

2014 Annual Report



Soldiers Memorial and Philbrick-James Library

Drawing by Al Jaeger

Town of Deerfield, New Hampshire

The Soldiers Memorial building, which houses the Philbrick-James Library, was named for John D. Philbrick and Frederick P. James who made the first library in Deerfield possible. The town's library was established in 1880, and was first housed upstairs in the Town Hall. In 1911, the Woman's Relief Corps (auxiliary to the Grand Army of the Republic, who fought the Civil War) offered "to present to the town of Deerfield a building suitably arranged for a library and small assembly hall, to be known as Soldiers Memorial, to be kept forever as a memorial to all soldiers or defenders of this country who claim Deerfield as their home. This building is to be the property of the town on condition of its being kept in repair forever by said town." The W.R.C. reserved the right of using the assembly hall (now the children's room of the library) for their meetings.

Benefactor Julia James Butterfield (widow of Frederick P. James) provided half the funds and the W.R.C. raised the rest, largely through the dedicated efforts of Cora E. Wilson, Laura A. Marston and Ada L. Clark, whose names are on a plaque inside the building. The famed NH architect Chase Roy Whitcher was chosen to design the building, and in 1914, the building was dedicated.

Over the years the library grew, eventually taking over the entire building as it does now. In 2014, the Town of Deerfield proudly celebrated the hundredth anniversary of the dedication of Soldiers Memorial. More details can be found on the Heritage Commission's website at <http://deerfieldnh.org>.

Libraries work on the front lines every day, helping people to exercise their freedom to access information without fear of censorship or persecution. Take a moment when you go to our library and remember that the building itself is a memorial to those who fought to secure those freedoms for us.

Dedication

Each year we ponder the difficult decision of who to dedicate the town report to. This year that choice came easily and unanimously to us. It is a name that many of us know, and many who have had the privilege to serve with, and call friend. This is a man who has spent a lifetime giving back to his community, and asking for nothing in return. For those of you who have not yet had the honor to meet George F. Clark, we sincerely hope that you do. There are many unsung heroes in our community, but George exemplifies the true meaning of service to others.

George moved to Deerfield in 1930 in a horse-drawn wagon as a two-year-old. As a teenager he worked for Willis Rollins and he was a local sports figure at shortstop. At 19 entered the National Guards. Though he has never run for public office, nor sought personal gain or position, he has served Deerfield with energy, skill and commitment for 84 years.

George was involved in many organizations and projects that have impacted Deerfield. He was always at the forefront taking charge and seeing those projects

through. Some of those undertakings were being a leading member of the Deerfield Fair

Association for many years where he served as a fair director for 48 years. A key player in the 1976 construction of Bicentennial Field, he arranged for the National Guard to bring in their heavy equipment to do most of the heavy excavation, trucking, filling and grading. George worked to support the Inn at Deerfield from its earliest days. He was instrumental in guiding its transition to a no-profit. Since 1997 he has served on the Board of Directors. He worked to complete the new building in 2000 and led that board as Chairman for many years.



At the age of 18 while a junior at Coe Brown, George joined the Deerfield Fire Department. A natural born leader it was no surprise when he was elected as fire chief before he was 32. He led the department for 37 years from February 1960 to January 1997



and always
from the
front –
the first



*George in the 1931 International at Old Home Day
Photo courtesy of*

one up a ladder, the first one on the roof, the first one into a burning building, he was one of a handful of Deerfield “smoke-eaters”. He had a tremendous following in Deerfield – men enjoyed serving under his leadership and the department was successful in stopping fires with minimal damage to the structure. He and other firefighters converted surplus Army trucks to fire service and volunteered all the truck maintenance.

Among his many accomplishments, George was the 2014 recipient of the Sherburne Award which shows George’s passion for working to improve his community. He is an amazing example for the rest of us to follow. His dedication has had an impact on us all.

Thank you George for all that you have done and continue to do!

2014

ANNUAL REPORT



Town of Deerfield

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ANNUAL REPORT OF THE SELECT BOARD



As always Deerfield's Selectmen & women recognize that it is both a privilege and a pleasure to serve on the Board for the residents of Deerfield. That said, the Board began the year 2014 facing significant challenge brought on by several key factors, not the least of which were the sudden departure of both the Chief of Police and the Town Administrator, and the defeat of the proposed town operating budget.

Much of the first quarter of the year was dedicated to filling the positions of Police Chief and Town Administrator. Searches were launched, resumes pored over, and interviews were held, and then held again. The board is extremely grateful to the town employees who did more than their share to keep the "town wheels turning" without a Police Chief or Administrator in place. The Board ultimately hired Michael Wright as Town Administrator and was able to lure Gary Duquette away from his native state of Maine to accept the position of Chief of Police.

In addition to a new police chief and a new town administrator, the board also welcomed Mark Young as Highway Agent. Mark's tenure started in exciting fashion with a spirited showing of community support for the new Highway Agent at the very first Select Board meeting he officially attended. The Board has been well pleased with Highway Agent Young's efforts particularly given the early start and severity of the winter.

The Board continued the renovation and maintenance of the George B. White building as orchestrated by building supervisor Mark Tibbetts. Highlights of the 2014 effort included new, energy efficient glass for the Town Clerk's office and the renovation of the old cafeteria/gym space into a modern meeting room complete with sound system and cameras allowing the recording and broadcast of all Select Board meetings and many other meetings as well.

The Select Board was pleased to see a broad cross section of the community at Old Home Day and are happy to see the energy and enthusiasm that Moderator Jack Hutchinson and the Deerfield 250th Anniversary committee are throwing into planning next year's 250th anniversary celebration. The Board continued to work with the Deerfield Fair Association, recognizing the important role they play and the benefit that the fair, the facility and events held there provide.

In other work the board did their best to keep an eye on Northern Pass developments and express the town's voted opposition to the Northern Pass project as presently planned. Much of the late summer and fall were devoted to budget planning, meeting with department heads, the municipal budget committee, creating an operating budget and putting together a warrant for deliberative session.

As the year ended the Board accepted the resignation of Town Administrator Wright and will begin 2015 much as it began 2014, opening a hiring search and getting down to the business of finding a Town Administrator!

Respectfully Submitted,

Stephen Barry, Chairman
Richard Pitman, Vice-chairman,
R. Andrew Robertson,
Rebecca Hutchinson,
Jeffrey Shute

DEERFIELD TOWN OFFICERS

Elected Offices

Board of Selectmen

Stephen R. Barry (Chair)	March, 2015
Richard Pitman (Vice Chair)	March, 2016
Rebecca Hutchinson	March, 2016
R. Andrew Robertson	March, 2017
Jeffrey R. Shute	March, 2017

Town Clerk/Tax Collector

Kevin Barry	March, 2015
Kelly Roberts, Deputy (Appointed)	March, 2015

Town Treasurer

Lorena Sinnamon	March, 2017
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Moderator

Jonathan W. Hutchinson	March, 2016
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Trustees of Trust Funds

James Sullivan	March, 2015
Scott Thomas	March, 2016
John Reagan	March, 2017
Roger Hartgen (Alternate)	March, 2015

Trustees of the Philbrick-James Library

Maureen Mann	March, 2015
Mal Cameron	March, 2015
Christopher Carr	March, 2016
Linda McNair-Perry	March, 2016
Dana Van der Bijl	March, 2016
Anne Deely	March, 2017
Janice Clark	March, 2017

Water Commissioners

Patricia Sullivan	March, 2015
Kelly Ann Roberts	March, 2016
John Howard	March, 2017

Supervisors of Checklist

Thomas P. Dillon	March, 2016
Harriet Cady	March, 2018
Gloria Riel	March, 2020

Highway Agent

Mark Young	March, 2017
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Planning Board Members

Frederick J. McGarry, Chair	March, 2015
Katherine Hartnett, Vice-Chair	March, 2015
Peter Schibbelhute	March, 2016
William Perron	March, 2017
Richard Pelletier (Alternate)	April 30, 2015
David Doran (Alternate)	April 30, 2017
Richard Pitman - Selectmen Member	

Municipal Budget Committee

Donald J. Daley (Resigned)	March, 2015
Jeffrey Kelley	March, 2015
Kevin Verville (Chair)	March, 2015
Harriet Cady	March, 2015
James Spillane (Vice Chair)	March, 2016
David Carbone	March, 2016
Carol Levesque	March, 2016
Brendan O'Donnell	March, 2017
Fredrick McGarry	March, 2017
Karen Cote	March, 2017
R. Andrew Robertson - Selectmen Member	
Maryann Clark - School Board Member	

Cemetery Trustees

Frances L. Menard	March, 2015
Donald Tordoff	March, 2015
Donald Watts	March, 2015

Town Departments/Offices

Town Administrator

Michael Wright (Resigned)

Building Inspector/Health Officer

Richard Pelletier (Appointed)	April 30, 2015
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Librarian

Evelyn DeCota

Parks & Recreation

Joseph Manzi

Police Department

Full Time

Gary Duquette	Chief of Police
Daniel Deyermond	Lieutenant
Michael Lavoie	Sergeant
Joel Hughes	Patrolman First Class
Alan Wilson	Patrolman
Katherine Bragg (Probationary)	Patrolman
Keegan Pearl (Probationary)	Patrolman

Part Time

Darrell Bradley (On Call)	Patrolman
Scott Loignon	Patrolman
Roger St. Onge	Patrolman
Glenda Smith	Patrolman

Welfare Administrator

Denise Greig (Appointed)	April 30, 2015
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DEERFIELD TOWN OFFICERS

Rescue Squad

Cindy McHugh (Director)
John Dubiansky
Matt Lopez
Laura Hall
Shea Ahearn
Jason Rapsis
Doreen Schibbelhute
Laura Burns Fedele
Tom Dillon

Matt Fisher
Joe Cartier
Chris Gallant
Philip Hills
Chris Gamache
Dave Farrar
Gerry Grace
Tristan Hills

Veasey Park Commission

Travis McCoy
Debra Smith
Christopher Cook
Glenda J. Smith (Resigned)

April 30, 2015
April 30, 2016
April 30, 2016
April 30, 2017

Conservation Commission

Erick Berglund Jr.
Serita Frey, Chair
David Linden
Deborah Campelia
Katherine Hartnett
Wesley A. Golomb
Jim Deely

April 30, 2015
April 30, 2015
April 30, 2016
April 30, 2016
April 30, 2017
April 30, 2017
April 30, 2017

Emergency Management

Denise Greig (Co-Director)
Kevin Barry (Co-Director)

April 30, 2015
April 30, 2015

Fire Chief / Forest Fire Warden

Mark A. Tibbetts

Forest Fire Deputy Wardens

Kevin J. McDonald
Alex Cote
Jeffrey Smith
Keith Rollins
John Dubiansky
Gary Clark

Matthew Lopez
Matthew Fisher
Matthew Kimball
George F. Clark
Dave Farrar

Parks and Recreation Commission

Julie Decosta
Melissa Robertson
Kenneth Heckman
Amy Harrington
Jonathan Hutchinson
Ernie Robert
Brain Layton
Jeff Shute (Selectmen's Rep.)

April 30, 2015
April 30, 2016
April 30, 2016
April 30, 2016
April 30, 2017
April 30, 2017
April 30, 2017
April 30, 2015

Committees/Commissions/Boards

Heritage Commission

Nancy Brown-McKinney
Carol Levesque
Carolyn Hoague, Chair
Melissa Graykin, (Alternate)
Frances L. Menard, Secretary
James Deely, (Alternate)
Lindsey Coombs
Daniel Tripp
Kelly Ann Roberts, Finance
R. Andrew Robertson

April 30, 2015
April 30, 2015
April 30, 2016
April 30, 2016
April 30, 2016
April 30, 2017
April 30, 2017
April 30, 2017
April 30, 2017
Selectboard Member

Forestry Commission

Philip Bilodeau
David Sidmore
Alex Cote

April 30, 2015
April 30, 2016
April 30, 2017

Animal Control Officer

W. Matthew Lopez
Cindy McHugh

April 30, 2015
April 30, 2015

Board of Adjustment

Katherine Alexander
Jonathan Leer
Anthony DiMauro
Joshua Freed, Chair
Peter Viar (Alternate)
George H. Thompson, Jr., Vice-Chair

April 30, 2015
April 30, 2015
April 30, 2015
April 30, 2016
April 30, 2016
April 30, 2017

Representatives to the General Court

District 02

Joe Duarte
James Spillane
Kyle J Tasker

District 32

Brian F. Dobson

Senate

John Reagan

TOWN OF DEERFIELD DELIBERATIVE SESSION TWO



MARCH 11, 2014

Moderator, Jonathan Hutchinson opened with the following remarks:

With the permission of the gatekeeper, approach the ballot clerks and state your name.

The clerk will repeat your name to confirm that it has been heard correctly.

The clerk will locate your name on the checklist and read your name and registered address to you. If it is not correct, you should advise the clerk of the address of your current Deerfield domicile. The clerk will correct the address on the checklist.

The clerk will hand you a ballot

Enter the voting area to mark your ballots.

Please do not fold the ballots.

Place your machine – readable ballots into the ballot counting machine one at a time and gently insert each into the slot. The machine will read a ballot presented in any orientation. If there are lines at the machines, voters may insert their ballots in the box to be counted later.

The ballot clerks have privacy envelopes available for any voter who requests one to cover his or her ballots as they are inserted in the machine.

If a voter marks an erroneous vote or makes any stray marks on a ballot, he should either correct it and request that it be hand counted or return it to the Moderator as a spoiled ballot and request a new one. However a voter who spoils three ballots will not be issued a fourth.

At any time after a voter declares his or her name to a ballot clerk and receives a ballot and before he or she inserts that ballot into the ballot counting machine, any Deerfield voter or a qualified challenger appointed by the Attorney General has the right to challenge the voter. All challenges are based on either the voter not being legally qualified to vote in Deerfield (not yet 18 years of age, not a U.S. Citizen, not domiciled in Deerfield) or other legal grounds such as the voter is not the person he claims to be, has already voted in this election, has had his voting rights suspended or is an incarcerated felon. The challenge must be for a specific reason and must be submitted to the Moderator in writing on a Voter Challenge Form. If the challenge is found to be well grounded, then the voter may vote only if he or she completes and swears a challenged voter affidavit.

Any questions, concerns or complaints about the voting process should be directed to the Moderator or his assistant.

If any voter feels his rights have been violated, he should approach the moderator. If he is not satisfied with the moderator's advice or decision, he may phone the attorney general's office at 1-866-868-3703.

That part of the hall where ballots are being handled – from the ballot clerks past the voting booths to the ballot counting machines is termed "behind the guardrail". It is to be used exclusively for the business of voting. Only voters in the process of voting, election officials working on the election and police officer should be in this area.

Voting is a public event and anyone has the right to observe. Observers should be outside the rail and leave a clear path for voters.

We will see many friends in Deerfield today. However please respect the election and comply with the law. Take conversations outside the voting area.

There is NO electioneering in the place. Campaign badges must be removed when entering and clothing bearing campaign slogans or candidates' names must be removed or covered.

We must maintain a clear 10 foot corridor to the doors to the hall. Voters should be comfortable entering and leaving the building without impediment or delay. Electioneering is restricted to the designated areas outside the building.

Also, under RSA 664:17 "No political advertising shall be placed on or affixed to any public property including highway right – of – way".

Moderator Jonathan Hutchinson read the Warrant for the meeting:

The final ballot vote for warrant articles will take place at the Town Hall, 10 Church Street on Tuesday, March 11, 2014. The polls will be open from 7:00 a.m. until 7:00 p.m.

1. To choose all necessary town officers for the year ensuing.
2. To vote on the following warrant articles, as amended, including the proposed budget as a result of the action of the First Session.

Election Officials present were: Moderator Jonathan Hutchinson, assisted by Assistant Moderator James County, and Fran Menard; Town Clerk/Tax Collector, Kevin Barry; Ballot Clerks, Barbara Daley, Cindy Tomilson, Kathy Berglund, Barbara Matthews, Maddie Foulkes and Anne Crown; Supervisors of the Checklist, Jim Deely, Chairperson, Harriet Cady and Dick Boisvert; Board of Selectmen, Alan E. O'Neal, R. Andrew Robertson, Rebecca Hutchinson and Richard Pitman; Selectmen.

Gatekeeper for this Election was OIC Dan Deyermond

7:00AM The Polls were declared open by Moderator Hutchinson and the Balloting began.

11:30 AM Moderator Jonathan Hutchinson opened the "outer envelopes" of the Absentee Ballots, verifying the signatures.

12:00 PM Kelly Roberts, Deputy Town Clerk/ Tax Collector arrived.

1:00 PM Moderator Jonathan Hutchinson assisted by Kelly Roberts started opening and placing the Absentee Ballots in a Ballot box for counting at a later time.

1:30 PM Opening of the Absentee Ballots ended

Absentee Ballot packets requested 59

Absentee Ballots packets returned 55

Absentee Ballot packets challenged 2

Absentee Ballot ballots not returned 04

Absentee Ballot ballots to be counted 53

5:00 PM Deputy Town Clerk Kelly Roberts went to the Post Office to retrieve any Absentee Ballots that have been received after 1:00 PM.

No additional Absentee Ballots were received at the Post Office.

Total Absentee ballots returned 55

Absentee Ballot ballots not returned 04

Absentee Ballot not counted (rejected) 02

Absentee Ballot ballots to be counted 53

7:00 PM Moderator Jonathan Hutchinson declared the polls closed.

Serving as Ballot counters are: Phil Bilodeau, Melissa Buckner, Bernie Cameron, Kara Dickson, Rebecca Hutchinson, Jay Joplin, Herb McKinney, Joyce Pelletier, Kirk Sciola, Deb Smith, Alan O'Neal and Andy Robertson.

7:05 PM Moderator Jonathan Hutchinson instructed the Inspectors of Elections as to the procedures for the tallying of the votes.

7:10 PM The Ballot Counting began.

8:30 PM Moderator Jonathan Hutchinson started announcing the results:

Total Registered voters at start of day 3201

New Registered voters today 52

Percentage voted 38%

Total Ballots voted 1226

TOWN BALLOT

**BOARD OF SELECTMEN
(2 FOR THREE YEARS)**

William A. Perron	345
R. Andrew Robertson	556
Jeffrey R. Shute	585
James A. Spillane	472

**MODERATOR
(1 FOR TWO YEARS)**

Jonathan "Jack" Hutchinson	969
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**TREASURER
(1 FOR THREE YEARS)**

Lorena Sinnamon	867
-----------------	-----

**TRUSTEE OF TRUST FUNDS
(1 FOR THREE YEARS)**

Write-ins

John Reagan	28
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**LIBRARY TRUSTEES
(2 FOR THREE YEARS)**

Janice E. Clark	543
Anne Deely	498
Dollene "Dee" Jones	487

**LIBRARY TRUSTEES
(1 FOR TWO YEARS)**

Dana Van der Bijl	825
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**LIBRARY TRUSTEES
(1 FOR ONE YEAR)**

Maureen R. Mann	834
-----------------	-----

**WATER COMMISSIONER
(1 FOR THREE YEARS)**

Write-ins

John Howard	67
-------------	----

**SUPERVISOR OF THE CHECKLIST
(1 FOR SIX YEARS)
Write-ins**

Gloria Riel 117

**SUPERVISOR OF THE CHECKLIST
(1 FOR TWO YEARS)**

Thomas P. Dillon 767

**HIGHWAY AGENT
(1 FOR THREE YEARS)**

Alex E. Cote 526

Mark Young 676

**PLANNING BOARD MEMBER
(1 FOR THREE YEARS)**

David Doran 306

William A. Perron 561

**MUNICIPAL BUDGET COMMITTEE
(3 FOR THREE YEARS)**

Karen Cote 511

Frederick J. McGarry 658

Brendan O'Donnell 576

William Von Hassel 433

**MUNICIPAL BUDGET COMMITTEE
(1 FOR ONE YEAR)**

Alden Dill 293

Carol Levesque 558

Article #1

To see if the town will vote to raise and appropriate the sum of Ninety Thousand Four Hundred Dollars (\$90,400) for the purchase of a new/used loader for the Highway Department.

Recommended by the Board of Selectmen 5-0

Recommended by the Municipal Budget Committee 10-0

Estimated Tax Impact \$0.17

YES 546

NO 626

Article # 2

To see if the town will vote to raise and appropriate the sum of Sixty Seven Thousand Dollars (\$67,000) for the purchase of a new/used work/plow truck for the Highway Department.

Recommended by the Board of Selectmen 5-0

Recommended by the Municipal Budget Committee 10-0

Estimated Tax Impact \$0.12

YES 641

NO 525

Article # 3

To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Fire Apparatus and Equipment and to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to be placed in this fund, and to name the Board of Selectmen as the agent to expend.

Recommended by the Board of Selectmen 5-0

Recommended by the Municipal Budget Committee 10-0

Estimated Tax Impact \$0.09

YES 613

NO 560

Article # 4

To see if the town will vote to raise and appropriate the sum of Forty Two Thousand Dollars (\$42,000) for the purchase of a new command vehicle for the Fire Department.

Recommended by the Board of Selectmen 5-0

Recommended by the Municipal Budget Committee 6-4

Estimated Tax Impact \$0.08

YES 304

NO 861

Article # 5

To see if the town will vote to raise and appropriate the sum of Thirty Five Thousand Dollars (\$35,000.00) for the purpose of replacing windows, siding and energy improvements to the George B. White Building.

Recommended by the Board of Selectmen 5-0

Recommended by the Municipal Budget Committee 10-0

Estimated Tax Impact \$0.06

YES 751

NO 421

Article # 6

To see if the town will vote to raise and appropriate from surplus the sum of up to Twenty Five Thousand Dollars (\$25,000) to be placed in the previously established Expendable Trust Fund for the purpose of repairs to Municipal Government Buildings and related Infrastructure.

Recommended by the Board of Selectmen 5-0

Recommended by the Municipal Budget Committee 10-0

Estimated Tax Impact \$0.05

YES 702

NO 467

Article # 7

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

Recommended by the Board of Selectmen 5-0

Recommended by the Municipal Budget Committee 10-0

Estimated Tax Impact \$0.02

YES 847

NO 324

Article # 8

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 \$3,644,504.00. Should this article be defeated, the default budget shall be \$3,583,122.00 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

Recommended by the Municipal Budget Committee 9-1

Estimated Tax Impact Proposed Budget \$6.67

Estimated Tax Impact Default Budget \$6.56

YES 518

NO 644

Article #9

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of providing public safety services by municipal employees or volunteers outside the ordinary detail of such persons, including but not limited to public safety services in connection with special events, highway construction, and other construction projects. Only the portion of revenues received for public safety services necessary for payment of wages and all necessary withholdings will be deposited into the fund. (The remaining portion of the revenues shall be deposited into the General Fund.) The town treasurer shall have custody of all monies in the

fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. This fund will be established and be effective beginning on April 1, 2014.

Recommended by the Board of Selectmen 5-0

YES 565

NO 588

Article # 10

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 elections 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.)

Recommended by the Board of Selectmen 4-1

YES 277

NO 880

Article # 11

To see if the Town shall vote to designate the Town-owned Edythe H. Boisvert Conservation Area, Dow Road, Map 404 Lot 002, a Town Forest as defined in RSA 31:111 and to convey a conservation easement to one or more qualified conservation organizations which will permanently restrict its use to open space purposes, including wildlife habitat conservation, forestry, and recreation. (This will not impact property taxes)

YES 898

NO 279

Article # 12

To see if the town will vote to form a 250th Anniversary Committee. The committee would plan for the event to be celebrated in 2016. The committee will have at least 9 members appointed by the Moderator as it has been done in the past. (Petitioned warrant article)

YES 882

NO 284

Article # 13

To see if the town will urge: That the New Hampshire State Legislature join nearly 500 municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending, and clarifies that constitutional rights were established for people, not corporations.

That the New Hampshire Congressional delegation support such a constitutional amendment.

That the New Hampshire State Legislature support such an amendment once it is approved by Congress and sent to the State for ratification.

