioned against the dangers of a small, possibly unrepresentative group making financial decisions impacting all, advocating for a more thoughtful, inclusive approach to community decision-making.

Ms. Menard acknowledged the value in discussing potential changes, as well as the merits of maintaining the current system. She recognized that the existing system seems to work for a significant majority of the community. Menard suggested that the solution might not be a simple choice between adopting SB2 or sticking with the traditional town meeting. She believes there is an underlying issue that needs to be identified and addressed to improve the town's prosperity and prevent it from lagging behind. While she admitted to not having all the answers, she emphasized the importance of moving beyond conflict to explore and discover innovative solutions that will benefit the town as a whole.

Seeing no further discussion the Moderator instructed the Clerk to place the article on the ballot as written.

Article #12 To see if the Town will vote to deposit 50% of the revenues collected pursuant to RSA 79-A (the land use change tax) into the Town's Conservation Fund in accordance with RSA 36-A:5, III as authorized by RSA 79-A:25, II. Decreasing the amount collected to 50% from the current 100% of the land use change tax going to the Conservation Fund will provide additional revenue to the Town general fund, thus helping to reduce the overall tax rate amount needed to meet yearly expenses. If adopted this article shall take effect April 1st, and shall remain in effect until altered or rescinded by a future vote of the town meeting.

Selectman McGarry reminded the audience that the previous year, there was a vote to allocate 100% of a land use change tax funds to the Conservation Commission. Subsequent discussions between the board and voters about an increase in the tax rate led to a reconsideration. The board proposed reverting to the previous arrangement where only 50% of the money would go into the budget preservation fund. This adjustment was primarily suggested as a means to introduce an additional source of revenue for the town.

Amendment 1 of Warrant Article 12

Josh Freed of South Road offered the following amendment to the article 12, second by the floor as follows:

“To see if the Town will vote to deposit 100% of the revenues collected pursuant to RSA 79-A (LUCT) into the Town’s Conservation Fund in accordance with RSA 36-A:5, III as authorized by RSA 79-A:25, II.”

DISCUSSION ON AMENDMENT

Mr. Freed referenced a decision made by the town the previous year, where the voters strongly supported increasing the funding allocated to the Conservation Commission, shifting the management of these funds away from the Select Board. He pointed out that this was a deliberate choice by the town and seemed to caution against disregarding that decision, as it could be seen as disrespecting the will of the town and disenfranchising the voters.

He mentioned that the Conservation Commission, an entity appointed by the Select Board, is responsible for managing conservation funds. Freed clarified that the funds in question, which arise from land use change taxes, do not impact the tax rate. He noted that the increase in funding to the Conservation Commission amounted to about \$36,000 due to the change from 50% to 100% allocation last year.

Despite the financial challenges the town may face, Freed argued that this conservation funding is not what's straining the town's budget. He emphasized the importance of conservation efforts, stating that natural resources are finite and essential to the town's character and the reasons people are drawn to it. With the cost of land being high, he pointed out that the

\$36,000 is relatively small and insufficient for the Conservation Commission to purchase even a single-family lot, implying that more funds are necessary to protect these valuable resources effectively.

Mrs. Cady inquired about the actual amount of land in Deerfield that is suitable for development, such as building houses. She expressed uncertainty about where to find this information, even recounting an instance where she encountered unexpected geographical features like a pond in the middle of a potential site. Suggesting that Deerfield might not have as much developable land as people assume, she requested that someone reach out to the Conservation Commission to determine the extent of developable land at three-acre lot sizes within the town.

Mr. Boisvert expressed interest in the topic concerning the amount of land that could be developed in Deerfield, which was separate from his main point. His question or comment was specifically about the implications of removing land from conservation status, indicating a concern or interest in the potential development of land currently designated for conservation.

Mr. Boisvert inquired about the legal validity of a proposed amendment concerning the allocation of funds. He questioned whether an amendment that seeks to change the allocation from the existing 100% to a new figure of 50% would be considered valid and legitimate. He raised a concern regarding the potential for a legal challenge to the amendment, seeking clarification from town counsel on this matter.

Legal counsel advised that an amendment to change the fund allocation to 100% is unnecessary since it is already at that level. If the intention is to maintain the 100% allocation, simply voting against a reduction to 50% would be sufficient. Altering the amendment could cause confusion, and there is no practical reason to amend something that already stands at the desired 100%.

Mr. Boisvert acknowledged that while legal counsel's opinion suggested an amendment to the 100% allocation was not needed, it did not necessarily address the validity of such an amendment. He expressed his intention to propose a new amendment, despite supporting the principle of the current one, because he believed it would be confusing as it stood. He planned to vote against it and recommend an alternative amendment for a less significant decrease in allocation.

Mr. Huebner expressed his concern that if the proposed 100% allocation is put to a vote and struck down, it would create a problematic situation since it would involve the voters rejecting an arrangement that is already in effect. He suggested that legal counsel should consider this outcome, as negating an amendment in such a way contradicts the purpose of the article. Furthermore, he worried that if voters voted "no" on this, it would leave the town in a precarious position without a clear course of action, since the current system is already set at 100%. Huebner also observed that this situation could be frustrating, as not everyone may understand the implications of their vote.

Legal counsel concurred that there is a risk in amending and then seeking approval for the same provision that is currently in place. The advice given was to avoid approving such an amendment to prevent confusion. Counsel stated that while the decision ultimately lies with the body, the recommendation was not to proceed with the amendment.

Mr. McGarry expressed concerns about adding language to the amendment, understanding the intent behind George's proposal. He suggested that an amendment for 95% allocation might achieve Mr. Freed's goals without leading to a questionable situation.

Mr. Cross noted after listening to legal counsel, McGarry interpreted the proposed amendment as effectively cancelling the current arrangement, which he deemed unwise.

Seeing no further discussion the Moderator called for a vote on Amendment 1 of Warrant Article 12

The Nays have it, amendment is defeated.

BACK TO THE MAIN MOTION

Mr. Barry proposed a motion to simplify the amendment by removing all text except for the phrase "to see." The Moderator explained that approach is no longer legally valid.

Amendment 2 of Warrant Article 12

Mr. Boisvert made the following amendment, seconded by the floor to read as follows:

"To see if the Town will vote to deposit 95% of the revenues collected pursuant to RSA 79-A (the land use change tax) into the Town's Conservation Fund in accordance with RSA 36-A:5, III as authorized by RSA 79-A:25, II. If adopted this article shall take effect April 1st, and shall remain in effect until altered or rescinded by a future vote of the town meeting."

DISCUSSION ON AMENDMENT

Mr. Huebner labeled the article as trickery, expressing his opposition to it. He criticized it for being a redundant effort to challenge an article that had just been addressed through a vote, implying that it was an attempt to circumvent the democratic process.

Mr. Boisvert conveyed deep offense at the notion of being called a trickster, especially in such a public forum. Mr. Boisvert defended the legitimacy of his intentions and the integrity of his proposal, expressing a strong resentment toward the insinuation that his efforts were anything other than earnest and well-meaning.

Mr. Huebner acknowledged the validity of Mr. Boisvert's feelings and offered a personal apology for the offense caused by his earlier comment.

Mr. Rhodes provided his insights into the motivations behind the original article, noting that it was intended to supplement the town's budget and assist with tax rates. He expressed his perspective that impact fees seemed to be diverted from conservation efforts, particularly from land under current use. He pointed out that Deerfield attracts residents partly due to its environmental quality, emphasizing the importance of the Conservation Commission and the necessity of having a strategic plan to preserve the town's natural wealth rather than leaving open spaces unmanaged.

Mr. Rhodes questioned the effectiveness of impact fees when they are allocated to a general fund rather than being used directly for conservation purposes, which is their fundamental origin. He raised a concern about the potential disconnect between the collection of fees under the guise of conservation and their actual use for broader tax-related purposes. He invited further comments on this issue, seeking to ensure that the funds are used in a way that aligns with the conservation values that make Deerfield attractive to its residents.

Seeing no further discussion the Moderator called for a vote on Amendment 2 of Warrant Article 12

The ayes have it, amendment is passes.

BACK TO THE AMENDED ARTICLE

Mr. Boisvert made a motion to restrict any further amendments to Warrant Article 12, seconded by the floor.

Moderator called for a vote on restricting the Warrant Article 12.

Ayes have it, motion passed.

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

Article # 13 To see if the town will vote to adopt the Conflict-of-Interest Ordinance approved by the Board of Selectmen on June 5, 2023, copies of which are available at the Town Clerk's office, posted at the George B White Building, Library and Post Office, on the Town webpage and Town Facebook page.

Selectman McGarry discussed the need to establish a conflict-of-interest ordinance, as mandated by the previous year's vote where 892 were in favor and 32 opposed. He explained that contrary to the initial plan for the Board of Selectmen to adopt the ordinance, it must be approved by the town's voters, which is why the matter is currently being addressed.

Mr. Rhodes reiterated the Selectmen's mention of last year's town vote to develop and ratify a conflict-of-interest ordinance. He clarified that the intention was not merely to introduce the ordinance but to make it a two-year process: the first year to develop the policy, and the second to present it to the town for ratification. He noted the strong voter support for the policy, with

two-thirds in favor. The Board of Selectmen completed step one by creating the ordinance with the town council's help, ensuring it met the town's needs and legal requirements. Although widely distributed for review, Mr. Rhodes emphasized that it would not be official until ratified by the town's legislative body. Step two will codify the ordinance and make it law in Deerfield should it pass by the voters.

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

[Article #14](#) To see if the Town will vote to adopt the Deerfield Community Power Plan, which authorizes the Deerfield Select Board to develop and implement Deerfield Community Power as described therein (pursuant to RSA 53-E:7), the goal of which is to lower electric supply costs. There is no tax impact or use of Town funds.

Selectman McGarry explained many communities have adopted similar community power plans as reported in the Concord Monitor and the Union Leader. The plan enables residents to pool their electricity usage, forming a larger buying group, which could negotiate lower electricity rates due to the combined purchasing power. The intent of the article is to establish such a power plan for the town.

Mr. Rhodes discussed the origin and development of the plan, which began seven years ago with the Southern New Hampshire Planning Commission aiming to reduce electrical costs for individuals and businesses. In 2021, the Select Board unanimously agreed to a memorandum of understanding with Standard Power, who has been guiding them through the Public Utilities Commission (PUC) mandated process. Last year, Rhodes chaired a committee that held public meetings and developed a plan, which was open for comment and subsequently approved, although most comments were received post-approval. The plan has been submitted by the Select Board to the PUC for approval, which is expected within 60 days. The article under discussion is to determine whether the town's legislative body will approve the plan so that Standard Power can proceed with the process to potentially save money for the town's businesses and residents.

Mrs. Cady expressed opposition to the proposed electricity plan, highlighting that it automatically enrolls all residents, who must actively opt out if they prefer a different provider. She criticized the plan for limiting free choice and mandating a community-wide provider, which she felt was contrary to American values.

Mr. Cross inquired about the availability of the terms of the electricity agreement for public review prior to the voting day, asking where and when it can be found. He also asked if the agreement allows for future negotiations with other companies after the current agreement ends, to ensure a competitive bidding process. He stressed that having access to this information is crucial for informed decision-making by the public, regardless of their stance on the issue.

Mr. Rhodes emphasized that the electricity plan is not mandatory; it offers residents the option to opt-out if they choose not to participate. He specifically mentioned that those with solar installations in town might find the plan financially unbeneficial and will have the opportunity to assess whether it suits them before any implementation. The plan is designed to potentially save money for those who rely on the standard electricity supply, as it aims to provide a lower negotiated rate compared to the utility rate. Residents will continue to receive the same service for emergencies or repairs; only the supply cost on their bills will change. Rhodes cited that the town offices have seen savings of about 50% over the past six or seven years with a similar plan through Standard Power. He assured that the full details of the plan are available for public review and that there would be future opportunities to consider other providers, ensuring flexibility and ongoing savings for residents. The plan is available online on the Town's website, as well as available at the Town Offices, Library, and Clerk's Office.

Mr. Wyman expressed skepticism about the proposed electricity plan, particularly the opt-out provision, suggesting that an opt-in approach would be more palatable. He pointed out a lack of information regarding solar users and the rebates they receive from their primary power companies, which may not be available if they switch to a secondary provider like Standard Power. He raised concerns about the impact of the plan on future solar projects by the town of Deerfield, hinting that the town might need to opt out to benefit from solar arrays. Wyman also questioned the stability of the rates offered by Standard Power, comparing it to the fluctuating costs of energy similar to gas prices, which can go up and down seasonally. He concluded by voicing his disapproval of the opt-out option, advocating for the freedom to choose and opposing the idea of being automatically enrolled in the plan.

Mr. Rhodes responded to concerns by highlighting that electricity has been deregulated for 20 years with an opt-in system, but the uptake has been low, under 5%. He explained that the Public Utilities Commission (PUC) has determined that an opt-out system is necessary to achieve effective aggregate purchasing power for better pricing. The proposed plan allows residents to opt in or out at any time, providing flexibility for those who actively manage their electricity supply. Despite the number of solar arrays in town, he believes they do not affect the aggregate power to a significant degree. Rhodes also mentioned the difficulties with solar adoption due to utilities' slow provision of necessary data, which hampers market interest. He suggests that as data sharing improves, more bidders will enter the market, resulting in lower electricity prices.

Mr. Wyman clarified that contrary to the previous speaker's comments, opting out of the electricity plan is not as flexible as suggested; it must be done within one's billing period. If this period is missed by even a day or two, the opt-out must wait until the next billing cycle. He remained neutral about Standard Power but advocated for an opt-in system rather than opt-out system.

Mr. Huebner voiced strong opposition to Article 14, considering it a violation of American principles of freedom and liberty. He stressed that private citizens have the right to enter into

contracts for goods and services voluntarily and that the competitive free market allows consumers to choose their suppliers based on quality and reliability. He argued that if Article 14 passes, residents of Deerfield would automatically have their existing contracts with their chosen power suppliers canceled and be involuntarily switched to a new contract set up by Community Power, without their consent. This would legally bind them to pay for services from a provider they did not select and potentially do not trust. To revert to their original provider, they would have to take active steps to opt out and reestablish their prior contracts.

Mr. Huebner sees this as governmental overreach and argues that if Community Power has a beneficial offer, it should be marketed competitively, allowing residents to opt in voluntarily. He urged Deerfield not to infringe on the liberty and rights of citizens who may not want this program and to avoid granting anyone authority to interfere with private contracts and personal choices regarding service providers.

He called on Deerfield citizens to recognize the government overreach embedded in the article and to respect each individual's right to choose and manage their financial obligations. Mr. Huebner proposed that the article be amended to ensure that the Community Power program, if passed, would be an opt-in program, thereby preserving individual freedoms and fundamental rights.

Amendment 1 of Warrant Article 14

Mr. Huebner made the following amendment, seconded by the floor to read as follows:

"To see if the Town will vote to adopt the Deerfield Community Power Plan, which authorizes the Deerfield Select Board to develop and implement Deerfield Community Power as described therein (pursuant to RSA 53-E:7), the goal of which is to lower electric supply costs. There is no tax impact or use of Town funds. The Plan will be amended to be an "opt-in" Plan only."

DISCUSSION ON THE AMENDMENT

Ms. Menard from Mountain Road expressed her preference for an opt-in option regarding the electricity plan.

Mrs. Huebner expressed her support for an opt-in option and corrected a previous statement by clarifying that opting out of the billing arrangement cannot be done at any time. She highlighted that, according to the materials she read, opting out is only possible once a month on the billing and reading dates. If this date is missed, one would have to wait another month to opt out. She finds the idea of someone changing her billing without consent to be concerning.

Mr. Wyman raised concerns about the lack of comprehensive outreach regarding a survey on the issue, noting that it was neither mailed to citizens nor broadly distributed. He pointed out that the survey only garnered 62 respondents, and he questioned the legitimacy of moving forward with a decision based on such a small sample size. Mr. Wyman suggested that this number of

respondents does not represent the broader community opinion and indicated that he had only just discovered this information.

Mr. Rhodes clarified that the 62 surveys received were not votes for Standard Power but were instead related to electric use in general. He suggested that there might be a misunderstanding from the last speaker regarding the nature of the surveys.

Mr. Cross expressed his support for an amendment that would establish an opt-in system. He voiced concerns about losing the right to make his own decisions, emphasizing the importance of preserving individual liberties, including the ability to make one's own financial choices. Mr. Cross stressed that even if a program could potentially save him money, he prefers to have the choice and not be forced into it, valuing his autonomy over potential financial benefits.

Ms. Quinn shared her perspective, noting that when she moved to Deerfield, she was not given a choice of electricity provider but was required to use Eversource. She made the point that there was no initial opt-in or opt-out option. To continue using the service, she had to review her bill, agree with the charges, and pay it by the due date. She argued that having an opt-out system is not an unusual practice and that it requires adults to be responsible for monitoring their services and costs. Ms. Quinn suggested that the proposed system, which allows changing services monthly, is not an infringement on personal freedoms but rather a matter of personal responsibility and attention to one's service choices and expenses.

Mrs. Cady succinctly questioned the nature of the proposed system by implying that if it truly does not infringe on her freedom, she should not be compelled to accept it in the first place.

Legal counsel commented on the proposed amendment, noting that the referenced statute, RSA 53-E:7, only provides for opt-out agreements. Therefore, the current proposal aligns with that statutory framework. While they did not outright reject the motion for an amendment, they suggested that if the amendment were to pass, it might render the article ineffective or merely advisory because the amendment seeks to introduce an option (presumably opt-in) not contemplated by the statute. The counsel's assessment is that the article, as it stands, is structured around an opt-out model as per the legal requirements of the statute.

Mr. Rhodes addressed the discussion by reiterating that the proposal is structured according to RSA and PUC regulations. He emphasized that the vote is not about whether individual electrical bills will change, but rather if the town of Deerfield as a collective should opt into this program. He suggested that the focus on opt-in versus opt-out and the concerns about personal freedoms might be missing the broader point. According to Mr. Rhodes, the decision should be made by the citizens of Deerfield as a whole, not just by individuals at a deliberative session discussing the process's merits. His comments suggest that he sees the vote as a community decision rather than an individual one.

Seeing no further discussion the Moderator called for a vote on Amendment 1 of Warrant Article 14

The Nays have it, amendment is defeated.

BACK TO THE MAIN ARTICLE

Mr. McGarry sought to clarify that the discussion pertains to the electricity supply portion of the bill, which is separate from the delivery charge. He indicated that regardless of the supplier, the entity currently responsible for delivering electricity would continue to do so.

Seeing no further discussion the Moderator instructed the Clerk to place the article on the ballot as written.

Article # 15 Advisory Only. To see if the Town of Deerfield supports the Deerfield Fire/Rescue Department and the Board of Selectman in pursuit of transitioning away from a Non-Transport Emergency Medical Service to a Transporting Emergency Medical Service and obtaining Deerfield its own Ambulance.

Selectman McGarry introduced a discussion about potentially expanding the town's ambulance service. He mentioned ongoing debates about funding and, after speaking with the chief, acknowledged the time frame of four or five years to have an operational, fully staffed ambulance if the voters decide to proceed. He deferred to the chief for more detailed information.

Chief Fisher explained that the department has been considering the transition from a non-transport to a transport ambulance service for many years. With the availability of additional funds in recent years, the feasibility of acquiring an ambulance increased. After conducting extensive research and receiving community feedback, the department is still evaluating the transition. Currently, Deerfield provides initial care until contracted ambulance services arrive to transport patients. The department is gauging community interest in moving towards providing full transport services. Additionally, Chief Fisher noted the department's first response vehicle is aging and costly to maintain, prompting a decision on whether to replace it with a transport-capable vehicle or continue with the non-transport model. He also provided details of the current contract with their ambulance service provider, including the rates for the coming years.

Assistant Fire Chief Dubiansky, with a long history of service in Deerfield, expressed his support for the town's transition to a transport ambulance service. He encouraged the community to utilize the period before voting to discuss and consider the proposal thoroughly. Dubiansky emphasized that the decision was significant for the town's future in public safety and that the timeline to implement a transport service would be three to five years post-approval. He also noted the necessity of deciding on the replacement of the 20-year-old first response vehicle. He warned of potential delays due to order backlogs during peak times and the reliance on federal funding, which could extend the timeline further. The vote presents a crucial opportunity for residents to direct the town's public safety strategy, whether to maintain the first response service or to initiate transporting services.

Ms. Libis suggested the idea of modifying the proposal to prioritize hiring a full-time medical professional to operate the ambulance over the acquisition of the ambulance itself. She noted

that currently, there are part-time paid staff, and expressed her view that having the appropriate full-time personnel in place should come before purchasing an ambulance. She did not formally submit an amendment, stating she was interested in the fire department's response to her proposition.

The Moderator indicated that while Ms. Libis could request an opinion on her suggestion, she could not alter the article in question because it would change the subject matter of the article itself. The article is advisory only regarding the decision between transport and non-transport services, and a change in personnel would constitute a different subject matter than what is currently under consideration in the warrant article.

The Chief responded by stating that Ms. Libis's suggestion to prioritize hiring full-time staff could not be incorporated into the current proposal. He emphasized that the decision about whether to transition to transport services is closely linked to personnel considerations. He conveyed that if voters decide against transitioning to a transport service, this information is crucial for planning. Conversely, if voters are in favor of acquiring an ambulance, it's time to reflect on the necessary changes, including staffing—whether to hire full-time employees or maintain the current part-time program complemented by a nine-week call program similar to other communities. The Chief noted that 75% of their calls are EMS-related, which is a significant portion of the department's work. If the decision is to pursue transport services, it would increase the department's workload and require a full assessment of their capabilities to manage the increased demand. He expressed his disagreement with the idea of hiring a full-time person first, instead of acquiring an ambulance, suggesting that understanding the department's direction in terms of transport service is the more immediate need.

Mr. Rhodes questioned the availability and adequacy of educational materials provided by the fire chief and department for the townspeople. He expressed uncertainty about whether the town has been sufficiently informed to form an intelligent and meaningful advisory opinion regarding the decision on ambulance services. He sought clarification on the complexity, time commitment, cost, and personnel implications of the decision, suggesting that without this information, it would be challenging for the town to make a meaningful advisory recommendation to the department.

The Chief responded that the current discussion serves as an initial step in gauging the community's interest and opinions on the direction of fire and rescue services. He acknowledged that while he has his own ideas about what the department should do, community input is crucial. The Chief clarified that the department is not asking the town to purchase an ambulance at this moment but is seeking to understand if the community favors moving toward a transport service. He emphasized that the question at hand is not about immediate action but about preparing for the potential of becoming a transporting agency in the future, suggesting a timeline that might extend three years out for such developments.

Amber Lagasse of Mountain Road inquired about the current number of full-time and part-time employees within the fire and rescue department.

Chief Fisher indicated that for part-time members, there are currently 90 hours per week allocated, which are filled from Monday to Friday. During these weekdays, there are generally two people on duty, except for Thursdays, when there is one person. After the allocated hours, the system relies on an on-call basis, with volunteers available if needed.

Ms. Lagasse reflected on her personal background, growing up in Atkinson, New Hampshire, where they had a volunteer fire department equipped with an ambulance and fire trucks. She mentioned family involvement in the fire and EMS services, with her stepdad serving as deputy chief and her mother also being part of EMS and fire. From her perspective, having an ambulance is crucial to ensure prompt response times, especially given that most calls are medical in nature. She emphasized the importance of being able to respond quickly to such calls.

Mr. Dubiansky addressed Mr. Rogers's earlier question by emphasizing that all three chiefs are accessible via phone or email for any inquiries, and he encouraged people to reach out if they have questions. He clarified that he is not trying to discourage discussion but wants to ensure that the community has immediate answers or that the chiefs can conduct necessary research to provide information. Mr. Dubiansky highlighted the advantage of their reporting systems, which can retrieve historical data for reference. He mentioned that his earlier reference to a "cooling off period" was intended to suggest that there is time for the community to get their questions answered, discuss issues with neighbors, and engage with the chiefs, which would help everyone make an informed decision about the specifications for the next vehicle the department should consider.

Ms. Black expressed her appreciation for having an advisory article on the topic and pondered whether the town would be able to decide which direction to take regarding rescue and planning. She agreed with earlier comments on the value of discussing the matter with volunteers, staff, medical professionals, and other departments to understand what works best, what doesn't, and what changes might be needed. Ms. Black mentioned that these individuals are willing to answer questions and engage in conversations. She noted her own experience of reaching out and getting many of her questions answered, suggesting that it is beneficial for others to take the initiative to gather information as well.

Mrs. Cady requested more detailed information in Article 13, particularly the costs associated with ambulance services, as seen in towns like Epsom, which spends \$438,000 annually. She inquired about the average cost of an ambulance and the potential for funding through grants and loans. Highlighting the personal importance of ambulance services, she wished the article had provided clearer cost breakdowns and requirements for service implementation.

Ms. Lagasse suggested that for those concerned about how ambulance services might be implemented, it's possible to start small, perhaps with volunteers, and then gradually progress as the need grows. She questioned the Chief whether we have current staff that could drive the ambulance. He confirmed that yes, there were staff that are qualified to drive an ambulance.

Seeing no further discussion the Moderator instructed the Clerk to place the article on the ballot as written.

Article # 16 WE THE UNDERSIGNED PETITION TO CHANGE THE ELDERLY EXEMPTION TO \$50,000 AT AGE 65 WITH INCREMENTS OF EVERY 5 YEARS BEING AN ADDITIONAL DEDUCTION OF \$50,000 (AT AGE 65 EXEMPTION TO BE \$50,000 AT AGE 70 \$100P,000, ETC). THE RECIPIENT MAY HAVE UP TO \$150,000 IN ASSESTS NOT COUNTING THE HOME AND UP TO TWO VEHICLES. [Sic] (Petition Warrant Article)

Amendment 1 of Warrant Article 16

Harriet Cady made the following amendment, seconded by the floor to read as follows:

“Shall we modify the elderly exemption for property tax in the town of Deerfield based on assessed value for qualified taxpayer, to be as follows; at age 65 a resident who qualifies may apply for the elderly exemption the exemption shall be \$50,000 increased every five year age grouping (example at age 65 the exemption shall be 50,000 at 70 the exemption shall be 100,000 in each age increase of five years an additional 50,000) To qualify a person must be a resident of New Hampshire for a minimum of five years, own real estate individually or jointly; if real estate is owned jointly must have been married five years or more. Taxpayer may not have income of more than \$50,000 per person and not have more than two cars.”

DISCUSSION ON THE AMENDMENT

Mr. Langlois requested clarification on the article, indicating that he was experiencing difficulty in comprehending its content the way it was worded.

Mr. Boisvert expressed concerns about the language of a petition intended to benefit older residents, potentially being applicable to non-resident property owners. He advocated for the exemption to be limited to Deerfield residents to support the local community and suggested that the petition's language needs clarification to reflect this intent. He requested the primary petitioner to clarify the measure to ensure it applies specifically to primary residences of the community members.

Ms. Lagasse, of Mountain Road, sought clarification on an amendment, specifically confirming whether it involved an income threshold of \$50,000 per person. Upon confirmation, she remarked that during her teaching career, she did not earn \$50,000, and questioned why individuals earning more than a teacher would receive a tax break.

During a scattering of discussion, several key points were addressed concerning the proposed amendment. Doubts were raised regarding the amendment's validity and whether it would be sanctioned by the Department of Revenue Administration. Speakers sought clarity on the baseline for veterans' exemptions and the current exemption limits for income and assets in the community. While there was general agreement on the value of exemptions for the elderly, the method for assessing eligibility, particularly the choice between income and assets, was

debated. The inclination was to use income as a more straightforward eligibility criterion. Consequently, it was recommended to vote against the current amendment but to consider revisiting the matter for further advisement by the governing body. The importance of providing clear instructions for the tax collector and selectmen to effectively implement exemptions was noted. A poignant personal narrative underscored the urgency of revising exemptions to aid residents struggling with the increased cost of living and taxes, ensuring that long-standing community members can afford to remain in their homes.

Seeing no further discussion the Moderator called for a vote on Amendment 1 of Warrant Article 16

The Nays have it, amendment is defeated.

BACK TO THE MAIN ARTICLE

Amendment 2 of Warrant Article 16

Mr. Langlois commented on Article #16, stating his support with the caveat that there should be reasonable limits, suggesting that those who are elderly but have sufficient income should pay their taxes. He proposed adding the term "advisory only" to the end of the article language, indicating that if approved, the Board of Selectmen should develop a plan or update the advisory exemptions for the next year's ballot.

Mr. Langlois made the following amendment, seconded by the floor to read as follows:

"WE THE UNDERSIGNED PETITION TO CHANGE THE ELDERLY EXEMPTION TO \$50,000 AT AGE 65 WITH INCREMENTS OF EVERY 5 YEARS BEING AN ADDITIONAL DEDUCTION OF \$50,000 (AT AGE 65 EXEMPTION TO BE \$50,000 AT AGE 70 \$100,000, ETC). THE RECIPIENT MAY HAVE UP TO \$150,000 IN ASSETS NOT COUNTING THE HOME AND UP TO TWO VEHICLES. Advisory only [Sic] (Petition Warrant Article)

Seeing no further discussion the Moderator called for a vote on Amendment 2 of Warrant Article 16

The Ayes have it, amendment passes.

BACK TO THE AMENDED ARTICLE

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

Article # 17 This petition will rescind the vote of Article #6 of May 2021 allowing the selectmen to appoint the road agent. We the undersigned petition the town voters to return to an elected highway agent with salary to be \$70,000 per year with raises as to each year's town employees. The road agent shall receive all benefits the full-time employees receive. [Sic] (Petition Warrant Article)

Mrs. Cady highlighted issues observed during Selectmen meetings over the last two years, specifically relating to problems arising from the Selectmen's appointments of the road agent position. She indicated that due to these difficulties, her stance is to revert to having an elected road agent.

Amendment 1 of Warrant Article 17

Mr. Langlois made the following amendment, seconded by the floor to read as follows:

“Shall the position of the Road Agent continue to be appointed as it currently is.”

Mr. Langlois suggested that during his time observing the process, elected road agents tended to submit repetitive and potentially outdated budgets, which did not reflect the increasing costs. He implied that the move towards appointing the road agent led to a more accurate representation of the town's financial needs. However, he expressed a concern that reverting to an elected road agent might result in a reluctance to propose necessary budget increases due to the fear of not being re-elected.

Mrs. Hutchinson expressed her support for the amendment, stating that its clarity would ensure voters fully understand what they are voting on if that language is used.

During the discussion, it was decided that adding the phrase "advisory only" to the article would better communicate that the vote on the article is intended to be non-binding. This led to an amendment of the original amendment, essentially modifying it. The moderator then included the term "advisory only" within the amendment's language to reflect this change. Following this, a call for a vote or a show of hands was made to approve this secondary amendment—that is, the inclusion of "advisory only" in the wording of the article.

Amendment of Amendment Warrant Article 17

Mr. Langlois corrected the language of his proposed amendment as follows:

“Shall the position of the Road Agent continue to be appointed as it currently is. Advisory only.”

Seeing no further discussion the Moderator called for a vote on the corrected amendment of Warrant Article 17.

The Ayes have it, amendment passes.

BACK TO THE AMENDED ARTICLE

Mr. Wyman raised concerns regarding the procedure the Selectmen would use to hire a road agent, should the article be passed. He inquired about whether the position would be advertised and sought clarification on the selection process to ensure the hiring of a competent individual. Mr. Wyman's apprehension centered on the possibility of the Selectmen hastily choosing the first applicant without a comprehensive evaluation. He requested detailed

information on the hiring strategy to be implemented by the Selectmen to ensure the proper vetting of candidates.

Selectman McGarry explained that the hiring process for a road agent would involve receiving and reviewing applications, much like any standard employment procedure. Candidates would be evaluated on their qualifications to ensure they are capable of fulfilling the role. He noted that there had been a lack of qualified applicants in the past.

Mr. Cross expressed support for the Select Board's authority to appoint the road agent, specifically commending the current road agent, Pete Schibbelhute, for his excellent work and understanding of the job, which he performs well with the available funds. He suggested that if there are issues with attracting applicants, the Board should consider whether the salary offered is sufficient for the responsibilities of the position. He acknowledged the tight budget but emphasized that hiring qualified individuals, like the current road agent, is worth the cost, as not doing so could lead to greater expenses in the long run.

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

Mr. Langlois moved to adjourn at 2:11 pm, seconded by the floor.

Minutes transcribed and respectfully submitted by,

Kelly Roberts

Kelly Roberts, Certified Town Clerk/Tax Collector

Next 4 pages are an
Attachment to Deliberative Session Minutes



Tax Rate Breakdown Deerfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$3,551,595	\$783,182,602	\$4.54
County	\$661,058	\$783,182,602	\$0.84
Local Education	\$12,238,524	\$783,182,602	\$15.63
State Education	\$1,171,507	\$707,889,402	\$1.65
Total	\$17,622,684		\$22.66

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$17,622,684
War Service Credits	(\$258,250)
Village District Tax Effort	
Total Property Tax Commitment	\$17,364,434

11/7/2023

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$5,310,117	
Net Revenues (Not Including Fund Balance)		(\$2,144,956)
Fund Balance Voted Surplus		(\$120,000)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$258,250	
Special Adjustment	\$0	
Actual Overlay Used	\$248,184	
Net Required Local Tax Effort	\$3,551,595	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$661,058	
Net Required County Tax Effort	\$661,058	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$15,663,971	
Net Cooperative School Appropriations		
Net Education Grant		(\$2,253,940)
Locally Retained State Education Tax		(\$1,171,507)
Net Required Local Education Tax Effort	\$12,238,524	
State Education Tax	\$1,171,507	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$1,171,507	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$783,182,602	\$776,214,550
Total Assessment Valuation without Utilities	\$707,889,402	\$699,821,650
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$783,182,602	\$776,214,550

Village (MS-1V)

Description	Current Year
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Deerfield

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$17,364,434
1/2% Amount	\$86,822
Acceptable High	\$17,451,256
Acceptable Low	\$17,277,612

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

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

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

Tax Collector/Deputy Signature:

Date:

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

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

Deerfield	Total Tax Rate	Semi-Annual Tax Rate
Total 2023 Tax Rate	\$22.66	\$11.33

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$19,381,206
Final Overlay	\$248,184

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.