The record of the vote approving this article shall be transmitted by written notice to DEERFIELD, NH's congressional delegation, and to DEERFIELD, NH's state legislators, and to the President of the United States informing them of the instructions from their constituents by the Board of Selectmen within 30 days of the vote. (Petition Warrant Article)

YES 839 NO 290

ZONING WARRANT ARTICLES

Zoning Amendment #1

Are you in favor of the adoption of Amendment No. 1 as proposed by the planning board for the Town of Deerfield Zoning Ordinance as follows:

Amend Article II, Section 204, Table 204.1, Agricultural-Residential, Allowed by Special Exception, by deleting the following:

- "4. Light Manufacturing
- 5. Establishments Selling at Wholesale/Retail"

Planning Board approves

YES 578 NO 538

Zoning Amendment #2

Are you in favor of the adoption of Amendment No. 2 as proposed by the planning board for the Town of Deerfield Zoning Ordinance as follows:

Amend Article II, Section 210, Wetlands Conservation District, Section 210.7.A, by adding:
"For lots in existence prior to March 14, 2006, no septic tank or leach field may be constructed or enlarged closer than seventy-five (75) feet to any wetland."

Planning Board approves

YES 644 NO 495

Zoning Amendment #3

Are you in favor of the adoption of Amendment No. 3 as proposed by the planning board for the Town of Deerfield Zoning Ordinance as follows:

Amend Article VII, Section 702, Building Permits, by deleting Section 702 A.3. and replacing it with the following:

“3. Proof that the applicant has notified the abutters to the lot by certified mail of the intent to make application for a building permit for a new structure. The notice letter shall state that a building permit will be requested for the lot and shall provide a description of the proposed new structure.”

Planning Board approves

YES 648

NO 502

Zoning Amendment #4

Are you in favor of the adoption of Amendment No. 4 as proposed by the planning board for the Town of Deerfield Zoning Ordinance as follows:

Amend Article VII, Section 706.2, Penalty, by:

Removing “one hundred dollars (\$100.00) for each offense.” and replacing it with “as specified in RSA 676:17.”

Adding the following to the end of the section: “Additionally, the Town may pursue the injunctive relief as provided for in RSA 676:15 together with reimbursement of costs and attorney’s fees all as provided for under law. References to statutes above are assumed to include successor enactments by the legislature on the same subjects.”

Planning Board approves

YES 568

NO 508

Zoning Amendment #5

Are you in favor of the adoption of Amendment No. 5 as proposed by the planning board for the Town of Deerfield Zoning Ordinance as follows:

Amend Article II, Establishment of Districts and District Regulations, by inserting a new section entitled Section 214 Village Center District, and adding definitions in Article VI, section 602, for the terms dwelling, multifamily; Family group day care home; group child day care center; inn; and personal services, and amending the definition in Article VI, section 602 for the term restaurant.

The Village District would be located in Deerfield Center in the vicinity of the intersection of North Road, Raymond Road, Church Street and Candia Road. Property within the District would be allowed a higher lot density than the remainder of the Town and would be allowed certain commercial uses which would not be subject to the Commercial/Industrial Overlay District regulations, subject to design standards, and, for certain uses, the issuance of conditional use

permits by the planning board. The amended definitions are terms used in the Village Center District section.

Planning Board approves

YES 535 NO 561

SCHOOL BALLOT

SCHOOL BOARD MEMBER (TWO FOR 3 YEARS)

James Deely	720
Peter Menard	875

SCHOOL DISTRICT MODERATOR (ONE FOR ONE YEAR)

Jonathan (Jack) Hutchinson	948
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SCHOOL DISTRICT TREASURER (ONE FOR ONE YEAR)

Judith Lynn Marshall	859
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SCHOOL DISTRICT CLERK (ONE FOR ONE YEAR)

Julie A. O'Brien	867
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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 \$12,052,064? Should this article be defeated, the default budget shall be \$12,021,014 which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

School Board Recommends Approval [5-0-0]

Budget Committee Recommends Approval [10-0-0]

YES 673 NO 498

2. To see if the Deerfield School District will vote to establish an Expendable Trust Fund under the provisions of RSA 198:20-c for the purpose of funding a **Facility Paving Plan** at Deerfield Community School, and to appoint the School Board as agents to expend from this

fund, and further, to raise and appropriate the sum of up to thirty-five thousand dollars (\$35,000), to be placed in this fund, this sum to come from the June 30, 2014 fund balance available for transfer on July 1, 2014. No amount to be raised from taxation. This plan for the unpaved portion of the parking lot shall use low impact development techniques and environmental best practices, such as porous pavement, to minimize the pollution entering Freese's Pond and the Lamprey River Watershed. The plan shall be developed in consultation with the Conservation Commission and the Planning Board.

School Board Recommends Approval [5-0-0]

Budget Committee Recommends Approval [10-0-0]

YES 718

NO 452

3. To see if the Deerfield School District will vote to establish an Expendable Trust Fund under the provisions of RSA 198:20-c for the purpose of **Replacing or Repairing Technology** and all related costs, and to appoint the School Board as agents to expend from this fund, and further, to raise and appropriate the sum of up to ten thousand dollars (\$10,000) to be placed in this fund, this sum to come from June 30, 2014 fund balance available for transfer on July 1, 2014. No amount to be raised from taxation.

School Board Recommends Approval [5-0-0]

Budget Committee Recommends Approval [9-1-0]

YES 755

NO 414

4. To see if the Deerfield School District will vote to raise and appropriate the sum of up to twenty five thousand dollars (\$25,000) to be added to the **Facilities Repair and Improvement Expendable Trust Fund** previously established. This sum to come from the June 30, 2014 fund balance available for transfer on July 1, 2014. No amount to be raised from taxation.

School Board Recommends Approval [4-0-0]

Budget Committee Recommends Approval [10-0-0]

YES 770

NO 376

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

School Board Recommends Approval [5-0-0]

YES 310

NO 832

Respectfully submitted
Kevin J. Barry
Town Clerk/ Tax Collector

DEERFIELD, NH
RECOUNT OF WARRANT ARTICLE #9
MARCH 18, 2014

Attendees: Moderator Jonathan Hutchinson, Assistant Moderator Alan O'Neal, Inspector of Elections Richard Boisvert, Selectmen Stephen Barry, Richard Pitman, R. Andrew Robertson and Rebecca Hutchinson and Observing Alan Wilson.

Moderator started by instructing the group as to the procedures of the recount.

The boxes were opened by the Moderator at 6:05pm.

Ballots were sorted and counted.

The original count was: Yes: 565, No: 588

Recount: Yes: 563, No 588

The recount reflects that the original results stand.

The ballot boxes were resealed at 7:10pm.

Kevin Barry
Town Clerk/ Tax Collector

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 31st day of January 2015 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Twenty (20). The Warrant Articles may be amended subject to the following limitations: (a) Warrant Articles whose wording is prescribed by law shall not be amended, and (b) Warrant Articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended.

SECOND SESSION:

The final ballot vote for warrant articles will take place at the Town Hall, 10 Church Street on Tuesday, March 10, 2015. The polls will be open from 7:00 a.m. until 7:00 p.m.

1. To choose all necessary Town Officers for the year ensuing.
2. To see if the Town will vote to adopt amendments to the existing Town Zoning Ordinance as proposed by the Planning Board. (The amendments as proposed by the Planning Board are available for inspection at the Offices of the Town Clerk and the Selectmen during business hours of 8:00 a.m. to 7:00 p.m. Mondays and from 8:00 a.m. to 2:30 p.m. Tuesday through Friday.)

Zoning Amendment #1 Are you in favor of the adoption of zoning amendment # 1, as proposed by the Deerfield Planning Board for the Deerfield Zoning Ordinance as follows: To delete existing "Section 330, Pleasant Lake Watershed Ordinance" in its entirety and replace it with a new "Section 330, Pleasant Lake Watershed Protection Ordinance"? The replacement Section includes amendments to the definition for development, includes a process for major and minor applications, provides definitions for Commercial Forestry and Grading, provides new criteria for review of development in the Pleasant Lake watershed, provides buffer requirements, provides a subsection on commercial agricultural activities and provides a subsection for Subdivision and Waterfront Access.

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

Article # 1 To see if the town will vote to raise and appropriate the sum of Seventy Three Thousand Dollars (\$73,000) for the purchase of a metal, weather tight cold storage building 40' X 60' with 16' clearance inside, concrete slab and wired for electricity for the Highway Department.

Recommended by the Board of Selectmen 4-1
Recommended by the Municipal Budget Committee 8-2
Estimated Tax Impact \$0.13

Article # 2 To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000), to be placed in the previously established Fire Apparatus and Equipment Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 10-0
Estimated Tax Impact \$0.09

Article # 3 To see if the town will vote to raise and appropriate the sum of Forty Two Thousand Dollars (\$42,000) for the purchase of a new command vehicle for the Fire Department.

Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 7-3
Estimated Tax Impact \$0.07

Article # 4 To see if the town will vote to raise and appropriate the sum of Forty Thousand Fifty Dollars (\$40,050) for the purpose of replacing windows, siding and energy improvements to the George B. White Building.

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

Article # 5 To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Police Vehicles and Equipment for Police Vehicles and to raise and appropriate the sum of \$40,000 (forty thousand dollars) to be placed into this fund, and to name the Board of Selectmen as the agent to expend. Further, this Capital Reserve Fund cannot be used to purchase either Police Vehicles or Equipment for Police Vehicles, or both in any fiscal year in which either Police Vehicles or Equipment for Police Vehicles, or both, are funded in part or in whole from the Town of Deerfield Budget. (Petitioned warrant article)

Not Recommended by the Board of Selectmen 0-5
Not Recommended by the Municipal Budget Committee 3-7
Estimated Tax Impact \$0.07

Article # 6 To see if the town will vote to raise and appropriate the sum of Thirty One Thousand Dollars (\$31,000) for the purchase of a storage shed with space in the storage shed for the Swap Shop at the Transfer Station.

Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 10-0
Estimated Tax Impact \$0.06

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

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

Article # 8 To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the previously established Rescue Vehicles and Equipment Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 10-0
Estimated Tax Impact \$0.02

Article # 9 To see if the Town will vote to create a Town-funded trust fund pursuant to RSA 31:19-a, to be known as the Northern Pass Defense Fund, for the purpose of financing legal expenses and other costs incurred by the Town in advocating the Town's position regarding the Northern Pass project, to appoint the Select Board as agents to spend this fund, and to raise and appropriate the sum of ten Thousand Dollars (\$10,000) to be placed in this fund. (Petitioned warrant article)

Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 5-3-2
Estimated Tax Impact \$0.02

Article # 10 To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000) to be used by Northwood Lake Watershed Association to control the Milfoil in Northwood Lake.

Recommended by the Board of Selectmen 5-0

Recommended by the Municipal Budget Committee 10-0

Estimated Tax Impact \$0.01

Article # 11 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 \$3,827,823.00. Should this article be defeated, the default budget shall be \$3,693,104 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

Recommended by the Municipal Budget Committee 8-2

Estimated Tax Impact Proposed Budget \$6.82

Estimated Tax Impact Default Budget \$6.58

Article # 12 To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of providing public safety services by municipal employees or volunteers outside the ordinary detail of such persons, including but not limited to public safety services in connection with special events, highway construction, and other construction projects. Only the portion of revenues received for public safety services necessary for payment of wages and all necessary withholdings will be deposited into the fund. (The remaining portion of the revenues shall be deposited into the General Fund.) The town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended for the purpose of paying wages. This fund will be established and be effective beginning on April 1, 2015.

Article # 13 To see if the town will vote to reauthorize the Deerfield Rescue Squad to provide emergency medical care within the Town of Deerfield under the provisions of RSA 153-A. The Rescue Squad will maintain a Rescue Squad Association like the Deerfield Fire Association which is an independent voluntary corporation, but like the Fire Department, the operational staff of the Rescue Squad will be organized under the Town government and be subject to the supervision and direction of the Board of Selectmen. This warrant article is intended to clarify and modify prior Rescue Squad warrant articles from 1984 and 2010.

Article # 14 To see if the town will vote, pursuant to NH RSA 35:9-a-II, to authorize the Trustees of Trust Funds to pay for capital reserve fund investment management services, and any other expenses incurred, from capital reserve funds income. No vote by the town to rescind such authority shall occur within five years of the original adoption of this article.

Article # 15 Shall we adopt the provisions of RSA 466:30-a, which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such.

Article # 16 To see if the residents of Deerfield New Hampshire will mandate all police cruisers to be clearly marked in Black & White or White & Blue as "POLICE" with the town name and seal accompanying, and to have the standard Municipal Police registration and license plates. (Petitioned warrant article)

Article # 17 To see if the Town will authorize the Select Board to accept donations, grants or gifts, in any amount, to be utilized for the same purposes as the Northern Pass Defense Fund as set forth in the preceding article presented in this warrant to create the Northern Pass Defense Fund, to be held and invested in accordance with RSA 31:19-a, paragraph IV. (Petitioned warrant article)

Article # 18 To see if the Town will vote to completely discontinue, in accordance with RSA 231:43, the portion of Lang Road from the Nicholls Brook bridge abutments southwesterly to the intersection with Ridge Road, and to relinquish all interest in said roads or portion thereof, so long as discontinuance has no cost to the Town. (Petitioned warrant article)

Article #19 Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the default town budget to the municipal budget committee which has been adopted under RSA 32:14? (Petitioned warrant article)

Article # 20 Resolved that the State of New Hampshire provide a comprehensive meaningful system of funding for State Education needs. To see if the Town will vote to ask our governor and our state legislators to reform state funding for education with that reform to be directed to significant reduction of property taxes. The record of the vote proving this article shall be transmitted by written notice from the Select Board to the governor and state legislators informing them of the instructions from their constituents within 30 days of the vote.

Given our hands and seal this 26th day of January in the year of our Lord Two Thousand and Fifteen.

Stephen R. Barry, Chairman
Richard Pitman, Vice Chairman
R. Andrew Robertson
Rebecca Hutchinson
Jeffrey Shute

TOWN OF DEERFIELD
BOARD OF SELECTMEN

A True copy,
Attest:

TOWN OF DEERFIELD
BOARD OF SELECTMEN

Stephen R. Barry, Chairman
Richard Pitman, Vice Chairman
R. Andrew Robertson
Rebecca Hutchinson
Jeffrey Shute

Town Seal



New Hampshire
Department of
Revenue Administration

2015
MS-737

Budget of the Town of Deerfield

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: _____

For Assistance Please Contact the NH DRA Municipal and Property Division

P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

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.

Budget Committee Members	
Printed Name	Signature
Frederick J. McGarry	<i>Frederick J. McGarry</i>
Carol A. Levesque	<i>Carol A. Levesque</i>
R. Andrew Robertson	<i>R. Andrew Robertson</i>
Kenn Verrell	<i>Kenn Verrell</i>
Margaret Clark	<i>Margaret Clark</i>
Karen Cobb	<i>Karen Cobb</i>

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	11	\$305,682	\$0	\$323,471	\$0	\$323,471	\$0
4140-4149	Election, Registration, and Vital Statistics	11	\$15,729	\$0	\$16,297	\$0	\$15,297	\$1,000
4150-4151	Financial Administration	11	\$46,684	\$0	\$49,387	\$0	\$49,387	\$0
4152	Revaluation of Property	11	\$84,490	\$0	\$176,708	\$0	\$176,708	\$0
4153	Legal Expense	11	\$23,572	\$0	\$23,572	\$0	\$23,572	\$0
4155-4159	Personnel Administration	11	\$74,333	\$0	\$75,716	\$0	\$75,716	\$0
4191-4193	Planning and Zoning	11	\$37,637	\$0	\$39,588	\$0	\$39,588	\$0
4194	General Government Buildings	11	\$232,323	\$0	\$252,870	\$0	\$252,499	\$371
4195	Cemeteries	11	\$16,452	\$0	\$21,452	\$0	\$21,452	\$0
4196	Insurance	11	\$479,428	\$0	\$415,652	\$0	\$415,652	\$0
4197	Advertising and Regional Association	11	\$3,752	\$0	\$3,732	\$0	\$3,732	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety								
4210-4214	Police	11	\$650,071	\$0	\$674,980	\$0	\$674,980	\$0
4215-4219	Ambulance	11	\$10,000	\$0	\$10,500	\$0	\$10,500	\$0
4220-4229	Fire	11	\$204,562	\$0	\$220,489	\$0	\$220,489	\$0
4240-4249	Building Inspection	11	\$48,891	\$0	\$49,219	\$0	\$48,919	\$300
4290-4298	Emergency Management	11	\$5,157	\$0	\$11,189	\$0	\$11,189	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration	11	\$190,046	\$0	\$197,180	\$0	\$197,180	\$0
4312	Highways and Streets	11	\$546,723	\$0	\$600,596	\$0	\$600,596	\$0
4313	Bridges	11	\$1	\$0	\$1	\$0	\$1	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other	11	\$400	\$0	\$400	\$0	\$400	\$0

Sanitation									
4321	Administration	11	\$70,460	\$0	\$71,487	\$0	\$71,487	\$0	\$0
4323	Solid Waste Collection	11	\$39,247	\$0	\$66,834	\$0	\$66,834	\$0	\$0
4324	Solid Waste Disposal	11	\$218,702	\$0	\$235,101	\$0	\$230,101	\$5,000	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health									
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	11	\$10,922	\$0	\$10,922	\$0	\$10,922	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	11	\$31,036	\$0	\$31,418	\$0	\$31,418	\$0	\$0
Welfare									
4441-4442	Administration and Direct Assistance	11	\$68,554	\$0	\$68,584	\$0	\$68,584	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation									
4520-4529	Parks and Recreation	11	\$74,280	\$0	\$84,903	\$0	\$82,903	\$2,000	\$0
4550-4559	Library	11	\$91,004	\$0	\$91,229	\$0	\$91,229	\$0	\$0
4583	Patriotic Purposes	11	\$900	\$0	\$900	\$0	\$900	\$0	\$0
4589	Other Culture and Recreation	11	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0
Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	11	\$2,083	\$0	\$2,116	\$0	\$2,116	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service									
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0	\$0

4721	Long Term Bonds and Notes - Interest			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	11		\$1	\$0	\$1	\$0	\$1	\$0	\$0
4790-4799	Other Debt Service			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay										
4901	Land			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out										
4912	To Special Revenue Fund			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations				\$3,583,122	\$0	\$3,836,494	\$0	\$3,827,823	\$0	\$8,671

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	09	\$0	\$0	\$10,000	\$0	\$10,000	\$0
4915	To Capital Reserve Fund	02	\$0	\$0	\$50,000	\$0	\$50,000	\$0
4915	To Capital Reserve Fund	05	\$0	\$0	\$0	\$40,000	\$0	\$40,000
4915	To Capital Reserve Fund	08	\$60,000	\$60,000	\$10,000	\$0	\$10,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	07	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$0
Special Articles Recommended			\$85,000	\$85,000	\$95,000	\$40,000	\$95,000	\$40,000

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4194	General Government Buildings	04	\$35,000	\$35,000	\$40,050	\$0	\$40,500	\$0
Purpose:								
4220-4229	Fire	03	\$0	\$0	\$42,000	\$0	\$42,000	\$0
Purpose:								
4312	Highways and Streets	01	\$67,000	\$66,719	\$73,000	\$0	\$73,000	\$0
Purpose:								
4323	Solid Waste Collection	06	\$0	\$0	\$31,000	\$0	\$31,000	\$0
Purpose:								
4619	Other Conservation	10	\$0	\$0	\$6,000	\$0	\$6,000	\$0
Purpose:								
Individual Articles Recommended			\$102,000	\$101,719	\$192,050	\$0	\$192,500	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	11	\$12,155	\$2,500	\$6,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	11	\$19,514	\$15,000	\$15,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	11	\$249	\$278	\$278
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	11	\$78,473	\$70,000	\$70,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	11	\$29,115	\$26,000	\$26,000
3220	Motor Vehicle Permit Fees	11	\$816,671	\$700,000	\$800,000
3230	Building Permits	11	\$12,802	\$10,000	\$10,000
3290	Other Licenses, Permits, and Fees	11	\$30,219	\$28,000	\$28,000
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	11	\$211,838	\$211,838	\$211,838
3353	Highway Block Grant	11	\$124,088	\$123,644	\$123,644
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	11	\$748	\$748	\$748
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	11	\$13,142	\$576	\$576
3379	From Other Governments	11	\$4,763	\$4,762	\$4,762
Charges for Services					
3401-3406	Income from Departments	11	\$94,730	\$60,000	\$80,000
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	11	\$4,640	\$3,600	\$3,600
3502	Interest on Investments	11	\$1,078	\$1,200	\$1,200
3503-3509	Other	11	\$22,026	\$20,000	\$20,000

Interfund Operating Transfers In						
3912	From Special Revenue Funds			\$0	\$0	\$0
3913	From Capital Projects Funds			\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)			\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)			\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)			\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)			\$0	\$0	\$0
3915	From Capital Reserve Funds			\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	11		\$8,780	\$8,779	\$8,779
3917	From Conservation Funds			\$0	\$0	\$0
Other Financing Sources						
3934	Proceeds from Long Term Bonds and Notes			\$0	\$0	\$0
9998	Amount Voted from Fund Balance			\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes			\$0	\$0	\$0
Total Estimated Revenues and Credits				\$1,485,031	\$1,286,925	\$1,410,425

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$3,583,122	\$3,836,494	\$3,827,823
Special Warrant Articles Recommended	\$85,000	\$95,000	\$95,000
Individual Warrant Articles Recommended	\$102,000	\$192,050	\$192,500
TOTAL Appropriations Recommended	\$3,770,122	\$4,123,544	\$4,115,323
Less: Amount of Estimated Revenues & Credits	\$1,317,150	\$1,286,925	\$1,410,425
Estimated Amount of Taxes to be Raised	\$2,452,972	\$2,836,619	\$2,704,898



MS-737 SUPPLEMENTAL SCHEDULE

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: DEERFIELD

County: ROCKINGHAM

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-737):

\$4,115,323

Less Exclusions:

2. Principal: Long-Term Bonds & Notes:

3. Interest: Long-Term Bonds & Notes:

4. Capital outlays funded from Long-Term Bonds & Notes

5. Mandatory Assessments

6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)

7. Amount Recommended, Less Exclusions (Line 1 - Line 6)

\$4,115,323

8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)

\$411,532

Collective Bargaining Cost Items

9. Recommended Cost Items (Prior to Meeting)

10. Voted Cost Items (Voted at Meeting)

11. Amount voted over recommended amount (Difference of Lines 9 and 10)

Mandatory Water & Waste Treatment Facilities (RSA 32:21)

12. Amount Recommended (Prior to Meeting)

13. Amount Voted (Voted at Meeting)

14. Amount voted over recommended amount (Difference of Lines 12 and 13)

15. Bond Override (RSA 32:18-a), Amount Voted

Maximum Allowable Appropriations Voted At Meeting
(Line 1 + Line 8 + Line 11 + Line 14 + Line 15)

\$4,526,855

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/>



New Hampshire
Department of
Revenue Administration

2015
MS-DT

DEERFIELD (115)

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 First Name

Jeanette

Preparer's Last Name

Foisy

1-12-2015

Preparer's Signature and Title

Date

☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

GOVERNING BODY (OR BUDGET COMMITTEE PER RSA 40:14-B) 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.

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

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Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:
Michelle Clark: michelle.clark@dra.nh.gov Jamie Dow: jamie.dow@dra.nh.gov Shelley Gerlarneau:
shelley.gerlarneau@dra.nh.gov Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487



DEFAULT BUDGET OF THE TOWN

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:

Instructions

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-636 or MS-737) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

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:

PREPARER'S INFORMATION ?

First Name

Jeanette

Last Name

Foisy

Street No.

8

Street Name

Raymond Road, PO Box 159

Phone Number

(603) 463-8811

Email (optional)

finance@townofdeerfieldnh.com



APPROPRIATIONS

GENERAL GOVERNMENT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4130 - 4139	Executive ?	\$305,682	\$15,465		\$321,147
4140 - 4149	Election, Registration & Vital Statistics ?	\$15,729	(\$130)		\$15,599
4150 - 4151	Financial Administration ?	\$46,684	\$1,373		\$48,057
4152	Revaluation of Property ?	\$84,490	\$92,142		\$176,632
4153	Legal Expense ?	\$23,572			\$23,572
4155 - 4159	Personnel Administration ?	\$74,333	\$1,383		\$75,716
4191 - 4193	Planning & Zoning ?	\$37,637	\$432		\$38,069
4194	General Government Buildings ?	\$232,323	\$14,125		\$246,448
4195	Cemeteries ?	\$16,452			\$16,452
4196	Insurance ?	\$479,428	(\$63,776)		\$415,652
4197	Advertising & Regional Association ?	\$3,752	(\$20)		\$3,732
4199	Other General Government ?				
General Government Subtotal		\$1,320,082	\$60,994		\$1,381,076



APPROPRIATIONS

PUBLIC SAFETY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4210-4214	Police ?	\$650,071	\$18,277		\$668,348
4215-4219	Ambulance ?	\$10,000	\$500		\$10,500
4220-4229	Fire ?	\$204,562	\$4,059		\$208,621
4240-4249	Building Inspection ?	\$48,891	\$431		\$49,322
4290-4298	Emergency Management ?	\$5,157	\$3,592		\$8,749
4299	Other (Including Communications) ?				
Public Safety Subtotal		\$918,681	\$26,859		\$945,540

3

AIRPORT/AVIATION CENTER ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4301 - 4309	Airport Operations ?				
Airport/Aviation Subtotal					

HIGHWAYS AND STREETS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4311	Administration ?	\$190,046	\$4,190		\$194,236
4312	Highways & Streets ?	\$546,723			\$546,723
4313	Bridges ?	\$1			\$1
4316	Street Lighting ?				
4319	Other ?	\$400			\$400
Highways and Streets Subtotal		\$737,170	\$4,190		\$741,360



APPROPRIATIONS

SANITATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4321	Administration ?	\$70,460	\$1,027		\$71,487
4323	Solid Waste Collection ?	\$39,247	\$287		\$39,534
4324	Solid Waste Disposal ?	\$218,702	\$16,400		\$235,102
4325	Solid Waste Clean-up ?				
4326-4328	Sewage Collection & Disposal ?				
4329	Other Sanitation ?				
Sanitation Subtotal		\$328,409	\$17,714		\$346,123

34

WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4331	Administration ?				
4332	Water Services ?				
4335	Water Treatment ?				
4338 - 4339	Water Conservation & Other ?				
Water Distribution and Treatment Subtotal					



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APPROPRIATIONS

ELECTRIC ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4351 - 4352	Administration & Generation ?				
4353	Purchase Costs ?				
4354	Electric Equipment Maintenance ?				
4359	Other Electric Costs ?				
Electric Subtotal					

HEALTH ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4411	Administration ?				
4414	Pest Control ?	\$10,922			\$10,922
4415 - 4419	Health Agencies & Hospital & Other ?	\$31,036			\$31,036
Health Subtotal		\$41,958			\$41,958

WELFARE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4441 - 4442	Administration & Direct Assistance ?	\$68,554			\$68,554
4444	Intergovernmental Welfare Payments ?				
4445 - 4449	Vendor Payments & Other ?				
Welfare Subtotal		\$68,554			\$68,554



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APPROPRIATIONS

CULTURE AND RECREATION ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4520 - 4529	Parks & Recreation ?	\$74,280		
4550 - 4559	Library ?	\$91,004	\$225	
4583	Patriotic Purposes ?	\$900		
4589	Other Culture & Recreation ?			
Culture and Recreation Subtotal		\$166,184	\$225	
				\$166,409

CONSERVATION & DEVELOPMENT ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4611 - 4612	Admin. & Purch. of Natural Resources ?			
4619	Other Conservation ?	\$2,083		
4631 - 4632	Redevelopment and Housing ?			
4651 - 4659	Economic Development ?			
Conservation & Development Subtotal		\$2,083		
				\$2,083

DEBT SERVICE ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4711	Principal Long Term Bonds & Notes ?			
4721	Interest Long Term Bonds & Notes ?			
4723	Interest on Tax Anticipation Notes ?	\$1		
4790 - 4799	Other Debt Service ?			
Debt Service Subtotal		\$1		
				\$1



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APPROPRIATIONS

CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4901	Land ?				
4902	Machinery, Vehicles, & Equipment ?				
4903	Buildings ?				
4909	Improvements Other Than Buildings ?				
Capital Outlay Subtotal					

OPERATING TRANSFERS OUT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4912	To Special Revenue Fund ?				
4913	To Capital Projects Fund ?				
4914	To Enterprise Fund ?				
	Sewer				
	Water				
	Electric				
	Airport				
4918	To Nonexpendable Trust Funds ?				
4919	To Fiduciary Funds ?				
Operating Transfers Out Subtotal					



Operating Budget Total	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
	\$3,583,122	\$109,982		\$3,693,104

EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
4130-4139	Contracts - Increase	Remove Line
4140-4149	Fewer Elections - Decrease	Remove Line
4150-4151	Contracts - Increase	Remove Line
4152	Contract - Revaluation 5 Year/DRA-Increase	Remove Line
4153-4159	Wage Increase	Remove Line
4191-4193	Contracts - Increase	Remove Line
4194	Contracts - Increase	Remove Line
4196	Contracts - Decrease	Remove Line
4197	Contracts - Decrease	Remove Line
4210-4214	Wage-Contract - Increase	Remove Line
4215-4219	Contracts - Increase	Remove Line
4220-4229	Contracts - Increase	Remove Line
4240-4249	Contracts - Increase	Remove Line
4290-4298	Contracts - Increase	Remove Line
4311	Wage-Longevity Increase	Remove Line
4321	Wage Increase	Remove Line
4323	Contracts - Increase	Remove Line



4324	Contracts - Increase		Remove Line
4550-4559	Contracts - Increase		Remove Line

TOWN OF DEERFIELD
DELIBERATIVE SESSION #1
January 31, 2015

Moderator Jonathan Hutchinson opened the meeting at 9:05 am.

There is no smoking anywhere in this building.

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

Moderator Hutchinson led the meeting in the Pledge of Allegiance.

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

"So let it be."

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

Introductions

Welcome to the First Session of the 2015 Deerfield Town Meeting. The town officials seated before you this morning are:

Selectmen: Stephen Barry, Richard Pitman, Andrew Robertson, Rebecca Hutchinson and Jeffrey Shute.

Town Clerk: Kevin Barry assisted by Deputy Town Clerk: Kelly Ann Roberts

Town Administrator: Finance Director: Jan Foisy assisted by Bookkeeper Penny Touchette.

Supervisors Checklist: Harriet Cady, Gloria Riel and Tom Dillon.

Ballot Clerks: Barbara Daley, Cindy Tomilson, Cynthia Kelsey and Kathy Berglund.

Purpose, Rules, & Decorum

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

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

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

Our meeting today is "for the transaction of all business other than voting by official ballot." This first session "shall consist of explanation, discussion, and debate of each warrant article."

Our business today is to consider each warrant article and, within the limits of the law, determine the details of those articles to be voted by official ballot at the March 10th second session. Amendments to articles are in order and will be voted at this meeting. However at the conclusion of our deliberation on each article we will not vote. Instead, the chair will instruct the town clerk to place the article on the official ballot.

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

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

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

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

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

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

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

Five voters may request a recount of a written ballot vote, "providing that the vote margin is not more than 10 percent of the total vote cast." In this case, "the recount shall take place immediately following the public announcement" of that vote.

If there is something you wish to accomplish here but you are uncertain how to proceed, please ask. You can do that at any time during the meeting at one of the microphones, or you can approach any of us during a recess.

Similarly, if during the meeting, something is not clear to you, please rise to a point of inquiry and then ask for an explanation.

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

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 31st day of January at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Twenty (20). 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.

Article # 1 To see if the town will vote to raise and appropriate the sum of Seventy Three Thousand Dollars (\$73,000) for the purchase of a metal, weather tight cold storage building 40' X 60' with 16' clearance inside, concrete slab and wired for electricity for the Highway Department.

*Recommended by the Board of Selectmen 4-1
Recommended by the Municipal Budget Committee 8-2
Estimated Tax Impact \$0.13*

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that the building will be used to keep the Highway equipment under cover out of the weather.

Seeing no discussion the Moderator instructed the Clerk to place the article on the Ballot as printed.

Article # 2 To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000), to be placed in the previously established Fire Apparatus and Equipment Capital Reserve Fund.

*Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 10-0
Estimated Tax Impact \$0.09*

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that this will place another \$50,000 in the Capital Reserve Fund for the future purchase of fire equipment. The plans are to purchase a tanker in 2016.

Seeing no discussion the Moderator instructed the Clerk to place the article on the Ballot as printed.

Article # 3 To see if the town will vote to raise and appropriate the sum of Forty Two Thousand Dollars (\$42,000) for the purchase of a new command vehicle for the Fire Department.

*Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 7-3
Estimated Tax Impact \$0.07*

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that this is the same article as last year which failed. The original plans for the command vehicle was to replace it after 10 years which was last year. Recently it was noticed that rust has started to form under the wheel wells and needs to be replaced.

David Carbone asked what were the plans for the vehicle once it was removed from service.

Chief Tibbetts stated that the original plans were to use the vehicle for transportation to training for the fire personnel and now with the rust the plans are to trade it in.

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 Forty Thousand Fifty Dollars (\$40,050) for the purpose of replacing windows, siding and energy improvements to the George B. White Building.

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

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that this is the fifth installment of the renovations to the George B. White building and this year it will be the Parks and Recreation side of the rear building that will be renovated.

Seeing no discussion the Moderator instructed the Clerk to place the article on the Ballot as printed.

Article # 5 To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Police Vehicles and Equipment for Police Vehicles and to raise and appropriate the sum of \$40,000 (forty thousand dollars) to be placed into this fund, and to name the Board of Selectmen as the agent to expend. Further, this Capital Reserve Fund cannot be used to purchase either Police Vehicles or Equipment for Police Vehicles, or both in any fiscal year in which either Police Vehicles or Equipment for Police

Vehicles, or both, are funded in part or in whole from the Town of Deerfield Budget. (Petitioned warrant article)

*Not Recommended by the Board of Selectmen 0-5
Not Recommended by the Municipal Budget Committee 3-7
Estimated Tax Impact \$0.07*

Kevin Verville moved the question, seconded by Alan O'Neal

Kevin Verville stated that the Citizens Petition was started to direct the Police Department to purchase the vehicles via the warrant article process such as the Fire and Highway Departments do and not part of the budget. He stated that the highway and fire trucks are tools required to do their jobs and the Police vehicles are no different.

He feels that in going in this direction the Town would be budgeting the vehicles in a consistent manner.

Trustee James Sullivan stated that the warrant article as written puts the Trustees as "Umpires" as to how the money is spent with the proposed conditions. He went on to say that the Trustees were against this article.

Andy Robertson speaking as himself, feels that the Warrant article is convoluted as he feels that the placement of the fire truck which has a life span of 25 years and the Highway truck which will last 10-15 year span as Warrant articles and while the Police vehicle is on a yearly rotation and will be replaced on an expedited schedule due the use of the vehicles should remain in the budget.

Seeing no further discussion the Moderator instructed the Clerk to place the Article on the Ballot as printed.

Article # 6 To see if the town will vote to raise and appropriate the sum of Thirty One Thousand Dollars (\$31,000) for the purchase of a storage shed with space in the storage shed for the Swap Shop at the Transfer Station.

*Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 10-0
Estimated Tax Impact \$0.06*

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that this new building will provide for additional space for recyclables that need to be placed under cover. This will also provide for additional space for the Swap Shop.

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

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

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

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that we have fixed the outside of the George B. White building and now it is time to be able to fix the ever increasing problems inside the building. This year we have had electrical problems, and plumbing and heating issues that needed to be repaired immediately. This fund is used for unanticipated problems with the Government buildings.

There was some discussion as to the current balance of the funds and that number was not available and the information will be requested of the Trustees.

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

Article # 8 To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the previously established Rescue Vehicles and Equipment Capital Reserve Fund.

*Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 10-0
Estimated Tax Impact \$0.02*

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that this will place an additional \$10,000 in the fund to offset the costs of equipment in the future.

Seeing no discussion the Moderator instructed the Clerk to place the article on the Ballot as printed.

Article # 9 To see if the Town will vote to create a Town-funded trust fund pursuant to RSA 31:19-a, to be known as the Northern Pass Defense Fund, for the purpose of financing legal expenses and other costs incurred by the Town in advocating the Town's position regarding the Northern Pass project, to appoint the Select Board as agents to spend this fund, and to raise and appropriate the sum of ten Thousand Dollars (\$10,000) to be placed in this fund.
(Petitioned warrant article)

*Recommended by the Board of Selectmen 5-0
Recommended by the Municipal Budget Committee 5-3-2
Estimated Tax Impact \$0.02*

Lisa Wolford moved the question, seconded by Kevin Verville.

Lisa Wolford stated that Deerfield has a real stake in the process, and that these funds will help the town fully participate.

Harriet Cady stated she does not support this warrant article.

Andy Robertson stated that the Board of Selectmen did consult legal counsel, and found the warrant article sound.

Lisa Wolford stated this project will have a major impact in Deerfield. She said the towers are more than double the tree line height, and has no doubts that they will be visible.

**Lisa Wolford moved to amend the warrant article to change the name of the fund to the following “to be known as the Northern Pass - Site Evaluation Committee Action Fund”:
Seconded by Andy Robertson**

Lisa Wolford stated this language would clarify the warrant article.

Rebecca Hutchinson spoke in support of the amendment.

The Moderator called for a vote on the amendment, vote was in the affirmative, the motion passes.

Back to main article as amended.

Lengthy discussion from various citizens regarding the impact of Northern Pass on Deerfield.

James Sullivan discussed the possibility of making another amendment to create a capital reserve fund, and was concerned about the language and meaning of NH RSA31-19-a.

Penny Touchette read the RSA concerning Trust funds.

Moderator moved to recess to further investigate the law.

Recess 10:05 am

Back to session: 10:12 am

Jack called meeting back to order and stated that RSA was appropriate to the warrant article.

James Sullivan stated he will consult the NH Charitable Trust Division.

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

Erick Berglund moved to take article 17 out of order as it directly relates to Warrant Article 9. Seconded by Rebecca Hutchinson.

The moderator called for a vote on the motion to take article 17 out of order, the vote was in the affirmative, the motion passed.

Article # 17 To see if the Town will authorize the Select Board to accept donations, grants or gifts, in any amount, to be utilized for the same purposes as the Northern Pass Defense Fund as set forth in the preceding article presented in this warrant to create the Northern Pass Defense Fund, to be held and invested in accordance with RSA 31:19-a, paragraph IV. (Petitioned warrant article)

Erick Berglund moved the question, seconded by Kevin Verville.

Erick Berglund made a motion to rename the fund the same as article #9, seconded by Richard Pitman.

Erick Berglund felt that this amendment made the two articles consistent.

Katherine Hartnett made a motion to amend the article by removing “the preceding article” and replace with “article #9”, seconded by Kevin Verville.

Katherine Hartnett feels that this amendment will solidify the relationship between the two articles.

Chairman Barry spoke against the amendment as he feels that the article is clear as written.

The moderator called for a vote on the amendment, the vote was in the affirmative, the motion passed.

Back to the main motion as amended.

Kevin Verville asked if article #17 is defeated and article #9 passed can the Board of Selectmen accept donations.

Chairman Barry feels that we cannot accept donations as the fund will not exist.

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

Article # 10 To see if the Town will vote to raise and appropriate the sum of Six Thousand Dollars (\$6,000) to be used by Northwood Lake Watershed Association to control the Milfoil in Northwood Lake.

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

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that this article is in response to a request from the Northwood Lake Association to fund the milfoil removal.

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

Article # 11 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 \$3,827,823.00. Should this article be defeated, the default budget shall be \$3,693,104 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
Recommended by the Municipal Budget Committee 8-2
Estimated Tax Impact Proposed Budget \$6.82
Estimated Tax Impact Default Budget \$6.58*

Municipal Budget Committee Chairman Verville moved the article as written, seconded by Andrew Robertson

Chairman Verville referenced the changes that the MBC had made to various parts of the Town budget.

Andy Robertson stated that the budget is up \$250,000 from the previous budget and spoke to the increases.

Chairman Verville made a motion to reduce line 01.4210.01.760 Cruiser line to \$1.00, seconded by Karen Cote.

Chairman Verville stated that the funded of the Police Cruiser was covered in article #6.

Chairman Barry spoke against the amendment.

Police Chief Duquette spoke in opposition to the amendment stating that the police vehicles are not like the vehicles in the Highway or Fire Departments that have a life expectancy of 10-15 years.

There was some discussion on both sides of the issue.

Seeing on further discussion the Moderator called for a vote on the amendment, the vote was in the negative, the amendment fails.

Back to the main motion.

Harriet Cady asked where the revenue for the guns and the “old” police car are as she does not see it reflected in the 2014 revenue.

Andy Robertson stated that the police car was traded in as part of the purchase and the guns were sold in 2015 and won’t show in the 2014 revenue.

Alan O’Neal asked about the revaluation contract.

Andy Robertson stated that the total contract with Avitar is \$229,401 which is \$60,000 less than the last contract. This will start a 5 year cycle starting in 2015. The contract requires a 50% down in year one of the contract for Data Verification.

There was some discussion regarding the determination of the tax rate and how the revenue fits in the formula.

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 establish a revolving fund pursuant to RSA 31:95-h, for the purpose of providing public safety services by municipal employees or volunteers outside the ordinary detail of such persons, including but not limited to public safety services in connection with special events, highway construction, and other construction projects. Only the portion of revenues received for public safety services necessary for payment of wages and all necessary withholdings will be deposited into the fund. (The remaining portion of the revenues shall be deposited into the General Fund.) The town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended for the purpose of paying wages. This fund will be established and be effective beginning on April 1, 2015.

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that the article is worded the way it is to make it legal.

This fund will be used as a “clearing account” for details, we would collect \$53.00 /hr from the companies requesting the details. As part of the \$53.00, \$34.00 goes to the officer, \$5.00 for the cruiser and \$14.00 for retirement/taxes and administrative fees. Currently the Special Detail line reflects \$29,920 which when that money runs out we can no longer work the details and we would have to give the work to other Towns causing a loss in revenue.

There was much discussion regarding how the fund works and how to get the information out to the voters.

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

Article # 13 To see if the town will vote to reauthorize the Deerfield Rescue Squad to provide emergency medical care within the Town of Deerfield under the provisions of RSA 153-A. The Rescue Squad will maintain a Rescue Squad Association like the Deerfield Fire Association which is an independent voluntary corporation, but like the Fire Department, the operational staff of the Rescue Squad will be organized under the Town government and be subject to the supervision and direction of the Board of Selectmen. This warrant article is intended to clarify and modify prior Rescue Squad warrant articles from 1984 and 2010.

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated this article is required in order to protect all the rescue personnel during their time on calls.

Association President Dubiansky stated that the purpose was to have all of the rescue personnel covered under the workman's compensation act.

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

Article # 14 To see if the town will vote, pursuant to NH RSA 35:9-a-II, to authorize the Trustees of Trust Funds to pay for capital reserve fund investment management services, and any other expenses incurred, from capital reserve funds income. No vote by the town to rescind such authority shall occur within five years of the original adoption of this article.

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that this will enable the town to pay for the administrative fees from the capital reserve funds.

Trustee James Sullivan stated that we would be allowed by law to invest in common funds and pay the fees from interest. Currently we can only invest in money market funds and receive very little interest.

There was much discussion as to how we could get better return for our investments.

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

Article # 15 Shall we adopt the provisions of RSA 466:30-a, which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such.

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that this article is housekeeping and should have been done years ago. This article will allow the Animal Control Officer to do his/her job.

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

Article # 16 To see if the residents of Deerfield New Hampshire will mandate all police cruisers to be clearly marked in Black & White or White & Blue as "POLICE" with the town name and seal accompanying, and to have the standard Municipal Police registration and license plates. (Petitioned warrant article)

Harriet Cady moved the question, seconded by Kevin Verville.

Harriet Cady stated that until about 5 years ago all of the police vehicles purchased in town were marked and since then we have started purchasing unmarked vehicles.

Chairman Barry stated that the last 3 vehicles have been white w/black marking. The Police department does require unmarked vehicles in the course of doing their jobs. He also stated that he was against the article.

Robert Mann made a motion to change the word "mandate" to "allow", seconded by Andy Robertson.

There was much discussion as to the need and the legality of having unmarked vehicles.

Seeing no further discussion the Moderator called for a vote on the amendment, the vote was in the negative, the motion fails.

Erick Berglund made a motion to change the word "mandate" to "mark most", seconded by Robert Mann.

Seeing no discussion the Moderator called for a vote on the amendment, the vote was in the affirmative, the motion passes.

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

Article # 18 To see if the Town will vote to completely discontinue, in accordance with RSA 231:43, the portion of Lang Road from the Nicholls Brook bridge abutments southwesterly to the intersection with Ridge Road, and to relinquish all interest in said roads or portion thereof, so long as discontinuance has no cost to the Town. (Petitioned warrant article)

Patrice Kilham moved the question, seconded by Karen Cote.

Alan O'Neal asked if the abutters need to be notified.

Moderator Hutchinson answered yes.

Petitioner Tom Nadeau stated that 3-4 years ago he moved onto this road and started to fix the road by his house and was told that due to the road being discontinued due to lack of maintenance he couldn't fix it for his use. He was told that the Town does not want to fix the road.

Katherine Hartnett made a motion to amend the wording to insert after "vote to", "investigate to completely discontinue" seconded by Richard Pitman.

There was much discussion as to the legality of both the article and amendment.

Seeing no further discussion on the amendment the Moderator called for a vote, the vote was in the affirmative, the amendment passed.

Frederick McGarry made a motion to amend the article to change after "vote to", "direct the Board of Selectmen to investigate completely", seconded by Richard Boisvert.

Seeing no further discussion on the amendment the Moderator called for a vote, the vote was in the affirmative, the amendment passed.

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

Article #19 Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the default town budget to the municipal budget committee which has been adopted under RSA 32:14? (Petitioned warrant article)

Harriet Cady moved the question, seconded by Karen Cote.

Harriet Cady stated that she feels that the Municipal Budget Committee has control over the regular budget and feels that the Default should be provided by the MBC.

Chairman Barry stated that he is against the article and feels that the people that do the default budget understand what is in the budget and should continue.

There was some discussion surrounding the rules as to what is included in the default budget.

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

Article # 20 Resolved that the State of New Hampshire provide a comprehensive meaningful system of funding for State Education needs. To see if the Town will vote to ask our governor and our state legislators to reform state funding for education with that reform to be directed to significant reduction of property taxes. The record of the vote proving this article shall be transmitted by written notice from the Select Board to the governor and state legislators informing them of the instructions from their constituents within 30 days of the vote.

Chairman Barry moved the question seconded by Richard Pitman.

Chairman Barry stated that this article has been submitted by other Towns also and the Board of Selectmen feel that it should be on the Ballot for the voters to decide.

Kevin Verville stated that he feels that the local tax payers should be responsible for the costs associated with funding education

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

Motion to adjourn was made by Chairman Barry and seconded by Richard Pitman.

Vote was in the affirmative.