[2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2023 Fund Balance Retention Guidelines: Deerfield	
Description	Amount
Current Amount Retained (10.12%)	\$1,961,407
17% Retained <i>(Maximum Recommended)</i>	\$3,294,805
10% Retained	\$1,938,121
8% Retained	\$1,550,496
5% Retained <i>(Minimum Recommended)</i>	\$969,060



New Hampshire
Department of
Revenue Administration

2024
MS-737

Proposed Budget

Deerfield

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on:

4/29/24

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
WILLIAM HUEBNER	BOS REP	W. J. Huebner
ANDREA FOTALING	MBC MEMBER	Andrea Fotaling
Maureen Quinn	MBC Member	Maureen Quinn
Jocelyn Messier	MBC	Jocelyn Messier
Bonnie BEAUBIEN	MBC	Bonnie Beaubien
Enroll Rhodes	MBC	Enroll Rhodes

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

2024
MS-737

Appropriations

Account	Purpose	Article	Actual	Appropriations	Selectmen's	Selectmen's	Budget	Budget
			Expenditures for period ending 12/31/2023	for period ending 12/31/2023	Appropriations for period ending 12/31/2024 (Recommended)	Appropriations for period ending 12/31/2024 (Not Recommended)	Committee's Appropriations for period ending 12/31/2024 (Recommended)	Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	01	\$396,340	\$390,371	\$437,044	\$0	\$436,794	\$250
4140	Election, Registration, and Vital Statistics	01	\$9,552	\$11,713	\$40,030	\$2,500	\$42,530	\$0
4150	Financial Administration	01	\$67,473	\$59,341	\$71,842	\$686	\$72,528	\$0
4152	Property Assessment	01	\$63,620	\$92,974	\$102,654	\$0	\$102,354	\$300
4153	Legal Expense	01	\$19,031	\$43,572	\$44,000	\$0	\$44,000	\$0
4155	Personnel Administration	01	\$102,744	\$212,270	\$117,662	\$0	\$117,662	\$0
4191	Planning and Zoning	01	\$46,748	\$48,798	\$49,070	\$0	\$49,070	\$0
4194	General Government Buildings	01	\$262,287	\$225,413	\$270,835	\$0	\$270,336	\$499
4195	Cemeteries	01	\$21,313	\$76,452	\$48,901	\$0	\$48,901	\$0
4196	Insurance Not Otherwise Allocated	01	\$409,594	\$506,954	\$483,550	\$0	\$483,550	\$0
4197	Advertising and Regional Associations	01	\$4,837	\$4,019	\$4,840	\$0	\$4,840	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,403,539	\$1,671,877	\$1,670,428	\$3,186	\$1,672,565	\$1,049
Public Safety								
4210	Police	01	\$927,582	\$843,284	\$971,837	\$0	\$971,837	\$0
4215	Ambulances	01	\$16,000	\$11,500	\$16,503	\$0	\$16,503	\$0
4220	Fire	01	\$285,982	\$315,933	\$375,515	\$201	\$375,716	\$0
4240	Building Inspection	01	\$68,630	\$54,143	\$65,572	\$5,240	\$70,812	\$0
4290	Emergency Management	01	\$3,662	\$7,368	\$7,146	\$0	\$7,146	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,301,856	\$1,232,228	\$1,436,573	\$5,441	\$1,442,014	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's	Selectmen's	Budget	Budget
					Appropriations for period ending 12/31/2024 (Recommended)	Appropriations for period ending 12/31/2024 (Not Recommended)	Committee's Appropriations for period ending 12/31/2024 (Recommended)	Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration	01	\$244,640	\$217,445	\$253,651	\$0	\$253,651	\$0
4312	Highways and Streets	01	\$388,807	\$1,151,934	\$739,604	\$0	\$739,604	\$0
4313	Bridges	01	\$0	\$1	\$2,000	\$0	\$2,000	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	01	\$400	\$400	\$500	\$1,500	\$2,000	\$0
Highways and Streets Subtotal			\$633,847	\$1,369,780	\$995,755	\$1,500	\$997,255	\$0
Sanitation								
4321	Sanitation Administration	01	\$55,736	\$79,042	\$86,910	\$0	\$86,910	\$0
4323	Solid Waste Collection	01	\$40,018	\$43,344	\$42,614	\$0	\$41,712	\$902
4324	Solid Waste Disposal	01	\$306,509	\$235,101	\$295,901	\$0	\$295,901	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$402,263	\$357,487	\$425,425	\$0	\$424,523	\$902



New Hampshire
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Appropriations

Account	Purpose	Article	Actual	Appropriations	Selectmen's	Selectmen's	Budget	Budget
			Expenditures for period ending 12/31/2023	for period ending 12/31/2023	Appropriations for period ending 12/31/2024 (Recommended)	Appropriations for period ending 12/31/2024 (Not Recommended)	Committee's Appropriations for period ending 12/31/2024 (Recommended)	Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	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
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	01	\$3,910	\$6,372	\$8,252	\$0	\$8,152	\$100
4415	Health Agencies and Hospitals	01	\$30,196	\$34,316	\$38,816	\$0	\$34,316	\$4,500
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$34,106	\$40,688	\$47,068	\$0	\$42,468	\$4,600



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration	01	\$28,131	\$71,260	\$61,665	\$0	\$61,665	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$28,131	\$71,260	\$61,665	\$0	\$61,665	\$0
Culture and Recreation								
4520	Parks and Recreation	01	\$80,761	\$104,230	\$132,981	\$0	\$132,981	\$0
4550	Library	01	\$152,250	\$182,992	\$189,522	\$0	\$189,522	\$0
4583	Patriotic Purposes	01	\$305	\$1,200	\$1,200	\$0	\$1,200	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$233,316	\$288,422	\$323,703	\$0	\$323,703	\$0
Conservation and Development								
4611	Conservation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	01	\$2,252	\$13,374	\$3,494	\$0	\$3,494	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$2,252	\$13,374	\$3,494	\$0	\$3,494	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Actual	Appropriations	Selectmen's	Selectmen's	Budget	Budget
			Expenditures for period ending 12/31/2023	for period ending 12/31/2023	Appropriations for period ending 12/31/2024 (Recommended)	Appropriations for period ending 12/31/2024 (Not Recommended)	Committee's Appropriations for period ending 12/31/2024 (Recommended)	Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes	01	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$1	\$1	\$0	\$1	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$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
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$4,964,112	\$10,127	\$4,967,688	\$6,551



New Hampshire
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Special Warrant Articles

Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for	Appropriations for	Committee's	Committee's
			period ending	period ending	period ending	period ending
			12/31/2024	12/31/2024	12/31/2024	12/31/2024
			(Recommended)	(Not Recommended)	(Recommended)	(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	Personnel Administration	04	\$67,826	\$0	\$67,826	\$0
	Purpose: Employee 3.2% COLA					
4220	Fire	05	\$35,880	\$0	\$0	\$35,880
	Purpose: Part-time Fire Fighter/EMT					
4312	Highways and Streets	02	\$150,000	\$0	\$150,000	\$0
	Purpose: Roadway Construction					
4619	Other Conservation	09	\$8,000	\$0	\$8,000	\$0
	Purpose: Milfoil Treatment Northwood Lake					
4916	To Expendable Trusts	03	\$70,000	\$0	\$70,000	\$0
	Purpose: Cemetery General Maintenance - Expendable Reserve					
4916	To Expendable Trusts	06	\$25,000	\$0	\$25,000	\$0
	Purpose: Highway Vehicle & Equipment Expendable Trust Fund					
4916	To Expendable Trusts	07	\$20,000	\$0	\$20,000	\$0
	Purpose: Municipal Government Buildings Expendable Trust Fu					
4916	To Expendable Trusts	08	\$20,000	\$0	\$20,000	\$0
	Purpose: Establish Philbrick James Library Building Mainten					
Total Proposed Special Articles			\$396,706	\$0	\$360,826	\$35,880



New Hampshire
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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4619	Other Conservation	10	\$2,500	\$0	\$0	\$0
<i>Purpose: Pleasant Lake Preservation</i>						
Total Proposed Individual Articles			\$2,500	\$0	\$0	\$0



New Hampshire
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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		\$19,500	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	01	\$8,518	\$20,000	\$20,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	01	\$147	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	01	\$42,218	\$35,000	\$35,000
Taxes Subtotal			\$70,383	\$55,100	\$55,100
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	01	\$2,600	\$2,500	\$2,500
3220	Motor Vehicle Permit Fees	01	\$1,215,869	\$1,150,000	\$1,150,000
3230	Building Permits	01	\$42,103	\$35,000	\$35,000
3290	Other Licenses, Permits, and Fees	01	\$32,933	\$25,000	\$25,000
Licenses, Permits, and Fees Subtotal			\$1,293,505	\$1,212,500	\$1,212,500
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	01	\$464,902	\$350,000	\$350,000
3353	Highway Block Grant	01	\$152,743	\$122,000	\$122,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	01	\$1,132	\$1,000	\$1,000



New Hampshire
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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$618,777	\$473,000	\$473,000
Charges for Services					
3401	Income from Departments	01	\$76,689	\$70,000	\$70,000
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$669	\$0	\$0
Charges for Services Subtotal			\$77,358	\$70,000	\$70,000
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$1,200	\$0	\$0
3502	Interest on Investments	01	\$124,700	\$124,500	\$124,500
3503	Other	01	\$48,228	\$47,100	\$47,100
3504	Fines and Forfeits		\$500	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$35	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$6,642	\$0	\$0
Miscellaneous Revenues Subtotal			\$181,305	\$171,600	\$171,600
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



New Hampshire
Department of
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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$34,329	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$34,329	\$0	\$0
Other Financing Sources					
3934	Proceeds from LT Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0
Total Estimated Revenues and Credits			\$2,275,657	\$1,982,200	\$1,982,200



New Hampshire
*Department of
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**2024
MS-737**

Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$4,964,112	\$4,967,688
Special Warrant Articles	\$396,706	\$360,826
Individual Warrant Articles	\$2,500	\$0
Total Appropriations	\$5,363,318	\$5,328,514
Less Amount of Estimated Revenues & Credits	\$1,982,200	\$1,982,200
Estimated Amount of Taxes to be Raised	\$3,381,118	\$3,346,314



New Hampshire
Department of
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Supplemental Schedule

1. Total Recommended by Budget Committee	\$5,328,514
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$5,328,514
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$532,851
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$5,861,365



Default Budget of the Municipality

Deerfield


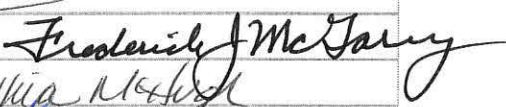
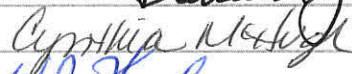

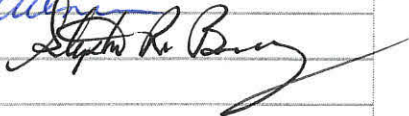
For the period beginning January 1, 2024 and ending December 31, 2024

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

This form was posted with the warrant on: _____

GOVERNING BODY OR 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
Richard Pitman	Chair	
Frederick McGarry	Vice-Chair	
Cynthia McHugh	Selectwoman	
William Huebner	Selectman	
Stephen Barry	Selectman	

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

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



New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$390,371	\$13,820	\$0	\$404,191
4140	Election, Registration, and Vital Statistics	\$11,713	\$0	\$0	\$11,713
4150	Financial Administration	\$59,341	\$2,258	\$0	\$61,599
4152	Property Assessment	\$92,974	\$936	\$0	\$93,910
4153	Legal Expense	\$43,572	\$0	\$0	\$43,572
4155	Personnel Administration	\$100,075	\$8,204	\$0	\$108,279
4191	Planning and Zoning	\$48,798	\$866	\$0	\$49,664
4194	General Government Buildings	\$225,413	\$36,971	\$0	\$262,384
4195	Cemeteries	\$21,452	\$0	\$0	\$21,452
4196	Insurance Not Otherwise Allocated	\$506,954	\$5,308	\$0	\$512,262
4197	Advertising and Regional Associations	\$4,019	\$0	\$0	\$4,019
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$1,504,682	\$68,363	\$0	\$1,573,045
Public Safety					
4210	Police	\$843,284	\$38,320	\$0	\$881,604
4215	Ambulances	\$11,500	\$0	\$0	\$11,500
4220	Fire	\$315,933	\$8,703	\$0	\$324,636
4240	Building Inspection	\$54,143	\$2,892	\$0	\$57,035
4290	Emergency Management	\$7,368	\$0	\$0	\$7,368
4299	Other Public Safety	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$1,232,228	\$49,915	\$0	\$1,282,143
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$217,445	\$10,865	\$0	\$228,310
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 Highway, Streets, and Bridges	\$400	\$0	\$0	\$400
Highways and Streets Subtotal		\$769,780	\$10,865	\$0	\$780,645



New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$79,042	\$4,047	\$0	\$83,089
4323	Solid Waste Collection	\$43,344	\$0	\$0	\$43,344
4324	Solid Waste Disposal	\$235,101	\$0	\$0	\$235,101
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$357,487	\$4,047	\$0	\$361,534
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Health Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$6,372	\$150	\$0	\$6,522
4415	Health Agencies and Hospitals	\$34,316	\$0	\$0	\$34,316
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$40,688	\$150	\$0	\$40,838
Welfare					
4441	Welfare Administration	\$71,260	\$1,368	\$0	\$72,628
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
Welfare Subtotal		\$71,260	\$1,368	\$0	\$72,628



New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	\$104,230	\$6,197	\$0	\$110,427
4550	Library	\$182,992	(\$28,806)	\$0	\$154,186
4583	Patriotic Purposes	\$1,200	\$0	\$0	\$1,200
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$288,422	(\$22,609)	\$0	\$265,813
Conservation and Development					
4611	Conservation Administration	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$2,874	\$96	\$0	\$2,970
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$2,874	\$96	\$0	\$2,970
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$0	\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes	\$1	\$0	\$0	\$1
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1	\$0	\$0	\$1
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0



New Hampshire
Department of
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2024
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$4,267,422	\$112,195	\$0	\$4,379,617



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4240	COLA WA #5
4130	COLA WA #5
4150	COLA WA #5
4194	COLA WA #5 + BUDGET TRANSFER
4196	COLA WA #5
4550	COLA WA #5 + BUGET TRANSFER
4619	COLA WA #5
4520	COLA WA #5
4155	COLA WA #5
4414	COLA WA #5
4191	COLA WA #5
4210	COLA WA #5
4152	COLA WA #5
4321	COLA WA #5
4441	COLA WA #5

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 3rd day of February 2024 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Seventeen (17). 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 12, 2024. 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.)
3. To vote on the following Warrant Articles, as amended, including the proposed budget as a result of the action of the First Session.

Zoning Amendment # 1:

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: delete Section 211 Floodplain Development Regulations in its entirety and replace it with a new Section 211 Floodplain Development Regulations as necessary to comply with requirements of the National Flood Insurance Program?

Zoning Amendment # 2:

Are you in favor of the adoption of Amendment No. 2 as proposed by the planning board for the town zoning ordinance as follows: amend Article III Section 325.4.D.(b) by inserting the following new section and editions:

(b) Internal Setbacks and Separation:

(1) Front setback: Structures and/or buildings shall be located at least twenty-five (25) feet from the edge of any roads in the subdivision.

(2) Side and rear setbacks: Structures and/or buildings shall be located not less than 20 feet from internal side and rear property lines.

(3) Dwelling units Separation: The depth of side and rear yards (measured from building to property lines) shall not be less than 20 feet. The Planning Board may approve a smaller separation if an acceptable alternative for fire safety, as determined by the Fire Chief, is provided. The location of setbacks proposed to achieve this requirement shall be depicted on all plats in the proposed open space subdivision.

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 **\$4,967,688.00**. Should this article be defeated, the default budget shall be **\$4,379,617.00** 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 4-3-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value for Proposed Budget \$3.81

Estimated Tax Impact/\$1,000.00 of Assessed Property Value for Default Budget \$3.06

Article # 2 Shall the Town vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars **(\$150,000.00)** 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 4-1-0

Recommended by the Municipal Budget Committee 10-0-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.19

Article # 3 To see if the town will vote to raise and appropriate the sum of Seventy Thousand Dollars **(\$70,000)** to be placed in the previously established Cemetery General Maintenance Expendable Reserve Fund.

INFORMATION: The balance of the trust fund as of 11/30/2023 is \$66,900.00

Recommended by the Board of Selectmen 4-1-0

Recommended by the Municipal Budget Committee 9-1-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.09

1.25.24

Article # 4 To see if the Town will vote to raise and appropriate the sum of Sixty-Seven Thousand Eight-Hundred Twenty-six Dollars (**\$67,826.00**), which includes additional wages and required benefits, for the purpose of providing cost-of-living adjustment to Town employees in the amount of 3.2%.

Recommended by the Board of Selectmen 3-2-0

Recommended by the Municipal Budget Committee 10-0-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.09

Article # 5 To see if the town will raise and appropriate the sum of Thirty-Five Thousand, Eight Hundred Eighty Dollars (**\$35,880.00**) for additional part-time Fire Fighter / EMT hours in the Deerfield Fire/Rescue Department. Should this article pass, it would only be funded in the event that the 2024 Operating Budget fails to pass. This request has been supported by the BOS and MBC during the municipal budgeting process.

Recommended by the Board of Selectmen 5-0-0

Not Recommended by the Municipal Budget Committee 5-5-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.05

Article # 6 To see if the town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (**\$25,000**) to be placed in the previously established Highway Vehicle and Equipment Maintenance Expendable Trust Fund. The fund will have a cap at \$300,000.00 in principal.

INFORMATION: The balance of the trust fund as of 9/30/2023 is \$75,393.79

Recommended by the Board of Selectmen 3-2-0

Recommended by the Municipal Budget Committee 10-0-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.03

Article # 7 To see if the town will vote to raise and appropriate the sum of up to Twenty Thousand Dollars (**\$20,000**) to be placed in the previously established Municipal Government Buildings And Related Infrastructure Expendable Trust Fund.

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

Recommended by the Board of Selectmen 4-1-0

Recommended by the Municipal Budget Committee 10-0-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.03

Article # 8 To see if the town will vote to establish a Philbrick James Library Building Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of general maintenance and repair to the building and grounds of the Library building; and to raise and appropriate Twenty Thousand Dollars (**\$20,000.00**) to put in the fund; further to name the Library Trustees as agents to expend from said fund. The fund will have a cap at \$30,000.00 in principal.

Recommended by the Board of Selectmen 3-2-0

Recommended by the Municipal Budget Committee 8-1-1

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.03

Article # 9 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 for Aquatic Invasive Species/Aquatic Bacteria Education, Prevention, Treatment and Control in Northwood Lake.

Recommended by the Board of Selectmen 3-2-0

Recommended by the Municipal Budget Committee 10-0-0

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.01

Article # 10 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 4-1-0

Recommended by the Municipal Budget Committee 9-0-1

Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.01

Article # 11 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.)

Article #12 To see if the Town will vote to deposit 50% of the revenues collected pursuant to RSA 79-A (the land use change tax) into the Town's Conservation Fund in accordance with RSA 36-A:5, III as authorized by RSA 79-A:25, II. Decreasing the amount collected to 50% from the current 100% of the land use change tax going to the Conservation Fund will provide additional revenue to the Town general fund, thus helping to reduce the overall tax rate amount needed to meet yearly expenses. If adopted this article shall take effect April 1st, and shall remain in effect until altered or rescinded by a future vote of the town meeting.

Article # 13 To see if the town will vote to adopt the Conflict-of-Interest Ordinance approved by the Board of Selectmen on June 5, 2023, copies of which are available at the Town Clerk's office, posted at the George B White Building, Library and Post Office, on the Town webpage and Town Facebook page.

Article #14 To see if the Town will vote to adopt the Deerfield Community Power Plan, which authorizes the Deerfield Select Board to develop and implement Deerfield Community Power as described therein (pursuant to RSA 53-E:7), the goal of which is to lower electric supply costs. There is no tax impact or use of Town funds.

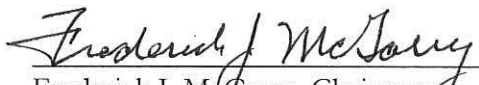
Article # 15 Advisory Only. To see if the Town of Deerfield supports the Deerfield Fire/Rescue Department and the Board of Selectman in pursuit of transitioning away from a Non-Transport Emergency Medical Service to a Transporting Emergency Medical Service and obtaining Deerfield its own Ambulance.

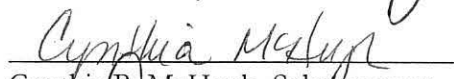
Article # 16 WE THE UNDERSIGNED PETITION TO CHANGE THE ELDERLY EXEMPTION TO \$50,000 AT AGE 65 WITH INCREMENTS OF EVERY 5 YEARS BEING AN ADDITIONAL DEDUCTION OF \$50,000 (AT AGE 65 EXEMPTION TO BE \$50,000 AT AGE 70 \$100P,000, ETC). tHE RECIPIENT MAY HAVE UP TO \$150,000 IN ASSESTS NOT COUNTING THE HOME AND UP TO TWO VEHICLES. [Sic] (Petition Warrant Article)

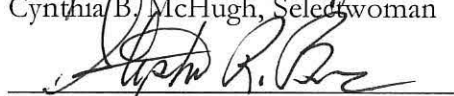
Article # 17 This petition will recind the vote of Article #6 of May 2021 allowing the selectmen to appoint the road agent. We the undersigned petiTion the town voters to return to an elected highway agent with salary to be \$70,000 per year with raises as to each years town employees. The road agent shall received all benefits the full-time employees receive. [Sic] (Petition Warrant Article)

Given our hands and seal this 29th day of January in the year of our Lord Two Thousand and Twenty-Four.

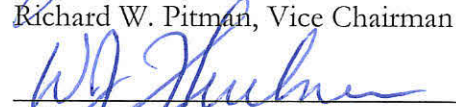
TOWN OF DEERFIELD
BOARD OF SELECTMEN


Frederick J. McGarry, Chairman


Cynthia B. McHugh, Selectwoman

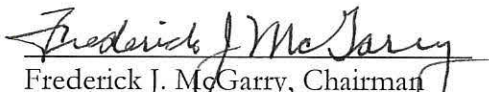

Stephen Barry, Selectman

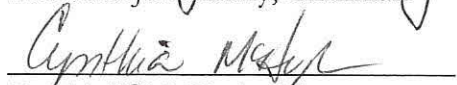

Richard W. Pitman, Vice Chairman

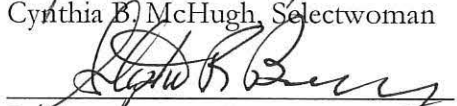

William Huebner, Selectman


A True copy,
Attest:

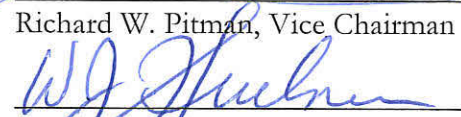
TOWN OF DEERFIELD
BOARD OF SELECTMEN


Frederick J. McGarry, Chairman


Cynthia B. McHugh, Selectwoman


Stephen Barry, Selectman


Richard W. Pitman, Vice Chairman


William Huebner, Selectman

1.25.24

Amended Warrant Article Language From 2024 Town Deliberative Session

Article 2

Shall the Town vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$500,000.00) 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.

Recommended by the Board of Selectmen 4-1-0
Recommended by the Municipal Budget Committee 10-0-0
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.19

Article 5

To see if the town will raise and appropriate the sum of Thirty-Five Thousand, Eight Hundred Eighty Dollars (\$35,880.00) for additional part-time Fire Fighter / EMT hours in the Deerfield Fire/Rescue Department. Should this article pass, it would only be funded in the event that the 2024 Operating Budget fails to pass.

Recommended by the Board of Selectmen 5-0-0
Not Recommended by the Municipal Budget Committee 5-5-0
Estimated Tax Impact / \$1,000.00 of the Assessed Property Value if the Proposed Budget Passes
= \$0.00
Estimated Tax Impact / \$1,000.00 of the Assessed Property Value if the Proposed Budget Passes
= \$0.05

Article 6

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 Highway Vehicle and Equipment Maintenance Expendable Trust Fund. For the purpose of general vehicle and maintenance and repairs with the ability to purchase any vehicle or piece of equipment, should repairs not be possible. The fund will have a cap at \$300,000.00 in principal.

INFORMATION: The balance of the trust fund as of 9/30/2023 is \$75,393.79

*Recommended by the Board of Selectmen 3-2-0
Recommended by the Municipal Budget Committee 10-0-0
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.03*

Article 7

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 Municipal Government Buildings And Related Infrastructure Expendable Trust Fund.

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

*Recommended by the Board of Selectmen 4-1-0
Recommended by the Municipal Budget Committee 10-0-0
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.03*

Article 8

To see if the town will vote to establish a Philbrick James Library Building Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of general maintenance and repair to the building and grounds of the Library building; and to raise and appropriate Twenty Thousand Dollars **(\$20,000.00)** to put in the fund; further to name the Library Trustees as agents to expend from said fund.

*Recommended by the Board of Selectmen 3-2-0
Recommended by the Municipal Budget Committee 8-1-1
Estimated Tax Impact/\$1,000.00 of Assessed Property Value \$0.03*

Article 12

To see if the Town will vote to deposit 95% of the revenues collected pursuant to RSA 79-A (the land use change tax) into the Town's Conservation Fund in accordance with RSA 36-A:5, III as authorized by RSA 79-A:25, II. If adopted this article shall take effect April 1st, and shall remain in effect until altered or rescinded by a future vote of the town meeting.

Article 16

WE THE UNDERSIGNED PETITION TO CHANGE THE ELDERLY EXEMPTION TO \$50,000 AT AGE 65 WITH INCREMENTS OF EVERY 5 YEARS BEING AN ADDITIONAL DEDUCTION OF \$50,000 (AT AGE 65 EXEMPTION TO BE \$50,000 AT AGE 70 \$100P,000, ETC). THE RECIPIENT MAY HAVE UP TO

\$150,000 IN ASSESTS NOT COUNTING THE HOME AND UP TO TWO VEHICLES. Advisory [Sic]
(Petition Warrant Article)

Article 17

WE THE UNDERSIGNED PETITION TO CHANGE THE ELDERLY EXEMPTION TO \$50,000 AT AGE 65 WITH INCREMENTS OF EVERY 5 YEARS BEING AN ADDITIONAL DEDUCTION OF \$50,000 (AT AGE 65 EXEMPTION TO BE \$50,000 AT AGE 70 \$100P,000, ETC). tHE RECIPIENT MAY HAVE UP TO \$150,000 IN ASSESTS NOT COUNTING THE HOME AND UP TO TWO VEHICLES. Advisory [Sic]
(Petition Warrant Article)

Financial Reports



James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

* Also licensed in Maine

** Also licensed in Vermont

September 19, 2023

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 of Selectmen:

We have audited the financial statements of the governmental activities, the major governmental fund, and aggregate remaining fund information of the Town of Deerfield for the year ended December 31, 2022, and have issued our report thereon dated September 18, 2023. 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 an opinion(s) 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 through our risk assessment procedures. These risks are identified universally in New Hampshire governmental entity audits performed by our firm. As a result of these risks the engagement team developed an audit approach that specifically addresses these significant risks:

- Management override of controls; and
- Improper revenue recognition.

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. As described in Note 2-D to the financial statements, the Town of Deerfield changed accounting principles to change the way the Town reports leases, by adopting Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, in the fiscal year 2022. 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 estimate of the capital asset useful lives is 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 it is 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 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 engineer. We evaluated the key factors and assumptions used, by the Town's 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 estimate of the net pension liability, deferred outflows and inflows of resources related to pensions 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 in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources are based on the assumption of future events, such as employment, mortality, and healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the other postemployment benefits liability, deferred outflows and inflows of resources related to the other postemployment benefits 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 18, 2023.

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 circumstances that have led to this modification is as follows:

The Town has not recorded the long-term costs of retirement health care 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, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments*. 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.

*On May 8, 2023, at the monthly Board meeting, the Board voted to adopt a capital asset and depreciation policy.

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 if the library intends to continue the use of debit cards that appropriate internal controls be developed and implemented. These controls should include safe storage of any physical debit cards, checks and balances and appropriate monitoring of the activity on a regular basis.

Transfer Station Deposits (repeat comment)

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 and of receipt to minimize and at a minimum of at least weekly to avoid deposits being held over the weekend, to lower 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. 91, *Conduit Debt Obligations*, issued in May 2019, will be effective for the Town with its fiscal year ending December 31, 2023. This Statement will provide a single method of reporting conduit debt obligations and eliminate differences in practice.

GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the Town with its fiscal year ended December 31, 2023. 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 (PPPs).



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. 99, *Omnibus 2021*, issued in April 2022, will be effective for the Town with its fiscal year ended December 31, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*, issued in June 2022, will be effective for the Town with its fiscal year ended December 31, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, *Compensated Absences*, issued in June 2022, will be effective for the Town with its fiscal year ended December 31, 2024. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

We applied certain limited procedures to the following, which 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
Concord, New Hampshire

Attachment:

Adjusting Journal Entries for Governance Letter



Client: **2015 - Town of Deerfield**
Engagement: **2022 - Town of Deerfield**
Period Ending: **12/31/2022**
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
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		508.1000		
AUDIT ONLY: To reclassify other special revenue funds from fund 99				
99.2495.00.000	Restricted Fund Balance		65,502.00	
99.3502.00.000	Interest Income		458.00	
99.3920.00.000	Additions to escrow		8,547.00	
99.1010.00.530	Fire Dept Equipment Fund			2,379.00
99.1010.00.548	Forest Maintenance			29,274.00
99.1010.00.598	Heritage Foundation			6,408.00
99.1010.00.746	Police Dept - pistol permits			1,108.00
99.1010.00.829	Town Hall Accessibility Fund			7,922.00
99.1010.00.845	Town Planner Fees			5,090.00
99.1010.00.936	Wheelabrator Comm Grant			1,622.00
99.1010.00.952	Veasey Park			5,297.00
99.5000.00.000	Escrow expenditures			15,407.00
Total			74,507.00	74,507.00
Adjusting Journal Entries JE # 2				
Adjusting Journal Entries JE # 2		508.1000		
AUDIT ONLY: To reclassify town impact fees from fund 99				
99.2495.00.000	Restricted Fund Balance		78,749.00	
99.3502.00.000	Interest Income		499.00	
99.3920.00.805	Impact fees collected - Highway		16,620.00	
99.3920.00.821	Impact fees collected - Solid Waste		5,290.00	
99.1010.00.805	Impact Fees - Highway			51,562.00
99.1010.00.821	Impact Fees - Solid Waste			12,206.00
99.5000.00.000	Escrow expenditures			37,390.00
Total			101,158.00	101,158.00
Adjusting Journal Entries JE # 3				
Adjusting Journal Entries JE # 3		604.1000		
AUDIT ONLY: To reclassify school impact fees from fund 99				
99.2495.00.000	Restricted Fund Balance		116,553.00	
99.3502.00.000	Interest Income		390.00	
99.3920.00.813	Impact fees collected - school		21,680.00	
99.1010.00.813	Impact fees - School			4,489.00
99.5000.00.000	Escrow expenditures			134,134.00
Total			138,623.00	138,623.00
Adjusting Journal Entries JE # 4				
Adjusting Journal Entries JE # 4		602.9000		
AUDIT ONLY: To reconcile escrows BFB by recording PY AJE #40				
99.2495.00.000	Restricted Fund Balance		1,357.00	
99.1310.00.000	Due to General Fund			1,357.00
Total			1,357.00	1,357.00
Adjusting Journal Entries JE # 5				
Adjusting Journal Entries JE # 5		300.1110		
To reclassify school check dated after year end that cleared early				
01.2075.08.000	Due to School		1,200,000.00	
01.1010.02.000	Cash			1,200,000.00
Total			1,200,000.00	1,200,000.00
Adjusting Journal Entries JE # 6				
Adjusting Journal Entries JE # 6		400.5200		
AUDIT ONLY: To reclassify school and county payments against property tax revenue				
01.3110.01.000	Property Taxes		12,732,003.00	
01.3110.01.001	Paid to School			12,107,408.00
01.3110.01.002	Paid to County			624,595.00
Total			12,732,003.00	12,732,003.00
Adjusting Journal Entries JE # 7				
Adjusting Journal Entries JE # 7		400.4400		
AUDIT ONLY: To adjust assigned fund balance - encumbrances to actual				
01.2530.01.000	Undesignated Fund Balance		9,991.00	
01.2490.01.000	Reserve for Encumbrances - Prior Year			9,991.00
Total			9,991.00	9,991.00
Adjusting Journal Entries JE # 8				
Adjusting Journal Entries JE # 8		400.8100		
AUDIT ONLY: To reclassify trust fund expenses for fire panel invoice reimbursed posted to the incorrect account				
01.4916.01.132	Trust Fund Expenses		7,280.00	
01.4194.02.430	GBW Repairs & Maintenance			7,280.00
Total			7,280.00	7,280.00
Adjusting Journal Entries JE # 9				
Adjusting Journal Entries JE # 9		300.8300		
To record retainage payable				
01.4312.03.735	RR Hot Top/Grinding		9,968.00	
01-2100-000	Retainage Payable			9,968.00
Total			9,968.00	9,968.00
Adjusting Journal Entries JE # 10				
Adjusting Journal Entries JE # 10		400.4100		
AUDIT ONLY: To adjust nonspendable fund balance to actual				
01.2500.01.000	Nonspendable fund balance		150,455.00	

01.2530.01.000	Undesignated Fund Balance			150,455.00	
Total			150,455.00	150,455.00	
Adjusting Journal Entries JE # 11					
To record change in allowance for uncollectible accounts per summary at 300.1420		300.1420			
01.1080.06.000	Allowance for uncollectible accounts		3,144.00	3,144.00	
01.3110.02.000	Overlay				
Total			3,144.00	3,144.00	
Adjusting Journal Entries JE # 12					
To net down duplicate entry for Estreall property activity		602.0000			
99.3920.00.000	Additions to escrow		141,036.00	141,036.00	
99.2080.99.000	Due to/from General Fund				
Total			141,036.00	141,036.00	
Adjusting Journal Entries JE # 13					
AUDIT ONLY: To record additional interfund in Fund 99 related to Escrows in order to balance		602.1000			
99.5000.00.000	Escrow expenditures		7,101.00	7,101.00	
99.1310.00.000	Due to General Fund				
Total			7,101.00	7,101.00	
Adjusting Journal Entries JE # 14					
AUDIT ONLY: To net down interfund activity		300.8100			
01.2080.03.000	Due To Recreation Revolving Fund		175,153.00		
01.2080.09.000	Due To Special Detail Revolving Fund		158,195.00		
01.2080.81.000	Due to Joe Stone Fund		1,025.00		
50.2080.03.000	Due to General Fund Special Detail Revolving Fund		158,195.00		
80.2080.03.000	Due To General Fund		175,153.00		
81.2080.03.000	Due To General Fund		1,025.00		
01.1310.02.000	Due From Recreation Revolving Fund			175,153.00	
01.1310.09.000	Due from Special Detail Revolving Fund			158,195.00	
01.1310.81.000	Due from Joe Stone Fund			1,025.00	
50.1310.02.000	Due from General Fund SD			158,195.00	
80.1310.02.000	Due From General Fund			175,153.00	
81.1310.02.000	Due From General Fund			1,025.00	
Total			668,748.00	668,748.00	
Adjusting Journal Entries JE # 21					
AUDIT ONLY: To reclassify intergovernmental payables and interfunds		300.2110			
01.2020.01.000	Accounts Payable		33,990.00		
01.2020.01.000	Accounts Payable		7,150.00		
01.2070.00.001	Intergovernmental Payables			33,990.00	
01.2080.07.000	Due to Trust Funds			7,150.00	
Total			41,140.00	41,140.00	
Total Adjusting Journal Entries			15,286,509.00	15,286,509.00	
Total All Journal Entries			15,286,509.00	15,286,509.00	

**TOWN OF DEERFIELD,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022**

**TOWN OF DEERFIELD,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
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TOWN OF DEERFIELD, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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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 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, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Summary of Opinions

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

Adverse Opinion on Governmental Activities

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

Unmodified Opinions on the Major Fund and Aggregate Remaining Fund Information

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Town of 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.

Matters Giving Rise to 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of 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.

Change in Accounting Principle

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

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

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

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the

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

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.

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

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

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

September 18, 2023
Concord, New Hampshire

*Plodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF DEERFIELD, NEW HAMPSHIRE
Statement of Net Position
December 31, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 9,712,368
Investments	836,112
Taxes receivable (net)	567,009
Accounts receivable	20,953
Tax deeded property, subject to resale	8,974
Capital assets:	
Land and construction in progress	5,334,921
Other capital assets, net of depreciation	4,625,126
Total assets	<u>21,105,463</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	522,542
Amounts related to other postemployment benefits	9,805
Total deferred outflows of resources	<u>532,347</u>
LIABILITIES	
Accounts payable	131,729
Accrued salaries and benefits	60,412
Retainage payable	9,968
Intergovernmental payables	6,295,587
Long-term liabilities:	
Due within one year	10,000
Due in more than one year	2,983,995
Total liabilities	<u>9,491,691</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	21,002
Unavailable revenue - grants	563,173
Amounts related to pensions	97,485
Total deferred inflows of resources	<u>681,660</u>
NET POSITION	
Net investment in capital assets	9,960,047
Restricted	557,132
Unrestricted	947,280
Total net position	<u><u>\$ 11,464,459</u></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, 2022

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change In
	Expenses	Services	Contributions	Net Position
General government	\$ 1,463,755	\$ 10,240	\$ 67,819	\$ (1,385,696)
Public safety	1,512,710	124,420	28,238	(1,360,052)
Highways and streets	1,279,132	340	149,581	(1,129,211)
Sanitation	473,627	56,044	-	(417,583)
Health	34,478	-	-	(34,478)
Welfare	24,523	-	-	(24,523)
Culture and recreation	432,414	203,474	-	(228,940)
Conservation	58,144	-	-	(58,144)
Total governmental activities	<u>\$ 5,278,783</u>	<u>\$ 394,518</u>	<u>\$ 245,638</u>	<u>(4,638,627)</u>
General revenues:				
Taxes:				
Property				1,147,997
Other				194,454
Motor vehicle permit fees				1,180,702
Licenses and other fees				75,041
Grants and contributions not restricted to specific programs				430,604
Unrestricted investment earnings				62,944
Miscellaneous				279,623
Total general revenues				<u>3,371,365</u>
Change in net position				(1,267,262)
Net position, beginning				12,731,721
Net position, ending				<u>\$ 11,464,459</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, 2022

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 9,124,694	\$ 587,674	\$ 9,712,368
Investments	401,757	434,355	836,112
Taxes receivable	579,653	-	579,653
Accounts receivable	8,458	12,495	20,953
Interfund receivables	-	119,496	119,496
Tax deeded property, subject to resale	8,974	-	8,974
Total assets	<u>\$ 10,123,536</u>	<u>\$ 1,154,020</u>	<u>\$ 11,277,556</u>
LIABILITIES			
Accounts payable	\$ 128,360	\$ 3,369	\$ 131,729
Accrued salaries and benefits	60,412	-	60,412
Retainage payable	9,968	-	9,968
Intergovernmental payables	6,295,587	-	6,295,587
Interfund payables	102,129	17,367	119,496
Total liabilities	<u>6,596,456</u>	<u>20,736</u>	<u>6,617,192</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	49,346	-	49,346
Unavailable revenue - grants	563,173	-	563,173
Total deferred inflows of resources	<u>612,519</u>	<u>-</u>	<u>612,519</u>
FUND BALANCES (DEFICIT)			
Nonspendable	8,974	329,169	338,143
Restricted	-	291,731	291,731
Committed	812,448	517,256	1,329,704
Assigned	27,432	-	27,432
Unassigned (deficit)	2,065,707	(4,872)	2,060,835
Total fund balances	<u>2,914,561</u>	<u>1,133,284</u>	<u>4,047,845</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,123,536</u>	<u>\$ 1,154,020</u>	<u>\$ 11,277,556</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, 2022

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

Total fund balances of governmental funds (Exhibit C-1)		\$ 4,047,845
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 15,087,997	
Less accumulated depreciation	<u>(5,127,950)</u>	
		9,960,047
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 522,542	
Deferred inflows of resources related to pensions	(97,485)	
Deferred outflows of resources related to OPEB	<u>9,805</u>	
		434,862
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (119,496)	
Payables	<u>119,496</u>	
		-
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	\$ 28,344	
Allowance for uncollectible taxes	<u>(12,644)</u>	
		15,700
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Compensated absences	\$ 42,580	
Accrued landfill postclosure care costs	248,000	
Net pension liability	2,530,450	
Other postemployment benefits	<u>172,965</u>	
		(2,993,995)
Net position of governmental activities (Exhibit A)		<u>\$ 11,464,459</u>

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, 2022

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 1,308,928	\$ 65,816	\$ 1,374,744
Licenses and permits	1,255,743	-	1,255,743
Intergovernmental receivable	676,242	-	676,242
Charges for services	76,592	317,926	394,518
Miscellaneous	280,038	62,529	342,567
Total revenues	<u>3,597,543</u>	<u>446,271</u>	<u>4,043,814</u>
EXPENDITURES			
Current:			
General government	1,373,635	72,286	1,445,921
Public safety	1,317,971	113,972	1,431,943
Highways and streets	1,063,557	76	1,063,633
Sanitation	429,123	36,636	465,759
Health	34,478	-	34,478
Welfare	24,523	-	24,523
Culture and recreation	229,798	183,821	413,619
Conservation	11,984	46,160	58,144
Capital outlay	81,055	-	81,055
Total expenditures	<u>4,566,124</u>	<u>452,951</u>	<u>5,019,075</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	15,000	-	15,000
Transfers out	-	(15,000)	(15,000)
Total other financing sources (uses)	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>
Net change in fund balances	(953,581)	(21,680)	(975,261)
Fund balances, beginning	3,868,142	1,154,964	5,023,106
Fund balances, ending	<u>\$ 2,914,561</u>	<u>\$ 1,133,284</u>	<u>\$ 4,047,845</u>

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, 2022

Net change in fund balances of governmental funds (Exhibit C-3)		\$ (975,261)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capitalized capital outlay in the current year, as follows:		
Capitalized capital outlay	\$ 135,637	
Depreciation expense	<u>(393,031)</u>	(257,394)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (15,000)	
Transfers out	<u>15,000</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	\$ (35,437)	
Change in allowance for uncollectible taxes	<u>3,144</u>	(32,293)
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.		
Increase in compensated absences	\$ (6,257)	
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	8,649	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(6,706)</u>	(2,314)
Changes in net position of governmental activities (Exhibit B)		<u>\$ (1,267,262)</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, 2022

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES				
Taxes	\$ 1,021,574	\$ 1,021,574	\$ 1,276,635	\$ 255,061
Licenses and permits	1,300,000	1,300,000	1,255,743	(44,257)
Intergovernmental receivable	594,475	594,475	638,581	44,106
Charges for services	89,000	89,000	76,592	(12,408)
Miscellaneous	35,500	35,500	271,219	235,719
Total revenues	<u>3,040,549</u>	<u>3,040,549</u>	<u>3,518,770</u>	<u>478,221</u>
EXPENDITURES				
Current:				
General government	1,546,540	1,491,008	1,343,643	147,365
Public safety	1,198,366	1,233,529	1,289,733	(56,204)
Highways and streets	1,012,126	1,019,780	1,066,989	(47,209)
Sanitation	354,636	357,487	429,123	(71,636)
Health	40,582	40,688	34,478	6,210
Welfare	70,297	71,260	24,523	46,737
Culture and recreation	244,694	253,422	229,798	23,624
Conservation	13,307	13,374	11,984	1,390
Debt service:				
Interest	1	1	-	1
Capital outlay	-	81,055	81,055	-
Total expenditures	<u>4,480,549</u>	<u>4,561,604</u>	<u>4,511,326</u>	<u>50,278</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,440,000)</u>	<u>(1,521,055)</u>	<u>(992,556)</u>	<u>528,499</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	81,055	81,055	-
Transfers out	(165,000)	(165,000)	(165,000)	-
Total other financing sources (uses)	<u>(165,000)</u>	<u>(83,945)</u>	<u>(83,945)</u>	<u>-</u>
Net change in fund balances	<u>\$ (1,605,000)</u>	<u>\$ (1,605,000)</u>	<u>(1,076,501)</u>	<u>\$ 528,499</u>
Decrease in nonspendable fund balance			160,828	
Unassigned fund balance, beginning			2,997,080	
Unassigned fund balance, ending			<u>\$ 2,081,407</u>	

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, 2022

	Private Purpose Trust Fund	All Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 31,850	\$ 493,206
Investments	343,584	360,138
Intergovernmental receivable	-	6,261,597
Total assets	<u>375,434</u>	<u>7,114,941</u>
LIABILITIES		
Accounts payable	-	8,458
Intergovernmental payables:		
School	-	6,257,408
State	-	4,189
Total liabilities	<u>-</u>	<u>6,270,055</u>
NET POSITION		
Restricted	<u>\$ 375,434</u>	<u>\$ 844,886</u>

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

EXHIBIT E-2
TOWN OF DEERFIELD, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2022

	Private Purpose Trust Fund	All Custodial Funds
ADDITIONS		
Contributions	\$ -	\$ 365,193
Investment earnings	9,291	8,521
Change in fair market value	(44,803)	(20,393)
Tax collections for other governments	-	12,732,003
State fees collected	-	451,355
Total additions	<u>(35,512)</u>	<u>13,536,679</u>
DEDUCTIONS		
Payments from trust funds	2,644	-
Payments of taxes to other governments	-	12,732,003
Payments of State fees	-	451,355
Payments for escrow purposes	-	580,943
Total deductions	<u>2,644</u>	<u>13,764,301</u>
Change in fiduciary net position	(38,156)	(227,622)
Net position, beginning	413,590	1,072,508
Net position, ending	<u>\$ 375,434</u>	<u>\$ 844,886</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
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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TOWN OF DEERFIELD, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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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 have also 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 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 all major funds 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
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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 Definitions* 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 Fund – is used to record activity of 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 Fund – 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 Fund – are custodial in nature and do not involve the measurement of operating results. 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.

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

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.

Level 3 – Inputs are significant unobservable inputs, using assumptions in determining the fair value of investments and derivative instruments.

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, 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 Capital Assets

Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The Town has established a threshold of \$5,000 or more and an estimate useful life in excess of five years for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

TOWN OF DEERFIELD, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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DECEMBER 31, 2022

1-G Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are 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-H Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 9, 2022 and November 21, 2022, and due on July 1, 2022 and December 29, 2022. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at December 31, 2022 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

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, 2022 utilized in the setting of the tax rate was as follows:

Total assessment valuation with utilities	\$ 776,214,550
Total assessment valuation without utilities	\$ 699,821,650

The tax rates and amounts assessed for the year ended December 31, 2022 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$1.81	\$ 1,395,812
School portion:		
State of New Hampshire	\$1.21	849,932
Local	\$14.50	11,257,476
County portion	\$0.80	624,595
Total	<u>\$18.32</u>	<u>\$ 14,127,815</u>

1-I 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, 2022.

TOWN OF DEERFIELD, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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1-J 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 (expenses) until then. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

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. The Town has four types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenues from grants arises when the related eligible expenditures will not be made until the subsequent period.

1-K 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-L Long-term Obligations

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

1-M 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 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-N Postemployment Benefits Other Than Pensions (OPEB)

The Town maintains two separate other postemployment benefit plans, 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 has been determined on the same basis as they are reported by the New Hampshire

TOWN OF DEERFIELD, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 Government Accounting Standards Board pronouncement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

1-O 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, inventory, 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.

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.

TOWN OF DEERFIELD, NEW HAMPSHIRE
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1-P 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/expenditures during the period reported. These estimates include assessing the collectability of receivables, the useful lives of tangible 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 post closure 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 US generally accepted accounting principles.

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 2022, \$1,500,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$105,000 was voted from unassigned fund balance as a transfer to various capital reserve and expendable trust funds.

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. 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)	\$ 3,599,825
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	46,480
To recognize transfers in of the blended expendable trust funds	165,000
To eliminate transfers between blended expendable trust and general funds	(231,055)
Change in deferred tax revenue relating to 60-day revenue recognition	
recognized as revenue on the GAAP basis, but not on the budgetary basis	32,293
Per Exhibit C-3 (GAAP basis)	<u>\$ 3,612,543</u>
	(Continued)

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Budgetary reconciliation to GAAP basis continued:

Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 4,676,326
Adjustment:	
Basis differences:	
Encumbrances, beginning	17,441
Encumbrances, ending	(27,432)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	64,789
To recognize transfers out of the blended expendable trust funds	66,055
To eliminate transfers between general and blended expendable trust funds	(231,055)
Per Exhibit C-3 (GAAP basis)	<u><u>\$ 4,566,124</u></u>

2-C Deficit Fund Balance

The special detail special revenue fund had a deficit fund balance of \$4,872 at December 31, 2022. This deficit will be financed through future revenues of the fund.

2-D Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. As a result of implementation of this Statement, the Town has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 87 and have determined that none of the agreements have met the requirements of the pronouncement.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (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 \$10,237,424 and the bank balances totaled \$10,289,461. Petty cash totaled \$650.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 9,712,368
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	525,056
Total cash and cash equivalents	<u><u>\$ 10,237,424</u></u>

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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. Because 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. The Town has the following recurring fair value measurements and maturities as of December 31, 2022:

	Valuation Measurement Method	Reported Balance	Less Than 1 Year	1-5 Years	Exempt from Disclosure
Investments type:					
Certificates of deposit	Level 1	\$ 707,038	\$ 241,345	\$ 465,693	\$ -
Corporate equities	Level 1	453,313	-	-	453,313
Equity exchange traded	Level 1	51,264	-	-	51,264
Fixed income mutual funds	Level 2	328,219	-	-	328,219
Total fair value		<u>\$ 1,539,834</u>	<u>\$ 241,345</u>	<u>\$ 465,693</u>	<u>\$ 832,796</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, Goldman Sachs Bank USA, Synchrony Bank, and UBS Bank USA. These investments are 17%, 53%, 15%, 16%, and 15%, respectively, of the Town's total investments.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 836,112
Investments per Statement of Fiduciary Net Position (Exhibit E-1)	703,722
Total investments	<u>\$ 1,539,834</u>

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NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2022. The amount has been reduced by an allowance for an estimated uncollectible amount of \$12,644. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2022	\$ 476,429	\$ 476,429
Unredeemed (under tax lien):		
Levy of 2021	41,111	41,111
Levy of 2020	9,337	9,337
Levies of 2019 and prior	46,135	46,135
Elderly liens	6,641	6,641
Less: allowance for estimated uncollectible taxes	(12,644) *	-
Net taxes receivable	<u>\$ 567,009</u>	<u>\$ 579,653</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 full accrual basis of accounting (Exhibits A and B).

NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2022, consisted of accounts (billings for police details other user charges). 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	Governmental Funds			Fiduciary
	Activities	General	Nonmajor	Total	Funds
Receivables:					
Accounts	\$ 20,953	\$ 8,458	\$ 12,495	\$ 20,953	\$ -
Intergovernmental	-	-	-	-	6,261,597 ¹
Total	<u>\$ 20,953</u>	<u>\$ 8,458</u>	<u>\$ 12,495</u>	<u>\$ 20,953</u>	<u>\$ 6,261,597</u>

¹ 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, 2022 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 5,254,941	\$ -	\$ -	\$ 5,254,941
Construction in progress	79,980	-	-	79,980
Total capital assets not being depreciated	<u>5,334,921</u>	<u>-</u>	<u>-</u>	<u>5,334,921</u>
Being depreciated:				
Buildings and building improvements	1,274,393	48,700	-	1,323,093
Machinery, equipment, and furnishings	883,694	31,808	-	915,502
Vehicles	1,679,302	48,479	-	1,727,781
Infrastructure	5,780,050	6,650	-	5,786,700
Total capital assets being depreciated	<u>9,617,439</u>	<u>135,637</u>	<u>-</u>	<u>9,753,076</u>
Total all capital assets	<u>14,952,360</u>	<u>135,637</u>	<u>-</u>	<u>15,087,997</u>

(Continued)

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Capital assets continued:

	Balance, beginning	Additions	Deletions	Balance, ending
Less accumulated depreciation:				
Buildings and building improvements	(503,129)	(60,559)	-	(563,688)
Machinery, equipment, and furnishings	(722,068)	(50,750)	-	(772,818)
Vehicles	(1,167,284)	(83,225)	-	(1,250,509)
Infrastructure	(2,342,438)	(198,497)	-	(2,540,935)
Total accumulated depreciation	(4,734,919)	(393,031)	-	(5,127,950)
Net book value, capital assets being depreciated	4,882,520	(257,394)	-	4,625,126
Net book value, all capital assets	<u>\$ 10,217,441</u>	<u>\$ (257,394)</u>	<u>\$ -</u>	<u>\$ 9,960,047</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	\$ 40,493
Public safety	104,042
Highways and streets	227,999
Sanitation	9,868
Culture and recreation	10,629
Total depreciation expense	<u>\$ 393,031</u>

NOTE 8 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
Nonmajor	General	\$ 102,129
Nonmajor	Nonmajor	17,367
		<u>\$ 119,496</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 \$15,000 interfund transfer for the year ended December 31, 2022, was a transfer between the permanent trust fund to the general fund for cemetery maintenance.

NOTE 9 – INTERGOVERNMENTAL PAYABLES

	General Fund	Fidciary Funds
Balance due to the New Hampshire Retirement System	\$ 29,569	\$ -
Miscellaneous balance due to the State of New Hampshire	1,141	-
Miscellaneous balance due to other political subdivisions	3,280	-
Property taxes due to the custodial funds	6,257,408 ²	-
Motor vehicle fees due to the custodial funds	4,189	-
Property taxes due to the Deerfield School District	-	6,257,408 ³
Motor vehicle fees due to the State of New Hampshire	-	4,189
Total intergovernmental payables due	<u>\$ 6,295,587</u>	<u>\$ 6,261,597</u>

² Property taxes due to the custodial fund 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.

³ 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, 2022 consist of amounts related to pensions totaling \$522,542 and amounts related to OPEB totaling \$9,805. For further discussion on these amounts, see Note 12 and 13, respectively.

Deferred inflows of resources are as follows:

	Exhibit A	Exhibit C-1
Property taxes received prior to their due date	\$ 21,002	\$ 21,002
Deferred property taxes not collected within 60 days of the fiscal year-end	-	28,344
Federal grant revenue collected in advance of eligible expenditures being made	563,173	563,173
Amounts related to pensions (see Note 12)	97,485	-
Total governmental activities	<u>\$ 681,660</u>	<u>\$ 612,519</u>

NOTE 11 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2022:

	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022	Due Within One Year	Due In More Than One Year
Compensated absences	\$ 36,323	\$ 8,325	\$ (2,068)	\$ 42,580	\$ -	\$ 42,580
Accrued landfill postclosure care costs	250,000	-	(2,000)	248,000	10,000	238,000
Net pension liability	1,877,978	652,472	-	2,530,450	-	2,530,450
Net other postemployment benefits	163,741	9,224	-	172,965	-	172,965
Total long-term liabilities	<u>\$ 2,328,042</u>	<u>\$ 670,021</u>	<u>\$ (4,068)</u>	<u>\$ 2,993,995</u>	<u>\$ 10,000</u>	<u>\$ 2,983,995</u>

Accrued Landfill Post Closure 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 post closure care costs that will be incurred. The estimated liability for landfill post closure care costs has a balance of \$248,000 as of December 31, 2022. The estimated total current cost of the landfill post closure care (\$248,000) 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, 2022. However, the actual cost of post closure 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 post closure 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 one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (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 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 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 1/1/12	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 members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2022, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$255,976, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2022 the Town reported a liability of \$2,530,450 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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 participating towns and school districts, actuarially determined. At June 30, 2022, the Town's proportion was 0.04% which was the same as its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized pension expense of \$247,056. At December 31, 2022 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	\$ 119,748	\$ 87,771
Changes in assumptions	134,600	-
Net difference between projected and actual investment earnings on pension plan investments	95,901	-
Differences between expected and actual experience	47,492	9,714
Contributions subsequent to the measurement date	124,801	-
Total	<u>\$ 522,542</u>	<u>\$ 97,485</u>

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The \$124,801 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, 2023. 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,	
2023	\$ 108,648
2024	97,021
2025	(53,091)
2026	147,678
Thereafter	-
Totals	<u>\$ 300,256</u>

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions which, accordingly, apply to 2022 measurements:

Inflation:	2.00%
Salary increases:	5.40% 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 Health 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, 2021, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – 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 long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

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 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.

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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, 2022	\$ 3,395,225	\$ 2,530,450	\$ 1,811,469

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 (OPEB)

13-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provided - 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 2022 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 2022, 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 based on fund balances. For fiscal year 2022, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$19,175, which was paid in full.

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OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At December 31, 2022, the Town reported a liability of \$172,965 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. 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 participating towns and school districts, actuarially determined. At June 30, 2022, the Town's proportion was 0.05% which was an increase of 0.01% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of \$25,838. At December 31, 2022, 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
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 473	\$ -
Contributions subsequent to the measurement date	9,332	-
Total	<u>\$ 9,805</u>	<u>\$ -</u>

The \$9,332 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, 2023. 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,	
2023	\$ 79
2024	20
2025	(186)
2026	560
Thereafter	-
Totals	<u>\$ 473</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.00% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.40% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Health 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, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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.

TOWN OF DEERFIELD, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. 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, 2022	\$ 187,783	\$ 172,965	\$ 160,060

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.

13-B Town of Deerfield Retiree Health Benefit Program

The Town provides postemployment benefit options for health care 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.

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. 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, 2022, or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town. The amounts that should be recorded as the net OPEB liability and the OPEB expense is unknown.

TOWN OF DEERFIELD, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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, 2022 are as follows:

General fund:	
General government	\$ 24,000
Highways and streets	3,432
Total general fund	<u>\$ 27,432</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, 2022 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all governmental activities capital assets	\$ 9,960,047	\$ -
Restricted net position:		
Library	75,363	-
Perpetual care - principal balance	329,169	-
Perpetual care - income balance	152,600	-
Individuals, organizations, and other governments	-	375,434
Escrows	-	59,175
School impact fees	-	4,489
School trust funds	-	781,222
Total restricted net position	<u>557,132</u>	<u>1,220,320</u>
Unrestricted	947,280	-
Total net position	<u>\$ 11,464,459</u>	<u>\$ 1,220,320</u>

NOTE 16 - GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2022 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Tax deeded property	\$ 8,974	\$ -	\$ 8,974
Permanent fund - principal balance	-	329,169	329,169
Total nonspendable fund balance	<u>8,974</u>	<u>329,169</u>	<u>338,143</u>
Restricted:			
Library	-	75,363	75,363
Impact fees - highway	-	51,562	51,562
Impact fees - solid waste	-	12,206	12,206
Permanent - income balance	-	152,600	152,600
Total restricted fund balance	<u>-</u>	<u>291,731</u>	<u>291,731</u>
Committed:			
Expendable trust	812,448	-	812,448
Recreation	-	103,745	103,745
Joe Stone	-	4,672	4,672
Conservation	-	349,738	349,738
Other special funds	-	59,101	59,101
Total committed fund balance	<u>812,448</u>	<u>517,256</u>	<u>1,329,704</u>

(Continued)

TOWN OF DEERFIELD, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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Governmental fund balances continued:

	General Fund	Nonmajor Funds	Total Governmental Funds
Assigned:			
Encumbrances	27,432	-	27,432
Unassigned (deficit):			
General fund	2,065,707	-	2,065,707
Special detail (deficit)	-	(4,872)	(4,872)
Total unassigned fund balance (deficit)	2,065,707	(4,872)	2,060,835
Total governmental fund balances	<u>\$ 2,914,561</u>	<u>\$ 1,133,284</u>	<u>\$ 4,047,845</u>

NOTE 17 – 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 2022, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2022 to December 31, 2022 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex³. 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 Primex³ 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 fiscal year 2022 the Town paid \$55,193 and \$39,602 respectively, to Primex for property, liability, and worker's compensation. At this time, Primex³ 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 18 – 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 regular full-time and part-time employees employed on a regular and continuous basis, including certain contractual employees, are eligible to participate in this plan. Temporary and casual employees are not eligible. The plan year adopted by the Town begins on January 1st and ends on December 31st. 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
DECEMBER 31, 2022

NOTE 19 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 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, 2022.

NOTE 20 – COVID-19

As a result of the spread of 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 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, 2022, the Town spent \$37,661 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 – 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 18, 2023, the date the December 31, 2022 financial statements were available to be issued, and the following warrant articles were approved by the voters at the March 14, 2023 annual Town Meeting:

Warrant Article 9: Authorized the use of \$40,000 general fund unassigned fund balance to be deposited into the Municipal Government Buildings and related infrastructure expendable trust fund.

Warrant Article 10: Authorized the use of \$35,000 general fund unassigned fund balance to be deposited into the Cemetery General Maintenance capital reserve fund.

Warrant Article 11: Authorized the use of \$25,000 general fund unassigned fund balance to be deposited into the Recreational Facility Maintenance expendable trust fund.

Warrant Article 12: Authorized the use of \$20,000 general fund unassigned fund balance to be deposited into the Fire Department Vehicle and Equipment expendable trust 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, 2022
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	December 31, 2022
Measurement date	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's:								
Proportion of the net pension liability	0.04%	0.04%	0.05%	0.04%	0.04%	0.05%	0.04%	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	\$ 2,530,450
Covered payroll	\$ 1,094,525	\$ 1,151,128	\$ 1,209,159	\$ 1,173,565	\$ 1,202,464	\$ 1,207,027	\$ 1,173,938	\$ 1,197,439
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%	211.32%
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%	65.12%

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, 2022
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	December 31, 2022
Measurment date	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contributions	\$ 229,204	\$ 163,350	\$ 182,153	\$ 180,223	\$ 185,235	\$ 200,741	\$ 221,982	\$ 255,976
Contributions in relation to the contractually required contributions	229,204	163,350	182,153	180,223	185,235	200,741	221,982	255,976
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	\$ 1,206,701
Contributions as a percentage of covered payroll	20.94%	14.19%	15.06%	15.36%	15.40%	16.63%	18.95%	21.21%

TOWN OF DEERFIELD, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

***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 – Salary increases changed to 5.4% from 5.6% in 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.

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, 2022. 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, 2022
Unaudited

Fiscal year-end	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
Measurement date	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's proportion of the net OPEB liability	0.04%	0.04%	0.04%	0.04%	0.05%
Town's proportionate share of the net OPEB liability (asset)	\$ 203,289	\$ 194,209	\$ 191,823	\$ 163,741	\$ 172,965
Town's covered payroll	\$ 1,222,027	\$ 1,251,433	\$ 1,207,027	\$ 1,173,938	\$ 1,197,438
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%	14.44%
Plan fiduciary net position as a percentage of the total OPEB liability	7.53%	7.75%	7.74%	11.06%	10.64%

The Notes 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, 2022
Unaudited

Fiscal year-end	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
Measurement date	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 19,640	\$ 20,216	\$ 20,342	\$ 19,217	\$ 19,175
Contributions in relation to the contractually required contribution	19,640	20,216	20,342	19,217	19,175
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 1,222,027	\$ 1,251,433	\$ 1,207,027	\$ 1,171,166	\$ 1,206,701
Contributions as a percentage of covered payroll	1.61%	1.62%	1.69%	1.64%	1.59%

The Notes 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, 2022

***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 – Salary increases changed to 5.4% from 5.6% in 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.

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, 2022. 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, 2022

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 907,174	\$ 1,147,997	\$ 240,823
Land use change	65,000	65,816	816
Yield	13,000	26,791	13,791
Excavation	400	303	(97)
Interest and penalties on taxes	36,000	35,728	(272)
Total from taxes	<u>1,021,574</u>	<u>1,276,635</u>	<u>255,061</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	30,000	617	(29,383)
Motor vehicle permit fees	1,200,000	1,180,702	(19,298)
Building permits	35,000	39,908	4,908
Other	35,000	34,516	(484)
Total from licenses, permits, and fees	<u>1,300,000</u>	<u>1,255,743</u>	<u>(44,257)</u>
Intergovernmental:			
State:			
Meals and rooms distribution	430,604	430,604	-
Highway block grant	150,165	149,581	(584)
State and federal forest land reimbursement	1,362	1,362	-
Other	12,344	57,034	44,690
Total from intergovernmental	<u>594,475</u>	<u>638,581</u>	<u>44,106</u>
Charges for services:			
Income from departments	<u>89,000</u>	<u>76,592</u>	<u>(12,408)</u>
Miscellaneous:			
Sale of municipal property	-	174,464	174,464
Interest on investments	4,500	29,026	24,526
Other	31,000	67,729	36,729
Total from miscellaneous	<u>35,500</u>	<u>271,219</u>	<u>235,719</u>
Other financing sources:			
Transfers in	81,055	81,055	-
Note proceeds	-	-	-
Total other financing sources	<u>81,055</u>	<u>81,055</u>	<u>-</u>
Total revenues and other financing sources	3,121,604	<u>\$ 3,599,825</u>	<u>\$ 478,221</u>
Unassigned fund balance used to reduce tax rate	1,500,000		
Amounts voted from fund balance	105,000		
Total revenues and use of fund balance	<u>\$ 4,726,604</u>		

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, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 390,371	\$ 418,087	\$ -	\$ (27,716)
Election and registration	-	11,713	14,524	-	(2,811)
Financial administration	-	59,341	66,294	-	(6,953)
Revaluation of property	-	92,974	55,694	-	37,280
Legal	-	43,572	36,386	-	7,186
Personnel administration	-	97,397	94,503	-	2,894
Planning and zoning	10,241	48,798	37,558	24,000	(2,519)
General government buildings	7,200	225,413	202,647	-	29,966
Cemeteries	-	21,452	25,185	-	(3,733)
Insurance, not otherwise allocated	-	495,958	381,654	-	114,304
Advertising and regional associations	-	4,019	4,552	-	(533)
Total general government	17,441	1,491,008	1,337,084	24,000	147,365
Public safety:					
Police	-	844,585	893,505	-	(48,920)
Ambulance	-	11,500	15,500	-	(4,000)
Fire	-	315,933	313,588	-	2,345
Building inspection	-	54,143	64,003	-	(9,860)
Emergency management	-	7,368	3,137	-	4,231
Total public safety	-	1,233,529	1,289,733	-	(56,204)
Highways and streets:					
Administration	-	217,445	199,162	-	18,283
Highways and streets	-	801,934	863,448	3,432	(64,946)
Bridges	-	1	547	-	(546)
Other	-	400	400	-	-
Total highways and streets	-	1,019,780	1,063,557	3,432	(47,209)
Sanitation:					
Administration	-	79,042	72,877	-	6,165
Solid waste collection	-	43,344	31,618	-	11,726
Solid waste disposal	-	235,101	324,628	-	(89,527)
Total sanitation	-	357,487	429,123	-	(71,636)
Health:					
Pest control	-	6,372	4,497	-	1,875
Health agencies	-	34,316	29,981	-	4,335
Total health	-	40,688	34,478	-	6,210
Welfare:					
Administration and direct assistance	-	71,260	24,523	-	46,737
Culture and recreation:					
Parks and recreation	-	104,230	95,280	-	8,950
Library	-	147,992	134,389	-	13,603
Patriotic purposes	-	1,200	129	-	1,071
Total culture and recreation	-	253,422	229,798	-	23,624
Conservation	-	13,374	11,984	-	1,390

(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, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Interest on tax anticipation notes	-	1	-	-	1
Capital outlay	-	81,055	81,055	-	-
Other financing uses:					
Transfers out	-	165,000	165,000	-	-
Total appropriations, expenditures, and encumbrances	\$ 17,441	\$ 4,726,604	\$ 4,666,335	\$ 27,432	\$ 50,278

See Independent Auditor's Report.

SCHEDULE 3
TOWN OF DEERFIELD, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2022

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 2,997,080
Changes:		
2022 Budget summary:		
Revenue surplus (Schedule 1)	\$ 478,221	
Unexpended balance of appropriations (Schedule 2)	<u>50,278</u>	
2022 Budget surplus		528,499
Decrease in nonspendable fund balance		<u>160,828</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		2,081,407
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(28,344)
Elimination of the allowance for uncollectible taxes		<u>12,644</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u><u>\$ 2,065,707</u></u>

SCHEDULE 4
TOWN OF DEERFIELD, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2022

	Special Revenue Funds									
	Library	Special Detail	Recreation	Joe Stone	Conservation	Impact Fees Highway	Impact Fees Solid Waste	Other Special Funds	Permanent Fund	Total
ASSETS										
Cash and cash equivalents	\$ 75,363	\$ -	\$ -	\$ -	\$ 349,178	\$ 51,562	\$ 12,206	\$ 59,101	\$ 40,264	\$ 587,674
Investments	-	-	-	-	-	-	-	-	434,355	434,355
Accounts receivable	-	12,495	-	-	-	-	-	-	-	12,495
Interfund receivable	-	-	107,114	4,672	560	-	-	-	7,150	119,496
Total assets	<u>\$ 75,363</u>	<u>\$ 12,495</u>	<u>\$ 107,114</u>	<u>\$ 4,672</u>	<u>\$ 349,738</u>	<u>\$ 51,562</u>	<u>\$ 12,206</u>	<u>\$ 59,101</u>	<u>\$ 481,769</u>	<u>\$ 1,154,020</u>
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ 3,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,369
Interfund payable	-	17,367	-	-	-	-	-	-	-	17,367
Total liabilities	<u>-</u>	<u>17,367</u>	<u>3,369</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,736</u>
FUND BALANCES (DEFICIT)										
Nonspendable	-	-	-	-	-	-	-	-	329,169	329,169
Restricted	75,363	-	-	-	-	51,562	12,206	-	152,600	291,731
Committed	-	-	103,745	4,672	349,738	-	-	59,101	-	517,256
Unassigned (deficit)	-	(4,872)	-	-	-	-	-	-	-	(4,872)
Total fund balances (deficit)	<u>75,363</u>	<u>(4,872)</u>	<u>103,745</u>	<u>4,672</u>	<u>349,738</u>	<u>51,562</u>	<u>12,206</u>	<u>59,101</u>	<u>481,769</u>	<u>1,133,284</u>
Total liabilities and fund balances	<u>\$ 75,363</u>	<u>\$ 12,495</u>	<u>\$ 107,114</u>	<u>\$ 4,672</u>	<u>\$ 349,738</u>	<u>\$ 51,562</u>	<u>\$ 12,206</u>	<u>\$ 59,101</u>	<u>\$ 481,769</u>	<u>\$ 1,154,020</u>

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, 2022

	Special Revenue Funds									
	Library Operating	Special Detail	Recreation	Joe Stone	Conservation	Impact Fees Highway	Impact Fees Solid Waste	Other Special Funds	Permanent Fund	Total
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 65,816	\$ -	\$ -	\$ -	\$ -	\$ 65,816
Charges for services	-	114,452	200,322	3,152	-	-	-	-	-	317,926
Miscellaneous	312	-	-	-	1,977	16,990	5,419	8,516	29,315	62,529
Total revenues	312	114,452	200,322	3,152	67,793	16,990	5,419	8,516	29,315	446,271
EXPENDITURES										
Current:										
General government	-	-	-	-	-	-	-	15,407	56,879	72,286
Public safety	-	113,972	-	-	-	-	-	-	-	113,972
Highways and streets	-	-	-	-	-	76	-	-	-	76
Sanitation	-	-	-	-	-	-	36,636	-	-	36,636
Culture and recreation	6,675	-	176,121	1,025	-	-	-	-	-	183,821
Conservation	-	-	-	-	46,160	-	-	-	-	46,160
Total expenditures	6,675	113,972	176,121	1,025	46,160	76	36,636	15,407	56,879	452,951
Excess (deficiency) of revenues over (under) expenditures	(6,363)	480	24,201	2,127	21,633	16,914	(31,217)	(6,891)	(27,564)	(6,680)
OTHER FINANCING USES:										
Transfers out	-	-	-	-	-	-	-	-	(15,000)	(15,000)
Net change in fund balances	(6,363)	480	24,201	2,127	21,633	16,914	(31,217)	(6,891)	(42,564)	(21,680)
Fund balance (deficit), beginning	81,726	(5,352)	79,544	2,545	328,105	34,648	43,423	65,992	524,333	1,154,964
Fund balances (deficit), ending	\$ 75,363	\$ (4,872)	\$ 103,745	\$ 4,672	\$ 349,738	\$ 51,562	\$ 12,206	\$ 59,101	\$ 481,769	\$ 1,133,284

See Independent Auditor's Report.