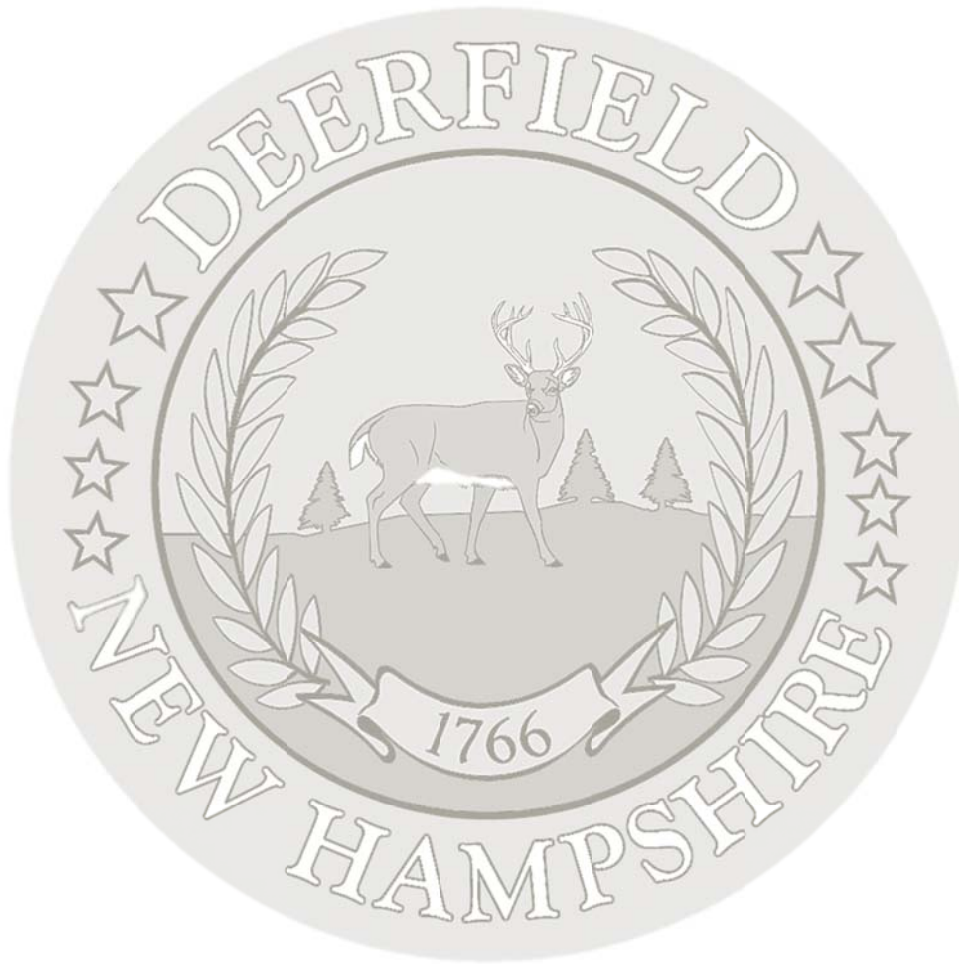
The Moderator closed the meeting at 1:00pm.

Sincerely,

Kevin Barry
Town Clerk/ Tax Collector
Town Seal.

2014

ANNUAL REPORT



Town of Deerfield

Financial Reports

TOWN OF DEERFIELD, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2013

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Additional Offices:

Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

To the Board of Selectmen
Town of Deerfield, New Hampshire

In planning and performing our audit of the basic financial statements of the Town of Deerfield, New Hampshire, as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

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

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

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

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

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

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

Melanson Heath

Nashua, New Hampshire
July 9, 2014

STATUS OF PRIOR YEAR RECOMMENDATIONS:

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

Prior Year Issue:

In the prior year, we recommended the Town review all inactive escrow accounts held in the Treasurer’s pooled sub-accounts to ensure that completed projects were closed out and refunded in a timely manner.

Current Year Status:

The Town is still carrying balances in various escrows and other accounts that have been inactive for several years.

Further Action Needed:

We recommend the Town close out all old, inactive escrow accounts. We also recommend that individual departments, boards, and commissions maintain detailed records of the activity and balances for their accounts. We further recommend the Finance Department provide summary financial reports to the appropriate departments, boards, and commissions on a monthly basis to help ensure that their activity and balances are accurately recorded.

Town Response:

The Town will continue to work with the individual departments to review the remaining inactive accounts in order to ensure that all completed project accounts are closed and refunded in a timely manner.

2. Continue Improvements in Departmental Receipt Procedures

Prior Year Issue:

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

Current Year Status:

The Town continues to make improvements to its departmental receipt procedures.

Further Action Needed:

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

- All money collected for pistol permits should be turned over to the Finance Office for deposit to the pistol permit sub-account and all expenditures of pistol permit receipts should be included on the Town’s manifest.
- All departments that collect receipts should maintain organized receipts logs that provide a clear audit trail from the point of receipt to

the point when funds are turned over for deposit. Funds awaiting deposit, as well as unused licenses and permits should always be maintained in a secure location, and checks should be endorsed "For Deposit Only" when received.

- All departments that collect receipts should maintain detailed financial records, and these records should be reconciled to the general ledger or pooled sub-account reports on a monthly basis. We recommend the Town require department heads to provide a signed copy of their reconciliation forms to the Finance Office every month for review.
- The Finance Office should perform periodic internal reviews of all departments that collect Town receipts. In addition, the Finance Office should retain all of the documentation related to these reviews for the external auditors.

Town Response:

The Police Department now remits all monies collected for pistol permits to the Finance Office for deposit in the pistol permit sub-account.

The Finance Office is working with departments to comply with the suggestion of the auditing firm with regards to receipts and reconciliations.

In the future the Finance Office will keep the documentation of the external audits it conducts with departments collecting cash/checks.

3. Develop a More Formal Risk Assessment Process

Prior Year Issue:

In the prior year, we recommended the Town develop a more formal risk assessment process, including a written evaluation of risk areas linked to the policies and procedures the Town has implemented to mitigate the identified risks. We also recommended the Town establish an employee fraud policy.

Current Year Status:

The Town has adopted a fraud policy and continues to work towards developing a comprehensive risk assessment process to identify and address its financial and compliance risks.

Further Action Needed:

We recommend the Town continue developing a more formal risk assessment process, including written identification of risk areas and the procedures established to mitigate these risks.

Town Response:

The Town will continue developing a more formal risk assessment process.

CURRENT YEAR RECOMMENDATIONS:

4. Improve Impact Fee Accounting and Reporting

The Town assesses and collects Public Capital Facilities Impact Fees. However, the Town does not currently maintain accurate and comprehensive records of all impact fee collections, including the date assessed, date collected, updated current ownership for fees paid, authorization, date and purpose of expenditure, and expiration date of fee if not expended or legally obligated within six years of collection. In addition, the Town does not publish an annual accounting of impact fee activity, as required by NH RSA 674:21.

We recommend the Town improve its impact fee accounting and reporting process to ensure that it is in full compliance with NH RSA 674:21.

Town's Response:

The Town will work with the Planning Board and Treasurer to ensure accurate records of all impact fees collected in compliance with NH RSA 674:21.

5. Establish Formal Receipt and Expenditure Policies – Library

The Library does not currently have formal, written policies and procedures to govern its expenditures and receipts. Lack of formal policies increases the risk of errors occurring and not being detected and corrected in a timely manner.

We recommend the Library establish formal receipt and expenditure policies. Issues to be considered include:

- Maintaining a receipt log to provide an audit trail from the point of collection to the remittance of monies to the Library Treasurer for deposit.
- Endorsing checks "For Deposit Only" immediately upon receipt.
- Ensuring that all expenditures are supported by an original invoice, receipt, or other documentation that is approved by the Library Director prior to payment.

Town Response:

The Library will work toward developing a formal receipt and expenditure policy.

TOWN OF DEERFIELD, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2013

Town of Deerfield, New Hampshire

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Deerfield, New Hampshire

Additional Offices:

Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Deerfield, New Hampshire, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such

opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Deerfield, New Hampshire as of December 31, 2013, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Deerfield, New Hampshire's basic financial statements. The schedules of Nonmajor Governmental Funds appearing on pages 38 - 41 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has

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

Melanson Heath

July 9, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Deerfield, New Hampshire, we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2013.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets exceeded liabilities by \$11,723,697 (i.e., net position), a change of \$(1,320) in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$1,570,132, a change of \$(232,931) in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$461,667, a change of \$202,818 in comparison to the prior year.
- Total long-term debt (i.e., capital leases) at the close of the current year was \$323,723, a change of \$(49,116) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 7,652,210	\$ 7,815,413
Capital assets	<u>9,903,108</u>	<u>9,584,350</u>
Total assets	17,555,318	17,399,763
Current liabilities	5,127,992	5,111,353
Noncurrent liabilities	484,149	563,393
Deferred inflows	<u>219,480</u>	<u>-</u>
Total liabilities and deferred inflows	5,831,621	5,674,746
Net position:		
Net investment in capital assets	9,579,385	9,436,312
Restricted	841,292	998,318
Unrestricted	<u>1,303,020</u>	<u>1,290,387</u>
Total net position	<u>\$ 11,723,697</u>	<u>\$ 11,725,017</u>

CHANGES IN NET POSITION

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Revenues:		
Program revenues:		
Charges for services	\$ 423,587	\$ 449,331
Operating grants and contributions	60,803	53,970
Capital grants and contributions	138,060	156,925
General revenues:		
Property taxes	1,668,199	2,039,076
Interest, penalties, and other taxes	245,262	152,183
Motor vehicle registration fees	753,858	712,824
Grants and contributions not restricted to specific programs	208,167	198,017
Investment income	2,644	2,830
Miscellaneous	<u>53,939</u>	<u>19,967</u>
Total revenues	3,554,519	3,785,123

(continued)

(continued)

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
Expenses:		
General government	1,156,996	1,147,745
Public safety	918,923	803,805
Highways and streets	678,940	593,664
Sanitation	269,244	269,510
Health	35,997	36,602
Welfare	49,161	50,623
Culture and recreation	429,178	376,873
Conservation	8,141	14,882
Debt service	9,259	5,851
	<hr/>	<hr/>
Total expenses	3,555,839	3,299,555
Change in net position	(1,320)	485,568
Net position - beginning of year	<hr/> 11,725,017	<hr/> 11,239,449
Net position - end of year	<hr/> <u>\$ 11,723,697</u>	<hr/> <u>\$ 11,725,017</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$11,723,697 a change of \$(1,320) from the prior year.

The largest portion of net position is \$9,579,385, which reflects our investment in capital assets (e.g., land, construction in progress, buildings, machinery, equipment and vehicles, and infrastructure); less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of net position, \$841,292, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$1,303,020, may be used to meet the Town's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$(1,320). Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 149,011
Major fund change in fund balance	(224,917)
Nonmajor funds change in fund balance	(157,025)
Capital assets funded with operating monies	614,573
Depreciation expense in excess of principal debt service	(240,022)
Other	<hr/> (142,940)
Total	<hr/> <u>\$ (1,320)</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current year, governmental funds reported combined ending fund balances of \$1,570,132, a change of \$(232,931) in comparison with the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ 149,011
Major fund change in fund balance	(224,917)
Nonmajor funds change in fund balance	<u>(157,025)</u>
Total	<u>\$ (232,931)</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$461,667, while total fund balance was \$728,840. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/13</u>	<u>12/31/12</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 461,667	\$ 258,849	\$ 202,818	13.9%
Total fund balance	\$ 728,840	\$ 579,829	\$ 149,011	22.0%

Total fund balance of the general fund changed by \$149,011 during the current year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (350,000)
Revenues in excess of budget	413,031
Expenditures less than budget	119,226
Change in capital reserves	(264)
Expenditures of prior year encumbrances	(72,345)
Other	<u>39,363</u>
Total	<u>\$ 149,011</u>

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

	<u>12/31/13</u>	<u>12/31/12</u>	<u>Change</u>
Capital reserve funds	\$ <u>232,437</u>	\$ <u>232,701</u>	\$ <u>(264)</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the Town's original and final budgets in 2013.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$9,903,108 (net of accumulated depreciation), a change of \$318,758 from the prior year. This investment in capital assets includes land, construction in progress, buildings and improvements, machinery, equipment and vehicles, and infrastructure.

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

- \$255,430 for infrastructure improvements to various Town roads.
- \$224,669 for the balance due on a new fire pumper truck.
- \$79,030 for various building improvements.
- \$55,444 for various machinery, equipment, and vehicle purchases.
- \$(6,677) for the loss on disposal of a police cruiser.
- \$(289,138) for current year depreciation expense.

Long-term debt. At the end of the current fiscal year, the Town had long-term debt outstanding of \$323,723 for the lease/purchase of a new fire pumper truck.

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

REQUESTS FOR INFORMATION

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

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

STATEMENT OF NET POSITION

DECEMBER 31, 2013

	Governmental <u>Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 6,146,336
Investments	275,961
Receivables, net of allowance for uncollectibles:	
Property taxes	784,349
Departmental	4,667
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	221,417
Tax deeded properties held for resale	219,480
Land and construction in progress	5,032,941
Other capital assets, net of accumulated depreciation	<u>4,870,167</u>
TOTAL ASSETS	17,555,318
LIABILITIES	
Current:	
Accounts payable	532,991
Accrued liabilities	56,544
Due to school district	4,468,270
Other	148
Current portion of long-term liabilities:	
Capital leases	50,438
Compensated absences	3,601
Landfill post-closure	16,000
Noncurrent:	
Capital leases, net of current portion	273,285
Compensated absences, net of current portion	18,864
Landfill post-closure, net of current portion	192,000
DEFERRED INFLOWS OF RESOURCES	<u>219,480</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	5,831,621
NET POSITION	
Net investment in capital assets	9,579,385
Restricted for:	
Grants and other statutory restrictions	539,930
Permanent funds:	
Nonexpendable	215,860
Expendable	85,502
Unrestricted	<u>1,303,020</u>
TOTAL NET POSITION	<u><u>\$ 11,723,697</u></u>

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2013

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position
Governmental Activities:					Governmental Activities
General government	\$ 1,156,996	\$ 63,064	\$ 38,170	\$ (430)	\$ (1,056,192)
Public safety	918,923	54,216	2,687	1,222	(860,798)
Highways and streets	678,940	642	5,084	133,935	(539,279)
Sanitation	269,244	45,775	-	3,333	(220,136)
Health	35,997	-	-	-	(35,997)
Welfare	49,161	-	1,055	-	(48,106)
Culture and recreation	429,178	259,890	5,870	-	(163,418)
Conservation	8,141	-	7,937	-	(204)
Debt service	9,259	-	-	-	(9,259)
Total	<u>\$ 3,555,839</u>	<u>\$ 423,587</u>	<u>\$ 60,803</u>	<u>\$ 138,060</u>	<u>(2,933,389)</u>
General Revenues and Contributions:					
Property taxes					1,668,199
Interest, penalties, and other taxes					245,262
Motor vehicle registration fees					753,858
Grants and contributions not restricted to specific programs					208,167
Investment income					2,644
Miscellaneous					53,939
Total general revenues					<u>2,932,069</u>
Change in Net Position					(1,320)
Net Position:					
Beginning of year					<u>11,725,017</u>
End of year					<u>\$ 11,723,697</u>

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 5,626,900	\$ 519,436	\$ 6,146,336
Investments	-	275,961	275,961
Receivables:			
Property taxes	1,042,086	-	1,042,086
Departmental	4,667	-	4,667
Due from other funds	8,780	79,234	88,014
Tax dedeed property held for resale	219,480	-	219,480
TOTAL ASSETS	\$ 6,901,913	\$ 874,631	\$ 7,776,544
LIABILITIES			
Accounts payable	\$ 532,991	\$ -	\$ 532,991
Accrued liabilities	49,810	1,654	51,464
Due to school district	4,468,270	-	4,468,270
Due to other funds	79,234	8,780	88,014
Other liabilities	148	-	148
TOTAL LIABILITIES	5,130,453	10,434	5,140,887
DEFERRED INFLOWS OF RESOURCES	1,042,620	22,905	1,065,525
FUND BALANCES			
Nonspendable	-	215,860	215,860
Restricted	-	625,432	625,432
Committed	232,437	-	232,437
Assigned	34,736	-	34,736
Unassigned	461,667	-	461,667
TOTAL FUND BALANCES	728,840	841,292	1,570,132
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,901,913	\$ 874,631	\$ 7,776,544

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

DECEMBER 31, 2013

Total governmental fund balances	\$ 1,570,132
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,903,108
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	809,725
<ul style="list-style-type: none">• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(5,080)
<ul style="list-style-type: none">• Long-term liabilities, including capital leases, compensated absences and landfill post-closure, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(554,188)</u>
Net position of governmental activities	<u><u>\$ 11,723,697</u></u>

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013

	General Fund	Fire Pumper Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 1,833,958	\$ -	\$ -	\$ 1,833,958
Interest, penalties, and other taxes	245,262	-	2,500	247,762
Licenses, permits and fees	825,757	-	-	825,757
Intergovernmental	330,133	-	32,469	362,602
Charges for services	92,236	-	259,890	352,126
Investment income	(2,620)	287	6,049	3,716
Miscellaneous	56,802	-	37,554	94,356
Total Revenues	3,381,528	287	338,462	3,720,277
Expenditures:				
Current:				
General government	1,089,446	-	44,227	1,133,673
Public safety	826,907	-	9,202	836,109
Highways and streets	819,456	-	4,808	824,264
Sanitation	277,391	-	-	277,391
Health	35,997	-	-	35,997
Welfare	49,161	-	-	49,161
Culture and recreation	97,260	-	353,291	450,551
Conservation	2,075	-	6,066	8,141
Debt service	59,146	-	-	59,146
Capital outlay	54,106	224,669	-	278,775
Total Expenditures	3,310,945	224,669	417,594	3,953,208
Excess (deficiency) of revenues over expenditures	70,583	(224,382)	(79,132)	(232,931)
Other Financing Sources (Uses):				
Transfers in	191,173	-	112,745	303,918
Transfers out	(112,745)	(535)	(190,638)	(303,918)
Total Other Financing Sources (Uses)	78,428	(535)	(77,893)	-
Change in fund balance	149,011	(224,917)	(157,025)	(232,931)
Fund Equity, at Beginning of Year	579,829	224,917	998,317	1,803,063
Fund Equity, at End of Year	\$ 728,840	\$ -	\$ 841,292	\$ 1,570,132

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2013

Net changes in fund balances - total governmental funds	\$ (232,931)
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: 	
Capital outlay purchases	614,573
Loss on disposal of capital assets	(6,677)
Depreciation	(289,138)
<ul style="list-style-type: none"> Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue. 	
	(165,757)
<ul style="list-style-type: none"> The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: 	
Repayments of debt	49,116
<ul style="list-style-type: none"> In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	
	770
<ul style="list-style-type: none"> Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. 	
	<u>28,724</u>
Change in net position of governmental activities	\$ <u>(1,320)</u>

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Amounts</u>	<u>Final Budget</u>
	<u>Budget</u>	<u>Budget</u>			<u>Positive</u>
					<u>(Negative)</u>
Revenues and Other Sources:					
Property taxes	\$ 1,818,310	\$ 1,818,310	\$	1,818,310	\$ -
Interest, penalties, and other taxes	84,378	84,378		211,206	126,828
Licenses, permits and fees	767,240	767,240		825,757	58,517
Intergovernmental	322,522	322,522		330,133	7,611
Charges for services	60,000	60,000		92,236	32,236
Investment income	2,000	2,000		3,179	1,179
Miscellaneous	88,362	88,362		93,163	4,801
Transfers in	8,637	8,637		190,496	181,859
Use of fund balance	350,000	350,000		350,000	-
Total Revenues and Other Sources	3,501,449	3,501,449		3,914,480	413,031
Expenditures and Other Uses:					
General government	1,177,533	1,177,533		1,077,338	100,195
Public safety	835,713	835,713		806,477	29,236
Highways and streets	737,473	737,473		820,709	(83,236)
Sanitation	328,409	328,409		280,427	47,982
Health	42,204	42,204		36,863	5,341
Welfare	68,612	68,612		48,335	20,277
Culture and recreation	165,502	165,502		166,903	(1,401)
Conservation	2,081	2,081		2,075	6
Capital outlay	54,775	54,775		53,950	825
Debt service	59,147	59,147		59,146	1
Transfers out	30,000	30,000		30,000	-
Total Expenditures and Other Uses	3,501,449	3,501,449		3,382,223	119,226
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$	532,257	\$ 532,257

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

TOWN OF DEERFIELD, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2013

	Private Purpose Trust Funds	Agency Funds
<u>ASSETS</u>		
Cash and short-term investments	\$ 1,152	\$ 572,437
Investments	<u>5,238</u>	<u>418,606</u>
Total Assets	6,390	991,043
<u>LIABILITIES AND NET POSITION</u>		
Trustees of Trust Funds:		
School funds	-	418,566
Historical society funds	-	466,180
Other funds	-	16,669
Escrow deposits	-	24,704
School impact fees	-	41,638
Other liabilities	<u>-</u>	<u>23,286</u>
Total Liabilities	<u>-</u>	<u>991,043</u>
<u>NET POSITION</u>		
Restricted for:		
Endowment	5,133	-
Unrestricted	<u>1,257</u>	<u>-</u>
Total net position held in trust	<u>\$ 6,390</u>	<u>\$ -</u>

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

TOWN OF DEERFIELD, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Private Purpose Trust Funds</u>
Additions:	
Investment income	\$ 94
Change in value of investments	<u>259</u>
Total contributions	353
 Deductions:	
Investment management fees	<u>7</u>
Total deductions	<u>7</u>
Net increase (decrease)	346
 Net position:	
Beginning of year	<u>6,044</u>
End of year	<u><u>\$ 6,390</u></u>

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2013, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

The Town reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *fire pumper fund* is used to account for all of the activities associated with the Town's purchase of a new fire pumper truck.

The *private purpose trust fund* is used to account for trust arrangements, other than those properly reported in the permanent fund, under which

principal and investment income exclusively benefit individuals, private organizations, or other governments.

D. Cash and Short-Term Investments

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

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

E. Investments

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

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

F. Interfund Receivables and Payables

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

G. Capital Assets

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

Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

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

H. Compensated Absences

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

I. Long-Term Obligations

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

J. Fund Equity

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

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

portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., cemetery perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the Town's highest decision making authority (i.e., Town Meeting).
- 4) Assigned funds are intended to be used for specific purposes as established by Town management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for, or have been designated for a specific future use.
- 5) Unassigned funds are available to be spent in future periods.

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

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

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and

expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Board of Selectmen (Board) and Town Administrator with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the State's Municipal Budget Law. After review, the Town holds a public hearing for discussion of the proposed budget. This hearing must be held not later than 25 days before the annual town meeting, and public notice must be given at least 7 days in advance of the hearing.

After the required public hearing, the Board finalizes the budget and submits it for voter approval at the annual Town meeting. The approved budget is subsequently reported to the Municipal Services Division of the New Hampshire Department of Revenue Administration (NH DRA) on the "Report of Appropriations Actually Voted" (MS-2) form as part of the process of computing and establishing the Town's tax rate.

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

B. Budgetary Basis

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

C. Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 3,381,528	\$ 3,310,945
Other financing sources/uses (GAAP basis)	<u>191,173</u>	<u>112,745</u>
Subtotal (GAAP Basis)	3,572,701	3,423,690
Adjust tax revenue to accrual basis	(15,648)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(72,345)
Add end-of-year appropriation carryforwards to expenditures	-	25,861
Recognize use of fund balance as funding source	350,000	-
Reverse effects of nonbudgeted audit adjustments	2,163	17
Reverse effect of combining capital reserve funds with general fund	<u>5,264</u>	<u>5,000</u>
Budgetary basis	<u>\$ 3,914,480</u>	<u>\$ 3,382,223</u>

3. Cash and Investments

A. Custodial Credit Risk

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 41:29 stipulates that Town funds be deposited "in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits of the following types:

- (a) United States government obligations;
- (b) United States government agency obligations; or
- (c) Obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case."

In addition, RSA 41:29 allows excess funds “which are not immediately needed for the purpose of expenditure” to be invested in the “public deposit investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types on interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest by the United States government.”

As of December 31, 2013, \$62,411 of the Town’s bank balances totaling \$6,394,082 was exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank’s trust department not in the Town’s name.

As of December 31, 2013, \$783,264 of capital reserve and trust fund assets in the custody of the Trustees of Trust Funds (Trustees) were held in shares of a money market mutual fund registered with the Securities and Exchange Commission in accordance with RSA 31:25. These funds are not collateralized, FDIC-insured, or guaranteed by any other government agency.

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

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

B. Credit Risk

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

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>
Certificates of deposits	\$ 40	N/A	\$ 40
Bond mutual funds and ETFs	186	N/A	186
Corporate equities and ETFs	<u>474</u>	N/A	<u>474</u>
Total investments	<u>\$ 700</u>		<u>\$ 700</u> \$

C. Concentration of Credit Risk

The Trustees' investment policy includes asset allocation guidelines for investments held in cash equivalents, fixed income, equities, and other securities, but it does not specifically limit the amount of funds that may be invested in any one issuer. As of December 31, 2013, the Trustees did not hold investments in any one issuer (other than mutual funds, ETFs, and an FDIC-insured certificate of deposit) exceeding 5% of total trust fund investments.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trustees' investment policy does not specifically address interest rate risk. As of December 31, 2013, the interest rate risk associated with the Trustees' investments in various bond mutual funds and ETFs cannot reasonably be determined.

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Trustees' investment policy does not specifically address foreign currency risk. As of December 31, 2013, the foreign currency risk associated with the Trustees' investments in various bond and equity mutual funds and ETFs cannot reasonably be determined.

4. Taxes Receivable

Property taxes are levied based on tax rates set by the NH DRA. The Town bills property taxes semiannually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes billed or collected in advance of the year for which they are levied are recorded as a prepaid tax liability.

Property taxes are due on July 1 and December 1. Delinquent accounts are charged interest at a rate of 12%. At the time of tax sale, in March of the following year, a lien is recorded on the property at the Registry of Deeds. The Town purchases all delinquent accounts by paying the delinquent tax balance, recording costs and accrued interest. Accounts that are lienied by the Town are reclassified from property taxes receivable to unredeemed tax liens receivable and are charged interest at a rate of 18%.

The Town annually budgets an amount (overlay) for property tax abatements and refunds.

Taxes receivable at December 31, 2013 consist of the following:

Property taxes		
2013 levy		\$ 568,953
Unredeemed tax liens		
2012 levy	236,774	
2011 levy	139,362	
Prior levies	<u>76,125</u>	
		452,261
Land use change taxes		6,110
Yield taxes		900
Elderly deferrals		<u>13,862</u>
Total taxes receivable		<u>\$ 1,042,086</u>

Taxes Collected for Others

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

5. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

	<u>Governmental</u>
Property taxes	\$ 20,006
Tax liens	\$ 15,829
Elderly deferrals	\$ 485

6. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2013 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ <u>8,780</u>	\$ <u>79,234</u>
Special Revenue Funds:		
FEMA Fund	1	-
Recreation Fund	53,744	-
Joe Stone Good Sport Fund	2,534	-
Conservation Fund	22,905	-
Trust Funds:		
Cemetery Trusts	-	8,780
Other Trusts	<u>50</u>	<u>-</u>
Subtotal	<u>79,234</u>	<u>8,780</u>
Total	\$ <u><u>88,014</u></u>	\$ <u><u>88,014</u></u>

7. Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 596	\$ 79	\$ -	\$ 675
Machinery, equipment, and furnishings	578	29	-	607
Vehicles	1,227	460	(138)	1,549
Infrastructure	<u>3,946</u>	<u>255</u>	<u>-</u>	<u>4,201</u>
Total capital assets, being depreciated	6,347	823	(138)	7,032
Less accumulated depreciation for:				
Buildings and improvements	(106)	(27)	-	(133)
Machinery, equipment, and furnishings	(190)	(57)	-	(247)
Vehicles	(732)	(89)	132	(689)
Infrastructure	<u>(977)</u>	<u>(116)</u>	<u>-</u>	<u>(1,093)</u>
Total accumulated depreciation	<u>(2,005)</u>	<u>(289)</u>	<u>132</u>	<u>(2,162)</u>
Total capital assets, being depreciated, net	4,342	534	(6)	4,870
Capital assets, not being depreciated:				
Land	5,033	-	-	5,033
Construction in progress	<u>209</u>	<u>-</u>	<u>(209)</u>	<u>-</u>
Total capital assets, not being depreciated	<u>5,242</u>	<u>-</u>	<u>(209)</u>	<u>5,033</u>
Governmental activities capital assets, net	\$ <u><u>9,584</u></u>	\$ <u><u>534</u></u>	\$ <u><u>(215)</u></u>	\$ <u><u>9,903</u></u>

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

Governmental Activities:	
General government	\$ 25
Public safety	101
Highways and streets*	144
Sanitation	8
Culture and recreation	11
	<hr/>
Total depreciation expense - governmental activities	\$ <u>289</u>

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

8. **Accounts Payable and Accrued Liabilities**

Accounts payable and accrued liabilities represent 2013 expenditures paid after December 31, 2013.

9. **Capital Lease Obligations**

The Town is the lessee of a fire pumper truck under a capital lease obligation that matures in 2019. Future minimum lease payments under this capital lease consist of the following as of December 31, 2013:

<u>Fiscal</u> <u>Year</u>	<u>Capital</u> <u>Leases</u>
2014	\$ 59,146
2015	59,146
2016	59,146
2017	59,146
2018	59,146
Thereafter	<hr/> 59,145
Total minimum lease payments	354,875
Less amounts representing interest	<hr/> 31,152
Present Value of Minimum Lease Payments	\$ <u><u>323,723</u></u>

10. Long-Term Debt

Changes in General Long-Term Liabilities

During the year ended December 31, 2013, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/13	Additions	Reductions	Total Balance 12/31/13	Less Current Portion	Equals Long-Term Portion 12/31/13
<u>Governmental Activities</u>						
Capital lease	\$ 373	\$ -	\$ (49)	\$ 324	\$ (50)	\$ 274
Compensated absences	35	-	(13)	22	(4)	18
Landfill post-closure	<u>224</u>	<u>-</u>	<u>(16)</u>	<u>208</u>	<u>(16)</u>	<u>192</u>
Total	<u>\$ 632</u>	<u>\$ -</u>	<u>\$ (78)</u>	<u>\$ 554</u>	<u>\$ (70)</u>	<u>\$ 484</u>

11. Landfill Post-Closure Care Costs

State and Federal laws and regulations required the Town to place a final cover on its landfill site when it stopped accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although post-closure care costs will be paid over a period of years, the Town reports the total remaining estimated future post-closure care costs as a liability in the financial statements.

The Town closed its landfill in 1996. The \$208,000 reported as the landfill post-closure care liability at December 31, 2013 represents the Town's estimated future post-closure care costs for the remaining thirteen years of the mandated thirty year post-closure monitoring period. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The Town expects to continue financing post-closure care costs by annual appropriation.

12. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of December 31, 2013:

	<u>Entity-wide Basis</u>	<u>Fund Basis</u>	
	Governmental <u>Activities</u>	Governmental Funds General <u>Fund</u>	Nonmajor <u>Funds</u>
Unearned revenues:			
Committed taxes	\$ -	\$ 407,456	\$ 3,055
Tax liens	-	415,684	19,850
Tax deeded property	<u>219,480</u>	<u>219,480</u>	<u>-</u>
Total	<u>\$ 219,480</u>	<u>\$ 1,042,620</u>	<u>\$ 22,905</u>

13. **Restricted Net Position**

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

14. **Governmental Funds - Balances**

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

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

The following types of fund balances are reported at December 31, 2013:

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

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations

of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes various special revenue and expendable trust funds and the income portion of permanent trust funds.

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

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

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

Following is a breakdown of the Town's fund balances at December 31, 2013:

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 215,860	\$ 215,860
Total Nonspendable	-	215,860	215,860
Restricted			
Special revenue funds	-	539,930	539,930
Expendable permanent funds	-	85,502	85,502
Total Restricted	-	625,432	625,432
Committed			
Capital reserve funds	232,437	-	232,437
Total Committed	232,437	-	232,437
Assigned			
Encumbrances	25,861	-	25,861
Reserved for flood insurance	8,875	-	8,875
Total Assigned	34,736	-	34,736
Unassigned	461,667	-	461,667
Total Unassigned	461,667	-	461,667
Total Fund Balances	\$ 728,840	\$ 841,292	\$ 1,570,132

15. **General Fund Unassigned Fund Balance**

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

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

GAAP basis balance	\$ 461,667
Deferred inflows of resources	<u>1,042,620</u>
Tax Rate Setting Balance	<u>\$ 1,504,287</u>

16. **Commitments and Contingencies**

Property Tax Abatement/Refund Claims – The Town is currently in litigation with two commercial entities that have filed petitions for abatement of taxes with the Rockingham County Superior Court. As of December 31, 2013, the Town's potential exposure for these claims is estimated to be \$315,000; however, the outcome of these claims is not reasonably determinable. As a result, no liability for these claims is reported in the Town's Statement of Net Position or Governmental Funds Balance Sheet at December 31, 2013.

Other Outstanding Legal Issues – There are various other pending legal issues in which the Town is involved. The Town's management is of the opinion that any potential future settlement of such claims would not materially affect its financial statements taken as a whole.

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

17. **Post-Employment Healthcare and Life Insurance Benefits**

The Town has implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which requires governmental employers to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather

than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns post-employment benefits, rather than when they use them. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

The Town participates in a community-rated insurance plan in which the premium rates reflect the health claim experience of all participating employers. As a result, it is appropriate for the Town to use the unadjusted premium as a basis for projecting retiree benefit costs. Since the Town does not currently provide direct other post-employment benefits to its retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability at December 31, 2013.

18. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

The Town contributes to the New Hampshire Retirement System (the System), a cost-sharing, multiple-employer contributory public employee defined benefit pension plan qualified under Section 401(a) of the Internal Revenue Code and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The System was established in 1967 and is governed by New Hampshire RSA 100-A, rules and regulations, federal laws, and policies adopted by its Board of Trustees. Membership in the System may be mandatory or optional, depending on employment position. Members are required to make regular contributions to the System. Member contribution rates are established and may be amended by the New Hampshire State Legislature.

System membership is divided into two groups. *Group I* includes full-time state employees (except police officers and firefighters) and teachers, as well as employees of a political subdivision (i.e., school district, county, town or other unit of local government) that has elected to participate in the System. *Group II* includes permanent police officers and permanent firefighters. Membership is a condition of employment and System contributions are mandatory for both *Group I* and *Group II* employees who meet specific eligibility requirements.

Additional information on the System's eligibility requirements, group membership parameters, funding policies, benefits, and the System's annual financial report can be obtained from the New Hampshire Retire-

ment System, 54 Regional Drive, Concord, New Hampshire, 03301-8507, or from the System's website at www.nhrs.org.

B. Funding Policy

The System is supported by member contributions, employer contributions, and net earnings on the investments of the trust fund. Member contribution rates are set by statute at 7.00% of member's compensation for *Group I* members (employees and teachers), 11.55% of member's compensation for *Group II* police members, and 11.80% of member's compensation for *Group II* fire members. Employer contributions are set by the System's Board of Trustees based on biennial actuarial valuations prepared as of June 30th on the odd numbered years (2011, 2013, etc.).

From January to June 2013, the Town was required to contribute 8.80% to the System for its eligible *Group I* employees, 19.95% for its eligible *Group II* police employees, and 22.89% for its eligible *Group II* fire employees. From July to December 2013, the Town was required to contribute 10.77% to the System for its eligible *Group I* employees, 25.30% for its eligible *Group II* police employees, and 27.74% for its eligible *Group II* fire employees.

The Town's total contributions to the System for the years ended December 31, 2013, 2012, and 2011 were \$138,639, \$120,837 and \$113,079 respectively, which equaled its annual required contributions for each of these years.

19. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

20. Implementation of New GASB Standards

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, which the Town will be required to implement in 2015. Management's current assessment is that this pronouncement will have a significant impact on the Town's basic financial statements by requiring the Town to recognize, as a liability and expense, the Town's applicable portion of the New Hampshire Retirement System's actuarially accrued unfunded pension liability.

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2013

		Special Revenue Funds					
	FEMA Fund	Recreation Funds	Conservation Fund	Impact Fees	Library Operating	Library Building	Other Special Funds
<u>ASSETS</u>							
Cash and short-term investments	\$ -	\$ -	\$ 244,314	\$ 62,426	\$ 28,607	\$ 58,457	\$ 28,095
Investments	-	-	-	-	-	-	-
Due from other funds	1	56,278	22,905	-	-	91	-
Total Assets	<u>\$ 1</u>	<u>\$ 56,278</u>	<u>\$ 267,219</u>	<u>\$ 62,426</u>	<u>\$ 28,607</u>	<u>\$ 58,548</u>	<u>\$ 28,095</u>
<u>LIABILITIES</u>							
Accrued liabilities	\$ -	\$ 1,654	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	-	1,654	-	-	-	-	-
<u>DEFERRED INFLOWS OF RESOURCES</u>							
	-	-	22,905	-	-	-	-
<u>FUND BALANCES</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	1	54,624	244,314	62,426	28,607	58,548	28,095
Total Fund Balance	<u>1</u>	<u>54,624</u>	<u>244,314</u>	<u>62,426</u>	<u>28,607</u>	<u>58,548</u>	<u>28,095</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 1</u>	<u>\$ 56,278</u>	<u>\$ 267,219</u>	<u>\$ 62,426</u>	<u>\$ 28,607</u>	<u>\$ 58,548</u>	<u>\$ 28,095</u>

(continued)

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2013

(continued)

ASSETS

	<u>Special Revenue Funds</u>		<u>Permanent Funds</u>		<u>Total</u>
	<u>Expendable Trust Funds</u>	<u>Subtotals</u>	<u>Cemetery Funds</u>	<u>Library Funds</u>	<u>Nonmajor Governmental Funds</u>
Cash and short-term investments	\$ 37,630	\$ 459,529	\$ 49,350	\$ 10,557	\$ 519,436
Investments	25,635	25,635	202,303	48,023	275,961
Due from other funds	50	79,325	-	-	79,325
Total Assets	<u>\$ 63,315</u>	<u>\$ 564,489</u>	<u>\$ 251,653</u>	<u>\$ 58,580</u>	<u>\$ 874,722</u>

LIABILITIES

Accrued liabilities	\$ -	\$ 1,654	\$ -	\$ -	\$ 1,654
Due to other funds	-	-	8,780	91	8,871
Total Liabilities	-	1,654	8,780	91	10,525

DEFERRED INFLOWS OF RESOURCES

22,905

FUND BALANCES

Nonspendable	-	-	159,507	56,353	215,860
Restricted	63,315	539,930	83,366	2,136	625,432
Total Fund Balance	<u>63,315</u>	<u>539,930</u>	<u>242,873</u>	<u>58,489</u>	<u>841,292</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 63,315</u>	<u>\$ 564,489</u>	<u>\$ 251,653</u>	<u>\$ 58,580</u>	<u>\$ 874,722</u>

See Independent Auditors' Report

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

	Special Revenue Funds							Other
	FEMA Fund	Recreation Funds	Conservation Fund	Impact Fees	Library Operating	Library Building	Special Funds	
Revenues:								
Interest, penalties, and other taxes	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	32,469	-	-	-	-	-	-	
Charges for services	-	259,533	-	-	357	-	-	
Investment income	-	-	367	78	-	21	46	
Miscellaneous	-	4,580	5,067	15,225	575	-	12,807	
Total Revenues	32,469	264,113	7,934	15,303	932	21	12,853	
Expenditures:								
Current:								
General government	23,885	-	-	-	-	-	1,130	
Public safety	-	-	-	-	-	-	9,202	
Highways and streets	-	-	-	-	-	-	4,808	
Sanitation	-	-	-	-	-	-	-	
Culture and recreation	-	266,587	-	-	86,629	-	-	
Conservation	-	-	6,066	-	-	-	-	
Total Expenditures	23,885	266,587	6,066	-	86,629	-	15,140	
Excess (deficiency) of revenues over (under) expenditures	8,584	(2,474)	1,868	15,303	(85,697)	21	(2,287)	
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	87,745	19,073	-	
Transfers out	(181,858)	-	-	-	(18,000)	-	-	
Total Other Financing Sources (Uses)	(181,858)	-	-	-	69,745	19,073	-	
Change in fund balances	(173,274)	(2,474)	1,868	15,303	(15,952)	19,094	(2,287)	
Fund Balances, beginning of year	173,275	57,098	242,446	47,123	44,559	39,454	30,382	
Fund Balances, end of year	\$ 1	\$ 54,624	\$ 244,314	\$ 62,426	\$ 28,607	\$ 58,548	\$ 28,095	

(continued)

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

(continued)

	Special Revenue Funds		Permanent Funds			Total Nonmajor Governmental Funds
	Expendable Trust Funds	Subtotals	Cemetery Funds	Library Funds	Subtotals	
Revenues:						
Interest, penalties, and other taxes	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Intergovernmental	-	32,469	-	-	-	32,469
Charges for services	-	259,890	-	-	-	259,890
Investment income	1,622	2,134	3,241	674	3,915	6,049
Miscellaneous	300	38,554	(1,000)	-	(1,000)	37,554
Total Revenues	1,922	335,547	2,241	674	2,915	338,462
Expenditures:						
Current:						
General government	19,007	44,022	205	-	205	44,227
Public safety	-	9,202	-	-	-	9,202
Highways and streets	-	4,808	-	-	-	4,808
Sanitation	-	-	-	-	-	-
Culture and recreation	-	353,216	-	75	75	353,291
Conservation	-	6,066	-	-	-	6,066
Total Expenditures	19,007	417,314	205	75	280	417,594
Excess (deficiency) of revenues over (under) expenditures	(17,085)	(81,767)	2,036	599	2,635	(79,132)
Other Financing Sources (Uses):						
Transfers in	25,000	131,818	-	-	-	131,818
Transfers out	-	(199,858)	(8,780)	(1,073)	(9,853)	(209,711)
Total Other Financing Sources (Uses)	25,000	(68,040)	(8,780)	(1,073)	(9,853)	(77,893)
Change in fund balances	7,915	(149,807)	(6,744)	(474)	(7,218)	(157,025)
Fund Balances, beginning of year	55,400	689,737	249,617	58,963	308,580	998,317
Fund Balances, end of year	\$ 63,315	\$ 539,930	\$ 242,873	\$ 58,489	\$ 301,362	\$ 841,292

See Independent Auditors' Report

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	\$ 100,800
204-14	Clark Land	Off Pleasant Hill Road	9.80	\$ 30,300
205-1	Jarious Page Land	Off Griffin Road	2.90	\$ 3,400
205-76	Veasey Park	Pleasant Lake	5.95	\$ 598,200
208-1	Freesees Land	North Road	5.10	\$ 73,200
208-15	Dolliver Land	North Road	1.10	\$ 64,300
208-20	Kenney Land-Freesees Pond	Hammond Road	0.12	\$ 4,000
208-33	Richard Land-Freesees Pond	Hammond Road	0.11	\$ 8,700
208-59	West Land-Freesees Pond	North Road	0.51	\$ 11,800
208-61	Witham Land-Freesees Pond	North Road	0.56	\$ 56,800
208-98	Witham Land	Penn Avenue	0.14	\$ 3,500
208-111	Tanzella Land	Lewis Drive	0.11	\$ 8,900
208-112	Tanzella Land	Lewis Drive	0.11	\$ 8,900
208-117	Crosley Land	Lewis Drive	0.08	\$ 7,400
208-118	Crosley Land	Lewis Drive	0.10	\$ 8,000
208-119	Crosley Land	Lewis Drive	0.10	\$ 8,000
208-122	Freesees Land-Gravel Bank	Blakes Hill Road	2.20	\$ 81,700
209-1	Daniel Stevens Land	North Road	0.78	\$ 53,500
209-25	Freesees Land	Off North Road	7.20	\$ 71,800
209-29	Freesees Pond Dam		0.50	\$ 95,700
209-32	Freesees Land	Off North Road	3.90	\$ 58,900
209-34	Freesees Land	North Road	11.50	\$ 135,300
210-2	Soldiers Memorial Lot & Bldg	Old Center Road	0.33	\$ 298,400
210-3	Fire Station-Old Center Rd South	6 Church Street	0.25	\$ 199,000
210-5	Town Hall Lot & Bldg			
	Highway Bldg - Old Center Rd South	10 Church Street	9.41	\$ 867,100
403-2	Hart Land	Griffin Road	71.00	\$ 180,700
404-2	Edythe H. Boisvert Land	Dow Road	185.00	\$ 175,500
		Northwood Town Line		
405-98	Susan Yeaton Land	Pleasant Lake Dam Land, Flowage Rights	17.00	\$ 19,800
405-99	Johnson Land	Off Blakes Hill Road	4.50	\$ 5,300
406-12	MCNeil Woods	Blakes Hill Road	63.00	\$ 159,600
408-35	Tuttle Land	Woodman Road	2.00	\$ 53,600
409-1	Parade Cemetery (Joseph Mills)	Nottingham Road	0.60	\$ 72,900
409-2	Academy Lot (Joseph Mills)	Nottingham Road	0.05	\$ 2,300
410-32	Freese Property	Mount Delight Road	175.50	\$ 313,800
410-109	Old Center Cemetery	Meetinghouse Hill Road	2.40	\$ 83,000
411-16	Mt Delight Poor Farm Cemetery	Mount Delight Road	0.16	\$ 4,900
411-34		Swamp Road	0.67	\$ 52,100
411-39	Wells Lot	Off Mount Delight Road	83.00	\$ 84,000
411-40		Mount Delight Road	0.13	\$ 4,700
411-45-8		4 Corey Road	19.83	\$ 181,500
413-3	Cemetery Fellows	Sanborn	0.30	\$ 47,600
413-52		278 South Road	2.40	\$ 130,300
413-96	Alvah Chase Land	Off Ridge Road	10.90	\$ 12,300
414-32		Private Road	0.50	\$ 7,500
414-37	Miller Land	Ridge Road	10.00	\$ 42,400
414-38	Fowler Land	Off Ridge Road	8.30	\$ 4,700
414-39	Miller Land	Ridge Road	8.00	Common Land
414-40	Miller Land	Ridge Road	12.00	\$ 55,400
414-73	Arthur Chase Land	Ridge Road	38.00	\$ 101,800

TOWN OWNED PROPERTY

<u>Map & Lot</u>	<u>Description</u>	<u>Property Location</u>	<u>Acres</u>	<u>Value</u>
414-53		10 Range Road	3.96	\$ 222,700
414-97-1	Land Gifted from Roger & Peg King	Ridge Road	11.25	\$ 101,600
414-139	Land Around Haynes Cemetery		0.25	\$ 42,100
415-1	GBW Building	8 Raymond Road	4.50	\$ 1,447,500
415-3	Morrison Cemetery	Raymond Road	2.90	\$ 81,100
415-30	Lindsay Conservation Area	Candia Road	68.07	\$ 173,700
415-31	Athletic Field	Raymond Road	3.93	\$ 99,200
415-32	Land Across from GBW	Raymond Road	9.30	\$ 195,800
415-38	Flanders Land-Tannery Site	Candia Road	0.12	\$ 4,800
415-79		Mountain Road	3.19	\$ 64,800
415-92	Devries Land	Off Mountain Road	4.00	\$ 4,100
416-12	Cate Land-Cemetery	Nottingham Road	3.50	\$ 91,000
416-16	Dowst-Cate Town Forest	Nottingham Road	110.30	\$ 318,600
416-18	Weiss Land	Nottingham Road	93.40	\$ 220,700
416-66		123 Nottingham Road	16.00	\$ 147,500
416-82	Brower Land	Mountain Road	9.32	\$ 11,100
418-6	Owner Unknown	Off Raymond Road	0.30	\$ 400
418-45		Tandy Road	2.00	\$ 56,700
418-82	Maynard-Philbrick	JCT 107 & 42	0.14	\$ 4,300
419-46-21	Tukcor Land-Open Space	Middle Road	1.00	\$ 8,900
419-46-22	Tukcor Land-Open Space	Middle Road	10.05	\$ 11,800
420-58	South Fire Station Lot & Bldg	Birch Road	0.51	\$ 141,800
420-065-002	Firepond	Birch Road	0.07	\$ 31,900
423-43	Dearborn Land	Candia Road	0.31	\$ 5,900
424-26	Wilson Land	Brown Road	55.20	\$ 140,300
424-27	Sanitary Landfill	Brown Road	36.78	\$ 541,800
424-55	John Doe Land-Back Land	Off Raymond Road	4.20	\$ 5,300
424-67		Off Raymond Road	1.80	\$ 2,300
424-78		Pinecrest Road	0.50	\$ -
424-82		Pinecrest Road	0.38	\$ 46,600
424-109	Mills Land-Lamprey River	Off Raymond Road	0.99	\$ 1,200
Totals	80 Parcels		1236.46	\$ 8,878,800