SCHEDULE 6
TOWN OF DEERFIELD, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
December 31, 2022

	Custodial Funds					Total
	Taxes	State Fees	Escrows	Impact Fees School	Trust Funds School	
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 67,633	\$ 4,489	\$ 421,084	\$ 493,206
Investments	-	-	-	-	360,138	360,138
Intergovernmental receivables	6,261,597	-	-	-	-	6,261,597
Total assets	6,261,597	-	67,633	4,489	781,222	7,114,941
LIABILITIES						
Accounts payable	-	-	8,458	-	-	8,458
Intergovernmental payables:						
School	6,257,408	-	-	-	-	6,257,408
State	4,189	-	-	-	-	4,189
Total liabilities	6,261,597	-	8,458	-	-	6,270,055
NET POSITION						
Restricted	\$ -	\$ -	\$ 59,175	\$ 4,489	\$ 781,222	\$ 844,886

See Independent Auditor's Report.

SCHEDULE 7
TOWN OF DEERFIELD, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2022

	Custodial Funds					Total
	Taxes	State Fees	Escrows	Impact Fees School	Trust Funds School	
Additions:						
Contributions	\$ -	\$ -	\$ 343,513	\$ 21,680	\$ -	\$ 365,193
Investment earnings	-	-	1,818	389	6,314	8,521
Change in fair market value	-	-	-	-	(20,393)	(20,393)
Tax collections for other governments	12,732,003	-	-	-	-	12,732,003
State fees collected	-	451,355	-	-	-	451,355
Total additions	12,732,003	451,355	345,331	22,069	(14,079)	13,536,679
Deductions:						
Payments of taxes to other governments	12,732,003	-	-	-	-	12,732,003
Payments of State fees	-	451,355	-	-	-	451,355
Payments for escrow purposes	-	-	337,199	134,134	109,610	580,943
Total deductions	12,732,003	451,355	337,199	134,134	109,610	13,764,301
Change in fiduciary net position	-	-	8,132	(112,065)	(123,689)	(227,622)
Net position, beginning	-	-	51,043	116,554	904,911	1,072,508
Net position, ending	\$ -	\$ -	\$ 59,175	\$ 4,489	\$ 781,222	\$ 844,886

**2023 COMPARATIVE STATEMENT
OF APPROPRIATIONS & EXPENDITURES**

<u>PURPOSE OF APPROPRIATIONS</u>	<u>APPROPRIATION</u>	<u>EXPENDITURE</u>
General Government		
Board of Selectmen	\$ 7,461.00	\$ 15,106.00
Town Administration	\$ 251,502.00	\$ 245,112.00
Town Clerk/Tax Collector	\$ 145,228.00	\$ 147,077.00
Supervisors of Checklist	\$ 2,624.00	\$ 1,019.00
Town Meeting/Election	\$ 9,089.00	\$ 8,533.00
Information Technology	\$ 60,563.00	\$ 67,828.00
MBC	\$ 1,036.00	\$ 1,092.00
Revaluation of Property	\$ 93,910.00	\$ 64,681.00
Legal Expense	\$ 43,572.00	\$ 19,031.00
Town FICA/MEDI	\$ 108,279.00	\$ 102,744.00
Planning Board	\$ 46,077.00	\$ 37,901.00
Zoning Board	\$ 3,587.00	\$ 6,772.00
Government Buildings	\$ 102,743.00	\$ 137,161.00
GB White Building	\$ 127,418.00	\$ 111,253.00
Town Hall	\$ 32,223.00	\$ 15,578.00
Cemeteries	\$ 21,452.00	\$ 21,313.00
Insurance	\$ 512,262.00	\$ 409,600.00
Advertising/Regional Dues	\$ 4,019.00	\$ 4,837.00
Public Safety		
Police Department	\$ 881,604.00	\$ 948,787.00
Ambulance	\$ 11,500.00	\$ 16,000.00
Fire Department	\$ 324,636.00	\$ 292,019.00
Rescue Squad		
Forest Fires/Water Holes	\$ -	\$ -
Building Inspection	\$ 57,035.00	\$ 70,940.00
Highway Safety	\$ 5.00	\$ -
Emergency Management	\$ 7,363.00	\$ 3,662.00
Highways and Streets		
Highway Administration	\$ 228,310.00	\$ 250,952.00
Road Maintenance	\$ 268,735.00	\$ 27,993.00
Road Resurfacing	\$ 269,131.00	\$ 356,655.00
Road Reconstruction	\$ 1,500.00	\$ -
Gravel Roads	\$ 16,000.00	\$ 4,159.00
Bridges	\$ 1.00	\$ -
Dams	\$ 400.00	\$ 400.00
Sanitation		
Transfer Station Administration	\$ 83,089.00	\$ 57,673.00
Solid Waste Collection	\$ 43,344.00	\$ 40,018.00
Solid Waste Disposal	\$ 235,101.00	\$ 306,509.00
Health		
Animal Control	\$ 6,522.00	\$ 3,910.00
Health Department	\$ 34,316.00	\$ 30,196.00
Welfare		
General Assistance	\$ 72,628.00	\$ 28,435.00
Culture and Recreation		
Recreation	\$ 78,387.00	\$ 64,067.00
Veasey Park	\$ 32,040.00	\$ 18,664.00
Library	\$ 154,186.00	\$ 155,881.00
Memorial Day	\$ 600.00	\$ -
Heritage Commission	\$ 600.00	\$ 305.00
Conservation Commission	\$ 2,964.00	\$ 2,252.00
Forestry Commission	\$ 6.00	\$ -
Debt Service		
Tax Anticipation Note	\$ 1.00	\$ -
Total Operating Budget	\$ 4,383,049.00	\$ 4,096,115.00
Prior Year Encumbrances	\$ 24,000.00	\$ 2,500.00
Warrant Articles	\$ 930,500.00	\$ 780,756.00
Trust Fun Expenditures	\$ -	\$ 47,037.00
Totals	\$ 5,337,549.00	\$ 4,926,408.00

2023 Detailed Revenue Report

Acct #	Description of Account #	2023 Estimated Revenue MS-434-R	2023 Actual Revenue
3120	Change Use Tax	19,500	19,500
3185	Yield Tax	27,000	43,854
3190	Penalties, Interest & Costs	35,000	40,318
3187	Excavation Tax (.02 cents per cu yd)	400	147
3210	Business Licenses & Permits	1,960	2,600
3220	Motor Vehicle Lic, Permits & Fees	1,150,000	1,215,684
3230	Building Permits	34,000	44,103
3290	Other Licenses, Permits & Fees	26,000	34,836
3351	Shared Revenue Block Grant	-	-
3352	Meals & Rooms Tax	464,902	464,902
3353	Highway Block Grant	152,762	152,743
3356	State & Federal Forest Lands Grant	1,132	1,132
3359	Other State Grants & Reimbursements	-	-
3401-3406	Income From Departments	64,000	
	Selectmen's Office Income		154
	Planning Board Income		9,919
	Zoning Board Income		2,226
	Other		-
	Cemetery Income		-
	Police Department Income		950
	Police Outside Detail		8,680
	Fire Department		-
	Transfer Station User Fees		32,040
	Transfer Station Recycling		22,677
	Rescue		42
	Electric Revenue		669
3401-3406	Total		<u>77,357</u>
3501	Sale of Municipal/deeded property	1,200	1,200
3502	Interest on Investments / Treasurer	95,000	126,285
3502	Credit Card Rebate	-	5,875
3503-3509	Other Miscellaneous Revenue	68,100	
3503	Cable Franchise Fee	-	26,628
3503	Rent-GBW		21,600
3504	Fines & Forfeits		500
3506	Insurance Dividends & Reimbursements		35
3509	Miscellaneous Revenue		6,162
3509	Reimbursement fo GA appropriation		600
3503-3509	Total	<u>164,300</u>	<u>55,526</u>
3916	Transfers from Trust & Agency Funds	4,000	34,329
	Totals	<u>\$ 2,144,956</u>	<u>\$ 2,320,392</u>

2023 DETAILED STATEMENT OF PAYMENTS

EXECUTIVE

Selectmen	2,150
Treasurer	4,160
Trustee of Trust Funds	8,496
Merit Increase	300
	15,106

TOWN ADMINISTRATION

Full Time Employee	158,770
Part Time Employee	24,116
Overtime	-
Mileage	-
Auditing Services	9,963
Legal Notices	-
Telephone	1,576
Software Upgrades	420
Registry Recordings	-
Record Retention	-
Contract	25,662
Maintenance - Vendors	13,142
Rental & Leases	4,076
Dues & Subscriptions	535
Supplies	2,037
Postage	3,264
Books & Periodicals	341
Miscellaneous	794
Reimbursement - Tuition	-
Equipment - Computer/Copier	271
Seminars/Meetings	100
Grant	-
Other Charges & Expenses	47
	245,112

TOWN CLERK/TAX COLLECTOR

Full Time Employee	63,280
Part Time Employee	42,011
Overtime	-
Mileage	2,046
Auditing Services	9,963
Telephone	-
Software Upgrades	-
Registry Recordings	290
Record Retention	49
Tax Search	490
Maintenance - Vendors	14,061
Dues & Subscriptions	145
Supplies	4,161
Dog Licenses	631
Postage	7,715
Equipment	703
Over/short	-
Meetings/Seminars	1,532
Grant	-
	147,077

TOWN MEETING/ELECTIONS

Moderator	170
Assistant Moderator	163
Ballot Clerks	102
Ballot Counters	29
Election Assistant	58
Legal Notices	-
Sound System	2,500
Maintenance & Repairs	700
Accu-Vote Tabulator	-
Supplies	620
Ballots	4,191
Equipment	-
Grant	-
	8,533

INFORMATION TECHNOLOGY

Part Time Employee	48,202
Mileage	-
Telephone	3,402
Software Upgrades	-
Public Media	-
Contract	5,192
Vendor Maint. & Support	4,394
Printing Services	5,312
Supplies	50
Postage	-
Equipment	1,275
Meetings/Seminars	-
Grant	-
	67,828

MBG

Part Time Employee	1,092
Printing Service	-
Supplies	-
Miscellaneous	-
Equipment	-
Meetings/Seminars	-
	1,092

REVALUATION OF PROPERTY

Part Time Employee	28,039
Contract Appraiser	26,868
Tax Maps Updating/Maintenance	1,300
Registry Recordings	-
Maintenance-Vendors	8,103
Dues & Subscriptions	20
Supplies	175
Postage	177
Equipment	-
Meetings/Seminars	-
	64,681

2023 DETAILED STATEMENT OF PAYMENTS

SUPERVISORS OF CHECKLIST

Supervisors of Checklist	980
Mileage	39
Legal Notices	-
Software Upgrades	-
Maintenance - Vendor	-
Supplies	-
Postage	-
Equipment	-
Training/Workshops	-
Grant	-

LEGAL EXPENSE

Town Attorney	19,031
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TOWN FICA/MEDI

FICA	76,630
MEDI	26,113
	102,744

TOWN HALL

Telephone	747
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	1,019	Contract	-
		Electricity	3,945
		Heating Oil	3,054
		Maintenance	2,185
		Sprinkler System maintenance	2,153
		Rubbish collection	3,494
		Other Charges & Expenses	-
			15,578
<u>PLANNING BOARD</u>		<u>CEMETERIES</u>	
Part Time Employee	10,117	Superintendent	5,000
Mileage	309	Tree Care	-
Engineering Reviews	-	Contractors	16,313
Legal Services	634	Supplies	-
Legal Notices	-	Grant	-
Consultants	3,692		21,313
Registry Recordings	168		
Master Plan	318		
Contract	19,334		
Maintenance – Vendors	540		
Printing Services	-		
Dues & Subscriptions	-		
Supplies	232		
Postage	2,435		
Books & Periodicals	122		
Refunds/Reimbursement	-		
Equipment	-		
Meetings/Seminars	-		
Grants	-		
	37,901		
<u>ZONING BOARD</u>			
Part Time Employee	3,649		
Legal Services	111		
Legal Notices	-		
ZBA Maintenance - Vendors	540		
Printing Services	-		
Supplies	104		
Postage	2,368		
Equipment	-		
Meetings/Seminars	-		
Grant	-		
	6,772		

2023 DETAILED STATEMENT OF PAYMENTS

<u>GOVERNMENT BUILDINGS</u>		<u>POLICE DEPARTMENT</u>	
Part Time Employee	48,081	Full Time Employee	554,403
Mileage	884	Part Time Employee	7,327
Legal Notices	-	Overtime	16,543
Telephone	-	Clerical	53,909
Contract-Mowing	8,010	Special Detail Officer	-
Contract	32,348	Retirement	185,054
Electricity	7,284	Uniforms	4,527
Heating Oil	-	Legal Services	-
Propane	8,967	Legal Notices	-
GB Repairs & Maintenance	23,759	Telephone	5,573
Service Calls	-	Computer Technology	1,445
Rubbish Collection	4,717	Contract	29,902
GB Supplies	2,953	Maintenance Agreement	791
Equipment & Tools	139	Lease	1,404
Grant	-	Dues & Subscriptions	815
Other Charges & Expenses	18	Supplies	3,539
	137,161	Postage	706
		Gasoline	18,965
<u>GB WHITE BUILDING</u>		Vehicle Maint. & Repairs	17,163
Legal Notices	-	Books & Periodicals	348
Telephone	240	Ammunition & Firearms	2,212
Water Testing	1,678	Photo & Video Equipment	-
Electricity	18,650	Dare Program	247
Heating Oil	18,489	Miscellaneous	1,580
Repairs & Maintenance	72,077	Reimbursement - Tuition	-
Diesel	121	Equipment Non-Electronics	821
Miscellaneous	-	Equipment Electronics	1,489
Capital Improvements	-	Cruiser	38,158

Grant	-	Meetings & Seminars	1,866
Other Charges & Expenses	-	Grant	-
	111,253		948,787
<u>AMBULANCE</u>		<u>HIGHWAY SAFETY</u>	
Contract	16,000	Postage	-
<u>FIRE DEPARTMENT</u>		Safety Programs	-
Part Time Employee	144,227	Equipment	-
Uniforms	6,363	Surplus Acquisition/Purchase	-
FD Protective Gear	20,964	Grant	-
Legal Services	-		-
Telephone	5,949	<u>EMERGENCY MANAGEMENT</u>	
Software Upgrades	6,918	Mileage	-
Testing	9,758	Telephone	789
Contract	-	Maintenance-Vendor	2,872
Building Maintenance & Repairs	1,807	Supplies	-
Lease	-	Postage	-
Dues & Subscriptions	4,855	Gasoline	-
Supplies	6,553	Diesel	-
Postage	-	Vehicle Maint. & Repair	-
Equip Maint & Repairs	9,294	Equipment	-
Gasoline	2,448	Surplus Acquisition/Purchase	-
Diesel	5,431	Seminars & Training	-
Oxygen	546	Grant	-
Vehicle Maint & Repairs	20,306		3,662
Public Safety	-	<u>HIGHWAY ADMINISTRATION</u>	
Equipment-None Electric	8,826	Full Time Employee	130,107
Equipment - Electronic	17,327	Part Time Employee	92,627
Fire Hose Replacement	8,523	Overtime	28,219
Meetings/Seminars/Training	5,992		250,952
Grant	2,435		
Safety Compliance	111		
	288,632		

2023 DETAILED STATEMENT OF PAYMENTS

<u>FOREST FIRES/WATER HOLES</u>		<u>HIGHWAY & STREETS</u>	
Telephone	-	Uniforms	3,420
Water Holes	3,387	Legal Service	111
Forest Fires	-	Legal Notices	1,964
Training	-	Telephone	2,094
Grant	-	Tree Care	6,160
	3,387	Contract General	6,912
<u>BUILDING INSPECTION</u>		Contract - Mowing	11,500
Full Time Employee	4,011	Contract- Winter Maintenance	146,142
Part Time Employee	55,394	Electricity	1,361
Mileage	467	Heating Oil	1,700
Legal Services	2,170	Propane	1,541
Legal Notices	-	Equipment Rental/Lease	-
Telephone	261	Supplies	1,491
Software Upgrades	-	Parts	7,095
Permits Forms	244	Signs	3,298
Dues & Subscriptions	-	Building Maint. & Repair	9,017
Supplies	297	Grease/Oil	-
Postage	8	Gasoline	4,384
Vendor Maint. & Support	2,086	Diesel	17,307
Gasoline	641	Oxygen/Acetylene	281
Vehicle Repairs	315	Vehicle Maint. & Repairs	18,043
Books & Periodicals	-	Miscellaneous	1,032
Health	5,045	Salt	63,203
Equipment - Hardware Upgrades	-	Sand	28,948
Vehicle	-	Cold Mix	7,637
Enforcement	-	Tires	603
Meetings/Seminars/Training	-	Town Lands & Parks	-
Grant	-	Properties & Parking Lots	-
	70,940	Culverts	5,251
		Equipment	1,800

		Cutting Edges	3,612
		Vehicle Lease	-
		Seminars/Meetings/Training	-
		Safety Compliance	749
			356,655
<u>ROAD RESURFACING</u>		<u>AGENCIES-HEALTH & SOCIAL</u>	
Resurfacing	-	Employee Physicals & Testing	1,160
Tarring/Sealing	1,062	Social Service Agencies	29,036
	1,062		30,196
<u>ROAD RECONSTRUCTION</u>		<u>GENERAL ASSISTANCE</u>	
Surveys	-	Part Time Employee	12,573
Gravel	-	Mileage	-
Contract	-	Legal services	-
Culverts	6,379	Telephone	454
Material	604	Maintenance – Vendor	-
Hot Top/Grinding	-	Dues	-
Road Reconstruction	21,010	Supplies	370
	27,993	Postage	-
		Books & Periodicals	-
<u>GRAVEL ROADS</u>	-	Miscellaneous	141
Gravel (processed)	4,159	Equipment	-
		Appropriation	14,897
<u>BRIDGES</u>		Meetings/Seminars/Training	-
Repairs	-	Grants	-
			28,435

2023 DETAILED STATEMENT OF PAYMENTS

<u>DAMS</u>		<u>PARKS AND RECREATION</u>	
Fees & Maintenance	400	Full Time Employee	64,067
		Bicentennial Field	-
<u>TRANSFER STATION ADMINISTRATION</u>		Supplies	-
Full Time Employee	640	Gasoline	-
Part Time Employee	57,033	Vehicle Maint./Repair	-
	57,673	Grant	-
			64,067
<u>SOLID WASTE COLLECTION</u>		<u>VEASEY PARK</u>	
Mileage	16	Part Time Employee	12,784
Uniforms/Protective Gear	104	Swim Instructor	923
Engineering & Testing	11,961	Uniforms	337
Legal Notices	-	Legal Notices	-
Telephone	627	Telephone	265
Testing	-	Contract	1,237
Mowing	2,500	Electric	278
Contract	360	Repairs	1,538
Electricity	4,191	Rubbish Collection	365
Dues & Subscriptions	395	Supplies	207
Supplies	505	Miscellaneous	149
Maintenance & Repairs	6,364	Reimbursement	580
Gasoline	-	Grant	-
Diesel	1,060	Safety Compliance	-
Heavy Equipment Cont/Loader	11,636		18,664
Meetings/Seminars/ Training	300	<u>LIBRARY</u>	
Grant	-	Full Time Employee	93,468
	40,018	Part Time Employee	34,344
<u>SOLID WASTE DISPOSAL</u>		Telephone	1,036
Disposal/Solid Waste	265,238	Consultants	969
Disposal/Refrigerators	1,335	Contract	5,208
Disposal/Recyclable	23,613	Electric	2,023
Disposal/Tires	2,909	Heating Oil	1,609
Disposal/Oil	-	Maint. & Repair	1,059
Disposal/Electronics	3,413	Supplies	1,673
Hazardous Waste Day	10,000	Equipment Maintenance	498
	306,509	Books	10,368
<u>ANIMAL CONTROL</u>		Humanities	2,494
Part Time Employee	2,187	Equipment	1,132

Legal Notices	-	Grant	-
Telephone	-		155,881
Veterinary Services	1,200		
Gasoline	-	<u>MEMORIAL DAY</u>	-
Miscellaneous	238		
Equipment	285	<u>HERITAGE COMMISSION</u>	305
Meetings/Seminars/Training	-		
Grant	-		
	<u>3,910</u>		

CONSERVATION COMMISSION

Part Time Secretary	1,652
Legal Services	-
Easement Monitoring	-
Printing Publication – Outreach	-
Dues	600
Supplies	-
Postage	-
Open Space Committee	-
Conservation Comm. Projects	-
Trails	-
Conservation Fund Reimburse	-
Land	-
Equipment	-
Meetings/Seminars/Training	-
Grant	-
	<u>2,252</u>

2023 DETAILED STATEMENT OF PAYMENTS

FORESTRY COMMISSION

Project Monitoring	-
Supplies	-
Postage	-
Forestry Projects	-
Meetings	-
Grant	-
	<u>-</u>

TRUST FUND EXPENDITURES

47,037

DEBT SERVICE

Tax Anticipation Note	-
	<u>-</u>

PRIOR YEAR ENCUMBRANCES

Planning Board - consulting	2,500
	-

2022 WARRANT ARTICLES

#2 Repair/reconstruction roads	
#3 Highway operational expenses	255,256
#6 Highway Expendable Trust Fund	250,000
#8 Fire Apparatus	75,000
#10 Cemetery	50,000
#9 Building Infrastructure	35,000
#11 Recreation Facility Maintenance	40,000
#12 Fire Vehicle & Equipment	25,000
#14 Rescue Vehicle	20,000
#15 Northwood Lake	20,000
#16 Pleasant Lake	8,000
	<u>2,500</u>
	780,756

Total

4,926,407

2023 Employee Wage Roster

<u>Employee Name</u>	<u>Department</u>	<u>Gross Amount</u>
Acevedo, Arllen M	Fire Department	\$9,508.94
Bacon, Jeremy T	Fire Department	\$837.33
Bernier, Lucas C	Police	\$67,794.65
Bolster, Marie	Transfer Station	\$24,740.83
Boucher, robert A	Transfer Station	\$126.00
Bouchie, Lena	Recreation	\$108.00
Bolton, Lillian	Veasey Park	\$4,424.25
Burroughs, Kyle A	Police	\$54,169.26
Bushey, Raymond A	Fire Department	\$14,424.15
Butler, Charles R	Fire Department	\$351.11
Cady, Harriet	Executive	\$1,040.00
Carr, Lydia	Veasey Park	\$635.00
Cariter, Joseph	Fire Department	\$40.16
Christie, Adam D	Highway Administration	\$20,386.75
Curtis, Nicole L	Town Clerk/Tax Collector	\$18,088.01
Czarnecki, Mia	Recreation	\$2,157.76
Daniels, Jesse	Fire Department	\$1,854.06
Delaney, John	Police	\$60,599.02
Dignard, Todd	Fire Department	\$43,467.57
Dill, Alden	Executive	\$150.00
Dorval, Jasmine	Recreation	\$371.26
Dostie, Jade	Recreation	\$37.13
Dube, Mathew	Fire Department	\$3,478.45
Dubiansky, John P	Fire Department	\$25,269.48
Duquette, Gary J	Police	\$94,764.60
Ellis, Raymond B	Government Buildings	\$47,886.40
Fifield, Lily C	Veasey Park	\$2,103.75
Fisher, Matthew S	Fire Department	\$12,988.08
Gallant, Christopher R	Fire Department	\$4,497.92
George, Elayna	Library	\$1,482.00
Gonzalez, Valentina	Recreation	\$1,272.38
Harrington Jr, John H	Town Administration	\$91,182.70
Hills, Brenda A	Fire Department	\$2,130.98
Hills, Philip J	Fire Department	\$1,269.42
Hochschwender, Benjamin P	Fire Department	\$9,718.20
Houston, Craig	Recreation	\$35,120.00
Hughes, joel	Police	\$73,629.52
Hurley, Joslynn	Veasey Park	\$3,618.00
Jackman, Shannon	Recreation	\$3,280.00
Jamele, Steven F	Information Technology	\$48,248.17
Kimball, Dianne L	Fire Department	\$26,609.17
Kimball, Matthew D	Highway Administration	\$69,722.21
Kimball, Paul R	Highway Administration	\$67,838.79
Kruse, Richard	Transfer Station	\$16,060.50
Lane, Matthew J	Recreation	\$679.20
Lavoie, Michael E	Police	\$81,636.84
Leavitt, Anne N	Library	\$1,804.19

2023 Employee Wage Roster

<u>Employee Name</u>	<u>Department</u>	<u>Gross Amount</u>
Lemay, Peter J	Town Administration	\$67,147.10
Lemieux, Kevin M	Building Inspection	\$59,365.01
Long, Randi P	Town Administration	\$23,783.83
Lopez, William M	Fire Department	\$360.94
Manzi, Jay	Recreation	\$4,126.50
Marquis, Kerri A	Recreation	\$353.08
Marshall, Judith L	Conservation Commission	\$1,651.71
McGarry, Frederick J	Executive	\$500.00
McHugh, Cynthia B	Animal Control	\$7,027.90
Menard, Eric	Recreation	\$23,512.76
Meyers, Anne E	Library	\$59,047.50
Molet, Alexander R	Police	\$68,743.90
Morrell, Erin	Recreation	\$2,380.50
Murphy, Eric	Fire Department	\$30.70
Newell, Mitchell S	Police	\$67,280.30
Pagano, Francesca	Veasey Park	\$1,220.00
Pappalardo, Alyssa M	Recreation	\$8,493.26
Paradise, Dennis M	Transfer Station	\$14,290.98
Petrella, Josphe	Fire Department	\$63.13
Pitman, Richard W	Executive	\$550.00
Poisson, Taryn E	Recreation	\$347.81
Purinton, Rhys	Recreation	\$661.51
Rapsis, Jason S	Fire Department	\$217.14
Robert, Ernest A	Fire Department	\$19,000.56
Robert, Kristine L	Assessing	\$38,804.44
Roberts, Kelly A	Town Clerk/Tax Collector	\$63,024.39
Ross, Steven	Fire Department	\$2,536.54
Sawler, Forest	Recreation	\$405.00
Schaub, Adam	Fire Department	\$5,055.81
Schibbelhute, Doreen	Welfare	\$12,734.44
Schibbelhute, Peter J	Highway Administration	\$95,486.88
Shattuck-Kukla, Julie D	Library	\$36,682.70
Shellenbean, Stephen S	Fire Department	\$164.62
Shipley, Edith M	Library	\$15,441.28
Smith, Glenda J	Police	\$54,085.12
Smith, Jeffrey P	Fire Department	\$1,991.19
St. Onge, Roger N	Police	\$5,136.19
St. Peter, Tina J	Municipal Budget Committee	\$4,000.11
Titemore, Robert	Recreation	\$5,744.14
Tomilson, Helen	Library	\$15,409.53
Treantafel, Deborahann	Recreation	\$15,069.01
Trimmer, William	Fire Department	\$2,392.04
White, Jessica B	Veasey Park	\$1,705.25
Wyman, Debora L	Fire Department	\$2,146.31
Wyman, Donald A	Fire Department	\$507.51
Zorawowicz	Highway Administration	\$5,257.50
		<hr/>
		\$1,865,538.31

2023 Parks and Rec Revolving Fund

<u>Program Name</u>	<u>G/L Number</u>	<u>2022</u> <u>Balance</u>	<u>2023</u> <u>Revenue</u>	<u>2023</u> <u>Expenses</u>	<u>2023</u> <u>Balance</u>	<u>Profit /</u> <u>Loss</u>
Undesignated		16,747.33	-	-	16,747.33	
Adult Co-Ed Softball	01	10,599.17	3,450.00	4,242.88	9,806.29	(792.88)
Adult PU Basketball	03	4,990.70	1,554.00	1,749.09	4,795.61	(195.09)
Adult PU Volleyball	04	(101.28)	-	-	(101.28)	-
Adult Tai-Chi	06	1,924.75	-	-	1,924.75	-
Adult Yoga	07	10,769.04	4,645.00	4,052.08	11,361.96	592.92
Concessions	10	1,812.23	-	-	1,812.23	-
Gazebo Field	11	(24,657.56)	2,638.90	200.00	(22,218.66)	2,438.90
Old Home Day	12	(32,917.67)	5,000.00	8,804.35	(36,722.02)	(3,804.35)
Dances	13	10,070.50	1,795.50	1,018.51	10,847.49	776.99
Toddler Events	14	2,031.00	288.00	204.77	2,114.23	83.23
Trips	15	(11,150.29)	-	-	(11,150.29)	-
Youth Baseball	16	(19,992.41)	9,473.96	7,917.84	(18,436.29)	1,556.12
Youth Basketball	17	14,430.03	12,646.50	5,310.94	21,765.59	7,335.56
Youth Softball	18	(808.50)	2,639.00	2,267.62	(437.12)	371.38
Youth Flag Football	19	874.00	-	11,601.76	(10,727.76)	(11,601.76)
Youth Fall Soccer	20	9,050.93	14,466.95	-	23,517.88	14,466.95
Youth Hoop Camp	21	6,721.51	-	7,976.87	(1,255.36)	(7,976.87)
Youth Hoop Classic	22	29,593.34	7,090.50	-	36,683.84	7,090.50
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	(2,989.89)	10,149.00	4,862.99	2,296.12	5,286.01
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	84,711.96	19,452.00	19,701.45	84,462.51	(249.45)
3 and 3	35	8,912.24	-	-	8,912.24	-
Line Dancing	36	2,102.90	-	-	2,102.90	-
After School Programs	37	307,505.45	56,420.84	33,841.45	330,084.84	22,579.39
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)	-
SENHRL basketvall ref	49	(2,595.90)	-	-	(2,595.90)	-
Postage	50	(1,056.73)	-	-	(1,056.73)	-
Gymnastics	51	3,030.13	-	-	3,030.13	-
Special events	52	(26,285.29)	205.00	4,433.22	(30,513.51)	(4,228.22)
Tutoring	53	734.49	-	-	734.49	-
FICA	54	(63,876.71)	-	1,937.51	(65,814.22)	(1,937.51)
Medi	55	(14,981.73)	-	453.12	(15,434.85)	(453.12)
Youth wrestling	56	(1,801.80)	-	-	(1,801.80)	-
Retirement	57	(10,421.23)	-	454.20	(10,875.43)	(454.20)

Credit card fees	58	(3,506.76)	-	30.31	(3,537.07)	(30.31)
Capital Improvements	59	(11,964.22)	-	14,935.30	(26,899.52)	(14,935.30)
Equipment (Major)	60	(6,925.83)	-	2,328.71	(9,254.54)	(2,328.71)
Equipment M&R	61	(4,036.74)	-	850.57	(4,887.31)	(850.57)
Facility M&R	62	(58,533.01)	-	10,629.88	(69,162.89)	(10,629.88)
Vehicles	63	(203.22)	-	4,566.94	(4,770.16)	(4,566.94)
Vehicle M&R	64	(1,841.95)	-	-	(1,841.95)	-
Ice rink	65	(3,323.33)	1,000.00	622.76	(2,946.09)	377.24
Golf Simulator	70	-	-	9,017.80	(9,017.80)	(9,017.80)
Administration	98	(112,700.07)	8,256.14	19,100.89	(123,544.82)	(10,844.75)
		103,745.13	161,171.29	183,113.81	81,802.61	(21,942.52)

Joe Stone Good Sport Fund			
	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
From 81 Fund			\$1,797.21
2013	\$1,737.00	\$1,000.00	\$2,534.21
2014	\$0.00	\$1,000.00	\$1,534.21
2015	\$651.00	\$1,000.00	\$1,185.21
2016	\$1,511.00	\$1,000.00	\$1,696.21
2017	\$1,318.00	\$1,000.00	\$2,014.21
2018	\$765.00	\$500.00	\$2,279.21
2019	\$2,846.50	\$1,582.00	\$3,543.71
2020	\$300.00	\$2,000.00	\$1,843.71
2021	\$2,201.50	\$1,500.00	\$2,545.21
2022	\$3,152.00	\$1,024.90	\$4,672.31
2022	\$2,001.00	\$1,257.00	\$5,416.31

Summary Inventory of Valuation - 2023

Value of Land	Acreage	Value	LESS: ESTIMATED REVENUES & CREDITS			
Land - Current Use	19,184.77	\$1,576,278	Land Use Change Tax			\$19,500
Conservation Restriction Assmt	1.50	\$94	Yield Tax			\$27,000
Discretionary Preservation Easement	1.18	\$17,750	Interest & Penalties on Delinq.Tax			\$35,000
Residential Land	7,578.66	\$266,785,400	Excavation Tax (\$.02 cents per cu yd)			\$400
Commercial Land	483.50	\$7,461,500	Business Licenses & Permits			\$1,960
Residential Buildings		\$411,583,777	Motor Vehicle Permit Fees			\$1,150,000
Manufactured Housing		\$6,137,300	Building Permits			\$34,000
Commercial Buildings		17,548,400	Other Licenses, Permits & Fees			\$26,000
Discretionary Preservation Easement	20	\$77,223	Shared Revenue			\$0
Public Utilities		<u>\$75,293,200</u>	Meals & Rooms Tax			\$464,902
Valuation before exemptions		\$786,480,922	Highway Block Grant			\$152,762
Less -Total Exemptions		<u>\$3,298,320</u>	State & Federal Forest Lands Reimb			\$1,132
NET VALUATION (All Other Taxes)		\$783,182,602	Other State Grants & Reimb			\$0
Less - Public Utilities - Electric		<u>\$75,293,200</u>	From Other Governments			\$0
NET VALUATION (State Education Tax)		\$707,889,402	Income from Departments			\$64,000
			Sale of Municipal Property			\$1,200
			Interest on Investments			\$95,000
			Other			\$68,100
			Special Revenue Funds			\$0
			Trust & Agency Funds			<u>\$4,000</u>
						\$2,144,956
STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED						
Executive		\$404,191	Fund Balance Voted Surplus			\$120,000
Election, Registration & Vital Statistics		\$11,713	General Fund Balance			<u>\$0</u>
Informatin Technology		\$61,599	TOTAL REVENUES & CREDITS			<u>\$2,264,956</u>
Revaluation of Property		\$93,910	Appropriations (less encumbrances)			\$5,337,549
Legal Expense		\$43,572	Less: Net Revenues Adjusted			(\$2,144,956)
Personnel Administration		\$108,279				
Planning & Zoning		\$73,664				
General Government Buildings		\$262,384				
Cemeteries		\$21,452	(Not Including Fund Balance)			
Insurance		\$512,262	Less: Fund Balance Voted Surplus			(\$120,000)
Advertising & Regional Association		\$4,019	Less: Fund Balance to Reduce Taxes			\$0
Police Department		\$881,604	Add: Overlay			\$248,184
Ambulance		\$11,500	Add: War Service Credits			\$258,250
Fire Department/Forest Fires		\$324,636	Net Town Appropriation			\$3,072,593
Building Inspection		\$57,035	Net School Appropriation			\$12,238,524
Emergency Management		\$7,368	State Education Tax			\$1,171,507
Highway Administration		\$228,310	County Tax Assessment			\$661,058
Highways & Streets		\$555,366				
Bridges		\$1				
Dams		\$400				
Transfer Station Administration		\$83,089				
Solid Waste Collection		\$43,344				
Solid Waste Disposal		\$235,101				
Animal Control		\$6,522				
Health Agencies & Hospitals		\$34,316				
General Assistance		\$72,628				
Parks & Recreation		\$110,427				
Library		\$154,186				
Patriotic Purposes		\$1,200				
Conservation		\$2,970				
Tax Anticipation Note		\$1				
Use of fund balance		\$0				
Warrant Articles		<u>\$930,500</u>				
		\$5,337,549				