2014 Summary Inventory of Valuation

<u>Value of Land</u>	<u>Acreage</u>	<u>Value</u>		
Land - Current Use	19,511.80	1,735,882	LESS: ESTIMATED REVENUES & CREDITS	
Conservation Restriction Assmt	1.50	80		
Discretionary Preservation Easement	1.05	10,500	Land Use Change Tax	2,500.00
Residential Land	7,107.26	193,000,600	Yield Tax	15,000.00
Commercial Land	288.18	5,426,300	Interest & Penalties on Delinq.Tax	70,000.00
			Excavation Tax (\$.02 cents per cu yd)	278.00
Residential Buildings		269,598,841	Business Licenses & Permits	26,000.00
Manufactured Housing		5,339,100	Motor Vehicle Permit Fees	700,000.00
Commercial Buildings		12,627,000	Building Permits	10,000.00
Discretionary Preservation Easement		98,559	Other Licenses, Permits & Fees	28,000.00
Public Utilities		<u>76,624,500</u>	Shared Revenue	-
Valuation before exemptions		564,461,362	Meals & Rooms Tax	211,838.00
			Highway Block Grant	123,644.00
Less -Total Exemptions		<u>2,783,900</u>	State & Federal Forest Lands Reimb	748.00
NET VALUATION (All Other Taxes)		561,677,462	Other State Grants & Reimb	576.00
			From Other Governments	4,762.00
Less - Public Utilities - Electric		<u>76,624,500</u>	Income from Departments	60,000.00
			Sale of Municipal Property	4,640.00
NET VALUATION (State Education Tax)		485,052,962	Interest on Investments	1,200.00
			Other	20,000.00
			Special Revenue Funds	
			Trust & Agency Funds	<u>29,800.00</u>
				1,308,986.00
STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED				
Executive		305,682.00		
Election, Registration & Vital Statistics		15,729.00	Municipal Gov't Buildings & Infrastructure Fund	25,000.00
Financial Administration		46,684.00	General Fund Balance	250,000.00
Revaluation of Property		84,490.00		
Legal Expense		23,572.00	TOTAL REVENUES & CREDITS	1,583,986.00
Personnel Administration		74,333.00		
Planning & Zoning		37,637.00	Appropriations	3,770,122.00
General Government Buildings		232,323.00	Less: Revenues	1,583,986.00
Cemeteries		16,452.00	Less: Shared Revenues	
Insurance		479,428.00	Add: Overlay	210,315.00
Advertising & Regional Association		3,752.00	Add: War Service Credits	97,500.00
Police Department		650,071.00		
Ambulance		10,000.00	Net Town Appropriation	2,493,951.00
Fire Department/Forest Fires		204,562.00	Net School Appropriation	8,637,194.00
Building Inspection		48,891.00	State Education Tax	1,103,256.00
Emergency Management		5,157.00	County Tax Assessment	515,859.00
Highway Administration		190,046.00		
Highways & Streets		546,723.00	ALLOCATION OF TAX DOLLAR	
Bridges		1.00		
Dams		400.00	Town	School
Transfer Station Administration		70,460.00	\$4.44	\$15.38
Solid Waste Collection		39,247.00	County	ST ED
Solid Waste Disposal		218,702.00	\$0.92	\$2.27
Animal Control		10,922.00		
Health Agencies & Hospitals		31,036.00	2014 Tax Rate	23.01
General Assistance		68,554.00	2013 Tax Rate	22.65
Parks & Recreation		74,280.00	2012 Tax Rate	21.91
Library		91,004.00	2011 Tax Rate	21.45
Patriotic Purposes		900.00	2010 Tax Rate	22.96
Conservation		2,083.00	2009 Tax Rate	19.41
Tax Anticipation Note		1.00	2008 Tax Rate	19.51
Prior Year Encumbrances		10,807.00	2007 Tax Rate	17.53
Warrant Articles		<u>187,000.00</u>	2006 Tax Rate	17.53
		3,780,929.00	2005 Tax Rate	17.51
			2004 Tax Rate	32.57

2014 Detailed Revenue Report

Acct #	Description of Account #	2014 Estimated Revenue MS-4	2014 TC/TX Revenue	2014 Selectmen Revenue	2014 Actual Revenue
3120	Change Use Tax	2,500	24,310.00		24,310.00
3185	Yield Tax	15,000	19,513.56		19,513.56
3190	Penalties, Interest & Costs	70,000	78,473.32		78,473.32
3187	Excavation Tax (.02 cents per cu yd)	278	248.86		248.86
3210	Business Licenses & Permits	26,000		27,751.90	27,751.90
3220	Motor Vehicle Lic, Permits & Fees	700,000	816,752.00		816,752.00
3230	Building Permits	10,000		12,801.65	12,801.65
3290	Other Licenses, Permits & Fees	28,000	28,366.00	1,666.25	30,032.25
3311-3319 From Federal Government					
3351	Shared Revenue Block Grant				0.00
3352	Meals & Rooms Tax	194,545		211,838.39	211,838.39
3353	Highway Block Grant	121,966		124,088.48	124,088.48
3356	State & Federal Forest Lands Grant	748		748.14	748.14
3357	Flood Control Reimbursement				0.00
3359	Other State Grants & Reimbursements	576		22,891.93	22,891.93
3379	Intergovernmental Revenue	4,762		4,762.69	4,762.69
3401-3406 Income From Departments		60,000			
	Selectmen's Office Income			155.75	155.75
	Planning Board Income			3,448.00	3,448.00
	Zoning Board Income			994.00	994.00
	Town Hall Dances				0.00
	Town Hall Restoration				0.00
	Cemetery Income			4,000.00	4,000.00
	Police Department Income			2,313.11	2,313.11
	Police Outside Detail			44,134.91	44,134.91
	Fire Department Income			1,640.14	1,640.14
	Highway Department			473.36	473.36
	Transfer Station User Fees			18,791.58	18,791.58
	Transfer Station Recycling			18,933.51	18,933.51
	Building Inspector Income			23.67	23.67
	Rescue			44.23	44.23
	Town Clerk Revenue				0.00
	Tax Collector Revenue		3.00		3.00
3401-3406 Total				94,952.26	94,952.26

2014 Detailed Revenue Report

Acct #	Description of Account #	2014 Estimated Revenue MS-4	2014 TC/TX Revenue	2014 Selectmen Revenue	2014 Actual Revenue
3501	Sale of Town Owned Property	4,640		4,640.00	4,640.00
3502	Interest on Investments / Treasurer	1,200			0.00
3503-3509	Other Miscellaneous Revenue	20,000			0.00
3503	Rent-Town Hall			710.00	710.00
3503	Rent-Gazebo			-	0.00
3503	Rent-GBW			15,120.00	15,120.00
3503	Fuel Surcharge			140.00	140.00
3504	Fines & Forfeits			425.20	425.20
3506	Insurance Dividends & Reimbursements			22.53	22.53
3508	Contributions & Donations				0.00
3509	Miscellaneous Revenue			6,048.54	6,048.54
3503-3509	Total	20,000			0.00
3912	Transfers from Special Revenue Funds				0.00
3915	Transfers from Capital Reserve Funds Trust & Agency Funds				0.00
3916	Transfers from Trust & Agency Funds	29,800		8,779.75	8,779.75
	Totals	1,290,015.00	967,666.74	537,387.71	1,505,054.45

2014 DETAILED STATEMENT OF PAYMENTS

EXECUTIVE

Selectmen	3,200.00
Treasurer	4,160.00
Trustee of Trust Funds	100.00
Merit Increase	<u>0.00</u>
	7,460.00

TOWN ADMINISTRATION

Full Time Employee	153,965.91
Part Time Employee	783.12
Overtime	0.00
Mileage	495.06
Auditing Services	8,175.00
Legal Notices	579.72
Telephone	926.53
Software Upgrades	0.00
Registry Recordings	-22.45
Record Retention	0.00
Contract	0.00
Maintenance - Vendors	7,879.32
Rental & Leases	2,051.40
Dues & Subscriptions	65.00
Supplies	2,182.14
Postage	1,529.67
Books & Periodicals	305.85
Miscellaneous	266.04
Reimbursement – Tuition	0.00
Equipment – Computer/Copier	0.00
Seminars/Meetings	735.00
Grant	0.00
Other Charges & Expenses	<u>3,296.13</u>
	183,213.44

TOWN CLERK/TAX COLLECTOR

Full Time Employee	71,500.40
Part Time Employee	3,203.58
Overtime	0.00
Mileage	228.44
Auditing Services	8,175.00
Telephone	154.00
Software Upgrades	0.00
Registry Recordings	332.40
Record Retention	603.40
Tax Search	4,815.00
Maintenance – Vendors	5,568.38
Dues & Subscriptions	60.00
Supplies	1,914.00
Dog Licenses	381.58
Postage	5,365.04
Books & Periodicals	250.95
Equipment	0.00
Meetings/Seminars	946.00
Grant	0.00
	103,498.17

SUPERVISORS OF CHECKLIST

Supervisors of Checklist	3,050.63
Mileage	150.08
Legal Notices	120.11
Software Upgrades	0.00
Maintenance – Vendor	0.00
Supplies	326.15
Postage	0.48
Equipment	571.71
Training/Workshops	82.50
Grant	<u>0.00</u>
	4,301.66

TOWN MEETING/ELECTIONS

Moderator	353.43
Assistant Moderator	496.63
Ballot Clerks	1,491.75
Ballot Counters	345.06
Election Assistant	0.00
Legal Notices	0.00
Sound System	1,200.00
Maintenance & Repairs	400.00
Accu-Vote Tabulator	0.00
Supplies	139.96
Ballots	4,508.00
Equipment	0.00
Grant	<u>0.00</u>
	8,934.83

INFORMATION TECHNOLOGY

Part Time Employee	32,477.80
Mileage	0.00
Telephone	2,941.80
Software Upgrades	219.98
Public Media	0.00
Contract	329.00
Vendor Maint. & Support	3,569.59
Printing Services	3,733.00
Supplies	36.07
Postage	635.26
Equipment	1,674.77
Meetings/Seminars	0.00
Grant	<u>0.00</u>
	45,617.27

MBC

Part Time Employee	227.76
Printing Service	0.00
Supplies	0.00
Miscellaneous	542.30
Equipment	0.00
Meetings/Seminars	<u>0.00</u>
	770.06

REVALUATION OF PROPERTY

Part Time Employee	16,089.74
Contract Appraiser	33,886.05
Tax Maps Updating/Maintenance	2,950.00
Registry Recordings	3.02
Maintenance-Vendors	6,186.25
Dues & Subscriptions	20.00
Supplies	-23.31
Postage	142.53
Equipment	0.00
Meetings/Seminars	<u>73.93</u>
	59,328.21

LEGAL EXPENSE

Town Attorney	7,189.91
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TOWN FICA/MEDI

FICA	52,336.94
MEDI	<u>16,758.15</u>
	69,095.09

2014 DETAILED STATEMENT OF PAYMENTS

PLANNING BOARD

Part Time Employee	7,477.76
Mileage	127.68
Engineering Reviews	0.00
Legal Services	2,387.50
Legal Notices	678.25
Consultants	0.00
Registry Recordings	234.00
Master Plan	0.00
Contract	15,000.00
Maintenance – Vendors	184.75
Printing Services	0.00
Dues & Subscriptions	2,753.73
Supplies	474.83
Postage	902.74
Books & Periodicals	132.00
Refunds/Reimbursement	0.00
Equipment	0.00
Meetings/Seminars	0.00
Grants	<u>0.00</u>
	30,353.24

ZONING BOARD

Part Time Employee	456.61
Legal Services	0.00
Legal Notices	282.61
Printing Services	120.48
Supplies	30.96
Postage	508.72
Equipment	92.76
Meetings/Seminars	60.00
Grant	<u>0.00</u>
	1,552.14

GOVERNMENT BUILDINGS

Part Time Employee	20,057.21
Mileage	0.00
Legal Notices	236.21
Telephone	233.84
Contract-Mowing	4,960.00
Contract	14,716.51
Electricity	4,469.57
Heating Oil	1,821.40
Propane	5,819.92
GB Repairs & Maintenance	16,895.71
Service Calls	0.00
Rubbish Collection	7,408.26
GB Supplies	5,232.84
Equipment & Tools	65.75
Grant	0.00
Other Charges & Expenses	<u>0.00</u>
	81,917.22

GB WHITE BUILDING

Legal Notices	98.91
Telephone	0.00
Water Testing	2,937.50
Electricity	27,995.25
Heating Oil	30,663.55
Repairs & Maintenance	38,395.05
Diesel	311.16
Miscellaneous	0.00
Capital Improvements	0.00
Grant	0.00
Other Charges & Expenses	<u>0.00</u>
	100,401.42

TOWN HALL

Telephone	458.03
Contract	2,985.67
Electricity	7,394.46
Heating Oil	11,054.47
Maintenance	9,863.22
Rubbish Collection	4,285.33
Grant	0.00
Other Charges & Expenses	<u>0.00</u>
	36,041.18

CEMETERIES

Superintendent	1,600.00
Tree Care	0.00
Contractors	14,915.00
Supplies	0.00
Grant	<u>0.00</u>
	16,515.00

INSURANCE

Health Insurance	169,982.80
Dental	11,957.54
Short Term Disability	5,241.41
Long Term Disability	3,785.27
Life Insurance	1,962.00
Life/AD & D Insurance/Emergency	2,370.00
Retirement	65,832.75
Unemployment Tax	4,198.00
Worker's Compensation	18,990.00
Section 125	593.75
Property & Liability	69,051.00
Deductibles	<u>0.00</u>
	353,964.52

ADVERTISING/REGIONAL ASSOCIATION

LGC Dues	3,751.91
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POLICE DEPARTMENT

Full Time Employee	303,797.98
Part Time Employee	9,249.12
Overtime	35,887.10
Clerical	38,818.38
Special Detail Officer	27,022.64
Retirement	84,991.62
Uniforms	6,015.13
Legal Services	0.00
Legal Notices	356.00
Telephone	5,267.62
Computer Technology	842.85
Contract	25,670.80
Maintenance Agreement	912.57
Lease	0.00
Dues & Subscriptions	495.00
Supplies	2,633.72
Postage	759.91
Gasoline	16,938.58
Vehicle Maint. & Repairs	6,423.02
Books & Periodicals	237.08
Ammunition & Firearms	1,574.09
Photo & Video Equipment	0.00
Dare Program	850.51
Miscellaneous	2,215.82
Reimbursement - Tuition	0.00
Equipment Non-Electronics	644.75
Equipment Electronics	14,264.94
Cruiser	30,104.15
Meetings & Seminars	1,273.95
Grant	0.00
	617,247.33

2014 DETAILED STATEMENT OF PAYMENTS

AMBULANCE

Contract	10,000.00
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FIRE DEPARTMENT

Part Time Employee	34,999.93
Uniforms	8,754.56
Legal Services	0.00
Telephone	1,825.52
Software Upgrades	0.00
Testing	2,434.39
Contract	708.20
Building Maintenance & Repairs	0.00
Lease	59,013.86
Dues & Subscriptions	1,425.30
Supplies	3,083.45
Postage	121.97
Equip Maint & Repairs	4,933.48
Gasoline	3,691.74
Diesel	2,499.98
Vehicle Maint & Repairs	25,473.27
Equipment-None Electric	5,130.06
Equipment - Electronic	3,838.48
Fire Hose Replacement	211.79
Meetings/Seminars/Training	2,698.40
Grant	<u>1,153.86</u>
	161,998.24

RESCUE SQUAD

Part Time Employees	18,398.86
Uniforms	3,341.25
Telephone	1,200.36
Immunizations	0.00
Equipment Maintenance	2,711.30
Supplies	4,641.63
Postage	58.00
Gasoline	607.03
Oxygen	200.00
Public Safety	249.68
Equipment	6,914.50
Training & Seminars	5,307.27
Grant	<u>0.00</u>
	43,629.88

FOREST FIRES/WATER HOLES

Telephone	691.12
Water Holes	4,869.37
Forest Fires	1,436.00
Training	247.20
Grant	<u>0.00</u>
	7,243.69

BUILDING INSPECTION

Full Time Employee	39,326.88
Part Time Employee	0.00
Mileage	0.00
Legal Services	385.39
Legal Notices	0.00
Telephone	182.00
Software Upgrades	0.00
Permits Forms	0.00
Dues & Subscriptions	420.00
Supplies	9.20
Postage	4.82
Vendor Maint. & Support	1,497.25
Gasoline	531.74
Vehicle Repairs	35.00
Books & Periodicals	227.00
Health	35.00
Equipment - Hardware Upgrades	340.88

BUILDING INSPECTION Cont.

Vehicle	0.00
Enforcement	156.00
Meetings/Seminars/Training	0.00
Grant	<u>0.00</u>
	43,151.16

HIGHWAY SAFETY

Postage	0.00
Safety Programs	0.00
Equipment	0.00
Surplus Acquisition/Purchase	0.00
Grant	<u>0.00</u>
	0.00

EMERGENCY MANAGEMENT

Mileage	0.00
Telephone	1,483.13
Maintenance-Vendor	824.34
Supplies	8.60
Postage	0.00
Gasoline	0.00
Diesel	0.00
Vehicle Maint. & Repair	0.00
Equipment	646.00
Surplus Acquisition/Purchase	0.00
Seminars & Training	0.00
Grant	<u>12,176.00</u>
	15,138.07

HIGHWAY ADMINISTRATION

Full Time Employee	161,677.15
Part Time Employee	2,728.96
Overtime	<u>17,648.41</u>
	182,054.52

HIGHWAY & STREETS

Uniforms	3,379.28
Legal Service	342.35
Legal Notices	310.88
Telephone	2,108.44
Tree Care	3,442.50
Contract General	200.00
Contract - Mowing	6,800.00
Contract- Winter Maintenance	117,607.50
Electricity	2,400.71
Heating Oil	3,191.43
Propane	137.16
Equipment Rental/Lease	11,345.00
Supplies	3,183.16
Parts	9,403.98
Signs	666.90
Building Maint. & Repair	255.03
Grease/Oil	1,757.15
Gasoline	4,221.14
Diesel	23,614.79
Oxygen/Acetylene	436.63
Vehicle Maint. & Repairs	33,272.69
Miscellaneous	2,717.55
Salt	71,206.12
Sand	25,899.70
Cold Mix	3,334.50
Tires	5,512.24
Town Lands & Parks	0.00
Properties & Parking Lots	0.00
Culverts	100.20
Equipment	2,896.11
Blades	10,060.72
Vehicle Lease	0.00
Seminars/Meetings/Training	225.00
Grant	<u>0.00</u>
	350,028.86

2014 DETAILED STATEMENT OF PAYMENTS

ROAD RESURFACING

Resurfacing	0.00
Tarring/Sealing	83.68

ROAD RECONSTRUCTION

Surveys	0.00
Blasting	0.00
Contract	0.00
Culverts	5,383.20
Material	7,681.57
Hot Top/Grinding	184,337.82
Road Reconstruction	<u>122.18</u>
	197,524.77

GRAVEL ROADS

Gravel (processed)	2,900.23
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BRIDGES

Repairs	0.00
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DAMS

Fees & Maintenance	825.00
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TRANSFER STATION ADMINISTRATION

Full Time Employee	9,781.72
Part Time Employee	49,457.72
	59,239.44

SOLID WASTE COLLECTION

Mileage	26.88
Uniforms/Protective Gear	184.97
Engineering & Testing	4,478.01
Legal Notices	0.00
Telephone	778.19
Testing	0.00
Mowing	612.50
Contract	5,491.60
Electricity	4,856.53
Dues & Subscriptions	214.00
Supplies	1,553.34
Maintenance & Repairs	3,406.51
Gasoline	0.00
Diesel	2,276.14
Heavy Equipment Cont/Loader	379.66
Meetings/Seminars/ Training	325.00
Grant	<u>0.00</u>
	24,583.33

SOLID WASTE DISPOSAL

Disposal/Solid Waste	192,610.60
Disposal/Refrigerators	0.00
Disposal/Recyclable	299.92
Disposal/Tires	477.50
Disposal/Oil	0.00
Disposal/Electronics	1,764.82
Hazardous Waste Day	<u>6,993.40</u>
	202,146.24

ANIMAL CONTROL

Part Time Employee	4,420.00
Legal Notices	0.00
Telephone	570.96
Veterinary Services	1,200.00
Supplies	289.78
Miscellaneous	80.00
Equipment	652.78
Meetings/Seminars/Training	375.00
Grant	<u>0.00</u>
	7,588.52

AGENCIES-HEALTH & SOCIAL

Employee Physicals & Testing	1,530.00
Social Service Agencies	<u>29,036.00</u>
	30,566.00

GENERAL ASSISTANCE

Part Time Employee	23,142.30
Mileage	0.00
Legal services	0.00
Telephone	250.76
Maintenance – Vendor	116.00
Dues	130.00
Supplies	46.09
Postage	50.36
Books & Periodicals	0.00
Miscellaneous	0.00
Equipment	0.00
Appropriation	22,311.57
Meetings/Seminars/Training	165.00
	<u>0.00</u>
	46,212.08

PARKS AND RECREATION

Full Time Employee	46,693.28
Bicentennial Field	0.00
Supplies	0.00
Gasoline	0.00
Vehicle Maint./Repair	0.00
Grant	<u>0.00</u>
	46,693.28

VEASEY PARK

Part Time Employee	8,582.75
Swim Instructor	2,226.00
Uniforms	1,347.93
Legal Notices	0.00
Telephone	336.68
Contract	1,279.00
Electric	288.25
Repairs	3,185.32
Rubbish Collection	356.00
Supplies	125.84
Miscellaneous	612.47
Reimbursement	600.00
Grant	0.00
Safety Compliance	<u>0.00</u>
	18,940.24

LIBRARY

Full Time Employee	40,700.40
Part Time Employee	20,039.88
Telephone	556.22
Professional Development	400.00
Contract	1,000.00
Electric	1,800.00
Heating Oil	2,814.45
Maint. & Repair	1,200.00
Supplies	1,200.00
Equipment Maintenance	700.00
Books	13,500.00
Humanities	1,200.00
Equipment	750.00
Grant	<u>0.00</u>
	85,860.95

MEMORIAL DAY

	0.00
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HERITAGE COMMISSION

	600.00
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2014 DETAILED STATEMENT OF PAYMENTS

CONSERVATION COMMISSION

Part Time Secretary	919.00
Legal Services	300.00
Easement Monitoring	50.00
Printing Publication – Outreach	1.00
Dues	503.00
Supplies	200.00
Postage	31.00
Open Space Committee	1.00
Conservation Comm. Projects	1.00
Trails Club	0.00
Conservation Fund Reimburse	1.00
Land	1.00
Equipment	18.00
Meetings/Seminars/Training	50.00
Grant	<u>1.00</u>
	2,077.00

FORESTRY COMMISSION

Project Monitoring	0.00
Supplies	0.00
Postage	0.00
Forestry Projects	0.00
Meetings	0.00
Grant	<u>0.00</u>
	0.00

DEBT SERVICE

Tax Anticipation Note	0.00
Transfer of Funds	0.00
Payment to State	<u>0.00</u>
	0.00

PRIOR YEAR ENCUMBRANCES

Government Buildings Encumbrance	1,875.00
Town Hall Encumbrance	2,395.00
Library Encumbrance	0.00
Fire Department Encumbrance	0.00
	4,270.00

2014 WARRANT ARTICLES

Art#2 New/Used Work/Plow Truck Highway	66,719.17
Art#3 CRF Fire Apparatus & Equipment	50,000.00
Art#5 Replace Windows, Siding GBW	35,000.00
Art#6 Expendable Trust Fund Gov't	25,000.00
Art#7 CRF Rescue Vehicles & Equip	<u>10,000.00</u>
	186,719.17