TOWN OWNED PROPERTY				
<u>Map & Lot</u>	<u>Description</u>	<u>Property Location</u>	<u>Acres</u>	<u>Value</u>
201-15		Sand Pit Avenue	0.14	\$91,200.00
204-14	Clark Land	Off Pleasant Hill Road	9.80	\$90,500.00
205-1	Jarious Page Land	Off Griffin Road	2.90	\$2,900.00
205-4		Griffin Road	0.07	\$34,900.00
205-76	Veasey Park	Pleasant Lake	5.95	\$750,200.00
208-3		North Road	0.40	\$18,900.00
208-14		Route 107	0.09	\$39,500.00
208-15	Dolliver Land	North Road	1.10	\$80,800.00
208-20	Kenney Land-Freeses Pond	Hammond Road	0.12	\$4,400.00
208-59	West Land-Freeses Pond	North Road	0.51	\$20,800.00
208-122	Freeses Land-Gravel Bank	Off Blakes Hill Road	4.07	\$111,900.00
209-1	Daniel Stevens Land	North Road	0.78	\$74,700.00
209-25	Freeses Land	Off North Road	7.20	\$86,800.00
209-29	Freeses Pond Dam	Route 43-107	0.50	\$133,800.00
210-2	Soldiers Memorial Lot & Bldg	4 Church Street	0.33	\$394,400.00
210-3	Fire Station-Old Center Rd South	6 Church Street	0.25	\$322,900.00
210-5	Town Hall Lot & Bldg Highway Bldg - Old Center Rd South	10 Church Street	9.41	\$904,300.00
403-2	Hart Land	Griffin Road	71.00	\$176,200.00
404-2	Edythe H. Boisvert Land	Dow Road	178.77	\$117,600.00
405-19		Off North Road	0.04	\$100.00
405-33		Whittier Road	0.12	\$41,200.00
405-98	Susan Yeaton Land	Northwood Town Line Pleasant Lake Dam Land, Flowage Rights	17.00	\$30,000.00
405-99	Johnson Land	Off Blakes Hill Road	4.50	\$8,100.00
406-12		Blakes Hill Road	63.00	\$129,800.00
408-35		Coffeetown Road	0.64	\$74,100.00
409-1		Nottingham Road	0.60	\$68,200.00
409-2		Nottingham Road	0.50	\$2,000.00
409-54		Nottingham Road	128.00	\$5,500.00
410-32		MT Delightr Road	175.50	\$82,900.00
410-85		Old Centre Road	0.50	\$65,500.00
410-109	Old Center Cemetery	Meetinghouse Hill Road	2.40	\$77,600.00
411-14		Mount Delight Road	0.11	\$47,200.00
411-16	Mt Delight Poor Farm Cemetery	Mount Delight Road	0.16	\$2,900.00
411-34		Swamp Road	0.67	\$49,800.00
411-39	Wells Lot	Dow Road	83.00	\$98,000.00
411-40		Mount Delight Road	0.13	\$48,100.00
413-3	Cemetery Fellows	Sanborn	0.30	\$53,100.00
413-22-12		Middle Road	0.15	\$49,000.00
413-58		Old South Road	0.31	\$59,500.00
413-96	Alvah Chase Land	Thurston Pond Road	10.90	\$19,400.00
414-32		Ridge Road	0.50	\$7,400.00
414-33	Cemetery Fellows	Sanborn	0.05	\$10,000.00
414-37	Miller Land	Putnam Lane	10.00	\$39,100.00
414-38	Fowler Land	Putnam Lane	8.30	\$11,200.00

414-39	Miller Land	Putnam Lane	8.00	\$36,900.00
414-40	Miller Land	Putnam Lane	12.00	\$41,100.00
414-73	Arthur Chase Land	Ridge Road	38.00	\$88,100.00
414-97-1	Land Gifted from Roger & Peg King	Ridge Road	11.25	\$142,800.00
414-139	Land Around Haynes Cemetery	Haynes Road	0.25	\$53,500.00
414-146		Ridge Road	0.06	\$23,100.00
415-1	GBW Building	8 Raymond Road	4.50	\$1,461,400.00
415-3	Morrison Cemetery	Raymond Road	2.90	\$78,100.00
415-30	Lindsay Conservation Area	Raymond Road	68.07	\$161,900.00
415-31	Athletic Field	13 Raymond Road	3.93	\$154,600.00
415-32	Land Across from GBW	Off Raymond Road	9.30	\$175,900.00
415-35		Candia Road	0.12	\$47,700.00
415-38	Flanders Land-Tannery Site	Candia Road	0.12	\$5,400.00
415-48	Jackson Land	Adams Hill Rd	0.90	\$29,500.00
415-79		Mountain Road	3.19	\$83,000.00
415-92	Devries Land	Off Mountain Road	4.00	\$7,200.00
416-12	Cate Land-Cemetery	Nottingham Road	3.50	\$78,500.00
416-16	Dowst-Cate Town Forest	Nottingham Road	110.30	\$298,900.00
416-18	Weiss Land	Nottingham Road	93.40	\$205,500.00
416-74		Nottingham Road	0.18	\$50,300.00
416-82	Brower Land	Mountain Road	9.32	\$11,700.00
418-45		Tandy Road	2.00	\$78,000.00
418-82	Maynard-Philbrick	Stage Road	0.14	\$5,100.00
419-36		Middle Road	0.08	\$38,100.00
419-46-21	Tukcor Land-Open Space	Hartford Brook Road	1.00	\$10,900.00
419-46-22	Tukcor Land-Open Space	15 Hartford Brook Road	10.05	\$226,300.00
420-09		South Road	0.09	\$43,400.00
420-30		South Road	0.21	\$51,700.00
420-58	South Fire Station Lot & Bldg	33 Birch Road	0.51	\$195,600.00
420-65-2	Firepond	Birch Road	0.07	\$10,800.00
423-21		South Road	0.27	\$54,400.00
423-43	Dearborn Land	Old Candia Road	0.31	\$6,100.00
424-26	Wilson Land	Brown Road	55.20	\$140,300.00
424-27	Sanitary Landfill	51 Brown Road	36.78	\$546,200.00
424-55	John Doe Land-Back Land	Off Raymond Road	4.20	\$7,600.00
424-78		Raymond Road	0.50	\$6,800.00
424-82		Pinecrest Road	0.38	\$41,300.00
Totals	81 Parcels		1295.85	\$9,234,100.00

2023 Town Treasurer Summary Report

TD Bank Municipal Checking Accounts

Tax Receipts From Tax Collector	\$ 17,551,231
Town Clerk Revenue	\$ 1,249,326
Interest Income	\$ 126,744
Other Income	\$ 1,214,861
Funds Transferred In From Other Accounts	\$ 52,077
Funds Paid Out By the Board of Selectmen	\$ (18,468,023)

December 31, 2023 Ending Balance**	\$ 11,515,819
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Other Accounts Held by the Town Treasurer

Conservation Commission Fund	\$ 423,200
Citizens Bank Investment Fund	\$ 161,913

Escrow Funds

Deerfield Rescue	\$ 12,684
Fire Dep Equipment Fund	\$ 3,433
Forest Maintenance	\$ 30,162
Heritage Foundation	\$ 8,849
Impact Fees - Highway	\$ 23,158
Impact Fees - School	\$ 28,805
Impact Fees - Solid Waste	\$ 6,703
Lamprey River Advisory Comm	\$ 646
Police Dept - Pistol Permits	\$ 1,463
Rollins N Eng Review	\$ 534
Rollins N Reclamation B	\$ 11,199
Town Hall Accessibility Fund	\$ 8,162
Town Planner Fees	\$ 3,498
Misc PB Engineering	\$ 21,759
Wheelabrator Comm Partnership Grant	\$ 986
Veasey Park	\$ 5,458
Timber Bond 413-059	\$ 4,817
Timber Bond 407-026	\$ 2,897
Sanborn-Fellows Cemetery	\$ 3,000

Total of Escrow Funds	\$ 178,214
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Total of Other Accounts	\$ 763,327
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**Included in the Municipal Checking Account are the following funds:

- Deerfield School District Funds
- Joe Stone Trust Fund
- Parks and Rec Revolving Fund
- Special Detail Fund
- ARP and Other Grants

Joanna Waring
Town Treasurer

Deerfield Trustees of Trust Funds

Annual Report for 2023

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 as of 12/31/2023
The Cemetery Fund	\$31,491.92
Deerfield Community School Addition Capital Reserve Fund	\$146,463.69
Cemetery General Maintenance Expendable Reserve Fund	\$58,941.23
Deerfield School Equipment & Installation Fund Expendable Trust Fund	\$190.06
Deerfield School Facility Paving Plan Expendable Trust Fund	\$176,944.47
Deerfield School Building Renovation and Site Improvement Trust Fund	\$100,648.30
Deerfield School Building Repair Trust Fund	\$846,272.71
Deerfield School Playground Expendable Trust Fund	\$285.14
Deerfield School Replacing or Repairing Technology Expendable Trust Fund	\$21,894.64
Deerfield School Special Education Trust Fund	\$328,007.08
Fire Emergency Water Supply Expendable Trust Fund	\$67,361.71
Fire Apparatus and Equipment Capital Reserve Fund	\$446,866.09
Fire Department Vehicle and Equipment Expendable Trust Fund	\$59,969.34
Fire Engine Capital Reserve Fund	\$69.92
Highway Vehicle and Equipment Maintenance Expendable Trust Fund	\$77,024.16
Municipal Government Buildings and Related Infrastructure Expendable Trust Fund	\$39,460.21
Police Department Building Expendable Trust Fund	\$36,816.13
Rescue Vehicles and Equipment Capital Reserve Fund	\$84,816.13
Recreational Facility Maintenance Expendable Trust Fund	\$34,578.87
Winter Road Maintenance Expendable Trust Fund	\$108,015.39
Total	\$2,666,162.17

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 **\$34,872.35** and income of **\$27,036.04**.

Common Fund Name	Purpose of Fund	Total Principal and Income as of 12/31/2023
Bill Sanborn Fund	Library	\$699.49
Cemetery Common Trust Fund AB	Cemetery Trust	\$150,784.58
Cross Sanborn Fund	Library	\$4,146.63
Deerfield Womens Club	Scholarship	\$24,437.49
Friends of Rebekahs	Scholarship	\$138.32
Gentlemen Joe Brown Award	Scholarship	\$27,781.41
Historical Society	Public Monument	\$308,614.24
Jenness Fund	Educational Purposes	\$9,727.25
Joe Carter Memorial Fund	Poor/Indigent	\$10,147.95
Morrison Cemetery Fund	Cemetery Trust	\$98,476.49
Old Centre Cemetery Fund	Cemetery Trust	\$158,593.97
Philbrick Fund #1	Library	\$11,878.00
Philbrick Fund #2	Library	\$14,774.29
Philbrick James Library Fund	Library	\$67,399.50
Progressive Grange Fund	Scholarship	\$3,641.98
Town Hall Restoration Fund	Public Monument	\$65,346.44
Trustee General Fund	Discretionary/Benefit Of The Town	\$193.01
Womens Relief Corps Room	Library	\$438.49
Total		\$957,219.53

2023 Vendor Payments

<u>Vendor Name</u>	<u>Paid Amount</u>	<u>Vendor Name</u>	<u>Paid Amount</u>
1st Responder Newspaper	35.00	Billings, Kenneth A	315.00
2-Way Communications Service	1,379.88	Bisson, Jenny	930.00
5 Point Technology LLC	6,922.98	Black, Kim	40.00
51 Church LLC	9,916.20	Blackstone Publishing	75.49
A. J. LeBlanc Heating, Inc.	145.00	Blue Dog Co. LLC	1,395.00
AAA Police Supply	2,211.85	Blue Sky Landscaping, LLC	35,670.00
AMI Graphics LLC	270.00	Bob Mariano Chrysler Dodge Jeep Ram	176.85
AT&T Mobility	4,365.66	Bobo, Sheila	60.00
ATCO International	408.74	Body Armor Outlet, LLC	2,801.70
ATS Equipment, Inc	37,132.03	Boisvert, Brian	210.00
AWE Learning	4,207.00	Bolster, Marie	183.09
AWSI	208.00	Bongiovanni, Franklin	259.83
Absolute Titles, LLC	169.02	Book Systems, Inc.	1,190.00
Accurate Air	8,600.00	Boom, Michelle	6.00
Acevedo, Arllen	71.98	Boulton, Lilly	385.00
Advance Auto Parts	705.55	Bound Tree Medical	2,260.59
Aids Response Seacoast	300.00	Bova, Chris	1,730.00
Airgas USA, LLC	281.20	Boyson, Holly	40.00
All Seasons Landscaping Associates	1,500.00	Bradford Copy Center	175.00
All Traffic Solutions	7,649.10	Brines Team Sales	8,679.00
Allard, Herbert E.	4,845.00	Brodeur, Chad	40.00
Allegiance Trucks	17,960.20	Brodie, Valerie	3,778.26
Allenstown Police Dept	735.00	Brox Industries, Inc.	3,025.28
Allsafe & Lock Inc	9,086.50	Bruno, Michael	150.00
Alta Construction Equipment	303.03	CAI Technologies	5,600.00
Amazon Capital Services	22,815.04	CASA	500.00
American Fences, Inc.	2,350.00	CENGAGE Learning Inc / Gale	190.35
American Red Cross	550.00	CMA Engineers, Inc	13,133.20
Andersen, Savanna	500.00	CORELOGIC	5,539.00
Anderson Equipment Co.	3,119.35	Cambridge Trust Company	8,496.07
Anthem Blue Cross/Blue Shield	205,382.12	Campbell Claw, LLC	500.00
Antifreeze Technology Systems	346.00	Candia Lumber,	1,781.63
Anzivino, Anthony	280.00	Candia Trailers Snow Equipment Co	6,980.00
Anzivino, Matt	245.00	Candia Youth Athletic Association	250.00
Applied Concepts, Inc.	13,090.00	Carl's Septic Systems	4,335.00
Area HomeCare &	718.00	Carlucci, Joseph	13.00
Averell Landscape & Design LLC	7,653.00	Catano, Kalley	6.00
Avitar Associates of N.E. Inc	43,965.50	Chappell Tractor	1,075.61
Axon Enterprise, Inc	6,000.89	Child Advocacy Center	1,000.00
Baker & Taylor	8,758.55	Citizen's Bank	484,732.20
Banks Chevrolet Inc.	868.71	CivicPlus, Inc.	2,373.13
Barbour, Liz	200.00	Clean Rentals, Inc.	3,309.81
Barry, Kevin	58.00	Clivus New England, Inc	1,147.39
Bean, Rand	4,996.64	Coastal Electronics Inc.	3,718.60
Bear-Paw Regional Greenways	17,465.00	Cohen Closing & Title LLC	55.36
Beauregard Equipment Inc	395.20	Cohen Steel Supply, Inc.	1,592.80
Bellemore	860.00	Colburn, Mary	465.00
Beltronics	1,493.54	Coletta, Tiffany	1,400.00
Ben's Uniforms	2,873.56	Collins Sports Center	2,567.00
Bergeron Protective Clothing	13,677.81	Colonial Life	3,606.42
Bethlehem Public Library	10.00	Comire, Joan	50.00

Comrie, Grace	1,720.00	Eversource - CBT	364.06
Comrie, Joan	50.00	Exeter Adult Education	135.00
Concord Hospital	100.00	Extendeded	5,446.00
Concord Monitor	964.39	FL Merrill Construction Inc	9,157.50
Concord Orthopaedics	1,221.89	Farm Planning Services	330.00
Cornell, Jodi	4,840.00	Ferguson Waterworks #576	710.00
Cornerstone Management	1,650.00	Fimbel Garage Doors	3,769.58
Cornerstone Place, LLC	1,650.00	Fire Tech & Safety of NE	560.00
Costello, Damian	140.00	Firematic Supply Co Inc	26,575.89
Cote, Alyx	80.00	Fisher, Bryce	160.00
Creative Product Sourcing, Inc.	247.16	Fisher, Matthew	812.00
Crown Trophy	1,727.05	Flemming, Barbara	7,800.00
Cummings, Jean	100.00	Ford of Londonderry	2,391.70
Currier Museum of Art	80.00	Fort Mountain Trucking Co, Inc	3,512.50
D'Agostino, Jeffrey	5,873.02	Gagnon, Beth	250.00
D-Town Garage	17,600.00	Galls, LLC	431.98
D-Town Site Work	16,614.00	Garcia, Marie Claire	102.99
DE LAGE LANDEN	241.50	Geisler, Pat	12.00
Dan Ives Plumbing & Heating	7,054.00	Get Wired Electric NH	1,527.00
Dartmouth-Hitchcock	733.67	Golomb, Wes	50.00
Davidson, Lorraine	89.00	Granite Image	466.51
Dearborn Life Insurance Company	16,059.34	Granite State Analytical LLC	1,677.50
Deerfield Community Church	150.00	Granite State Glass	1,800.00
Deerfield Conservation Commission	65,500.00	Granite YMCA	185.00
Deerfield Food Pantry	4,000.00	Grant's Towing	1,150.00
Deerfield Sand & Gravel	8,087.43	Grappone Automotive Group	14,128.14
Deerfield School District	13,457,408.00	Great West Trust Company, LLC	7,150.00
Deerfield Trustees of Trust Funds	266,750.00	GreatView Landscape Co.	755.00
Deerfield Veterinary Clinic	1,200.00	Green Insurance Associates	2,612.00
Demco Inc.	1,315.38	Gross, Erik	396.83
Denron Hall Plumbing & HVAC	3,208.71	Guinta, Sara-Britt	190.00
Devarney, Allen	57.00	H.O.P. Sales & Service	1,156.50
Dill, Catherine	32.63	HCR Truck & Equipment Repair	2,234.47
Dirigo Safety, LLC	225.00	Hall Monument	800.00
Donahue, Tucker & Ciandella PLLC	1,019.29	Hall, Jesse	650.00
Donovan Equipment Co., Inc.	14,538.20	Harrington, John	96.74
Donovan Spring Co Inc	7,356.15	Harris Computer Systems	28,043.34
Door Control, Inc	1,282.00	Haven	3,066.00
Dostie, Bobby-Ann	1,485.00	HealthTrust	14,120.51
Dubiansky, John	5,000.00	Heritage True Value	433.17
Dunbar, Ethan	50.00	Higgins, Sierra	490.00
ENT Physicians & Surgeons	364.09	Hill, Kevin	65.00
East Coast Emergency Outfitter	4,177.30	Hills, Brenda	447.80
East Coast Lumber	28.00	Hills, Philip	275.00
East Coast Signals, Inc.	11,988.00	Hillsboro CDJR	37,230.50
Eastern Minerals, Inc.	67,048.22	Holdridge, Daniel	105.13
Elliot Hospital System	260.25	Home Care Specialists, Inc.	388.68
Ellis, Raymond	23.98	Home Depot Credit Services	1,138.39
Emergency Education Consultants LLC	4,034.16	Houston, Craig	341.66
Emergency Medical Products, Inc.	958.95	Houston, Jennifer	1,745.00
Emergency Services Marketing Corp,	810.00	Howard P. Fairfield, LLC	2,397.60
Eversource	33,458.95	Hughes, William	560.00

Hurley, Joslynn	195.00	Mahoney, Lise	25.00
IACP	655.00	Mahoney, Peter	21.00
IDS	631.41	Maida, Rebecca	80.00
IIA Fire Department Testing	4,241.17	Mailways, Inc	1,981.77
Inception Technologies Inc	2,500.00	Maine Oxy	545.69
Industrial Protection Services, LLC	350.00	Manchester Sand & Gravel	40,083.46
Interware Development Company, Inc.	7,647.00	Manchester Tool Repair	152.00
J & D Power Equipment, Inc.	1,255.52	Marquis Roofing	3,500.00
J.C. Madigan, Inc.	2,318.68	Matthew Bender & Co., Inc.	139.43
JP Pest Services	395.00	Matthew, Fred	440.00
JPI Pyrotechnics	7,500.00	McAdam, Bruce	140.00
Jackson II, Kern Chandler	469.00	McGarry, Frederick	197.00
Jamar Technologies, Inc.	5,249.00	McHugh, Cynthia	150.00
Jamele, Steven	518.65	McKesson Medical-Surgical	608.65
James R. Rosencrantz & Sons Inc	534.87	Melanson-Levy, Heather	190.00
Jordan Equipment Co	3,936.90	Meyers, Anne	1,185.88
Judd, J. Brian	5,000.00	Michael Sharp Enterprises, LLC	128.74
K.L. Jack & Co., Inc.	192.16	Mike Roberts Enterprises	3,990.00
Karakoudas, Nicholas	106.58	Miles, Alexandra	380.00
Keach-Nordstrom Associates, Inc	19,516.89	Mill Metals Corporation	1,752.50
Keefe, Alison	5.00	Molet, Alexander	8.00
Kelley, Michael S.	1,050.00	Molloy, Robert F.	2,500.00
Kimball Midwest	1,018.21	Moreau, Nathan	1,480.00
Kimball, Dianne	251.52	Morrissey, Sean	596.78
Kimball, Matthew	653.88	Motorola Solutions, Inc	65,632.42
Kukla, Julie	219.42	Moultonborough Public Library	10.00
LEAF	6,708.00	Mucher, Tim	105.00
LHS Associates Inc	4,928.20	Municipal Management Assn of NH	110.00
Lamprey Health Care	1,000.00	Municipal Resources, Inc.	24,632.20
Lamprey River Little League	2,090.54	Murray, Andrea	1,480.00
Lamprey River Softball League	1,095.43	Musiitwa, Maurice	60.00
Langevin, Mark	11,166.00	NCSI	20.50
Launier, Ann	10.00	NEACTC	35.00
Lavoie, David	700.00	NESPIN	100.00
Lavoie, Michael	976.15	NFPA	242.50
Law Enforcement Systems Inc	73.00	NH Assoc. of Assessing Officials	20.00
Lawrence, Nick	630.00	NH Association of Chiefs of Police	200.00
Leavitt, Doug	130.00	NH Association of Conservation Comm	600.00
Leavitt, Karen	60.00	NH City and Town Clerks Assoc	75.00
Leighton, Kelly	6.00	NH Correctional Industries	783.06
Lemieux, Kevin	467.02	NH Electric Co-Op	699.87
Lemieux, Randy	32.63	NH Fish & Game	6,521.00
Lereta, LLC	932.00	NH Health Officers Association	145.00
Lessard, Todd	26.00	NH Library Trustees Association	240.00
Levesque, Stephanie	1,380.00	NH Motor Transport	100.00
Libby, Katherine	72.67	NH Municipal Association	9,811.00
Library Journal	157.99	NH Preservation Alliance	50.00
Life Savers, Inc.	152.10	NH Retirement System	384,050.49
Lindsay Water Conditioning Inc	792.25	NH Soccer Association	50.00
Lyme Town Library	5.00	NHGFOA	35.00
MCCT, Inc.	295.00	NHLA	435.00
Ma's Cafe	526.41	NHLA-Paralibrarian Section	15.00

NLCS, Inc	489.77	Richie McFarland	500.00
NRTCTA	30.00	Riel, Jess	3,500.00
National Association of Town Watch	322.49	Rivistas LLC	516.38
New England Barricade,	3,270.58	Robert, Ernie	340.97
New England Vehicle Outfitters	1,591.00	Robert, Kristine	51.20
North Coast Services, LLC	3,413.16	Robert, Kristine	33.40
Northeast Earth Mechanics, Inc.	19,790.40	Robert, Kristine	84.58
Northeast Resource Recovery	19,115.51	Roberts, Kelly	1,794.70
Northwood Lake Watershed Assoc.	8,000.00	Robinson, Erin	187.46
Occupational Health Centers of the	749.00	Rockingham County	50.00
One Sky Community Services	2,000.00	Rockingham County Registry of Deeds	341.98
OwlStamp Visual Solutions	47.25	Rockingham County Treasurer	661,058.00
PLEASANT LAKE PRESERVATION ASSOC	2,500.00	Rockingham Nutrition and	2,652.00
PRO HVAC LLC	8,716.91	Rockingham Truck Repair	1,634.91
Parade Properties	26.00	Rockingham Turf Care, Inc.	831.00
Paradise, Dennis	52.99	Rollins Body Works	7,616.00
Park Street Foundation	2,446.00	Rollins, Steven	72,712.00
Parry Title Company, P.C.	84.00	SCI Excavating	97,173.00
Pearl, Keegan	204.83	SEE Science Center	250.00
Pete's Automotive Care	5,067.55	SNHS Management Corporation	6,260.37
Pete's Tire Barns, Inc	21,378.52	Sanborn Industries	11,500.00
Pike Industries Inc	15,578.46	Sanborn, Cherie	599.39
Pinard Waste Systems Co., Inc.	8,666.80	Sanborn, Gary	5,000.00
Pinciario, Nancy	178.00	Sanders Searches, LLC	490.00
Pitman, Richard	200.00	Sanel Auto Parts #35	3,912.78
Plodzick & Sanderson PA	19,925.00	Savvy Sound Reinforcement	5,051.28
Pociask, Brian	80.00	Schibbelhute, Doreen	100.00
Poore, Danyela	50.00	Schibbelhute, Peter	356.64
Porter Electrical Contracting	4,589.70	Schwaab Inc	40.45
Porter, Chris	398.50	Scituate Concrete Products Corp.	26,247.20
Pretorius, Christina	227.50	Seacoast Business Machines	4,389.58
Pretorius, Herman	140.00	Seacoast Chief Fire Officers	3,765.00
Primex	92,071.59	Seacoast Mental Health Center	950.00
Quadient Finance USA, Inc	14,202.00	Secondwind Water Systems, Inc.	12,919.00
Quadient Leasing USA, Inc	1,873.56	Seitz, Eric	80.00
Quill LLC	550.28	Shea Concrete Products	6,531.00
Quinn, Frances	553.50	Shigo, Kathleen	331.42
Quinn, Maureen	307.50	Shipley, Edie	91.22
R & D Paving, Inc	195,132.90	Shute, Jeffrey	389.00
R.B. Lewis	35,067.50	Southern NH Planning Commission	25,334.41
R.C. Brayshaw & Company, Inc.	4,639.94	Southern NH Services	5,300.00
Rademacher, John	600.00	Southworth-Milton Inc	33,763.76
Rader, Kevin	80.00	Southworth-Milton, Inc	2,340.06
Radio Grove Hardware	885.60	Spikol, Susie	59.00
Rags and Roses	28,370.00	Stantial, Scott	50.75
Randlett, Christina	1,280.00	State of NH - Criminal Records	73.25
Rangeley Enterprises, LLC	5,600.00	State of NH - DMV	30.00
Raymond Amulance Inc	16,000.00	State of New Hampshire	32.00
Raymond Car Wash LLC	600.00	Stoddard Builders	255.00
RecDesk Software	3,900.00	Strafford Library Association	100.50
Ricci Lumber	46,036.47	Stryker Medical	3,274.20
Richards, Peter	257.00	Sullivan Tire	2,389.96

Suncook Interlibrary Cooperative	25.00	Winslow, Jonathan C.	2,266.00
Sunfox Farm, LLC	365.14	X-Ray Professional Association	291.37
Sweatshirts Etc	3,762.10	Young, Glenn	6,725.00
TMDE Calibration Labs, Inc.	405.00	Young, Kevin M.	21,774.00
Thayer Corporation	8,344.50	Young, Mark M	<u>14,730.00</u>
Thomson Reuters - West	295.97		17,810,767.45
Tibbetts, Mark A.	7,407.97		
Titemore, Robert	274.67		
To Your Arts Content	2,590.00		
Tomilson, Holly	46.28		
Town of Deerfield	18,123.36		
TransUnion Risk & Alternative	900.00		
Treantafel, Deb	62.70		
Treasurer	150.00		
Treasurer - State of NH	25.00		
Treasurer State of NH	300.00		
Treasurer State of New Hampshire	1,199.00		
Treasurer, State of NH	400.00		
Treasurer, State of NH	1,350.00		
Treasurer, State of NH	400.00		
Treasurer, State of NH	250.00		
Treasurer, State of New Hampshire	105.00		
Treasurer, State of New Hampshire	150.00		
Treasurer, State of New Hampshire	6,121.50		
Treasurer, State of New Hampshire	457.63		
Treasurer, State of New Hampshire	150.00		
Triangle Portable Service	360.00		
Tritech Software Systems	4,896.69		
Tukcor Real Estate	720.00		
Twombly, Waldo	15,805.00		
UNH Rockingham City Co-op Ext	239.86		
US Postal Service	429.00		
Union Leader Corporation	1,000.00		
United Compressor & Pump Services	383.00		
University System of NH	60.00		
Upton & Hatfield LLP	21,038.90		
Van der Bijl, Dana	187.53		
Verrocchi, Adria	15,000.00		
Visiting Nurse Association	4,000.00		
W. D. Perkins	6,848.62		
W.B. Mason Company, Inc.	4,483.30		
WJ Smallwood Landscaping	550.00		
Ward, Tara	40.00		
Ware, Robert	22.69		
Waring, Joanna	4,604.30		
Waypoint	2,500.00		
Webb, Jennifer	3,665.00		
Weiss, Elizabeth	500.00		
Wex Bank	27,820.75		
Wheeler, Charlie Jr.	725.00		
Wilde, Glenn	130.00		
Williams, Kaelen	160.00		

Department Reports

2023

Annual Animal Control Report

In 2023 we have responded to over 150 calls from the community. Calls range from missing/found cats, runaway/found dogs and dog issues, loose pigs, cows, chickens, and horses.

The Animal Control Officer is responsible for enforcing State Laws and Local Ordinances pertaining to the welfare and safety of domestic animals in the Town of Deerfield. Although we recommend you call fish and game for any wildlife questions or concerns, we can still try and assist you with certain wildlife issues.

We have a new record of 1353 licensed dogs in town. Leaving only 6 unlicensed dogs. This is the lowest unlicensed dogs ever. I would like to take this opportunity to thank Kelly, Dianne and Nichole in the Town Clerks Office for making this possible. Please register your dogs, it only helps us to get them home safely when they are found. Also, if your pet has a microchip, please remember to register it with the microchip company. We can scan microchips, but they need to be in the database at the microchip company to return them home safely. If I can't find their home/owner, they will have to be taken to doggie jail!

Failure to license dogs is a violation of the state law RSA 466:1 and an adopted town ordinance. Failure to license your dog by April 30th will subject you to a \$1.00 a month late fee and an additional \$25.00 civil forfeiture. This law is required by the State of New Hampshire to ensure dogs are current with rabies vaccinations RSA436:100 and is for any homeowner and or renter who resides in town. To make this easier The Town Clerks Officer and I will be hosting a Rabies Clinic on March 24, 2024. This clinic will give you a chance to get rabies vaccinations for your cats and dogs. Registering your dog will also be available on that day. Please join us on March 24 and get it done in one fell swoop!!

I would like to add, free range chickens are an awesome idea if they get to free range on the owner's property. This has become an issue in town with free ranging chickens in the neighbor's yard or in the street. Remember if your neighbor wanted chickens, they would have them. I am sure you wouldn't want anything to happen to your chickens on the road or you wouldn't want them to cause an accident, so please free range on your own property.

Annual Report of the Assessing Department

Avitar Associates of N.E. acts as the assessing representative for the Board of Selectmen. Avitar continues to implement cyclical inspections in order to ensure consistency and fairness between taxpayers, and makes sure physical data is accurate. This process involves the measuring and listing for each parcel, both taxable and non-taxable. In 2023 our assessors completed 239 cyclical inspections for data verification and 294 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	\$1,493,639.00
Deerfield Fair Association	\$162,236.00
NH Electric Cooperative	\$84,994.00
Messina, Dawn C.	\$36,744.00
Huebner, William J.	\$34,278.00
Johnathan M. Reardon Revocable Trust	\$34,187.00
George, Simon G., Trustee	\$33,956.00
SNHS Management Corporation	\$33,439.00
Fisher, Scott T.	\$32,964.00
Whatmough, David E.	\$32,839.00

The Assessing office is open Monday through Thursday 8:00am –3:00pm.

Respectfully Submitted,

Kristine Robert
Assessing Clerk
Land Use Clerk

Deerfield Select Board Report

The Board was very busy throughout the year dealing with many topics that were of concern to citizens. The Board held thirty-five meetings and five public hearings.

In January, the Board voted to replace the cameras in the police vehicles and provide body cameras for officers on patrol. The cost of the cameras was \$54,650 and used American Rescue Plan Act (ARPA) funding to cover the costs. The Board also approved improvements to the sound system for the select board meeting room at a cost of \$4,500 which would also be covered by ARPA funds. Finally, the Board approved the replacement of the water treatment system for the G.B. White Building at a cost of \$12,900, again using ARPA funding to cover the cost.

There was discussion amongst Board members about moving voting from the Town Hall to the Community School because the school has a standby generator, ample bathrooms and is heated throughout the winter. The moderator was in support of this move because of the standby power being available to operate the voting machines. However, comments from the Historical Society and Heritage Commission as well as concerned citizens convinced the Board to continue voting at the Town Hall.

The Town Meeting in March resulted in the voters disapproving the Town budget forcing the Board into a default budget for the sixth straight year. However, the voters approved warrant articles totaling over \$1,000,000. The voters elected William Heubner and Steven Barry to the Board. Following the vote, the Board reorganized to have Dick Pitman chair; Fred McGarry, vice chair; Will Heubner, representative to the Budget Committee; Steve Barry, representative to the Heritage Commission; Cindy McHugh representative to Parks and Recreation Committee; and Fred McGarry, representative to the Planning Board.