2014 COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES

<u>PURPOSE OF APPROPRIATIONS</u>	<u>APPROPRIATION</u>	<u>EXPENDITURE</u>
General Government		
Board of Selectmen	\$ 7,461.00	\$ 7,460.00
Town Administration	\$ 188,168.00	\$ 183,213.44
Town Clerk/Tax Collector	\$ 110,053.00	\$ 103,498.17
Supervisors of Checklist	\$ 5,419.00	\$ 4,301.66
Town Meeting/Election	\$ 10,310.00	\$ 8,934.83
Information Technology	\$ 45,825.00	\$ 45,617.27
MBC	\$ 859.00	\$ 770.06
Revaluation of Property	\$ 84,490.00	\$ 59,328.21
Legal Expense	\$ 23,572.00	\$ 7,189.91
Town FICA/MEDI	\$ 74,333.00	\$ 69,095.09
Planning Board	\$ 35,410.00	\$ 30,353.24
Zoning Board	\$ 2,227.00	\$ 1,552.14
Government Buildings	\$ 84,881.00	\$ 81,917.22
GB White Building	\$ 114,777.00	\$ 100,401.42
Town Hall	\$ 32,665.00	\$ 36,041.18
Cemeteries	\$ 16,452.00	\$ 16,515.00
Insurance	\$ 479,428.00	\$ 353,964.52
Advertising/Regional Dues	\$ 3,752.00	\$ 3,751.91
Public Safety		
Police Department	\$ 650,071.00	\$ 617,247.33
Ambulance	\$ 10,000.00	\$ 10,000.00
Fire Department	\$ 149,163.00	\$ 161,998.24
Rescue Squad	\$ 48,198.00	\$ 43,629.88
Forest Fires/Water Holes	\$ 7,201.00	\$ 7,243.69
Building Inspection	\$ 48,891.00	\$ 43,151.16
Highway Safety	\$ 853.00	\$ -
Emergency Management	\$ 4,304.00	\$ 15,138.07
Highways and Streets		
Highway Administration	\$ 190,046.00	\$ 182,054.52
Road Maintenance	\$ 263,920.00	\$ 350,028.86
Road Surfacing	\$ 1,500.00	\$ 83.68
Road Reconstruction	\$ 265,303.00	\$ 197,524.77
Gravel Roads	\$ 16,000.00	\$ 2,900.23
Bridges	\$ 1.00	\$ -
Dams	\$ 400.00	\$ 825.00
Sanitation		
Transfer Station Administration	\$ 70,460.00	\$ 59,239.44
Solid Waste Collection	\$ 39,247.00	\$ 24,583.33
Solid Waste Disposal	\$ 218,702.00	\$ 202,146.24
Health		
Animal Control	\$ 10,922.00	\$ 7,588.52

2014 COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES

<u>PURPOSE OF APPROPRIATIONS</u>	<u>APPROPRIATION</u>	<u>EXPENDITURE</u>
Health Department	\$ 31,036.00	\$ 30,566.00
Welfare		
General Assistance	\$ 68,554.00	\$ 46,212.05
Culture and Recreation		
Recreation	\$ 48,373.00	\$ 46,693.28
Veasey Park	\$ 25,907.00	\$ 18,940.24
Library	\$ 91,004.00	\$ 85,860.95
Memorial Day	\$ 300.00	\$ -
Heritage Commission	\$ 600.00	\$ 600.00
Conservation Commission	\$ 2,077.00	\$ 2,077.00
Forestry Commission	\$ 6.00	\$ -
Debt Service		
Tax Anticipation Note	\$ 1.00	\$ -
Total Operating Budget	\$ 3,583,122.00	\$ 3,270,237.75
Prior Year Encumbrances	\$ 10,807.00	\$ 4,270.00
Warrant Articles	\$ 187,000.00	\$ 186,719.17
Totals	\$ 3,780,929.00	\$ 3,461,226.92

2014 Employee Wages

<u>Employee Name</u>	<u>Home Department Description</u>	<u>Regular Wages</u>	<u>OT Wages</u>	<u>Detail Wages</u>	<u>Gross Amount</u>
Ahern, Shea R	Fire Department/Rescue	891.74			891.74
Ainslie, Dennis J	Transfer Station	13,774.80			13,774.80
Almeida, Erica L	Recreation	1,189.50			1,189.50
Barry, Kevin J	Town Clerk/Tax Collector	42,080.00			42,080.00
Barry, Stephen R	Executive	800.00			800.00
Boswak, Leslie A	Town Administration	3,223.96			3,223.96
Bosworth, Jesse W	Fire Department	1,193.56			1,193.56
Bosworth, Joseph H	Fire Department	837.43			837.43
Boucher, Jane L	Planning Board	8,089.58			8,089.58
Bradley, Darrell F	Police	1,523.27		1,666.00	3,189.27
Bragg, Katherine E	Police	25,997.84	2,587.50	2,348.00	30,933.34
Burklund, Gregg A	Recreation	10,793.75	66.00		10,859.75
Burns-Fedele, Laura K	Rescue	1,033.89			1,033.89
Butler, Richard E	Fire Department	967.71			967.71
Cartier, Joseph W	Rescue	1,653.66			1,653.66
Chase, Nicole M	Veasey Park	2,226.00			2,226.00
Clark, Gary G	Fire Department	2,285.41			2,285.41
Coan, Michael J	Veasey Park	88.00			88.00
Comire, Katelyn E	Recreation	1,402.88			1,402.88
Conn, Jennifer M	Veasey Park	3,027.50			3,027.50
Costa Jr., Paul V	Veasey Park	3,211.25			3,211.25
Cote, Alex E	Highway Administration	17,857.02			17,857.02
Cote, Alex E	Fire Department	76.55			76.55
Cresswell, Joshua D	Fire Department/Rescue	141.48			141.48
Currier, Caitlin R	Recreation	7,102.50			7,102.50
DeCota, Evelyn F	Library	42,428.00	109.20		42,537.20
Deyermond, Daniel C	Police	54,969.16	6,435.06	1,552.00	62,956.22
Dillon, Thomas P	Fire Department	2,298.58			2,298.58
Dubiansky, John P	Recreation	7,727.50			7,727.50
Dubiansky, John P	Fire Department/Rescue	5,239.92			5,239.92
Duquette, Gary J	Police	34,004.72			34,004.72
Farrar, David A	Fire Department/Rescue	5,853.40			5,853.40
Farrar, Erik J	Fire Department	169.62			169.62
Fisher, Matthew S	Fire Department/Rescue	4,896.26			4,896.26
Foisy, Jeanette L	Town Administration	59,378.00			59,378.00
Foster, Steven M	Fire Department	1,057.76			1,057.76
Gallant, Christopher R	Fire Department/Rescue	1,210.75			1,210.75
Gamache, Christopher	Rescue	457.38			457.38
Gill, Adam G	Fire Department	543.88			543.88
Graykin, Melissa J	Library	10,249.02			10,249.02
Greeley, Michael P	Police	6,458.40			6,458.40
Greig, Denise A	Welfare	24,068.52			24,068.52
Hall, Laura M	Fire Department/Rescue	989.24			989.24
Hapke, Leah M	Veasey Park	396.00			396.00
Heckman, Bradley C	Recreation	835.57			835.57
Heon, William R	Library	2,751.03			2,751.03
Hills, Philip J	Rescue	759.40			759.40
Hills, Tristan M	Rescue	1,973.27			1,973.27
Hughes, Joel	Police	48,078.96	3,617.86	2,686.00	54,382.82
Hutchinson, Rebecca C	Executive	600.00			600.00
Jamele, Steven F	Information Technology	33,569.80			33,569.80
Kimball, Dianne L	Fire Department	533.78			533.78
Kimball, Matthew D	Highway Administration	33,848.59	5,313.12		39,161.71
Kimball, Paul R	Highway Administration	35,804.32	5,598.24		41,402.56

2014 Employee Wages

<u>Employee Name</u>	<u>Home Department Description</u>	<u>Regular Wages</u>	<u>OT Wages</u>	<u>Detail Wages</u>	<u>Gross Amount</u>
Lavoie, Michael E	Police	54,345.63	8,752.84	5,056.00	68,154.47
Layton, Renee M	Veasey Park	1,595.00			1,595.00
Libby, Katherine A	MBC/Town Administration	1,294.80			1,294.80
Lister, Joseph K	Police	168.00			168.00
Loignon, Scott D	Police	5,764.26		975.00	6,739.26
MacDonald, Kevin J	Fire Department	1,083.18			1,083.18
Manzi, Joseph A	Recreation	48,367.54			48,367.54
Marshall, Judith L	Assessing	6,575.40			6,575.40
McHugh, Cynthia B	Animal Control	4,420.00			4,420.00
McHugh, Cynthia B	Fire Department/Rescue	4,354.62			4,354.62
McPherson, Philip R	Recreation	3,704.52			3,704.52
Mikkelsen, Courtenay E	Recreation	5,326.75			5,326.75
Oehler, Carl E	Highway Administration	41,031.80	7,414.44		48,446.24
Olson, Kathleen M	Recreation	14,403.00			14,403.00
O'Neal, Alan E	Executive	150.00			150.00
O'Neal, Larry A	Fire Department	221.20			221.20
Paradis, Angel M	Town Clerk/Tax Collector	3,291.00			3,291.00
Paradise, Dennis M	Transfer Station	23,992.80			23,992.80
Partridge, Tyler J	Recreation	4,172.25			4,172.25
Pearl, Keegan S	Police	18,460.00	971.83	578.00	20,009.83
Pelletier, Richard H	Building Inspection	56,303.34			56,303.34
Pelletier, Timothy P	Police	9,742.92	285.00		10,027.92
Pitman, Richard W	Executive	600.00			600.00
Poisson, Jeffrey R	Fire Department	285.52			285.52
Poulin, Kayla A	Veasey Park	1,250.00			1,250.00
Rapsis, Jason S	Fire Department/Rescue	109.28			109.28
Riley, Liam D	Recreation	1,071.20			1,071.20
Robert, Atticus A	Recreation	90.00			90.00
Roberts, Kelly A	Town Clerk/Tax Collector	32,705.10	58.50		32,763.60
Robertson, Rachel E	Recreation	3,448.50			3,448.50
Robertson, Robert A	Executive	600.00			600.00
Sanborn, Cherie A	Assessing	2,822.00			2,822.00
Schibblehute, Doreen	Rescue	1,764.36			1,764.36
Shute, Jeffrey R	Executive	450.00			450.00
Sinnamon, Lorena A	Executive	4,160.00			4,160.00
Smith, Glenda J	Police	40,199.34	6,315.75	2,943.00	49,458.09
Smith, Jeffrey P	Fire Department	391.64			391.64
Smith, Paul M	Fire Department	126.89			126.89
St. Onge, Roger N	Police	8,051.62		4,518.00	12,569.62
Studley, Allan F	Transfer Station	13,799.24			13,799.24
Tibbetts, Mark A	Government Buildings	30,765.57			30,765.57
Touchette, Michelle E	Recreation	16,835.30			16,835.30
Touchette, Penny S	Town Administration	43,273.24			43,273.24
Tracy Sr, Richard H	Highway Administration	4,650.88			4,650.88
Treantafel, Deborahann	Recreation	21,868.50			21,868.50
Vennerbeck, Ann H	Library	7,226.08			7,226.08
Wilson, Alan L	Police	45,253.56	7,285.91	4,998.00	57,537.47
Wright, Michael D	Town Administration	63,001.60			63,001.60
Young, Mark M	Highway Administration	41,880.59			41,880.59

2014 ELECTION OFFICIALS

Moderator

Jonathan Hutchinson	\$ 326.28
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Recount Warrant Art #9

Jonathan Hutchinson	\$ 9.06
Alan O'Neal	\$ 9.06
Richard Boisvert	\$ 9.06

Assistant Moderator

Assistant Moderator	
Richard Boisvert	\$ 9.06
James County	\$ 253.75
Frances Menard	\$ 242.88

Supervisors of Checklist

Harriet Cady	\$ 1,035.00
Thomas Dilon	\$ 460.00
Gloria Riel	\$ 680.00
James Deeley	\$ 422.50
Richard Boisvert	\$ 435.00
Katherine Alexander	\$18.13

Ballot Clerks

Kathleen Berglund	\$ 181.26
Anne Crawn	\$ 181.26
Barbara Daley	\$ 297.26
Cynthia Kelsey	\$ 206.63
Madelyn Foulkes	\$ 237.45
Barbara Mathews	\$ 121.44
Cherie Sanborn	\$ 61.63
Cynthia Tomilson	\$ 204.82

Ballot Counters

Richard Boisvert	\$ 9.06
Melissa Buckner	\$ 32.63
Dollene Jones	\$ 9.06
Jay Joplin	\$ 23.56
Rebecca Hutchinson	\$ 10.88
Frances Menard	\$ 35.68
Kirk Sciola	\$ 30.81
Cynthia Tomilson	\$ 39.31
Philip Bilodeau	\$ 36.25
Bernadette Cameron	\$ 36.25
Herb McKenney	\$ 27.19
Kara Dickson	\$ 27.19
Joyce Pelletier	\$ 27.19

Annual Report of the Treasurer

Checking Account Balance January 1, 2014	\$ 1,475,210.60
Receipts From Tax Collector	\$ 12,829,296.48
Receipts From Selectmen	\$ 537,387.71
Receipts From Town Clerk	\$ 851,305.50
Receipts From Parks & Recreation Revolving Fund	\$ 249,992.29
Receipts From Other Sources	\$ 115,201.65
Transfers From Money Market Account	\$ 4,600,000.00
Transfers From Money Market Escrow Accounts	\$ 20,003.59
Total Cash Receipts	\$ 19,203,187.22
Payments Approved By Selectmen Board	\$ (18,189,610.41)
Checking Account Balance December 31, 2014	\$ 2,488,787.41

Town Accounts

Bognagki Engineer Review	\$ 410.44
Brown's Mill Engineer Review	\$ 645.54
Citizens Bank Money Market	\$ 312,442.63
Conservation Fund	\$ 198,258.29
Cottonwood Estates	\$ 56.78
Cottonwood Settlement	\$ 4,743.39
Deerfield Fair Association	\$ 1,093.54
Deerfield Rescue	\$ 19,634.11
Emergency Response – Street Numbers	\$ 1.17
Lahrs	\$ 18.79
Fire Department Equipment Fund	\$ 4,054.02
Forest Maintenance	\$ 5,989.34
Freda Engineer Review	\$ 4,076.26
Gazebo	\$ 6,658.00
Heritage Foundation	\$ 1,982.95
Highway Donations	\$ 137.91
Impact Fee - Highways	\$ 51,512.30
Impact Fees - School	\$ 74,703.42
Impact Fee - Solid Waste	\$ 24,996.40
Improvements to Mountain Road - between Poles 42 & 43	\$ 1,751.50
IRS Refund	\$ 66.81
JCR Construction	\$ 5,005.66
Lamprey River Advisory Committee	\$ 604.59
LLC Engineering	\$ 1,165.94
Maintenance of Bicentennial Recreational Field	\$ 594.20
M. Bognagki Road Bond	\$ 23.11
Police Dept – Cop Cards	\$ 1,495.97
Police Dept – Equipment Fund	\$ 883.21
Police Dept – Pistol Permits	\$ 2,497.23

Town Accounts Cont.

Rollins N Reclamation B	\$	10,479.03
Road Bond Security	\$	3,090.22
Road Bond Security of Joseph Brown	\$	720.06
Rounding Account (all misc accounts under 1.00)	\$	3.39
Security Deposit State Property	\$	2,672.89
Sorak Engineer Review	\$	74.94
TD Bank Municipal Money Market	\$	3,005,404.58
Town Hall Accessibility Fund	\$	7,637.40
Town Hall Curtain Fund	\$	44.10
Town Planner Fees	\$	334.44
Tuckor County RE Engineer Review Middle/South	\$	8.32
Misc	\$	12.40
Total	\$	3,755,985.27

Lorena Sinnamon

Town Treasurer

Annual Report of the Town Clerk



Financial Reports

January 01, 2014 to December 31, 2014

Motor Vehicle Permits

January.....	\$ 58,586.33
February.....	\$ 62,157.00
March.....	\$ 62,687.00
April.....	\$ 75,116.00
May.....	\$ 75,809.00
June.....	\$ 76,857.00
July.....	\$ 73,937.00
August.....	\$ 71,552.00
September.....	\$ 73,536.00
October.....	\$ 72,675.84
November.....	\$ 54,839.00
December.....	\$ 56,805.83

TOTAL MOTOR VEHICLE REVENUE..... \$814,558.00

OTHER REVENUES

Title Fees.....	\$ 2,194.00
Municipal Agent Fees.....	\$ 21,168.00
UCC's.....	\$ 1,335.00
Dog Licenses.....	\$ 4,429.00
Dog Late Fee.....	\$ 748.00
Bad Check Fee.....	\$ 800.00
Marriage Licenses.....	\$ 182.00
Certified Copies – Birth.....	\$ 377.00
Certified Copies – Death.....	\$ 387.00
Certified Copies – Marriage.....	\$ 265.00
Checklist Copies.....	\$ 135.50
Pole Petitions.....	\$ 20.00
Misc. Copies.....	\$ 3.00
Recount Fees.....	\$ 10.00

TOTAL OTHER REVENUE \$ 32,053.50

REMITTANCE TO THE TREASURER..... \$ 846,611.50

Respectfully Submitted,
Kevin J. Barry, Certified Town Clerk/Tax Collector



Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

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: DEERFIELD

County: ROCKINGHAM

Report Year: 2014

PREPARER'S INFORMATION ?

First Name

Kevin

Last Name

Barry

Street No.

8

Street Name

Raymond Rd

Phone Number

(603) 463-8811

Email (optional)

tw@townofdeerfieldnh.com



New Hampshire
Department of
Revenue Administration

2014
MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2013	Year: 2012	Year: 2011	
Property Taxes	3110		\$571,596.05			
Resident Taxes	3180					
Land Use Change Taxes	3120		\$6,110.00			
Yield Taxes	3185		\$200.21			
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance ?		(\$1,365.17)				
Other Tax or Charges Credit Balance ?						

Taxes Committed This Year	Account	Levy for Year of this Report	2013	Prior Levies
Property Taxes	3110	\$12,653,971.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$30,200.00		
Yield Taxes	3185	\$22,692.95		
Excavation Tax	3187	\$248.86		
Other Taxes	3189			
-				
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	2013	Prior Levies	2012	2011
Property Taxes	3110	\$13,459.50				
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
-						
Add Line						
Interest and Penalties on Delinquent Taxes	3190	\$7,308.29	\$40,550.38			
Interest and Penalties on Resident Taxes	3190					
Total Debits		\$12,726,515.43	\$618,456.64			



New Hampshire
Department of
Revenue Administration

2014
MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	\$12,134,383.06	\$326,539.36		
Resident Taxes				
Land Use Change Taxes	\$24,200.00	\$110.00		
Yield Taxes	\$19,587.23	\$200.21		
Interest (Include Lien Conversion)	\$7,258.29	\$37,263.88		
Penalties	\$50.00	\$3,286.50		
Excavation Tax	\$248.86			
Other Taxes				
Conversion to Lien (Principal Only)		\$249,509.69		
-				
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	\$618.00	\$1,547.00		
Resident Taxes				
Land Use Change Taxes	\$1,500.00			
Yield Taxes	\$2,602.55			
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	\$539,807.76			
Resident Taxes				
Land Use Change Taxes	\$4,500.00			
Yield Taxes	\$503.17			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$8,743.49)			
Other Tax or Charges Credit Balance ?				

Total Credits	\$12,726,515.43	\$618,456.64		
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Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2013	Year: 2012	Year: 2011
Unredeemed Liens Balance - Beginning of Year			\$236,773.57	\$215,487.45
Liens Executed During Fiscal Year		\$275,143.45		
Interest & Costs Collected (After Lien Execution)		\$4,953.08	\$21,129.88	\$30,137.84
-				
Add Line				
Total Debits		\$280,096.53	\$257,903.45	\$245,625.29

Summary of Credits

	Last Year's Levy	Prior Levies		
		2013	2012	2011
Redemptions		\$63,243.07	\$92,732.58	\$89,606.40
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190		\$4,953.08	\$21,129.88	\$30,137.84
-				
Add Line				
Abatements of Unredeemed Liens			\$236.79	\$2,458.08
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$211,900.38	\$143,804.20	\$123,422.97
Total Credits		\$280,096.53	\$257,903.45	\$245,625.29



DEERFIELD (115)

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 First Name

Kevin

Preparer's Last Name

Barry

Jan 1, 2015

Preparer's Signature and Title

Date



Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

Print

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487**

IMPACT FEES

MAP & LOT	NAME	Transfer				Transfer			
		AMOUNT	School	Station	Highway	DATE PAID	Date Assessed	School	Station
420-48-006	Beginning balance 1/1/2011		30,757.95	22,116.25	23,803.59			30,757.95	22,116.25
	Daylynn Homes	4,037.00	3,147.00	379.00	511.00	3/1/10		3,147.00	379.00
413-079-002	Kline, Michael	3,064.00	2,266.00	287.00	511.00	5/11/2011	8/3/2005	2,266.00	287.00
419-48-11	Tyler Builders, Inc.	3,877.00	2,987.00	379.00	511.00	3/15/2011	3/29/2010	2,987.00	379.00
419-48-12	Tyler Builders, Inc.	3,877.00	2,987.00	379.00	511.00	3/16/2011	3/29/2010	2,987.00	379.00
420-048-024	Daylynn Homes, LLC	4,824.00	2,649.00	472.00	1,703.00	4/25/2011	4/10/2010	2,649.00	472.00
420-048-016	Daylynn Homes, LLC	4,037.00	3,147.00	379.00	511.00	6/8/2011	6/23/2010	3,147.00	379.00
201-005-001	Weiler, William	4,824.00	2,649.00	472.00	1,703.00	3/22/2011	9/30/2010	2,649.00	472.00
420-048-003	Daylynn Homes, LLC	4,824.00	2,649.00	472.00	1,703.00	3/15/2011	1/26/2011	2,649.00	472.00
406-005-001	Pelletier, David Construction	4,824.00	2,649.00	472.00	1,703.00	5/18/2011	2/22/2011	2,649.00	472.00
410-046-016	Tukcor Real Estate & Development	4,824.00	2,649.00	472.00	1,703.00		2/28/2011		
420-048-017	Daylynn Homes, LLC	4,824.00	2,649.00	472.00	1,703.00	6/9/2011	3/28/2011	2,649.00	472.00
420-048-018	Daylynn Homes, LLC	4,824.00	2,649.00	472.00	1,703.00	8/6/2011	5/2/2011	2,649.00	472.00
204-006	Nyberg, Wesley	4,824.00	2,649.00	472.00	1,703.00	10/25/2011	5/9/2011	2,649.00	472.00
410-070	Broek, Jonathan & Lacinda	4,824.00	2,649.00	472.00	1,703.00	5/16/2011	5/11/2011	2,649.00	472.00
420-048-023	Krebs, John	3,877.00	2,987.00	379.00	511.00	5/12/2011	5/12/2011	2,987.00	379.00
413-083-005	Pelletier, David Construction	4,824.00	2,649.00	472.00	1,703.00	11/16/2011	6/13/2011	2,649.00	472.00
424-023-001	Temple, Ed	4,824.00	2,649.00	472.00	1,703.00	10/4/2011	8/2/2011	2,649.00	472.00
413-071	Mahon	4,824.00	2,649.00	472.00	1,703.00	11/30/2011	11/29/2011	2,649.00	472.00
419-046-007	Tukcor Real Estate & Development	3,877.00	2,987.00	379.00	511.00	3/16/2011		2,987.00	379.00
420-048-021	Daylynn Homes, LLC	4,037.00	3,147.00	379.00	511.00	3/15/2011	7/23/2010	3,147.00	379.00
	INT 2011							70.29	37.58
	6/17/2011 Hwy Payment Church St								(23,803.59)
	10/24/2011 School Impact Fee							(64,317.85)	
	8/31/11 Solid Waste								(8,000.00)
	10/31/11 Solid Waste								(4,000.00)
	12/31/2011 Solid Waste								(610.61)
420-048-019	Daylynn Homes, LLC	4,824.00	2,649.00	472.00	1,703.00				
420-017-002	Sandon, Richard	4,824.00	2,649.00	472.00	1,703.00	12/12/2012	3/22/2012	2,649.00	472.00
407-001-001	Menczwor, Robert	4,194.00	2,019.00	472.00	1,703.00	8/23/2012	4/23/2012	2,019.00	472.00
408-039	Kelley, Skip	3,582.00	1,407.00	472.00	1,703.00	11/28/2012	6/5/2012	1,407.00	472.00
411-041-002	Frazer, Aaron & Mya	4,824.00	2,649.00	472.00	1,703.00		7/5/2012		
	INT 2012							29.07	25.84
201-005	Pelletier, David	4,824.00	2,649.00	472.00	1,703.00	2/13/2013	12/5/2011	2,649.00	472.00
419-046-15	Matt and Leah Cooper	4,824.00	2,649.00	472.00	1,703.00	1/18/2013	7/5/2012	2,649.00	472.00
406-026-000	Rudd, William	4,824.00	2,649.00	472.00	1,703.00	6/18/2013	10/5/2012	2,649.00	472.00
405-018-000	Desharnais, Mark	2,457.00	282.00	472.00	1,703.00	7/17/2013	12/26/2012	282.00	472.00
409-009-000	Stacey, Fran	4,824.00	2,649.00	472.00	1,703.00	3/11/2013	3/6/2013	2,649.00	472.00
419-027-037	Signature Homes LLC	4,824.00	2,649.00	472.00	1,703.00	12/3/2013	7/8/2013	2,649.00	472.00