The voters also approved an advisory warrant article calling for the Board to adopt a conflict-of-interest policy for all elected and appointed positions. The Board requested the town counsel to prepare the policy for the town, based on similar policies used in other towns. Town counsel advised the Board that the policy must be approved by voters at the next Town Meeting so that this policy will be on the warrant for the 2024 Town Meeting.

At an April meeting, the Parks and Recreation Committee came to the Board with concerns about staffing issues. The director had resigned, and the assistant director was on extended leave. Consequently, there was no one to plan for the summer camp program.

On the Commission's recommendation, the Board voted to award a contract to the Manchester YMCA to run the summer camp program.

In May there was significant discussion about providing traffic striping of South Road. The Board had voted in 2022 to provide single line center line striping for the road due to complaints by one of the school bus drivers of vehicles passing the bus at a high rate of speed and with no highway markings, passing is permitted by law. Police Chief Douquette recommended foregoing the striping and using the money for purchasing two radar speed signs to show drivers their speed and one radar data collection unit which would provide speed and traffic volume in both directions from where it was set up. These devices could be set up anywhere in town and could provide the police with valuable information. The Board voted to approve the purchase of this equipment in the amount of \$12,900 and to use ARPA funds for the cost.

The Board established a policy requiring all private entities renting the Town Hall to obtain liability insurance. The Town's insurance company recommended this action to protect the Town from potential liability for accidents that might be associated with the renting party.

Fire Chief Fisher advised the Board that the Town received a grant of \$750,000 for the purchase of a new pumper fire truck. Following bids received in October to build the truck, the Board voted to accept a bid of \$835,435. \$85,435 will be required to come from the Fire Equipment capital reserve fund to make up the difference between the grant amount and the bid price.

Following heavy rains in the spring, a major portion of the gravel portion of Candia Road had washed out making it barely one lane wide. Following an inspection by the Road Agent and the vice chair and discussions with residents along the road, the Board voted to expend up to \$20,000 to prepare plans and provide legal assistance for the design of drainage improvements on the road.

In July, road agent Schibblehute found a section of pavement on Range Road to be undermined due to the partial collapse of the large culvert carrying Harford Brook. Mr. Schibblehute closed the road to prevent further collapse. In August, the Board voted to spend up to \$82,500 to make temporary repairs which would allow a single lane of traffic over the culvert. The repair work was done by the road agent allowing the road to be reopened in September. Mr. Schibblehute was able to borrow steel plates from NHDOT at a cost savings to the town of \$20,000.

In September, a public meeting was held by the Board requesting input from citizens on the development of the 2024 budget. The citizens present were asked why the town budget has been voted down over the past six years and what, if any services provided by the Town, should be cut back, or eliminated. After many comments by the citizens, there were no services that were identified as being unwanted or unneeded.

In November, the Board set the tax rate of \$22.66 per thousand which is a \$4.34 increase over last year. Although the voters have not approved either the Town or school district budgets, they did approve over a million dollars in warrant articles which contributed to the increase in the tax rate.

Following the mailing of the December tax bills, there was significant citizen concern over how the tax rate was calculated and why it had increased as much as it had. At the December 4 meeting, the Board held an informational session. The Board received numerous public comments regarding the new rate and how it was calculated. One comment expressed by several citizens was the desire to improve communications between the Board and the citizens of the town and to alert citizens of any expected increase in taxes. The Board agreed to consider forgiving interest on late payments on the tax bills on a case-by-case basis. They also approved authorizing the tax collector to temporarily increase her limit for waiving past due tax interest from \$5 to \$25.

The Board thanks the dedicated Town employees, elected and appointed officials, volunteers and everyone else who works hard to make the Town the place we love.

Sincerely,

The Deerfield Select Board

Town of Deerfield Code Enforcement Report

This past year, new home starts in town have ticked backed up and are more in line with the average of the previous, pre-COVID years. This trend was evident across the full spectrum of construction permits pulled during 2023. The uptick is a positive indicator for the town as national trends have cooled or **have seen a drops** in many similar sized municipalities. The town of Deerfield continues to be a desirable community especially for families, outdoor types, and 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.

<u>Year</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>
Building permits	85	75	114	134	93	113	125	110	88	127
Dwellings Units	14	15	25	24	24	21	20	16	13	21
Electrical	75	70	133	95	85	94	95	97	79	142
Plumbing	24	22	34	38	35	42	33	31	24	40
Mechanical	62	78	107	117	67	89	125	90	82	158

Respectfully Submitted

Kevin Lemieux

Town of Deerfield, Building Inspector and Code Enforcement Officer

2023 Annual Report for the Fire Rescue Department

The Deerfield Fire Rescue Department experienced another record year with responding to 507 emergency calls along with other related service calls, life safety inspections and other calls for service. The department continues to take strides to meet the ever-growing needs of and changes in our community. We all strive to provide top level service to our community.

While reviewing the record number of emergency calls last year, we can provide the following breakdown.

Total Calls: 507

(EMS 75% / FIRE 25%. With 235 EMS calls resulting in Ambulance Transport)

In the spring of 2023, we were notified that the Towns of Candia and Deerfield had been awarded a joint grant from FEMA under their "SAFER" program with a focus on recruitment of additional Volunteer Fire Fighter / EMR members. This program is provided by the federal government to cover costs associated with recruitment and retention of members of departments. Our grant is shared 50/50 with the Town of Candia. Through this program we hope to gain an additional 12 members; while covering all costs associated with their training, gear, and other equipment.

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. Members not only attended trainings within our community but participated in training hosted by outside agencies and the State of NH.

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 in the department this past year we again saw increased funds spent on vehicle maintenance, highlighting the need to maintain an accurate replacement and refurbishment schedule.

The department is continuing our Fire Prevention programs and as a reminder; we offer 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

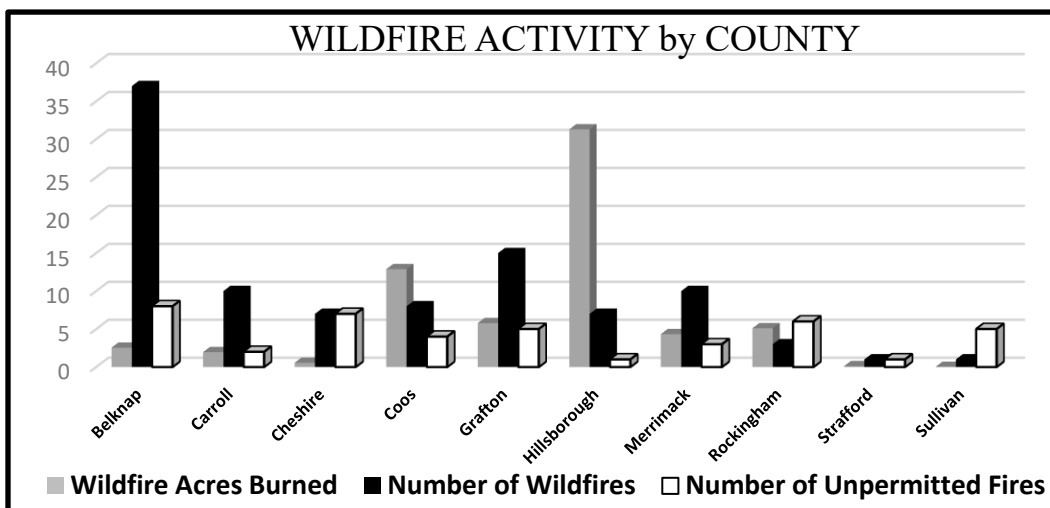
This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We were also able team up with local fire departments and provide many wildfire trainings throughout the state.

This time of year, we see fires caused 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. Even with the lower wildfire threat in New Hampshire in 2023, properties within the Wildland Urban Interface were still impacted, with 8 structures threatened and 3 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe! 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 2024 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. 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/. For up-to-date information, follow us on X and Instagram: **@NHForestRangers**



2023 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165
2019	15	23.5	92

*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
0	0	22	3	80	4	4	10	1	2	94	4

2023 Highway Department Report

2023 was a year of assessing all of the road conditions of our 68+/- road miles and hundreds of culverts to determining which roads will get worked on first. that said the town was able to finish pave 8000 feet of south Road, this was a big accomplishment for the Deerfield Highway department, with the support of Matt and Paul Kimball who through their years of service continually prove that they are invaluable to the town.

I will continue to work to for town of Deerfield and try fix as many problems as we can, budget permitting. We also were able to do major work on the town grader and now is in pretty good condition. We now have one more person to be a part of the highway department as part time help. 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 road infrastructure. Improvement will take time but attainable.

Thank you

Pete Schibbelhute

Annual Report of the Philbrick-James Library

Average number of monthly visits: 615

Books/other physical library materials borrowed in 2023: 13,024

Books & magazines downloaded from NH downloadable books: 8,132

Interlibrary loans processed: 2,071

New library cards issued: 138

Materials added to collection in 2023: 1,174

Materials deleted from collection in 2023: 722

Books/materials in the library at the end of 2023: 17,493

Museum/cultural passes issued: 75

Library program participants, all ages: 2,300

Regular year-round hours *Mondays 10-7*
 Tuesdays 10-5
 Wednesdays 10-7
 Thursdays 9-5
 Fridays 10-2
 Saturdays 9-1

Highlights of 2023:

- The Friends of the Deerfield Library held their annual book sale on Old Home Day in August and the annual pie sale in November, raising funds for library-led community programs
- The Friends of the Deerfield Library celebrated Sadie Reed Stimmel, who was awarded the Elsie Brown Volunteer of the Year Award during a reception held during National Library Week in April
- Received a Libraries Transform Communities grant from the American Library Association, in the amount of \$10,000, to improve services for individuals with Autism Spectrum Disorder (ASD). Purchased VOX audiobooks; work has begun to improve the building's electrical supply for lighting improvements to create sensory-friendly spaces
- Received a Library Technology Grant, in the amount of \$10,000, from the New Hampshire Charitable Foundation to purchase new computers, monitors, an interactive Vibe smartboard for programming use, and a wireless microphone for guest speakers
- Received two grants from Granite United Way for children's floor chairs and an AWE Station, an all-in-one touch screen computer with preloaded educational programming
- Participated in a statewide Big Read of *The Bear* by Andrew Krivak, with NH Humanities. This grant-funded program provided free copies of the book to participants and coordinated programming with forty-seven NH libraries and

community partners; PJJ partnered with Bear Paw Regional Greenways to hold a book discussion and provide a Night Sky Exploration program

- Provided digital book & magazine access through NH Downloadable Books Consortium, administered by the NH State Library
- Maintained free wi-fi & public computer access, plus print & copy service
- Facilitated two library book clubs and three other local book groups using the state-wide Interlibrary Loan system
- Hosted programs for adults, including monthly craft nights, book clubs, a NH Humanities Perspectives Book Club event on *Braiding Sweetgrass*, a travel lecture, technology classes and drop-in technology help for patrons
- Hosted programs for children, including twice weekly storytimes, book and craft groups
- PJJ's Summer Reading Program, with the theme *All Together Now*, had 155 youth participants, and included special programs, such as a summer kids concert with Steve Blunt & author/illustrator Marty Kelly, an interactive wildlife visit from the UNH Marine Docent for rocky Shores, and weekly storytimes at Veasey Park
- PJJ collected, displayed, and distributed used costumes for a Halloween Costume Swap
- Discounted cultural passes were offered to the following locations, with the help of the Friends of the Deerfield Library:
 - Bedrock Gardens
 - Currier Museum of Art
 - Strawberry Banke
 - Squam Lake Science Center
 - SEE Science Center
 - Seacoast Science Center
 - NH State Parks
 - Manchester Millyard Museum
- PJJ continued a monthly e-newsletter to publicize programs & events, made improvements to our website, adopted Google Workspace for the library with the help of the Friends of the Deerfield Library nonprofit status
- Trustees of the Philbrick-James Library
 - Checking Account, ending balance 12/31/23 \$ 2,874.36
 - Savings Account, ending balance 12/31/23 \$ 88,633.41

All library programs are free of charge and open to residents of Deerfield. For information, or to find out what's happening at your local library, call 603-463-7187, visit philbrickjameslibrary.org, or email us at info@philbrickjameslibrary.org.

Respectfully Submitted,
Anne Meyers, Library Director

Deerfield Parks and Recreation Annual Report

Deerfield Parks & Recreation's Mission is to supplement, support, sustain programming that connects and benefits community in all aspects of their life.

We will do this through enriching academic, social-emotional, and physical wellness programs, we aim to foster the well-being and happiness of our youth, families, and seniors.

P&R offered and ran youth sports, basketball, baseball, softball and soccer for youth. Also offered for youth was After school programming, toddler time, easter bunny, Sit with Santa, Trunk or treat.

P&R planned, staffed, and financially supported Old home days. Old home days was a 2 day event that included a 5K, Learn to play Pickleball, Basketball play, games at gazebo field, "Lunch in the park", BBQ chicken dinner with live music, and involved over 20 volunteers and multiple staff members. On day 2 the department hosted professional fireworks at the fairgrounds with an Ice cream sundae fundraiser for the Joe Stone Scholarship fund.

Senior fitness continued to be well attended and ran by Jodi. This program is supported by an anonymous donor who covers the instructors fee regardless of how many seniors show up. This is a huge benefit to the senior population that takes advantage of it.

P&R has also been supporting pickleball for all ages by facilitating the purchase of some nets and equipment, as well as securing indoor space at DCS for winter pickleball, keeping those who participate active and connected.

The department has recently opened the Golf simulator giving residents and others access to work on their golf game during any type of weather included the winter months. Seniors will be able to use the simulator free of charge on certain days of the work week. The simulator is also available to rent, and will be hosting a golf league for any and all community members.

The department staff has been growing to fully serve the community adding a "Sports coordinator" and a "Recreation Assistant Coordinator". Adding these positions will ensure proper coverage in the department to reduce any stoppage in programs and events.

We are looking forward to the next year to hearing more community voices and help connecting people with whatever it maybe they are passionate about.

2023 ANNUAL REPORT OF THE POLICE DEPARTMENT

I am pleased to present the Fiscal Year 2023 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 2023, 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

This past year showed that the community continued to enjoy the return back to normal everyday events and occasions; family gatherings, holidays and outdoor activities. Residents utilized the many outdoor spaces in our community and enjoyed what Deerfield has to offer.

A major project included finishing the second phase of paving on South Road, begun in 2022. With the completion of that work, that section of South Road will last for many years to come. The Highway Department replaced many culverts throughout Town last year; continuing the ongoing work of water management along our roads. More work replacing culverts and ditching is scheduled for 2024.

Staffing remained consistent in 2023; the new staff hired in the previous year continued to acclimate to their new positions. All Town staff continue to do their best to provide services to the community.

As with each new year, continued work will be done, as funding allows, to maintain and improve Town buildings. I am looking forward to the upcoming year in Deerfield.

Respectfully Submitted,

John Harrington
Town Administrator

Annual Report of the Transfer Station

This year the town has again seen an increase in our annual waste disposal costs. One of the main reasons for the increase is our hauling vendor contracts with a built-in price escalator based on the market conditions. Second, the town has been operating on a default budget, which has not stayed in step with the overall market costs. The general operational costs for the facility, like utilities and equipment maintenance, continue to increase, while the facility and the large equipment needed to operate, continue to age.

Further, recycling is very beneficial to the environment. The market for recyclables remained soft this year and, as a result, the return to the town efforts has been lower. Recycling not only helps the environment, but it also reduces the town's disposal costs. Basically, the more the town residents recycle the less tax dollars will be spent on the disposing of trash. We continue to emphasize recycling in the new year, and will answer and assist residents with any of their concerns.

The town is a member of the NRRA which is cooperative organization that keeps on top of what is happening in the industry. The organization serves as resource for issues and new markets for our recyclables.

A note to residents, we are now taking vegetable oil and sell it. We also have a market for anti-freeze. Please keep this in mind that neither product should be mixed with other solvents or liquids as our vendors test every drum they take for contaminants. Waste oil is greatly appreciated as the town uses it to heat the highway shed with a waste oil furnace. This saves the town considerable monies by not purchasing fuel oil. However, please remember not to bring contaminated oil to the transfer station as it can create issue with the waste oil furnace. Water and antifreeze are typically the main contamination culprits.

Also, I would like to sincerely thank the employees (Marie, Rick & Stan) 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 and the limited resources they are given. Many of the items brought in have to sorted and packaged by the employees so they can be shipped out as revenue generating recyclables. Many times, vendor delays in the pick-up or returning of bins as well as unforeseen mechanical issues can hamper the facilities operations. These employees often need to make on the fly decisions to ensure the facility stays open to service the residence of the town.

Finally, I had taken over the Transfer Station Supervisor role this past fall. Albeit a new venture, I can assure the town people of my dedication to making the transfer station a more efficient facility. The transformation will not happen overnight, and I asked everyone to show patience in the process as well as with the hardworking Transfer Station Attendants.

Respectfully Submitted
Kevin Lemieux

2023 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 2023. Here in this office saw a level number of families seeking local financial assistance in 2023 as well as rentals. Housing is a huge concern going into 2024, creating hardships for so very many people. There just aren't any homes for people to rent. Not to mention the costs to rent homes, have sky rocketed.

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 2023 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, to include cozy blankets made by the Deerfield Women's Club. Blankets were also donated to the Deerfield Volunteer Fire Department, for children involved in motor vehicle accidents.

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 Faith Barry!

For information, including 24-hour hotlines, go the Welfare webpage at www.townofdeerfieldnh.com or call 463-8811 x310. For after-hours info, call 211.

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

For 24-hour addiction information call The Doorway at 211.

For Covid info, go to www.nh.gov/covid19/ or call 211.

You may reach me at 463-8811 x310 for more information.

Respectfully Submitted,

Doreen Schibbelhute, Welfare Director

Town Clerk/Tax Collector Reports

Dear Residents of Deerfield,

2023 was marked by productivity, growth, and community involvement. We were delighted to welcome two new clerks to our team, Dianne Kimball and Nikki Curtis, who have demonstrated remarkable dedication and aptitude in mastering the multifaceted aspects of their roles. The first year in such a position is undoubtedly challenging, with a steep learning curve that involves understanding the intricate tapestry of state and municipal operations. Dianne and Nikki have navigated this with both grace and professionalism, achieving all necessary state and municipal trainings and certifications. Their commitment to public service is commendable and serves as a testament to the strength of our community. I extend my deepest gratitude to them for their service.

Our office co-sponsored a Rabies Clinic and Dog Licensing Event with the Animal Control Officer, which received a positive response from the community. The success of this event could not have been possible without the dedication of our selfless volunteers, to whom we owe a debt of gratitude. A special mention must go to Dr. Elliot More and his team for their efficient administration of the rabies vaccinations. We were delighted to announce "Bubba J" as the winner of the Top Dog Contest during the event, bringing a touch of fuzzy joy among our pet-loving community.

In line with our commitment to civic responsibility, it gives me great pride to share that we have vastly improved our dog database, ensured accurate records and reduced the number of unlicensed dogs in town to under 10 for the first time in decades. This milestone could not have been achieved without our responsible dog owners, who play a crucial role in fostering a community that cares for its four-legged friends.

The honor of serving as the President of the New Hampshire Tax Collector's Association in 2023 was a highlight of my career. This role allowed me to collaborate with my peers, engage in enriching educational opportunities, and lead the Annual Conference in the fall. The experience has broadened my horizons, and I am profoundly thankful for the knowledge and friendships garnered through this journey.

Looking ahead to 2024, I am excited to continue serving our beloved community. It is my sincere hope that we, as a town, will deepen our commitment to civic engagement, recognizing that each vote cast is a voice heard. Voting is the cornerstone of democracy, and it is through this process that we shape the future of Deerfield.

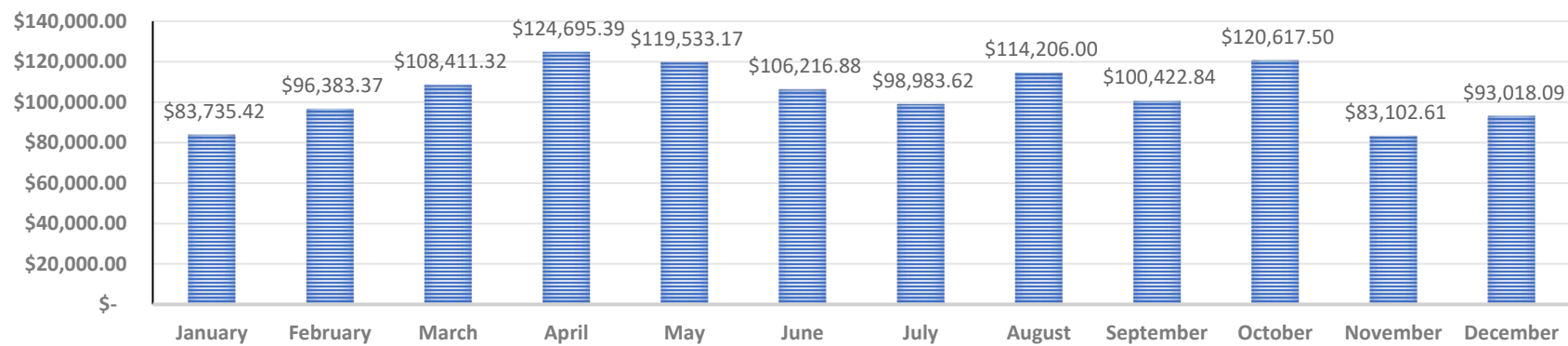
Here's to another year of progress, unity, and participation!

Warm regards,

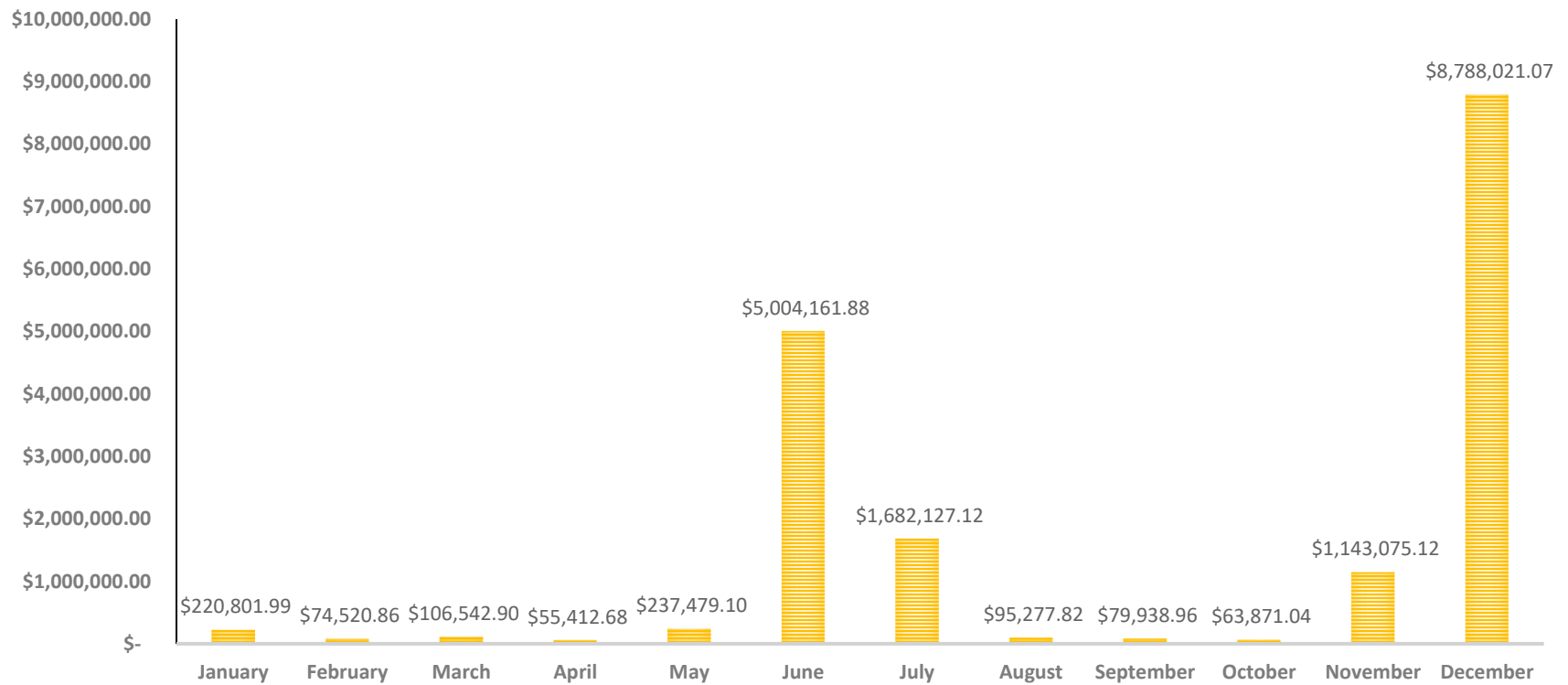
Kelly Roberts

Kelly Roberts, Town Clerk / Tax Collector

CLERK SERVICES REVENUE BY MONTH



TAX RECEIPTS BY MONTH





Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name
Street No. Street Name Phone Number
Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2022	Year: 2021	Year: 2020+
Property Taxes	3110		\$476,922.69		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$21,002.16)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2022	
Property Taxes	3110	\$17,375,093.00	\$2,061.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$86,452.00		
Yield Taxes	3185	\$43,854.16		
Excavation Tax	3187	\$147.40		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022	2021	2020+
Property Taxes	3110	\$19,254.13			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$2,925.52	\$12,081.26		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$17,506,724.05	\$491,064.95	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

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Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020+
Property Taxes	\$16,880,881.58	\$430,639.52		
Resident Taxes				
Land Use Change Taxes	\$85,000.00			
Yield Taxes	\$38,553.52			
Interest (Include Lien Conversion)	\$2,851.52	\$10,565.26		
Penalties	\$74.00	\$1,516.00		
Excavation Tax	\$147.40			
Other Taxes				
Conversion to Lien (Principal Only)		\$48,011.17		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020+
Property Taxes	\$11,616.00	\$333.00		
Resident Taxes				
Land Use Change Taxes	\$152.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020+
Property Taxes	\$508,026.72			
Resident Taxes				
Land Use Change Taxes	\$1,300.00			
Yield Taxes	\$5,300.64			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$27,179.33)			
Other Tax or Charges Credit Balance				
Total Credits		\$17,506,724.05	\$491,064.95	\$0.00
			\$0.00	\$0.00

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$487,448.03
Total Unredeemed Liens (Account #1110 - All Years)	\$70,322.18



New Hampshire
Department of
Revenue Administration

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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020+
Unredeemed Liens Balance - Beginning of Year			\$41,110.72	\$54,968.13
Liens Executed During Fiscal Year		\$51,704.69		
Interest & Costs Collected (After Lien Execution)		\$296.01	\$3,492.79	\$23,445.10
Total Debits	\$0.00	\$52,000.70	\$44,603.51	\$78,413.23

Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020+
Redemptions		\$12,522.04	\$25,196.14	\$39,743.18
		\$296.01	\$3,492.79	\$23,445.10
Interest & Costs Collected (After Lien Execution) #3190				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$39,182.65	\$15,914.58	\$15,224.95
Total Credits	\$0.00	\$52,000.70	\$44,603.51	\$78,413.23

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$487,448.03
Total Unredeemed Liens (Account #1110 -All Years)	\$70,322.18



New Hampshire
Department of
Revenue Administration

MS-61

DEERFIELD (115)

1. CERTIFY THIS FORM

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

Preparer's First Name

Kelly

Preparer's Last Name

Roberts

Date

Jan 24, 2024

2. SAVE AND EMAIL THIS FORM


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

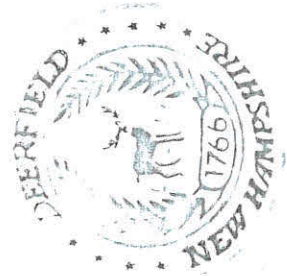
3. PRINT, SIGN, AND UPLOAD THIS FORM

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

01/01/2023 - 12/31/2023

-- DEERFIELD--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
JACQUES, CORBIN PAUL	02/12/2023	MANCHESTER, NH	JACQUES, KYLE RICHARD	JACQUES, MARIA ELISE
MOTYKA, REESE EVERLY	02/16/2023	DOVER, NH	MOTYKA III, EDWARD ROBERT	MOTYKA, JACQUELINE MARY
BENSON, SAWYER ELLIS	03/01/2023	DOVER, NH	BENSON, MARCUS ELLIS	MIDDLETON, SHANNON ELIZABETH
LESNIAK, MASON JAMES	03/16/2023	EXETER, NH	LESNIAK, MICHAEL JOSEPH	LESNIAK, BRITTON MARCELLE
BERRY, CARTER THOMAS	03/23/2023	LEBANON, NH	BERRY, JARED MATTHEW	BERRY, MEGHAN ELIZABETH
MOSKEVICH, EVELYN JUNE	04/04/2023	MANCHESTER, NH	MOSKEVICH, BRIAN SCOTT	MOSKEVICH, ALYSSA DUNN
VECCHIONE, LUCAS KENNETH	04/29/2023	MANCHESTER, NH	VECCHIONE, KEITH DANIEL	GANNON, JESSICA LINSEY CROWLEY
PARENT, ELLASYN TRACY	05/02/2023	MANCHESTER, NH	PARENT, ADAM SPENCER	PARENT, RACHEL LINDA
PIOTROWSKI, ZINNIA MAEVE	06/02/2023	MANCHESTER, NH	PIOTROWSKI, JOSHUA WALTER	PIOTROWSKI, ANGELE LAVOIE
KERR, THOMAS WILLIAM	06/16/2023	MANCHESTER, NH	KERR, JAMES PATRICK	KERR, ANNA ELIZABETH
BRIGGS, THEODORE ROWAN	06/24/2023	CONCORD, NH	BRIGGS, BENJAMIN ANDREW	BRIGGS, JORI LEIGH
MACKENZIE, AUGUST MILES	08/01/2023	CONCORD, NH	MACKENZIE, CALGARY JAMES	WILSON, CHEYENNE HEAVEN
FERULLO, VINCENT JAMES	08/04/2023	DOVER, NH	FERULLO, MARK DYLAN	CRAWN, TAYLOR ANN
JOHNSON, PEYTON GRACE	09/13/2023	EXETER, NH	JOHNSON, GRANT CODY	ROBICHAUD, KATIE MARIE
RENKE, NOLAN DAVID	10/04/2023	MANCHESTER, NH	RENKE JR, DAVID GEORGE	RENKE, DANIELLE LORRAINE
LEBLANC, LUCY ELIZABETH	10/24/2023	EXETER, NH	LEBLANC, MATTHEW STEPHEN	LEBLANC, MEGAN ELIZABETH
DONOVAN, MILLER MICHAEL	11/02/2023	EXETER, NH	DONOVAN, KEVIN MICHAEL	GALLANT, CALEIGH GWENDOLYN MARIE
CHALOUX, GABRIEL OLIVER	11/03/2023	NASHUA, NH	CHALOUX, JACOB MICHAEL	PLAMONDON, STEPHANIE LORI
LEMIEUX, ELIJAH MICHAEL	11/16/2023	EXETER, NH	LEMIEUX, SETH DAVID	LEMIEUX, STACY MARIE
ZAGAR, MAEVE LAURETTA	11/26/2023	MANCHESTER, NH	ZAGAR, LUKE ANDREW	ZAGAR, MICHELLE KATIE
DALTON, CLEO MARICE	12/12/2023	EXETER, NH	DALTON, LUCAS ANTHONY	MORRISSETTE, HANNAH PAIGE

Total number of records 21

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT**

01/01/2023 - 12/31/2023

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LAHR SR, ERIC RICHARD DEERFIELD, NH	THIBEAULT, WENDY LEA DEERFIELD, NH	DEERFIELD	DEERFIELD	04/03/2023
NELSON, JUSTIN WALTER DEERFIELD, NH	COOK, KATHERINE MARIE DEERFIELD, NH	CONCORD	CONCORD	05/05/2023
DOXZON, MICHAEL MATTHEW DEERFIELD, NH	BUSH, LAURA ELIZABETH DEERFIELD, NH	DEERFIELD	JACKSON	05/17/2023
MCQUADE, WENDY MELISSA DEERFIELD, NH	ANDERSSON, EDMUND GERARD DEERFIELD, NH	DEERFIELD	BRETTON WOODS	06/26/2023
HOULE, NICOLE ELIZABETH DEERFIELD, NH	LEMIRE, ZACHARY GEORGE DEERFIELD, NH	DEERFIELD	ATKINSON	07/29/2023
PELCHAT, NOAH PATRICK DEERFIELD, NH	LOPEZ, REBECCA MARIA DEERFIELD, NH	DEERFIELD	DEERFIELD	09/05/2023
SCHOOLCRAFT, REBECCA LYNN DEERFIELD, NH	STAMPFLI, SEAN ALEXANDER DEERFIELD, NH	CANDIA	MANCHESTER	10/07/2023
DIPASQUALE, QUINN PETER DEERFIELD, NH	MESKELL, CHRISTINE NICOLE LOWELL, MASSACHUSETTS	DEERFIELD	DEERFIELD	10/18/2023
HECKERMAN, TIMOTHY PATRICK DEERFIELD, NH	SHEPARD, TIFFANY ANN DEERFIELD, NH	DEERFIELD	DEERFIELD	10/28/2023
DANTONI, NATALEE CRYSTAL DEERFIELD, NH	BELANGER, PATRICK TYLER DEERFIELD, NH	DEERFIELD	PLYMOUTH	11/03/2023
MACDONALD, JEFFREY RICHARD BELMONT, NH	MACKENZIE, SAGE HELENA DEERFIELD, NH	BELMONT	BELMONT	12/29/2023

Total number of records 11

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



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--DEERFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
MOSER, JEREMY L	01/10/2023	PETERBOROUGH	MOSER, CRAIG	LYNN, PATRICIA	N
SULLIVAN, MICHAEL HENRY	01/14/2023	DEERFIELD	SULLIVAN, KEVIN	ECCLESTON, LOUANNE	Y
THOMAS, DEBORAH W	01/28/2023	DEERFIELD	WINSLOW, FIELD	POULSON, RUNA	N
SCHIBBELHUTE, BARBARA ANN	02/21/2023	DEERFIELD	BALLOU, CHARLES	VELTMAN, CATHERINE	N
GROSS, MARSHA ANN	02/25/2023	DEERFIELD	BURNHAM, RICHARD	MATULAITIS, FLORENCE	N
SHEPARD, BEVERLY A	02/27/2023	EXETER	GARDNER, FELIX	HIGGINS, IRENE	N
DENSMORE, EMERSON ELLSWORTH	03/01/2023	DEERFIELD	DENSMORE, GEORGE	WITHAM, CARRIE	N
EDMUNDS, LORRAINE F	03/02/2023	DEERFIELD	LANDERS, LAWRENCE	WOOD, CORINNE	N
QUIMBY, JEANNETTE LILLIAN	03/03/2023	DEERFIELD	MARCOUS, ANTONIO	FORTIER, ROSE	N
PRESTON, GALE I	03/06/2023	MANCHESTER	LUCIA, ROBERT	BRYANT, PRISCILLA	N
BREARLEY, GAY LEONE	03/15/2023	DEERFIELD	LEONE, RALPH	DODGE, JANET	N
O'CONNELL, JO-ANN M	03/16/2023	MANCHESTER	PERICH, PETER	WILLIAMS, DOROTHY	N
BROEK, DANIEL LEE	03/29/2023	TILTON	BROEK, JOHN	BUCK, BARBARA	N
YOUNG, RICHARD CHARLES	04/05/2023	MANCHESTER	YOUNG, WILLIAM	GANCARZ, MARY	N
KEECH, MARY LEE	05/14/2023	DEERFIELD	PLATT, CHARLES	REECK, MILDRED	N
FISHER, MARYANN E	05/22/2023	DEERFIELD	WESTWELL, ROBERT	BRODERICK, BARBARA	N
LEVASSEUR, CONRAD H	06/02/2023	EPSOM	LEVASSEUR, CONRAD	HEMOND, CORA	Y
STONE, CONSTANCE ANN	06/07/2023	CONCORD	EASTMAN, CHANDLER	SMITH, CLARA	N

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



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--DEERFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
BOURDON, TONY ALLEN	07/30/2023	DEERFIELD	UNKNOWN, UNKNOWN	BOURDON, DIANE	N
LADUKE JR, MICHAEL ROBERT	08/19/2023	MANCHESTER	LADUKE, MICHAEL	WATERS, PATRICIA	N
LANG, GERALD FORREST	09/01/2023	DEERFIELD	LANG, FORREST	PERRY, BARBARA	Y
MUNSON, LISA L	09/01/2023	DEERFIELD	MUNSON, JOHN	TITUS, PEGGY	N
MANN, MAUREEN RIORDAN	09/10/2023	MANCHESTER	RIORDAN, WILLIAM	PRUNIER, MARY	N
DOBOY, GLORIA ELSA VICTORIA	09/26/2023	ROCHESTER	DOBOY, GUSTAV	FOYTAN, JULIANA	N
SIMONEAU, WILLIAM R	09/29/2023	DEERFIELD	SIMONEAU, EDGAR	MAYNARD, RACHEL	Y
LYONS JR, RICHARD A	10/06/2023	EPSOM	LYONS SR, RICHARD	WOLFE, ARDELLE	Y
SCHLOSSER, SHERYL ANN	11/01/2023	DEERFIELD	SCHLOSSER, ARTHUR	CONNORS, MARGARET	N
RICE, CHRISTOPHER LEONARD	12/06/2023	DEERFIELD	RICE, LEONARD	GALLAGHER, JEANNE	Y
CECCHETTI, RICHARD ARMAND	12/12/2023	DEERFIELD	CECCHETTI, EDWARD	HANSON, OLIVE	N
HARRIS, ETHLYN BERRITA	12/12/2023	MANCHESTER	YOUNG, KENNETH	BROWN, BERRITA	N
GORMAN, MARY	12/25/2023	DEERFIELD	GOURDEAU, WILFRED	MORIN, VERONIQUE	N

Total number of records 31

Boards, Commission, & Other

Deerfield Conservation Commission 2023 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 prohibited activities.

<u>Permitted Activities</u>	<u>Prohibited Activities</u>
<u>Non-Motorized Activities, Including:</u>	<u>Motorized Vehicle Use, Including:</u>
Walking, hiking, trail running	ATV’s, Snowmobiles, Mud Trucks
Cross country skiing	Mountain Bikes & Dirt Bikes
Snowshoeing	Un-authorized alteration
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. DCC encourages both the donation of land, and of conservation easements as a means of preserving Deerfield's forests, fields, rivers, 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's 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. **A successful warrant article in March 2023 restored the percentage of funding from the LUCT from 50% to the original 100%; a measure that will allow DCC to continue to partner with landowners and land trusts on future conservation projects.**

In 2023 these combined funding strategies resulted in the completion of the Fred and Amanda Morrisette Memorial Forest easement; a privately-owned, donated *easement* conveyed by landowners Patrick and Sandra Cassier, that conserved ~48 acres on Candia Rd. For this project the Town partnered with Bear-Paw Regional Greenways and the Cassiers by contributing the transaction costs from the Conservation Fund. **The monetary value of the development rights was donated by the landowners,** a highly valued mechanism for land protection that stretches Town conservation dollars. **The DCC thanks the Cassiers for their generous donation!**

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, ATV and other prohibited activities on conservation parcels and in wetland areas. **As part of its mandate to monitor and protect Deerfield's natural resources and watersheds, and to research and document those resources, DCC is in the process of procuring an updated, professionally-developed Natural Resources Inventory (NRI) which will focus on Town priorities, and provide DCC with guidance in future decision-making. The Conservation Fund will provide financing for the project.**

OUTREACH AND PARTNERSHIPS

DCC strives to address the concerns of residents who come to the Commission for advice and support, cooperates with local and State organizations (NH Fish & Game and NH DES), and continues to collaborate with neighboring towns in a mutual effort to protect shared waterbodies such as Pleasant Lake, Northwood Lake, and the Lamprey River. **In this regard, DCC members have committed to participate on a steering committee formed by the Northwood Lake Watershed Association in an effort to combat Cyanobacteria blooms being experienced in Northwood Lake.** 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.

Volunteers are the heart of the Town's conservation efforts. DCC gratefully accepted volunteer proposals from Boy Scouts Tim Gross and Harrison O'Neal. Tim Gross will be conducting trail maintenance along the Great Brook Corridor and the Dowst-Cate Town Forest as he pursues the rank of Eagle Scout. Harrison O'Neal, will be performing blazing and trail work at Peg King Park in conjunction with his Life Scout project,

DCC members are volunteers who give freely of their time in service to the Town. Officers are *Chair*, Serita Frey, *Vice-Chair*, Haley Andreozzi, and *Financial Officer*, Erroll Rhodes. *Regular members* Josh Freed, Chloe Gross, Davis Brush and Ken Cohen, are joined by *alternate members* Wes Golomb and Judy Marshall. 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**. 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

Forestry Commission

“STEWARDS OF OUR TOWN FORESTS”

In 2023 Deerfield re-established the Forestry Commission after a hiatus of several years. The commission started its work with a review of the existing Forestry Management plans. Our work included five hikes accompanied by the Rockingham County Forester to view the condition of five of the town forests.

Dowst-Cate Town Forest Tax Map 416 Lot 16 100 Acres

Arthur Chase Town Forest Tax Map 414 Lot 73 40 Acres

Freese Town Forest Tax Map 410 Lot 32 178 Acres

Wells Town Forest Tax Map 411 Lot 39 80 Acres

McNeil Conservation Area Tax Map 406 Lot 12 63 Acres

The Forestry Commission will be establishing our web page on the Town web site.

The Forestry Commission, together with the Conservation Commission, Planning Board and Board of Selectmen will voluntarily work to plan, preserve and protect public, forested Town owned lands, the scope of which ranges from forests, parks, open space, water courses, wetlands, wildlife habitat, scenic venues and other forested natural resources. Water, wood, wildlife and passive recreation are the cornerstones of our commitment.

Philip Bilodeau

Jeanne Menard

Deerfield Heritage Commission – Town Report

Building on the past to help shape the future

Current Members:

Debra Murphy, Chair	Dana van der Bijl, Member
Deborah Boisvert, Member and Treasurer	Andrew Merrill, Member
Erroll Rhodes, Member and Secretary	Karen Leavitt, Member
Jim Deely, Member	Richard Boisvert, Alternate Member
Steve Barry, Select Board Liaison	Carol Levesque, 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. Following an initial assessment by the NH Preservation Alliance, we were told that the historic Town Hall is an excellent candidate for their Assessment Grant program. This involves the commission applying for a 50% of cost grant to have a professional conservationist assess the Town Hall and its most crucial needs. This is the first step to possibly accessing other grants to fund refurbishments to the building. The Town Hall is listed on the National Register of Historic Places. The Heritage Commission will move forward with applying for the grant through the NHPA and fund the remaining 50% of costs not covered by the NHPA grant.

The DHC has also funded repairs to the Town Hall window upper sashes, helping winterize the windows as much as possible. We sponsored a town wide barn tour on June 10, 2023, which was a great success. Similar projects may be in the works in the upcoming year – stay tuned! The Commission worked with the library recommending experts to advise on the roof repairs and renovations to the lower level. We are also currently working on a 5-year plan for the Heritage Commission. We are looking forward to a busy year full of progress!

Meetings are 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 or info@deerfieldheritage.org.

Sincerely,

Debra Murphy, Chair

Deerfield Historical Society

28 January 2024

Hello Town of Deerfield, as another year has gone by, we have many accomplishments to be proud of. We have decided to delay our opening of the museum until “Old Home Day”, stay tune for further updates.

To start with, the bathroom, our small kitchen, our back room, is finished, but we will be adding a historical touch to most of these areas. Our main exhibit room has been insulated, and painted. The final woodwork is in progress (window frames, mop boards, cleaning existing woodwork), also reinstalling the mantle above fireplace. Our reading/study room is almost complete. We are getting closer to completion, every week.

This year we have seen a lot of historical donations come our way. Deerfield residents are bringing treasures from families that have passed; we are in the process of cataloging and putting it in our database for future generations to be able to research and learn about pass generations and with any luck, the neighbor hoods they lived in (houses are easy, neighbor hoods a little more challenging). We have some interesting neighbor hoods in Deerfield Ex: Deerfield Parade, Leavit Hill, Butlers Corner, Breakneck Hill road.

Anyone interested in ordering a brick or more, you can pick up an order pamphlet from one of these locations, Philbrick James Library, Post Office, and Town Tax Clerk and on line at thatsmybrick.com/dhs or by contacting: Dorise Alexander at dorisee33@hotmail.com

I would like to thank all of our volunteers that show up every week 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

Submitted by: Dan Tripp Sr., President, Deerfield Historical Society

2023 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 2023, the JLMC continued to address ADA compliance and Back injuries would be the training topics for this year.

In 2023, the JLMC returned to some in-person safety training. It will continue to integrate new online training opportunities in 2024.

The JLMC thanks all 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.

Safety is everyone's Duty so if you see something say something!

Ray Ellis, Chair
Joint Loss Management Committee

2023 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.

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.

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 2024 Work Program

In 2024, 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.
- 2023 The Board of Selectman approved the scanning of all the Planning Boards archives. Though a huge undertaking, this will make it much easier to research and find documents stored since the 1980's.

Respectfully submitted,

Peter Schibbelhute, Chair

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

Bill Perron

Donald Wyman

Gary Sandborn



Meetinghouse Hill Road

(From Rt. 107 to Old Centre Road)

Article 22 of Town Meeting Warrant voted on March 12, 1974,
which was a re-convened meeting from March 5, 1974.

Whittier Road

(From Griffin Road to Dead End)

Article 23 of Town Meeting Warrant voted on March 12, 1974,
which was a 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.

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.

Town of Deerfield

Review of Recent Planning Services

by Southern New Hampshire Planning Commission



The Southern New Hampshire Planning Commission (SNHPC) has provided the Town of Deerfield with a wide range of services and resources to help the town address its planning and transportation needs.

The SNHPC staff appreciate working with town staff in planning, building, fire, police, recreation, and administrative departments. The SNHPC also thanks the volunteers on the Board of Selectmen, Planning Board, and Conservation Commission. Finally, SNHPC staff appreciate the dedication of Town Commissioners including Frederick McGarry, presently serving on the Executive Committee, and Erroll Rhodes.

Despite nationwide inflation and cost increases across the vast spectrum of goods and services, the SNHPC has kept its municipal membership dues rate flat at \$0.676 per capita for the past four years by leveraging federal and other funding sources to benefit SNHPC member communities.

Highlights of the SNHPC's recent services to the Town of Deerfield included:

- Assisting the Planning Board and Planning Office with subdivision and site plan reviews, and zoning ordinance, site plan and subdivision regulation review.
- Securing funding totaling \$3.029 Million in the NHDOT's FY 2025-2034 Ten-Year Transportation Improvement Plan for intersection improvements at NH Route 107, Church Street, and Candia Road.
- Conducting traffic counts within the Town of Deerfield to monitor townwide traffic volume patterns and changes.
- Assisting the Deerfield Planning Board with securing a \$25,000 grant through the state's Housing Opportunity Planning (HOP) grant program and updating housing portions of the Town's Master Plan.
- Providing mobility management services to connect Deerfield residents to free and affordable transportation options, with a particular focus on supporting members of traditionally underserved communities such as older adults and people with disabilities.
- Completing a comprehensive update of the Regional Housing Needs Assessment to analyze historical trends, project future needs, and identify strategies to meet the region's housing needs.
- Launching implementation of a \$500K U.S. EPA Brownfields Assessment grant, which will assess sites to provide new opportunities for cleanup and economic development.
- Working with Town staff and stakeholders to complete a grant-funded "Pathways to Play" project to enhance recreation access in SNHPC communities, including fielding a regional survey to assess recreation needs and opportunities, and developing an interactive map of recreation facilities.
- Coordinating regional climate action planning efforts, developing a climate action toolkit focused on roadway adaptations, and supporting federally-funded climate action planning efforts.
- Updating the SNHPC Complete Streets Toolkit to include guidance on the most recent best practices and projects from New Hampshire and beyond.

Town of Deerfield Representatives to the Commission
Frederick McGarry (SNHPC Executive Committee) & Erroll Rhodes

Annual School Report



School
Budgets, Elections,
Minutes, & Warrants

**OFFICERS OF THE DISTRICT
For the Year Ending June 2024**

MODERATOR
Dan Holdridge

SCHOOL BOARD

Nathan Oxnard	Term Expires 2025
Danielle Palmer	Term Expires 2024
Ellen O'donnell	Term Expires 2026
Zachary Langlois	Term Expires 2024
Kendra Cohen	Term Expires 2026

SCHOOL DISTRICT CLERK
Kayla Stankard

SCHOOL DISTRICT TREASURER
Erik Gross



SUPERINTENDENTS
Patty Sherman
Deerfield, Pembroke, SAU

Jack Finley
Allentown, Chichester, Epsom

BUSINESS ADMINISTRATOR
Amber Wheeler

PRINCIPAL
Kristen Withee

Deerfield School District Deliberative Session 2/11/2023 @ 9am

Called to order at 9:15am due to a motor vehicle accident on route 107 causing delay

Meeting Minutes: Kayla Stankard- Deerfield School District Clerk

84 registered voters present.

Pledge of Allegiance

Meditation

Notice of Candidate night 6-8pm February 23rd at GW White Building

Rules- presented by Dan Holderidge, School District Moderator

Notice of second session to take place at Town Hall, Deerfield 3/14/23 from 7a-7p

Warrant Article Reading and Discussion:

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.]

1. Terry Roy Budget Committee Presenting- increased budget to allow another school bus route.

Zach Langlois : Explained always starts with zero line budget, discussion of difficulty with staffing school bus drivers over last couple of years.

Andrea Hotaling: Expressed concerns about capacity needs within the school. Question of how much in this budget came from surplus and where did it come from?

Amber Wheeler: \$866,475 surplus from budget and additional from taxation towards septic. How well have we done with the 1 million dollars that was allocated and have the deficiencies been addressed?

Zach Langlois: replace septic system, new leech field etc, Balance of fire alarm project, Roof project to discuss at next meeting to start next.

Andrea Hotaling: Trust fund question



Kayla Stankard, School District Clerk

Zach Langlois: States will be addressed Wednesday at upcoming public meeting. Nate- beginning of last budget year was end of pandemic- couldn't get teachers, bus drivers, paraprofessionals which led to large surplus of allocation. Anticipating \$135k left over after these projects completed.

Andrea Hotaling: Concord 186 students down to 169 enrollment for upcoming year projected. Any way of knowing where the high school number of students go and how to track?

Zach Langlois: Budget for all high school students regardless of where they go.

Nate Oxnard: Pointed out lines 408 and thus 1million

Jeff Kelley: Bus situation is that there is only 1 bus company that \$15,886,390. Jeff presents amendment to decrease budget by \$69,286 page 15 line 355 to remove bussing to Concord High School.

Kevin Verville: Addressing amendment states there is a shortage of drivers and responsibility of bus company to staff appropriately. Default budget has high school bus in it and that if a driver becomes available to adequately to bus students.

Steve Barry: States to keep money in the budget as it is needs to be present if a driver does become available.

Harriet Cady: Agrees that we need to keep money in budget.

Tom Hill?: Question of amendment.

Zach Langlois: States budget is for 3 high school busses currently. It would change to 2 high school busses and 5 DCS busses currently budgeting for 10 and receiving 6.5 busses.

Dick Boisvert: Question of where an additional bus driver be allocated?

Zach Langlois: Board sets the bus routes every summer and if one became available to anticipating that we will not find 3 bus drivers, not just 1 bus driver as the question is to remove funding for Concord bussing.

Harriet Cady: Question of late bus to Concord.

Zach Langlois: 2 busses to Concord for 52 students and capacity. would be 170 students to Concord

Bobbie Ann Dostie: Question of cutting bus budget would affect ability for field trips and integrating kids into other schools?

Kevin Verville: Question of cutting transportation costs and then affecting ability to fund another bus if a driver were to become available.

Nate Oxnard: Discussed that this will allow budget to pass when talking about 1 out of 9 busses. Would this change make the budget more passable?

Jim Eves: Question of how much time would it save to add an additional bus?

Nate Oxnard: Reduce 1 hour to 45 mins? Third bus would allow a late bus to come back after school activities from Concord to allow students to participate.

Josh Crestwell: Has 2 children at Concord High school get up to meet 6am bus 0.5 mile from the home, don't arrive at school until 7:30am. 3 hours of high school student day spent travelling.

Nancy Shafer?: Kids need to get to high school and cutting funding would increase drop out. Late bus wouldn't solve problem as all students would be needing bus at different times.

VOTE: Amend line 355 reduce \$69, 286. New budget \$15,886,390 PASSED In favor: 45 Opposed: 31. Jeff Kelley- moved, unknown second



Kayla Stankard, School District Clerk

Amendment #1: Amend budget to \$15,886,390 a reduction of \$69,286 on line 355.

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, Eight Hundred Eighty Six Thousand, Three Hundred Ninety Dollars (\$15,886,390)**? 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.

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]

2. Nate Oxnard: Presentation of article- budget allowed to work on salary schedule to be in line with neighboring towns to pass contract 4 years ago. Now 4 years later- post COVID, inflation, increased cost of living, Social Security- all are modest adjustments to allow for raises for staff.

Harriet Cady: Does the raises include FICA, tax amount withholding?

Zach Langlois: yes.

Kevin Verville: 3% salary increase per year for 4 years, concern that inflation will continue and that 3% is modest and encouraged.

NO CHANGE- on ballot as presented.

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?

3. Nate Oxnard presenting- Place on ballot as written. No discussion.



Kayla Stankard, School District Clerk

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?

4. Zach Langlois presenting with Power Point Presentation. Initial presentation was given about 6 months ago and now shortened and updated with accurate figures.

Nate Oxnard: 20 years ago students had to apply to high school in Deerfield and some students did not get placement to high school. Up to now there was a vote on 2020 ballot that expressed town concern and support for wanting school choice, however in an additional question that would require an additional \$4000 per student to attend school of choice, the town turned this decision down. Therefore, the board discussed to propose contract with Concord starting in 2024 to appease majority of Deerfield Voters. Coe-Brown contract proposition would be to send 176 students at \$19,218 vs Concord \$15,911 each would be nearly a \$600,000 budget increase. Current warrant article proposed with Concord contract would save ~\$350,000??? in budget. Eliminate capital fee for 20 years of contract. Open to renegotiation after 12 years of contract. Increases ability for 7-8 graders to have access to Concord High School in Middle School. If we don't have a contract by next year, they default to "school of record" which is Concord and students would need to apply. School budget would need to allow 1 million for uncertainty of where students will go if not passed.

Zach Langlois: Concord High School is OUR Deerfield High School.

Moderator: Reminder to be respectful with discussion directed at the public

Andrea Hotaling: Disappointment with significant length of contract. Take Deerfield out of Concord High School would create 21% enrollment decrease thus creating increased cost per student to attend.

Greg Whitmore: States uncertainty and fear is driving this conversation and that the town is favoring option for choice. At 3 min limit.

Christina Egan: If this fails and we start again, how long would the negotiation with other towns take? And next years ballot if that article fails, what happens come 6/30/24?

Zach Langlois: Negotiations take 6 months or so, if it fails this year the board will reassess and attempt to create another contract. It may be tuition agreements with other schools and uncertainty of placement for students. If these continue to fail, it would be back to 2001 and students applying to high schools.

Kayla Stankard: Significance of 12 years before renegotiation is part of the agreement to reduce capital fee for each student attending? What opportunity will the contract create for 7-8th graders?



Kayla Stankard, School District Clerk

Zach Langlois: Capital fee elimination is part of the negotiation to help create cost decrease in turn for a lengthy contract.

Nate Oxnard: 7-8th grades are moving towards including in sports/orientation/robotics program and hopes to move towards more involvement.

Kimberly Black: 20 year contract is not appropriate as education is more than money. Concern about experience of each student.

Harriet Cady: Discussion of cost and possibility for lesser (75%) of students to be contracted.

Nate Oxnard: Responded.

Dick Boisvert: Requires 90% of current public-school students to attend per this warrant. Asks how many students currently are attending?

Zach Langlois: Estimates roughly 5% of high schoolers in Deerfield go to other schools instead of Concord High.

Christina Egan: Tuition agreements questions.

Zach Langlois: Many attempts to be fiscally responsible to change contract, however it would come at cost or fairness. States contract with Concord is at Concord cost, not any premium cost.

Bobbie Ann Dostie's daughter: She goes to Coe Brown and states there are opportunity for ROTC?

Bobbie Ann Dostie: States there is no law on "top-off" agreements.

Zach Langlois: Top off agreements- multiple legal counsel states we cannot provide top off agreements.

Ally Tampose: District Legal Counsel- there is no enabling legislation to allow for top off, the board and district has requirement to allow for free public education.

Mary Ann Clark: Previous school board member- Negotiating power came from amount of students that we have. Concord is a good match for Deerfield as they are a good support. Board decisions are made with community in mind, not individual needs. States community have very different needs with families with limited income and in contrast those with needs for academic vs. sports etc.

Sarah Bell?: Question of data from negotiations with Coe Brown

Zach Langlois: There is a set rate for tuition, no break or negotiation.

Sarah Bell?: What would the actual increase be if we contracted with \$4000 increase per student what would that mean to tax rate?

Zach Langlois: Last Winter this conversation took place with Coe Brown.

Marjorie Whitmore: Doesn't think it is fair to restrict students to Concord High School. Recommended top off agreement.

Marti Pegnam: 2014 parent committee for school choice. Top off agreements- her kids went through lottery system which was stressful.

Steph Countie?: If we have a tuition increase that is not accounted for, where would the money come from to make up the difference?



Kayla Stankard, School District Clerk

Nate Oxnard: Find money from somewhere. End of year surplus goes into trust fund to allow for budget flexibility.

Ed Cross: Would like to have school choice, and cost is the present issue but being presented as fearful.

Kevin Verville: States 90% shouldn't need to be in requirement for contract.

Steve Barry: Has Coe Brown ever communicated to school board stating that they can take students?

Zach Langlois: States a number of years would be needed before Coe Brown could take all DCS students. 6 other schools could currently accept Deerfield as a school of record.

Stacy Marchionni: Concord is not OUR high school. Advocating for school choice. There is no guarantee that Concord tuition would stay the same.

Erroll Rhodes: Discussion of Barrington choice model.

Stacy Marchionni: Equity for opportunity for school choice to allow for all students to have same opportunity.

Greg Whitmore: States this article was built on price tag.

Bobbie Ann Dostie: 2021 CHS Deerfield student survey references towards board member who states there hasn't been "anything bad come out of CHS".

Nancy Schute: Public vs private (Coe Brown) and discussion of top off agreement.

Marjorie Whitmore: moved discussion to next article.

No change. On Ballot as presented.

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]

5. Jeffrey Kelley: presenting. Reason for creation of trust fund. Creation of science or technology lab and bring 21st century to the school.

Joanna Waring: what does site improvements allow? Jeff- allow for flexibility if there is not a current project and allow improvements to entire campus. Question of "building" vs. "facility" in language in article.

Jackie Trimmer: speaking in support of this article to make improvements now, wiring outlets, windows etc.

No change. Place on ballot as presented.


Kayla Stankard, School District Clerk

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]

6. Jeffrey Kelley: presenting. Anticipating many repairs needed such as HVAC.

Joanna Waring: Proposed amendment to correct the name of trust to: “School Building Repair Trust Fund” from School Facilities Repair Fund.

Vote: Majority wins.

Joanna Waring: proposed an additional amendment, add: “...for the purpose of school building repair “ future replacement” at Deerfield Community School.” Kevin Verville: Seconded.

RECESS 11:49am-11:55am.

Vote to amend to Add words and “future replacement” PASSED.

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 Building Repair Trust Fund** for the purpose of **school building repair and future replacement** 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]

7. Kendra Cohen- presenting. Budget towards what special needs.

Kevin Verville: Asked when the fund was created?

Zach Langlois: Asked Joanna Waring, Joanna states it was created in 2003.

Kevin Verville: Asked if we have ever used this budget?

Zach Langlois: States not in his time on the board.

Kevin Verville: States there is \$200,000 already in the fund and not in support to add an additional \$100,000 to fund.

Steve Barry: Supports decision to fund this budget as the allocation is done in November for the following September and if there's suddenly a new special needs student to school there may not be enough money.



Kayla Stankard, School District Clerk

Andrea Hotaling: References page 25 Question of budget committee “recommending approval” when the recommendation on the ballot was 5-5 by budget committee.

Kevin Verville: Member of budget committee clarified what this means.

Kimberly Black: Asked if transportation for special needs students be drawn from this fund for special education needs?

Zach Langlois: States that it can.

No change. Place on ballot as written.

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]*

8. Kendra Cohen: presenting- Allows to finish paving upper parking lot, working with conservation commission to accomplish these goals. Any surplus will be used for paving repairs or projects on the school campus.

Joanna Waring: Proposed amendment to correct the name of the trust fund. “School-Building Repair Trust Fund.” Zach Langlois seconded.

Dwight Barnes: recommends reviewing ballot articles with trust fund prior to putting on ballot.

Amendment passed.

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 Plan Expendable 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]

9. Zach Langlois- presenting.

Steve Barry: Statements of town meeting vs deliberative session.


Kayla Stankard, School District Clerk

Kevin Verville: Discussion in support about voting in private.

Kim Black: Concerns of limitations presented by town meeting vs. deliberative session.

Bobbie Ann Dostie: States town meeting wouldn't necessarily bring more people than who come to deliberative sessions.

Dick Boisvert: Statements of possibilities vs. probabilities of community voting at a town meeting vs at second session.

Ed Cross: States there is technology that allows people to be more informed, and will participate more now because of technology.

Harriet Cady: States election by ballot allows for secrecy and privacy of voters.

Kevin Verville: States that the voters of Deerfield are well informed and that there is excellent voter turnout.

Will Huebner: States he doesn't understand why we would go back to Town Meeting. He would push to preserve the rights of the voters.

No change. On ballot as presented.

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].

10. Zach Langlois: presenting- the school is working to pursue solar projects and believes that the board would support this article and encourages to have the town to support.

Harriet Cady: Asked would our "bubble roofing" allow for solar panels?

Zach Langlois: upcoming roofing project will be prepared for solar panels if the project moves forward.

Kevin Verville: Asked to clarify Zach's statement to question how the vote came to be from the school board.

Fred McCarron: Board of Selectman- states there is no contest to working with school board.

Greg Whitmore: Asked question of leasing vs. purchasing solar panels.

Zach Langlois: This is not yet determined as project is in early stages.

Harriet Cady: Asked why can't the board do the investigation on their own without waiting for select board?

Erroll Rhodes: Also on energy committee- work to lower costs for energy. Encourages community to consider this as positive.

No change. On ballot as written.

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].

11. Greg Whitmore- presentation of article. 82 people signed petition to get this article on the ballot.

Greg Whitmore: Motion to amend article to “Shall the Deerfield School District enter into contracts and tuition agreements (herein called contracted schools) with more than one high school for the purpose of accommodating high school choice. The Deerfield school district will determine the base amount to be allocated for each student to attend a contracted school. This warrant article to take effect 2024-2025 school year.” Seconded by Kevin Verville for discussion.

Kimberly Black: Speaks in support of this amendment.

Zach Langlois: Expressed concerns about the funding mechanism and states this is a work around to the top off agreements.

Phil Biller?: Asked is this advisement to the school board or mandatory? What would the board do?

Mary Ann Clark: What does base amount refer to?

Greg Whitmore: States the school board would make the determination of the base amount.

Jeff Kelley: States the school board would have the ability to change the base amount at any given time.

Greg Whitmore- Christina Floutorres??- Bobbie Ann Dostie- asking for clarification of what the board’s confusion is.

Jackie Trimmer: What happens if warrant article 4 passed and article 11 passed?

Zach Langlois: States the 10% allocated from article 4 would be allocated to fund article 11.

Amendment FAIL 43-22.

Will Huebner: Makes motion to amend article. “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. In a way that is tax neutral for our Deerfield tax payers by establishing a maximum base tuition rate reflecting the school of record per student to be applied to the high school of our parent’s choice.” Kevin Verville: second.

Zach Langlois: States maximum rate is unclear.

Kevin Verville: states to set amount to the highest tuition and it would cover all of the tuition. Supports this amendment.

Dick Boisvert: Does not understand what “tax neutral” means. Motion to explain what tax neutral means.



Kayla Stankard, School District Clerk

Will Huebner: Explained that his reference to being tax neutral means we would not change the amount allocated per student as the amount would reflect the amount in agreement with school of record. Voices his support as “Pro Top Off” agreement.

Kendra Cohen: questions if amendment is within the basis of amendment subject vs. changing the amendment.

Eric Gross- moves the question. Seconded.

Amendment FAILS.

Zach Langlois- Motion to amend article. Discussion about adding the word “public”. Proposed “Shall the Deerfield School District enter into contracts and tuition agreements with more than one public 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 public high school of their choice.”

Josh Bristol: Inquires if it may be illegal to phrase this way.

Ali: Legal counsel- states it would be illegal to discriminate against religious schools.

Discussion from town members about whether or not Coe Brown is a public school. It is considered a “public academy” and not a public school.

Vote on amendment: In favor-33 Against-24. Amendment Passes.

Kevin Verville: Motion to add sentence. “This article is advisory only if passed.” Zach Langlois Seconded.

11. Shall the Deerfield School District enter into contracts and tuition agreements with more than one public 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 public high school of their choice. This article is advisory only, if passed. [This article is submitted by petition].

Amendment is passed.

Meeting adjourned 2pm.

Respectfully Submitted,



Kayla Stankard

School District Clerk

Kayla Stankard, School District Clerk

**DEERFIELD SCHOOL DISTRICT
2024/2025 BUDGET**

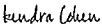

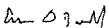
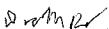
Purpose of Appropriation	Budget Committee			
	Actual Expenditures 2022/23	Approved Budget 2023/24	Recommended 2024/25	Not Recommended 2023/24
INSTRUCTION				
Regular Programs	\$ 5,534,692	\$ 5,970,311	\$ 6,981,625	\$ -
Special Programs	3,367,218.80	3,528,556.00	4,643,969.00	-
Other Programs	37,958.40	61,679.00	65,710.00	-
SUPPORT SERVICES				
Student Support Services	314,422.20	325,074.00	241,983.00	-
Instructional Staff Services	163,273.44	178,181.00	179,912.00	-
General Administration				
Other School Board	45,296.74	35,343.00	41,458.00	-
Executive Administration				
SAU Management Services	414,093.85	422,011.00	471,638.00	-
All Other Administration	-	-	-	-
School Administrative Services	481,420.89	473,659.00	473,101.00	-
Business Services				
Operation/Maint. of Plant	1,100,651.29	559,739.00	620,632.00	-
Student Transportation	1,079,818.08	1,314,219.00	1,486,062.00	-
Other Support Services	2,578,438.56	2,895,716.00	3,144,909.00	-
Non-Instructional Services				
Food Service	-	177,914.00	249,972.00	-
Federal Program Grants	-	99,205.00	259,063.00	-
Impact Fees	-	-	-	-
Facilities Acquisitions & Const.	-	-	-	-
Site Acquisition	-	-	-	-
Site Improvement	-	1.00	1.00	-
Architectural/Engineering	-	1.00	1.00	-
Building Acquisition/Construction	-	1.00	1.00	-
Contracted Major Build/Repairs	2,354.04	1.00	1.00	-
OTHER OUTLAYS				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
To Food Service Fund	-	5,000.00	5,823.00	-
Intergovernmental Agency Allocation	-	-	-	-
TO CHARTER SCHOOLS	-	-	-	-
SPECIAL WARRANT ARTICLES				
To Expendable Trust Fund	1,000,000.00	600,000.00	-	-
To Expendable Trusts/Fiduciary Funds	-	-	-	-
To Expendable Trusts/Fiduciary Funds	-	-	-	-
From Expendable Trust	-	-	-	-
To Capital Reserve Trust Fund	-	100,000.00	-	-
TOTAL BUDGET APPROPRIATIONS				
	\$ 16,119,639	\$ 16,746,611	\$ 18,865,861	\$ -
TOTAL INDIVIDUAL WARRANTS				
(FY2024 to be voted on in March)		\$ -	\$ 290,000	\$ 244,853
TOTAL APPROPRIATIONS				
	\$ 16,119,639	\$ 16,746,611	\$ 19,155,861	\$ 244,853

2024
MS-DSB

Deerfield Local School

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

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
Kendra Cohen	Board Chair	
Nathan Oxnard	Board member	
Ellen O'Donnell	Board member	
Danielle Palmer	Board member	

305300 Deerfield Local School 2024 MS DSH 11/7/2024 1:17:00 PM



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$6,069,516	\$1,197,278	(\$600)	\$7,266,194
1200-1299	Special Programs	\$3,528,556	\$1,164,516	(\$49,000)	\$4,644,072
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$61,679	\$6,207	\$0	\$67,886
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$9,659,751	\$2,368,001	(\$49,600)	\$11,978,152
Support Services					
2000-2199	Student Support Services	\$325,074	(\$81,222)	(\$99)	\$243,753
2200-2299	Instructional Staff Services	\$178,181	\$2,932	(\$3,700)	\$177,413
Support Services Subtotal		\$503,255	(\$78,290)	(\$3,799)	\$421,166
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$35,343	\$815	\$0	\$36,158
General Administration Subtotal		\$35,343	\$815	\$0	\$36,158
Executive Administration					
2320 (310)	SAU Management Services	\$422,011	\$49,627	\$0	\$471,638
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$473,659	\$7,993	\$0	\$481,652
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$559,739	\$49,441	(\$1,544)	\$607,636
2700-2799	Student Transportation	\$1,314,219	\$177,329	\$0	\$1,491,548
2800-2999	Support Service, Central and Other	\$2,895,716	\$233,017	\$0	\$3,128,733
Executive Administration Subtotal		\$5,665,344	\$517,407	(\$1,544)	\$6,181,207
Non-Instructional Services					
3100	Food Service Operations	\$177,914	\$70,235	\$0	\$248,149
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$177,914	\$70,235	\$0	\$248,149



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$1	\$0	\$0	\$1
4200	Site Improvement	\$1	\$0	\$0	\$1
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$1	\$0	\$0	\$1
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal	\$4	\$0	\$0	\$4
Other Outlays					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
	Other Outlays Subtotal	\$0	\$0	\$0	\$0
Fund Transfers					
5220-5221	To Food Service	\$5,000	(\$1,000)	\$0	\$4,000
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$100,000	\$0	(\$100,000)	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$600,000	\$0	(\$600,000)	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$705,000	(\$1,000)	(\$700,000)	\$4,000
Total Operating Budget Appropriations		\$16,746,611	\$2,877,168	(\$754,943)	\$18,868,836



New Hampshire
Department of
Revenue Administration

2024
MS-DSB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
3100	Increase in food service due to changes in the food service program, cost inflation
2200-2299	Increase in Library Instructor contractual Decrease in travel and workshops
1400-1499	Increase due cost of officials and due no additional added
2310-2319	Increases due to contractual expenditures
2600-2699	Increase in Custodian personnel changes Changes in Utilities due to usage and rate changes Increase in Liability Insurance due contractual rate increase Increase in contractual expenditures
1100-1199	Increase in Teacher Salaries due to CBA, not FTE changes Aide Salary decrease is due to change in personnel Increase in high school tuition rates due to tuition agreement changes Increase in Title
2320 (310)	Increases due to contractual expenditures
2400-2499	Increase in salaries due to contractual expenditures Increase in contractual expenditures Decrease in Technology salary expenditure due to change in personnel
1200-1299	Teacher Salary decrease was due to personnel changes and CBA Decrease for Sped Para is due to student specific needs Fy2324 budgeted for 24 and proposing 22 in Fy2425, personnel changes
2000-2199	Decrease in Diagnostics moved to Contracted Services 001.1200
2700-2799	Increase in Transportation due to contractual increase and McKinney Vento transportation Increase in Sped Transportation due to student specific services
2800-2999	Increase in health insurance due to estimated 8% increase in rate and personnel changes Increase in dental insurance due to 4.7% increase and personnel changes Decrease in Life and LTD due estimate
5251	One-time expense voted by town
5252	One -time expense voted by town
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 **10th day of February, 2024** at 9:00 o'clock in the forenoon to deliberate upon the warrant articles below. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Voting on warrant articles will be conducted by official ballot at the second session scheduled for **March 12, 2024** at the town hall 10 Church Street, 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, **Eighteen Million Sixty-Five Thousand Eight Hundred Sixty-One Dollars (\$18,865,861)**? Should this article be defeated, the default budget shall be **Eighteen Million Eight Hundred Sixty Eight Thousand Eight Hundred Thirty Six Dollars (\$18,868,836)** 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 [4-1-0]
Budget Committee Recommends Approval [7-3-0]*

If passed, the new estimated tax rate will be \$19.48[per thousand], which will result in a \$2.20 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 Para Educators Association for the 2024/25, 2025/26, 2026/27, and 2027/28 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

Fiscal Year:	Estimated Increase:
2024/25	\$94,853
2025/26	\$51,610
2026/27	\$62,178
2027/28	\$50,544

and further to raise and appropriate the sum of **Ninety Four Thousand Eight Hundred Fifty-Three Dollars (\$94,853)** for the 2024/25 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 [4-0-0]
Budget Committee Recommends Approval [5-5-0]*

[Estimated tax impact of this article is \$0.18 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 Deerfield School District vote to raise and appropriate the sum of **One Hundred Fifty Thousand Dollars (\$150,000)** to be placed in the **Special Education Trust Fund**, this sum to come from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024? 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]*

5. Shall the Deerfield School District vote to raise and appropriate the sum of up to **One Hundred Fifty Thousand Dollars (\$150,000)** to be added to the **Special Education Trust Fund** as previously established.

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

If passed, the tax impact will be \$0.19[per thousand]

6. Shall the Deerfield School District approve tuition agreements between the Deerfield School District and the Concord and Pembroke School Districts as well Coe Brown Northwood Academy as negotiated by the school board each of which provides for an initial term beginning on July 1, 2024 and ending on June 30, 2027, with the option for the term to be extended for two (2) years at Coe Brown Northwood Academy, for additional one (1) year periods at Pembroke Academy and Concord High School, and that the tuition to be paid to each school will be determined by the operating budget of the school and student attendance; and authorize the school board to submit the agreements to the State Board of Education for approval pursuant to RSA 194:22 and take such other and further acts as are necessary to give effect to this warrant article, including the adoption of minor amendments to the agreements from time to time during the terms of those agreements without further action by the school district meeting?

7. To see if the Deerfield School District will vote to create a High School Tuition Expendable Trust Fund under the provisions of RSA 198:20-C for the purpose of unanticipated high school tuition costs and to raise and appropriate the sum of **One Hundred Forty Thousand Dollars \$140,000** to be placed in this fund and further to name the school board as agents to expend from this fund. (Majority vote required)

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

8. Shall the District authorize its Board to negotiate a lease of property or an easement agreement with a solar provider on such terms and conditions as it deems to be in the best interest of the District for the purpose of installing a solar panel array and related equipment at the Deerfield Community School at 66 North Road Deerfield, New Hampshire and further to authorize the Board to enter into a Power Purchase Agreement with a term not to exceed 20 years, with provisions for a buy-out of the agreement subject to subsequent appropriation, on such terms and conditions as the Board deems to be in the best interest of the District, with the understanding that the Board may decline to enter into either of these agreements if it deems the terms and conditions not to be in the best interest of the District.

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]

10. Shall the Deerfield School District vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 5 percent of the current fiscal year’s net assessment, in accordance with RSA 198:4-b, II? (Majority vote required).

Given under our hands at said Deerfield this____ day of January, 2024.

Kenra Cohen, Chair

Nathan Oxnard

Zachary Langlois

Ellen O’Donnell

Danielle Palmer
DEERFIELD SCHOOL DISTRICT

A True Copy of Warrant - Attest

Kendra Cohen, Chair

Nathan Oxnard

Zachary Langlois

Ellen O’Donnell

Danielle Palmer
DEERFIELD SCHOOL DISTRICT

School Financial Reports & Other



James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

December 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 the audits of School Administrative Unit No. 53 and member School Districts that are currently in process are progressing, and completion is anticipated in early 2024. The past year resulted in significant process in the completion of previously in process audits. Plodzik & Sanderson, P.A. and School Administrative Unit No. 53 management have a plan in place to return the School Administrative Unit and member School Districts to a traditional audit cycle for the June 30, 2024 fiscal year.

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, 2023

INSTRUCTION

Regular Education Programs	\$ 6,931,919.97	
Special Education Programs	3,692,102.97	
Vocational Programs	-	
Other Instructional Programs	<u>51,694.63</u>	
		\$ 10,675,718

SUPPORT SERVICES

Student Services	\$ 629,464.94	
Instructional Staff	217,246.54	
General Administration	460,810.32	
School Administration	695,089.07	
Operation/Maintenance of Plant	1,178,876.74	
Student Transportation	1,079,818.08	
Central	<u>-</u>	
		4,261,305.69

DISTRICT WIDE EXPENDITURES

Non-Student Transportation	\$ -	
Facilities Acquisition & Construction	<u>2,354.01</u>	
		2,354.01

OTHER FINANCING USES

Food Service	-	
Debt Service - Principal	-	
Debt Service - Interest	<u>-</u>	
		-

FUND TRANSFERS

Trust/Agency Funds	<u>\$ 1,000,000.00</u>	
		1,000,000.00

INTERGOVERNMENTAL AGENCY ALLOCATIONS

To Charter Schools	-	
		-

SPECIAL REVENUE EXPENDITURES-INSTRUCTION

Regular Education Programs	\$ 179,747.48	
Special Programs	205,947.05	
Other Instructional Programs	<u>8,781.16</u>	
		394,475.69

SPECIAL REVENUE EXPENDITURES-SUPPORT SERVICES

Student Services	\$ 126,399.72	
Instructional Staff	4,735.03	
General Administration	7,573.07	
School Administration	273.38	
Business	-	
Operation/Maintenance of Plant	737.70	
Student Transportation	<u>7,635.92</u>	
		147,354.82

FOOD SERVICE FUND

Food Service Operation	<u>\$ 209,540.10</u>	
		209,540.10

CAPITOL PROJECTS

Building Improvement	-	<u>-</u>
----------------------	---	----------

TOTAL EXPENDITURES

\$ 16,690,747.88

DEERFIELD SCHOOL DISTRICT STATEMENT OF REVENUES

For the Year June 30, 2023

REVENUES FROM LOCAL SOURCES

Current Appropriation \$ 11,257,476.00

TUITION*TUITION FROM INDIVIDUALS*

Regular Day School 19,510.00

Summer School -

Adult Education -

TUITION FROM OTHER LEAS WITHIN NH

Regular Day School -

Special Education -

TRANSPORTATION FEES*TRANSPORTATION FEES FROM INDIVIDUALS*

Special Education -

OTHER LOCAL REVENUES

Earnings on Investments (Loss) 70,638.20

Food Service 121,851.71

Student Activities -

Rentals 19,137.50

Other Local Revenue 12,014.23

TOTAL LOCAL REVENUES \$ 11,500,627.64**REVENUE FROM STATE SOURCES**

Equitable Education Aid 2,547,053.58

Statewide Enhanced Education Tax 849,932.00

Other 61,968.60

School Building Aid -

Catastrophic Aid 219,209.91

Vocational Education (Transportation) -

Child Nutrition 492.90

TOTAL STATE REVENUE 3,678,656.99**REVENUE FROM FEDERAL SOURCES**

Elementary/Secondary - Title I \$ 67,159.06

Elementary/Secondary - Other 55,942.31

Adult Education -

Child Nutrition Program 88,743.08

Disabilities Programs 205,947.05

Other Restricted Funds 209,126.58

Medicaid Distributions 35,130.08

TOTAL FEDERAL REVENUE 662,048.16**OTHER FINANCING SOURCES**

Transfer from General Fund 1,000,000.00

Transfer from Capital Reserve Fund -

Transfer from Other Expendable Trust Funds 528,855.69

TOTAL OTHER FINANCING SOURCES**TOTAL REVENUES** \$ 17,370,188.48

DEERFIELD SCHOOL DISTRICT
2023
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 2021/2022</u>	<u>FY 2022/2023</u>
Actual Expenditures	\$3,693,035	\$4,102,563
Actual Revenues		
♦ Catastrophic Aid	\$ 162,571	\$ 219,210
♦ Medicaid	36,331	\$ 35,130
♦ Federal Grant (Includes,IDEA Grant)	415,689	\$ 534,813
♦ Tuition	\$ 7,439	\$ 6,111
Total Offsetting Revenues	\$622,029	\$ 795,265

- 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, 2022 to June 30, 2023

CASH ON HAND JULY 1, 2022		\$3,519,649.15
Received from Select Board	\$ 12,107,408.00	
Revenue from State Sources	3,595,834.30	
Received from all Other Sources	<u>1,041,401.90</u>	
TOTAL RECEIPTS		<u>\$16,744,644.20</u>
Total Amount Available for Fiscal Year		\$20,264,293.35
Less School Board Orders Paid		<u>(19,326,552.18)</u>
BALANCE ON HAND JUNE 30, 2023		\$937,741.17

Erik E. Gross
School District Treasurer

SUPERINTENDENTS' SALARY

PATRICIA SHERMAN / PETER WARBURTON
2022/23

Allenstown	\$ 36,556.80
Chichester	28,274.40
Deerfield	59,976.00
Epsom	47,124.00
Pembroke	<u>113,668.80</u>
	\$285,600.00

BUSINESS ADMINISTRATOR
SALARY 2022/23

Allenstown	\$14,592.00
Chichester	11,286.00
Deerfield	23,940.00
Epsom	18,810.00
Pembroke	<u>45,372.00</u>
	\$114,000.00

DEERFIELD COMMUNITY SCHOOL		
<u>CERTIFIED ROSTER</u>		
<u>SUBJECT</u>	<u>TEACHER'S NAME</u>	<u>2023-24</u>
Art Teacher	Chase, Sarah	\$78,585.00
Art Teacher	Pim, Holly	\$57,112.00
Assistant Principal	Grieve, Brian	\$93,881.41
Kindergarten Teacher	Chase, Erin	\$62,543.00
Kindergarten Teacher	Maynard, Linda	\$78,585.00
Kindergarten Teacher	Platter, Sarah	\$78,585.00
Kindergarten Teacher	Pickman, Mary-Margaret	\$64,512.00
Grade 1 Teacher	Angelos, Kari	\$64,152.00
Grade 1 Teacher	MacLaughlin, Amy	\$72,973.00
Grade 1 Teacher	Perry, Hannah	\$52,179.00
Grade 2 Teacher	Amicone, Alexander	\$54,646.00
Grade 2 Teacher	Mosgrober, Julie	\$76,887.00
Grade 2 Teacher	O'Mara Olivia	\$66,979.00
Grade 3 Teacher	Hock, Kimberly	\$52,179.00
Grade 3 Teacher	Ferdinand, Matthew	\$64,512.00
Grade 3 Teacher	Wilson, Samantha	\$66,979.00
Grade 4 Teacher	Cook, Barbara	\$78,585.00
Grade 4 Teacher	Dalrymple, Martha	\$62,046.00
Grade 4 Teacher	Potter, Sarah	\$78,585.00
Grade 5 Teacher	Ferguson, Matthew	\$79,824.00
Grade 5 Teacher	Laskowsky, Suzanne	\$79,124.00
Grade 5 Teacher	Maxfield, Lynsey	\$78,585.00
Guidance Counselor	Yuknewicz-Boisvert, Greg	\$79,824.00
Guidance Counselor	Swanson, Heather	\$78,585.00
Library Media Specialist	Mostue, Bethany	\$76,085.00
Math Specialist	Audley, Jaimy	\$69,445.00
Math Interventionist	Viar, Stephanie	\$47,246.00
Math Specialist	Corwin, Samantha	\$55,449.00
Middle School ELA Teacher	Dwyer, Elizabeth	\$59,385.00
Middle School ELA Teacher	Kesner, Hannah	\$62,046.00
Middle School ELA Teacher	Flanagan, Stefanie	\$69,476.00
Middle School Math Teacher	Luciano, Jose	\$74,379.00
Middle School Math Teacher	Dudley, Robert	\$74,226.00
Middle School Math Teacher	St. Germain, Nick	\$77,585.00
Middle School Science Teacher	Certo, Nicole	\$52,179.00
Middle School Science Teacher	Peasley, Kira	\$81,871.00
Middle School Science Teacher	Houlihan, Jacob	\$54,646.00
Music Teacher	Davis, Melissa	\$73,226.00
Music Teacher	Truong, Michael	\$52,058.00
Nurse	Heisey, Bonnie	\$65,471.00
Nurse (.20)	O'Brien-Favorite, Patricia	\$12,794.20

Occu. Therapist	Grann, Alison	\$54,646.00
Physical Education	Ruest, Mark	\$67,976.00
Physical Education	Radcliffe, Ashlyn	\$65,721.00
Preschool Classroom/SPED Teacher	Fortier, Elizabeth	\$77,885.00
Preschool Classroom/SPED Teacher	Giannelli, Alicia	\$54,646.00
Principal	Withee, Kristen	\$102,170.00
Reading Specialist	Clinch, Andrea	\$76,085.00
Reading Specialist	Davis, Kristen	\$81,171.00
Reading Interventionist	Bourgeois, Juliane	\$78,655.00
Sp./Lang. Pathologist	Fitton, Robin	\$63,496.80
Sp./Lang. Pathologist	Pawlik, Stephenie	\$64,512.00
Special Ed Coordinator	McConnell, Lisa	\$89,551.29
Special Ed. Teacher	Gaudette, Terry	\$50,767.00
Special Ed. Teacher	Drown, Gabrielle	\$64,312.00
Special Ed. Teacher	Leuchter, Valerie	\$81,155.00
Special Ed. Teacher	Miner, Jennifer	\$50,792.00
Special Ed. Teacher	Przybylski, Amanda	\$76,085.00
Special Ed. Teacher	Vivilecchia, Krysta	\$69,952.00
Special Ed. Teacher	Morris, Danielle	\$64,312.00
Technology Coord.	Petrucelli, Brooke	\$78,655.00
Wellness Teacher (.75)	Young, Russell	\$58,188.75
World Cultures Teacher	McCabe, Matthew	\$76,085.00
<u>NON-CERTIFIED ROSTER</u>		
<u>SUBJECT</u>	<u>NAME</u>	<u>2023/24</u>
Director of Facilities	Koufos, Christos	\$71,028.00
Custodian (PT)	Estee, Lori	\$11,470.00
Custodian (PT)	Estee, Adam	\$11,100.00
Custodian (PT)	Hendrick, Jon	\$34,452.00
Food Service Director	D'Antoni, Gayle	\$38,506.00
Kitchen Staff	Caron, Pauline	\$15,747.00
Kitchen Staff	Nash, Regina	\$8,688.00
Kitchen Staff	Grega, Christine	\$15,611.25
Kitchen Staff	Lupa, Franceen	\$13,575.00
Library Aide	Moore, Patricia	\$25,073.75
Office Manager	Lafond, Patricia	\$41,300.64
Administrative Assistant	Davitt, Carmella	\$42,762.24
Receptionist/Communications	Lemieux, Julie	\$23,356.80
Budget Secretary	Lafond, Patricia	\$43,806.24
SPED Administrative Assistant	Crawn, Amy	\$25,422.00
SPED Aide	Berry, Kathy	\$26,670.70
SPED Aide	Cortez, Amy	\$19,289.28
SPED Aide	Collins, Donna	\$17,265.54
SPED Aide	Cooper, Sarah	\$21,616.79
SPED Aide	Hogan, Sheri-Lyn	\$23,346.13
SPED Aide	Costanzo, Julie	\$18,920.46

SPED Aide	Bradley, Charlotte	\$26,748.19
SPED Aide	Decker, Michael	\$20,274.78
SPED Aide	Helm, Katherine	\$19,617.78
SPED Aide	Jakuttis, Stacy	\$22,602.29
SPED Aide	Shaw, LueAnn	\$24,426.97
SPED Aide	Maimone, Cynthia	\$23,259.29
SPED Aide	Wells Karen	\$21,793.41
SPED Aide	Adams, Joan	\$22,602.29
SPED Aide	Nelson, Sherri	\$30,513.09
SPED Aide	Colpitts, Meridith	\$29,306.71
SPED Aide	Jones, Heather	\$19,617.78
SPED Aide	Nicolaysen, Lisa	\$17,265.54
SPED Aide	Lacroix, Danielle	\$23,958.43
SPED Aide	Lacroix, Donna	\$26,839.60
SPED Aide	Laurencelle, Pamela	\$24,055.69
SPED Aide	Lundsted, Lori	\$21,954.33
SPED Aide	Mcauliffe, Grant	\$20,401.69
SPED Aide	O'Neal, Carolyn	\$20,730.19
SPED Aide	Sim, Stephanie	\$21,387.19
SPED Aide	Viar, Stephanie	\$21,387.19
Teachers Aide	Andrikowich, Lisa	\$23,560.68
Teachers Aide	Jackson, Nichole R.	\$27,348.77
Teachers Aide	Messier, Jennifer	\$14,602.88
Teachers Aide	Pappalardo, Alyssa	\$17,866.49
Teachers Aide	Poole, Cathy J.	\$25,291.65
PC/Network Technician	Layton, Robert	\$55,206.72

**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
2022/23	524	491.42

*** Pandemic School Year 20/2021*

CLASS BREAKDOWN

2022/23

Pre-School	39
Kindergarten	51
Grade 1	48
Grade 2	55
Grade 3	53
Grade 4	58
Grade 5	58
Grade 6	59
Grade 7	48
Grade 8	55

DEERFIELD COMMUNITY SCHOOL

Class of 2023

Mason Adler
Zayn Agee
Talia Berger
LilyMae Bibeau
Lena Bouchie
Kelsea Bresnahan
Jaiden Brown
Andrew Buckjune
Jaxson Cole
Cora Cooney
William Cresswell
Luca Delia
Gabriel Demers
Timothy deRose
Wyatt deRose
Alexa Desrochers
August Doperalski
Jasmine Dorval

Camryn DuBois
Michael Enos
Alexis Farris
Caroline Fortin
Noah Gendron
William George
Valentina Gonzalez
Jaxon Gray
Devin Hellings
Sophia Hill
Tristan Hunt
Olivia Kelley
Makayla Landry
Isabelle Langlois
Charlotte Menard
Emily-Rose Mitchell
Adelaide Moreau
Molly Mosgrober

George Pinault
Joshua Poe
Quinlen Purinton
Rhys Purinton
Connor Reardon
Forrest Sawler
Jacob Simons
Alissa Sinnamon
Archer Skoog
Adam Slipp
Sophia Spencer
Jordan St. Pierre
Keira Stevens
Finnbar Stimmell
Chase Watts
Lilly Yakovakis
Makenzie Young
McKaylee Younger

School Administrative Reports

School Nurse Report

2022 ~ 2023

This last school year proved to be another busy one, with an increase in health office visits from the previous year, but lighter COVID-19 restrictions were implemented. The recommended isolation period for positive cases dropped to five days minimum, and household contacts to a positive case were allowed back to school with a mask. Vaccinations were available at PCP offices and pharmacies for all interested people. Monthly Zoom webinars with the NH DHHS were decreased to one afternoon a month to help keep schools, daycares and camps on track and to answer any questions regarding the pandemic's frequently changing guidelines. Severity of the virus was measured by the number of hospitalizations due to lifting of reporting of positive cases to the state. The Dept. of Health provided at-home rapid test kits to schools for families and staff needing to test. DCS continued to follow the guidance recommended by both the NH DHHS and the CDC.

The two-month summer hiatus between school years always proves beneficial where the nurse creates a health file for each incoming preschool, kindergarten and any new incoming student to DCS (and entering medical information and immunization dates into the health database); obtaining new medical orders for any prescription med given at school; obtaining new classroom lists and communicating any health alerts to the teachers; setting up meetings with staff and families for medically-at-risk students; and ordering medical supplies (ice packs, gloves, band-aids, and OTC pain meds, etc.) and office supplies as needed to start off the new year.

Deerfield allows for 1.2 FTE nursing employees where Bonnie Heisey is employed five days a week and Patricia O'Brien-Favorite one day. The overlap day allowed for Nurse Heisey to conduct hearing and vision screenings for kindergarten through fifth grade, attend meetings as able, visit classrooms and teach proper handwashing, track missing forms, etc., and take a day off with nursing coverage to name a few. Thank you to the doctors and staff at Northeast Eye Center in Deerfield for their continued support and volunteer time performing more in depth vision screenings for the first and third grade students. And thank you to our parent volunteers who assist with escorting students between the classrooms and screening room.

Daily school nursing duties include, but are not limited to:

- Assessing and treating students with illnesses and injuries, and entering visit information into the health database.

- Administering prescribed medications and treatments as ordered (with medical and parental consents), and over-the-counter meds as needed, with parental consents.
- Giving emergency first aid as needed.
- Maintaining health records in accordance with the State of NH Immunization Laws, and submitting the annual State Immunization Report each November.
- Preparing field trip medications as trips are planned and implemented.
- Contributing pertinent medical information to students' 504 plans and IEPs, attending meetings as able.
- Organizing the annual staff flu clinic in September.
- Setting up and assisting with CPR and First Aid courses (McGregor, Durham) for the staff in October.
- Working with the town welfare department and food pantry to benefit families in need.
- Obtaining donations for clothing and snacks for students in need (past contributors include DCS PTO, DCC, FOCUS, and Catamount Women's Aid). Thank you!
- Participating in regular emergency drills.
- Precepting a UNH nursing student each semester (present one day per week).
- Posting information to the bridge newsletter and health office bulletin board.
- Hosting health & wellness meetings.
- Please note: Hosting of the annual American Red Cross blood drives may not be taking place at DCS in the future, but at the Deerfield Community Church, each spring. This is due to available space and air-conditioned environment, which is now mandated at certain times of the year by the ARC.

2022 ~ 2023 Interventions:

Total visits to health office: 4724
Assisted students taking medications: 1560
Parental/guardian contacts: 1036

Respectfully submitted,

Bonnie Heisey, RN
 Deerfield Community School
 Health Office

Principal's Report for 2022-2023

It is with great pleasure that I report the wonderful events of the 2022-2023 school year at Deerfield Community School. This year we welcomed new staff members Miss Hannah Perry (1st), Mrs. Alexander (Amicone) Taylor (2nd), Mrs. Kimberly Hock (3rd), Mrs. Jennifer Miner (Special Education case manager), Miss Nicole Certo (7th Grade Science), Mr. Jacob Houlihan (8th Grade Science), Mr. Jose Luciano (8th Grade Math), Ms. Samantha Corwin (4th-8th Grade Math Specialist), Mr. Nicholas Gorman (Art), and Mr. Liam Quinn (Social Emotional Learning Interventionist). We welcomed back a few paraprofessionals; Mrs. Donna O'Brien, Mrs. Martha Smith, and Mrs. Karen Wells and added a few new faces to our paraprofessional team; Mrs. Julie Constanzo and Miss Alyssa Pappalardo.

Summer didn't stop the important work of making DCS the best it could be. Our maintenance crew (led by Mr. Chris Koufos) kept VERY busy with the replacement of the septic system & leach field & fire alarm system. Our technology department (Mr. Bob Layton & Mr. John Layton) finished the installation of interactive touch screens in classrooms and our library and completed many needed upgrades. A team of 6 teacher leaders attended a Multi-Tiered System of Support (MTSS) workshop put on by Demonstrated Success. That workshop led to the development of the MTSS Tier I Team and Tier II/III Team at DCS. We were fortunate to bring Demonstrated Success in through the year to develop an Action Plan for both these teams, as well as streamlining our Professional Learning Communities (PLCs) for grades K-8. Our middle school team participated in important subcommittee work with a focus on developing uniformity in the areas of Behavior Management, Social Emotional Learning, Academic Consistency, and Celebrations & Shared Leadership. In addition, a team of 4 teacher leaders attended a Thoughtful Classroom training with staff and administration from SAU 53. Lastly, our K-3 teams did important curriculum work in both ELA & Math with our Reading and Math Specialists.

We kicked off the year with our annual Back to School BBQ put on by the Deerfield School Board and Deerfield PTO. We held a [Middle School Community Meeting](#) at the end of August with families of middle school students to outline important information pertaining to our middle school program.

September and October were busy with our fall sports of cross country, volleyball, and soccer. Our 5th graders spent a day at Mount Major. Middle school enjoyed their Advisory/Magnet Days with field trips to Beech Hill Farm (6th), DeMerrit Farm (7th), and The Works (8th). Our 4th graders enjoyed a day at Strawberry Banke. Our 1st graders enjoyed a trip to Squam Lake. In September, our 8th graders hosted our monthly All School Meeting and in October, our 7th graders hosted!

During our October Teacher Workshop day, staff participated in a day long training with Heather Jenkins from Demonstrated Success/NHED looking at historical NHSAS data and forming a year long SMART goal that drove PLCs and intervention times. Karen Matso from Demonstrated Success held a Ramapo training with our paraprofessionals exploring how to go from "managing student behavior" to understanding, responding, and positively influencing behavior. Mrs. Mostue organized a year of Author Visits using the funds raised from our 2021-2022 Read-A-Thon! [Chris Van Dusen](#) kicked off our Author Visits in October. What a treat for our students and staff! Lastly, a big congratulations to our girls' soccer team who made it to the championship game against Pembroke. Although they lost, they had a GREAT season and we are so proud of them.

In November, our basketball season began. We held Parent-Teacher Conferences both virtually and in person. This year, we were able to bring back our Veterans Day assembly. A big shout out to our 6th, 7th, & 8th grade teams and families! Our 6th graders took care of the decorations; our 7th graders hosted the breakfast; and our 8th graders ran the assembly. Also in November, our PTO held a Kid's Bake-Off Challenge Coffee Cart delivering delicious treats to our staff made by our students! Our 6th graders hosted our monthly All School Meeting. Lastly, Teacher Harvey Silver from The Thoughtful Classroom visited DCS and completed Learning Walks with Superintendent Sherman and the DCS administration team.

The month of December was filled with lots of holiday cheer! Our wonderful music department held winter concerts with our 5th-8th grade chorus & band (1st-4th was postponed due to weather!). We had a second Author Visit, this time virtually for grades 5-8, with [Margaret Peterson Haddix](#). We ended the month with a Middle School Pep Rally which included a Staff vs Student basketball game & Minute to Win It games!

In January, the winter concert was finally held for our 1st-4th graders and what a marvelous concert it was! Both our girls' & boys' basketball teams made it to the playoffs! Also, did you know January 16 is Appreciate a Dragon Day??? Thank you to the PTO for putting together a wonderful packet of dragons to color and a sentence starter, "The DCS Dragon I appreciate is... I appreciate them because ..." for students to complete. Dragons FILLED the walls at DCS! Our January Professional Day, "Tech Trek" (a whole day for teachers to explore the technology tools available to them at DCS), was canceled due to snow and was rescheduled for the March Professional Day. Lastly, our 5th graders hosted our monthly All School Meeting.

In February, we held our annual Career Day for our 8th graders. Our 5th graders enjoyed a field trip to Christa McAuliffe Planetarium and our 4th graders hosted our monthly All School Meeting. Concord High School held an Open House for all Deerfield families and Family Math Night was canceled due to a snow day and rescheduled in March. Mr. Ruest and Mrs. Radcliffe held the annual Kids American Heart Challenge (Jump Rope & Hoops for Heart). A big thank you to all who supported this annual event. A total of \$12,813.27 was raised for the American Heart Association.

In March, we were able to bring our annual Spaghetti Dinner & DCS Talent Show back! Thank you to all staff who set up, served, and participated in our staff talent! Thank you also to the many students who showed off their talents and all community members who came out to support this important event. About 120 attended the dinner & \$230 raised for Deerfield Food Pantry.

A big thank you to our PTO who delivered orange slices to all students and staff in celebration of National Nutrition month. Unfortunately, our March Professional Day was canceled AGAIN due to the weather! We made up the 6 Professional Day hours over 3 Wednesdays in April: Wednesday, April 5: 3:00-5:00, Wednesday, April 12: 3:00-5:00 Wednesday, April 19: 3:00-5:00! The After School Enrichment program was held during the months of March and April. 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.

This month, we also celebrated all things Read Across America. We held our second Read-A-Thon with the goal of continuing to bring authors & illustrators to DCS during the 2023-2024 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! Also in March, Officer Alex Molet was back for [DARE](#) with our 5th graders. Thank you to Officer Molet for providing this valuable service to our 5th graders. Our DCS Band, Chorus, & Tri-M honor society took a field trip to Pembroke Academy. We also had a second Advisory/Magnet Day. Our 6th graders spent their Advisory Day in our Outdoor Classrooms, 7th graders went bowling at Boutwells in Concord, and 8th graders went to Strikers East in Raymond! Our 4th graders took a field trip to the NH State House and lastly, our rescheduled Family Math Night was held and a fun night was had by all who attended.

Finally, we welcomed some spring weather in April! Unfortunately, we did not have a baseball or softball team this year but our spring track and Girls on the Run teams started their season! Our April Parent-Teacher conferences were a great success. Our 3rd graders hosted the monthly All School Meeting and we were fortunate to have another visiting author, [Jordan Sonnenblick](#). Our 4th graders hosted their annual Biography Night and over April vacation, Mr. Koufos, Ms. Maimone, and some of our high school summer employees cleaned and cleared the stage and stairwells. We were able to move the sound equipment onto the stage and store chairs & tables in the shed. A big thank you to Mrs. Kim Black and Mr. Withee who volunteered their time to help out as well!

May always proves to be a busy month! We started the month off welcoming back the Physical Education Skateboard Unit. Thank you to FOCUS who provided the funding for this awesome adventure for our kids! Speaking of FOCUS, we were so glad to welcome Tricky Tray back at DCS!

[Nature on Wheels](#) (Nature's Classroom) was here for a week with our 6th graders. They utilized our beautiful Outdoor Classrooms. Thanks to our Art Team for hosting the DCS Art Show! Families enjoyed an evening of DCS art! Thank you to the PTO for providing light refreshments! Our amazing PTO also spoiled our staff for Teacher Appreciation Week with a Farmer's Market theme! Throughout the week, we were treated to a coffee cart, treats and dessert, a beautiful bouquet of flowers, and lunch to round out the week!

7th grade went to [Merrowvista](#) for an outdoor, experiential adventure, for 3 days & 2 nights. Our 2nd graders took a field trip to the Seacoast Science Center and our 5th graders took their annual field trip to Boston! Our 1st graders took a field trip to the Christa McAuliffe Planetarium and our kindergarteners had a visit from Wildlife Encounters. Our DCS Chorus & Band and 1st-4th graders had their Spring Concert.

In June, our Music Department hosted a celebration for our band & chorus students. In collaboration with Deerfield's Philbrick-James Library, we had our last visiting author, [John Steven Gurney](#) who met with our K-6 students! 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 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 their annual end of the year Party in the Park! Our 7th graders enjoyed one last field trip to Canobie Lake Park while our 8th grade trip to New York City was back on for the first time since 2020. We ended the year with a semi-formal dance at the Deerfield Fairgrounds for our 8th graders and a wonderful graduation at DCS celebrating the class of 2023.

Mr. Jack Hutchinson along with students and staff, continued their commitment to our beautiful Outdoor Classrooms by building an amphitheater and leveled sandbox for all students to enjoy. Again, many staff, students, families, and community members came together to support this undertaking.

In closing, I want to recognize the staff members who we sent off with many well wishes into retirement;

- We thank Mrs. Sheri Stanley for her many years of service to the students, families, and staff of Deerfield Community School. Sheri served as a preschool and kindergarten teacher for 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 Mr. Robert “Bob” Layton who served as a Technology Specialist for 10 years. Bob was instrumental in improving the hardware end of our technology department. His expertise will be greatly missed. We wish him all the best as he enjoys time traveling and spending time with his family!

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 and 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

Please extend a warm welcome to several new members of our SAU Leadership Team. Superintendent Jack Finley will serve the Allenstown, Chichester and Epsom School Districts, Assistant Superintendent Jessica Bickford oversees all student services, and finally Amy Parkinson is our new coordinator of Curriculum, Instruction and Assessment. Our entire SAU Leadership Team has spent a great deal of time reviewing our programs and services in our schools as well as the overall structure of our SAU office.

Please be on the lookout for a culture and climate survey that we will be distributing to all staff, students and families. Our target is to have the survey out in March, and we would appreciate your participation. The results of the survey will help guide our work over the summer.

I would like to dedicate this report to a longtime friend and colleague, Peter Warburton. As many of you are aware SAU #53 suffered an immeasurable loss last April when Superintendent Peter Warburton passed away after a brief illness. Superintendent Warburton served the Allenstown, Chichester and Epsom School Districts. He worked in SAU #53 from 2006-2011 and returned in 2018.

Superintendent Warburton's passion for public education was unsurpassed. He was a strong but gentle leader who was famous for the relationships he formed with everyone he worked with. SAU #53 was so fortunate to benefit from his leadership and his legacy will continue for many years.

In lieu of flowers his family asked that donations were sent to SAU #53 to support the performing arts programs. Peter was very passionate about the arts and never wanted a barrier to exist for any student who wanted to participate. The donations will be used to provide scholarships to assist families who would otherwise be unable to afford rental fees for musical instruments.

Thank you to the staff, the community, and the leadership teams for their unwavering support last year. It truly took a village to carry on in a manner that would make Superintendent Warburton proud.

Respectfully Submitted,

Patty Sherman, Superintendent