IMPACT FEES

419-046-19	Signature Homes LLC	South Road	4,824.00	2,649.00	472.00	1,703.00	10/6/2013	7/23/2013	2,649.00	472.00	1,703.00
405-060	Vesci, Matthew & Diane	Old Centre & North Rd	4,824.00	2,649.00	472.00	1,703.00	10/1/2014	10/2/2013	2,649.00	472.00	1,703.00
209-008	Cady, Aaron B INT 2013	Meetinghouse Hill Road	4,824.00	2,649.00	472.00	1,703.00		8/12/2013	53.03	29.30	48.54
409-049-001	Pelletier, David	Harvey Road	4,824.00	2,649.00	472.00	1,703.00	7/1/2014	9/12/2013	2,649.00	472.00	1,703.00
418-028-002	Jambco, Inc	Reservation Road	4,824.00	2,649.00	472.00	1,703.00	1/16/2014	10/3/2013	2,649.00	472.00	1,703.00
419-046-013	Tukcor Real Estate	Hartford Brook Road	4,824.00	2,649.00	472.00	1,703.00	5/10/2014	8/13/2013	2,649.00	472.00	1,703.00
411-015	Strategic Contracting Co., Inc	Mount Delight Road	3,548.00	1,373.00	472.00	1,703.00	11/4/2014	6/19/2014	1,373.00	472.00	1,703.00
412-083-004	Pelletier, David Construction	Country Road	4,824.00	2,649.00	472.00	1,703.00	7/3/2014	5/8/2014	2,649.00	472.00	1,703.00
420-017	Beaulieu, Malcolm	168 South Road	4,824.00	2,649.00	472.00	1,703.00		7/2/2014			
419-046-010	Signature Homes, LLC	Hartford Brook Road	4,824.00	2,649.00	472.00	1,703.00	8/20/2014	5/5/2014	2,649.00	472.00	1,703.00
419-046-011	Tukcor Real Estate	Hartford Brook Road	4,824.00	2,649.00	472.00	1,703.00	10/30/2014	5/5/2014	2,649.00	472.00	1,703.00
419-046-012	Signature Homes, LLC	Hartford Brook Road	4,824.00	2,649.00	472.00	1,703.00	7/22/2014	5/5/2014	2,649.00	472.00	1,703.00
201-012-002	Pelletier, David	Ritchie Road	4,824.00	2,469.00	472.00	1,703.00	9/29/2014	8/20/2014	2,649.00	472.00	1,703.00
411-004	Webb, Harlinda S	Mount Delight Road	2,270.00	95.00	472.00	1,703.00		8/26/2014			
419-027-011	Tukcor Real Estate	Bloomfield Road	4,824.00	2,469.00	472.00	1,703.00		12/18/2014			
419-027-012	Tukcor Real Estate	Bloomfield Road	4,824.00	2,469.00	472.00	1,703.00		12/18/2014			
	INT 2014								84.43	34.02	65.92
	12/31/2014 Impact Fee Total								66,851.49	27,170.36	57,005.89

Financial Report of Philbrick- James Library
through December 31, 2014

Balance on hand, January 1, 2014	Based on TD Bank 2013 checks cashed in 2014	\$29,516.04 \$909.01 \$28,607.03
Receipts:		
Interest earned	\$0.00	
Donations, fines, book receipts, gifts	\$1,393.82	
Town Funds Transferred	\$16,312.50	
Grants	\$0.00	
Copier	\$294.00	
Other (FOL, NHHHC, Trustee Savings)	\$21,365.20	
Total Receipts		<u>\$39,365.52</u> \$67,972.55
Expenditures:		
Electricity: Public Service of NH	\$1,709.64	
<u>Supplies and Maintenance</u>		
Building Maintenance & Repair including Lift	\$25,146.30	
Office Supplies (including banking fees)	\$1,182.46	
Equipment Maintenance	\$722.82	
New Equipment	\$389.54	
Supplies and Maintenance Subtotal:	\$27,441.12	
<u>Programs and Personnel Expenses</u>		
Professional Dues & Development including NHLA Librarian Membership	\$195.00	
Park Street Foundation Contract (ebook downloads)	\$631.00	
Humanities & Memberships Total:	\$1,574.25	
Other Humanities (Humanities Council & Genealogy)	\$736.50	
Family memberships:		
Currier Museum	\$80.00	
NH Historical Society	\$60.00	
Seacoast Science Center	\$70.00	
McAuliffe-Shepard Discovery Center	\$0.00 (invoice received and paid in Jan 2015)	
SEE Museum	\$75.00	
Boston Museum of Fine Arts	\$42.75	
Strawberry Banke Museum	\$250.00	
American Independence Museum	\$50.00	
Manchester Historic Assoc/Millyard Museum	\$0.00 (not renewed in 2014)	
NHLA Trustee Membership	\$210.00	
Membership Subtotal:	\$837.75	
<u>Books and Periodicals Total</u>	\$10,023.53	
Books	\$7,227.68	
Audiobooks/Video (including SILC)	\$1,993.09	
Newspapers	\$473.72	
Magazines	\$329.04	
Grant		
Safety Compliance		
Total Expenses		\$41,574.54
Balance on hand		\$26,398.01

Philbrick-James Library Building Fund 2014
through December 31, 2014

Balance on Hand January 1, 2014			\$58,406.95
Receipts:			
	Trustee of the Trust Funds	\$1,491.41	
	Interest	\$26.05	
	Donations	\$0.00	
			\$1,517.46
Transfers to checking			(\$21,000.00)
Balance on Hand			<u>\$38,924.41</u>

2014 Summary of Deerfield Trust Funds

All monies are managed for the Town and School Trust Funds by Cambridge Trust Company, supervised by the Trustees of Trust Funds.

Capital Reserve funds, both School and Town, are invested in a Fidelity Money Market Treasury Only account, yielding 0.01%. Cambridge takes no fee for the custodial placement of these Funds.

The Warrant Article on this year's ballot would allow the Trustees to engage Cambridge Trust (or any other professional Fund Manager) to seek higher yields from the limited investment instruments allowed by RSA:

“Said capital reserve funds shall be invested only in deposits in any federally or state-chartered bank or association authorized to engage in a banking business in this state, or in bonds or notes of this state, in such stocks and bonds as are legal for investment by banks and associations chartered by this state to engage in a banking business, or in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in obligations with principal and interest fully guaranteed by the United States government.”

The NH PDIP fund created by RSA 383:22 only pays 0.01% - but the interest rates or dividends available from the other limited, but secure, items, though not high in today's economy, can yield reasonably higher rates.

The Deerfield Common Trust Funds, or charitable funds, have earned a total of \$61,065.48 in income and capital gains while paying \$9,874.37 in fees since placement with Cambridge Trust in October 2013.

REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF DEERFIELD, NH
FOR PERIOD JANUARY 1, 2014 - DECEMBER 31, 2014
GENERAL COMMON FUND (ACCOUNT NUMBER XXXXX63)

PRINCIPAL										INCOME			PRINCIPAL ONLY						
DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST	HOW INVESTED	PERCENT (%)	BALANCE BEGINNING	NEW FUNDS CREATED	CASH G/L ON SECURITIES	WITHDRAW	PRINCIPAL FEES	BALANCE END	BEGINNING BALANCE	PERCENT (%)	INCOME AMOUNT	EXPENDED	BALANCE END	GRAND TOTAL PRINC & INC	BEG YEAR FAIR VALUE	UNREALIZED ANNUAL G/L	END FAIR VALUE
TOWN OF DEERFIELD																			
N/L	Common Trust Fund A	Cemetery	COM. TRUST	6.69%	40,821.22	0.00	-142.87	0.00	0.00	40,678.35	55,035.81	6.59%	1,111.62	-4,000.00	52,147.43	92,825.78	97,375.94	2,375.70	51,251.72
N/L	Common Trust Fund B	Cemetery	COM. TRUST	1.61%	9,840.74	0.00	-34.44	0.00	0.00	9,806.30	8,048.02	1.59%	268.00	-500.00	7,816.02	17,622.32	18,172.22	572.71	12,355.21
N/L	Morrison Cemetery Fund	Cemetery	COM. TRUST	7.67%	46,823.27	0.00	-163.88	0.00	0.00	46,659.39	22,899.23	7.56%	1,275.06	-2,279.75	21,894.54	68,553.93	70,827.30	2,725.00	58,787.40
N/L	Old Centre Cemetery Fund	Cemetery	COM. TRUST	8.87%	54,158.70	8,250.00	-218.10	0.00	0.00	62,190.60	6,162.83	10.07%	1,596.36	-2,000.00	5,759.19	67,949.80	61,277.36	3,632.05	78,355.58
3/15/2004	Gentlemen Joe Brown Award	Award	COM. TRUST	2.08%	12,702.44	0.00	-44.46	0.00	0.00	12,657.98	5,864.59	2.05%	345.90	-400.00	5,810.49	18,468.47	18,861.23	739.25	15,948.12
DEERFIELD - ALL OTHER																			
3/5/1987	Philbrick James Library Fund	Library	COM. TRUST	6.26%	38,243.13	0.00	-133.85	0.00	0.00	38,109.28	2,769.64	6.17%	1,041.45	-1,115.48	2,695.60	40,804.88	41,662.63	2,225.66	48,014.88
12/20/1923	Philbrick Fund #1	Library	COM. TRUST	1.00%	6,100.25	0.00	-21.35	0.00	0.00	6,078.90	-192.60	0.98%	166.10	-115.80	-142.30	5,936.60	6,001.26	355.02	7,658.97
4/6/1945	Philbrick Fund #2	Library	COM. TRUST	1.37%	8,382.89	0.00	-29.34	0.00	0.00	8,353.55	-264.71	1.35%	228.24	-159.13	-195.60	8,157.95	8,246.82	487.86	10,524.86
10/5/1926	Free Will Baptist Church	Church	COM. TRUST	0.73%	4,446.74	0.00	-15.56	0.00	0.00	4,431.17	-140.38	0.72%	121.11	-84.42	-103.69	4,327.49	4,374.59	258.79	5,582.95
6/26/1956	Progressive Grange Fund	Scholarship	COM. TRUST	0.20%	1,235.10	0.00	-4.32	0.00	0.00	1,230.78	1,868.23	0.20%	33.64	-100.00	1,801.87	3,032.65	3,152.51	71.88	1,550.69
1/1/1964	Cross Sunborn Fund	Library	COM. TRUST	0.35%	2,130.02	0.00	-7.45	0.00	0.00	2,122.56	-67.23	0.34%	58.01	-40.43	-49.65	2,072.92	2,095.48	123.96	2,674.27
1870	Jemess Fund	Education	COM. TRUST	0.90%	5,519.38	0.00	-19.32	0.00	0.00	5,500.06	-174.26	0.89%	150.30	-104.78	-128.74	5,371.32	5,429.82	321.21	6,929.67
12/31/1980	Womens Relief Corps Room	Library	COM. TRUST	0.04%	224.35	0.00	-0.79	0.00	0.00	223.57	-7.12	0.04%	6.11	-4.26	-5.27	218.29	220.67	13.06	281.68
2/24/1984	Friends of Rebekahs	Scholarship	COM. TRUST	0.01%	31.71	0.00	-0.11	0.00	0.00	31.60	294.30	0.01%	0.88	-25.00	270.18	301.79	331.18	1.85	39.82
12/31/1990	Bill Sunborn Fund	Library	COM. TRUST	0.06%	358.72	0.00	-1.26	0.00	0.00	357.47	-11.30	0.06%	9.80	-6.81	-8.31	349.16	352.93	20.88	450.38
4/1/1992	Joe Carter Memorial Fund	Needy	COM. TRUST	0.82%	5,032.88	0.00	-17.61	0.00	0.00	5,015.26	1,257.20	0.81%	137.03	0.00	1,394.23	6,409.49	6,389.74	292.90	6,318.86
6/26/1992	Town Hall Restoration Fund	Town Hall	COM. TRUST	3.63%	22,174.08	910.00	-80.74	0.00	0.00	23,003.33	8,662.24	3.72%	612.57	0.00	9,274.81	32,278.15	31,324.93	1,343.44	28,982.51
5/2/2005	Historical Society	Historical	COM. TRUST	55.77%	340,511.49	0.00	-1,191.78	0.00	0.00	339,319.71	118,397.01	54.94%	9,272.69	0.00	127,669.70	466,989.41	466,180.15	19,816.93	427,517.85
1/1/2012	Deerfield Womens Club	Scholarship	COM. TRUST	1.94%	11,864.17	0.00	-41.52	0.00	0.00	11,822.64	238.82	1.91%	323.06	0.00	561.89	12,384.53	12,294.77	690.47	14,895.66
GRAND TOTAL										230,640.33	100.00%	16,757.92	-10,935.86	236,462.39	854,054.91	854,571.53	36,068.61	778,121.09	

* Principal and Income balances, for certain funds, have been combined and are included in the Principal Beg Year Fair Value and End of Year Fair Value (difference = \$124,459.96).

JAMES M. SULLIVAN, TREASURER, TRUSTEE OF TRUST FUNDS
CAROL A. LEVESQUE, TRUSTEE OF TRUST FUNDS
JOHN M. REAGAN, TRUSTEE OF TRUST FUNDS

MS-10 GCF
REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF DEERFIELD, NH
FOR PERIOD ENDING DECEMBER 31, 2014
GENERAL COMMON FUND (ACCOUNT NUMBER XXXXX63)

		PRINCIPAL						INCOME			PRINCIPAL ONLY														
#	SHS	HOW INVESTED		BALANCE		CAPITAL		PROCEEDS		GAINS/LOSSES		BALANCE		INCOME		EXPENDED		GRAND TOTAL		BEG OF YEAR		UNREALIZED		END OF YEAR	
		DESCRIPTION OF INVESTMENT	PURCHASES	BEG YEAR	BEG YEAR	GAINS	FROM SALES	FROM SALES	FROM SALES	END YEAR	BALANCE	BEG YEAR	RECEIVED	ENDING YR	ENDING YR	PRINC & INCOME	FAIR VALUE *	ANNUAL GAINS	FAIR VALUE						
0.00		CASH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28986.600		FIDELITY INSTL MONEY MARKET TREASURY ONLY	0.00	153,310.41	0.00	0.00	124,323.81	0.00	0.00	28,986.60	1,455.92	14.39	14.39	112,002.43	140,989.03	154,766.33	0.00	0.00	0.00	28,986.60					
745		GUGGENHEIM BULLETSHARES 2017 HIGH YIELD CORP BOND ETF	0.00	20,171.84	0.00	29.20	0.00	0.00	0.00	20,171.84	0.00	796.40	796.40	0.00	20,171.84	20,204.40	(839.09)	19,332.75							
745		GUGGENHEIM BULLETSHARES 2016 HIGH YIELD CORP BOND ETF	0.00	20,150.83	0.00	25.33	0.00	0.00	0.00	20,150.83	0.00	773.51	773.51	0.00	20,150.83	20,129.90	(862.78)	19,288.05							
3996.094		FEDERATED INSTL TR HIGH YIELD BOND FUND	0.00	40,920.00	0.00	99.33	0.00	0.00	0.00	40,920.00	0.00	2,510.82	2,510.82	0.00	40,920.00	40,800.12	(1,438.59)	39,481.41							
6887.500		FEDERATED TOTAL RETURN BOND FUND INSTL	0.00	76,038.00	0.00	322.92	0.00	0.00	0.00	76,038.00	0.00	2,904.41	2,904.41	0.00	76,038.00	75,004.88	0.00	76,038.00							
0.000		FEDERATED EMERGING MARKET DEBT FUND	0.00	30,675.00	0.00	161.12	28,720.53	(1,954.47)	0.00	0.00	0.00	1,521.14	1,521.14	0.00	30,052.59	(0.00)	0.00								
679.157		MATTHEWS ASIA DIVIDEND FUND INSTL CLASS	0.00	16,115.00	0.00	0.00	5,000.00	(258.16)	0.00	10,856.84	0.00	317.29	317.29	0.00	10,856.84	15,682.82	(492.90)	10,363.94							
0		WASTE MANAGEMENT INC	0.00	4,380.99	0.00	0.00	4,174.31	(206.68)	0.00	(0.00)	0.00	0.00	0.00	0.00	4,487.00	0.00	0.00								
185		AMERICAN INTERNATIONAL GROUP	0.00	0.00	10,149.60	0.00	0.00	0.00	0.00	10,149.60	0.00	69.39	69.39	0.00	10,149.60	0.00	212.25	10,361.85							
133		APPLE INC	0.00	9,867.98	0.00	0.00	0.00	0.00	0.00	9,867.98	0.00	245.48	245.48	0.00	9,867.98	10,659.38	4,812.56	14,680.54							
200		AUTOMATIC DATA PROCESSING INC	2,561.70	12,894.50	0.00	0.00	0.00	0.00	0.00	13,826.34	0.00	326.40	326.40	0.00	13,826.34	13,735.83	2,847.66	16,674.00							
19		BLACKROCK INC	0.00	5,759.09	0.00	0.00	0.00	0.00	0.00	5,759.09	0.00	146.68	146.68	0.00	5,759.09	6,012.93	1,034.55	6,793.64							
200		BURBERRY GROUP PLC SPONSORED ADR	10,266.00	0.00	0.00	0.00	0.00	0.00	0.00	10,266.00	0.00	0.00	0.00	0.00	10,266.00	0.00	(182.00)	10,084.00							
138		CHEVRON CORP	0.00	16,657.22	0.00	0.00	0.00	0.00	0.00	16,657.22	0.00	580.98	580.98	0.00	16,657.22	17,237.58	(1,176.38)	15,480.84							
0		CDK GLOBAL INC	1,629.86	0.00	0.00	1,848.24	0.00	218.38	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
80		CLOROX CO	8,016.34	0.00	0.00	0.00	0.00	0.00	0.00	8,016.34	0.00	0.00	0.00	0.00	8,016.34	0.00	320.46	8,336.80							
131		CULLEN/FROST BANKERS INC	0.00	9,301.00	0.00	0.00	0.00	0.00	0.00	9,301.00	0.00	265.93	265.93	0.00	9,301.00	9,750.33	(47.16)	9,253.84							
43		ECOLABS INC	0.00	6,634.53	0.00	0.00	2,147.04	40.84	0.00	4,528.33	0.00	69.32	69.32	0.00	4,528.33	6,569.01	(33.97)	4,494.36							
97		EXXON MOBIL CORP	0.00	9,007.42	0.00	0.00	0.00	0.00	0.00	9,007.42	0.00	261.90	261.90	0.00	9,007.42	9,816.40	(39.77)	8,967.65							
60		FACTSET RESEARCH SYSTEMS	2,284.80	4,836.97	0.00	0.00	0.00	0.00	0.00	7,121.77	0.00	66.88	66.88	0.00	7,121.77	4,777.52	1,323.23	8,445.00							
0		FORD MOTOR CO NEW	0.00	3,849.49	0.00	0.00	3,428.07	(421.42)	0.00	(0.00)	0.00	114.52	114.52	0.00	(0.00)	3,533.47	0.00	0.00							
477		GENERAL ELECTRIC CO	0.00	12,974.40	0.00	0.00	0.00	0.00	0.00	12,974.40	0.00	419.76	419.76	0.00	12,974.40	13,370.31	(920.61)	12,053.79							
97		GENUINE PARTS CO	0.00	7,823.05	0.00	0.00	0.00	0.00	0.00	7,823.05	0.00	219.48	219.48	0.00	7,823.05	8,069.43	2,514.24	10,337.29							
0		ISHARES MSCI GERMANY INDEX FUND	0.00	6,555.36	0.00	0.00	6,342.60	(212.76)	0.00	(0.00)	0.00	141.39	141.39	0.00	(0.00)	7,114.24	0.00	0.00							
308		INTEL CORP	0.00	7,471.49	0.00	0.00	0.00	0.00	0.00	7,471.49	0.00	277.20	277.20	0.00	7,471.49	7,994.14	3,705.83	11,177.32							
117		JOHNSON & JOHNSON	0.00	10,887.03	0.00	0.00	0.00	0.00	0.00	10,887.03	0.00	322.92	322.92	0.00	10,887.03	10,716.03	1,347.66	12,234.69							
107		M & T BANK CORP	0.00	12,033.00	0.00	0.00	0.00	0.00	0.00	12,033.00	0.00	299.60	299.60	0.00	12,033.00	12,456.94	1,408.34	13,441.34							
206		MATTEL INC	0.00	9,211.31	0.00	74.16	0.00	(74.16)	0.00	9,137.15	0.00	238.96	238.96	0.00	9,137.15	9,801.48	(2,762.48)	6,374.67							
0		MCCORMICK & CO INC	0.00	6,774.48	0.00	0.00	6,860.90	86.42	0.00	(0.00)	0.00	107.67	107.67	0.00	(0.00)	6,685.24	0.00	0.00							
100		MEDTRONIC INC	7,006.06	0.00	0.00	0.00	0.00	0.00	0.00	7,006.06	0.00	13.73	13.73	0.00	7,006.06	0.00	213.94	7,220.00							
244		MERCK & CO INC NEW	0.00	13,603.38	0.00	0.00	2,893.42	579.92	0.00	11,289.88	0.00	495.44	495.44	0.00	11,289.88	14,714.70	2,566.88	13,856.76							
300		MICROSOFT CORP	3,886.79	8,315.43	0.00	0.00	0.00	0.00	0.00	12,202.22	0.00	251.85	251.85	0.00	12,202.22	8,192.79	1,732.78	13,935.00							
150		NESTLE S A SPONSORED ADR	11,130.00	0.00	0.00	0.00	0.00	0.00	0.00	11,130.00	0.00	0.00	0.00	0.00	11,130.00	0.00	(187.50)	10,942.50							
108		NEXTERA ENERGY INC	0.00	9,418.08	0.00	0.00	0.00	0.00	0.00	9,418.08	0.00	313.20	313.20	0.00	9,418.08	9,246.96	2,061.24	11,479.32							
217		NORTHEAST UTILS	0.00	9,311.47	0.00	0.00	0.00	0.00	0.00	9,311.47	0.00	340.68	340.68	0.00	9,311.47	9,198.63	2,302.37	11,613.84							
141		PNC FINANCIAL SERVICES	0.00	10,467.84	0.00	0.00	0.00	0.00	0.00	10,467.84	0.00	265.08	265.08	0.00	10,467.84	10,938.78	2,395.59	12,863.43							

PRINCIPAL										INCOME			PRINCIPAL ONLY			
# SHS	HOW INVESTED DESCRIPTION OF INVESTMENT	BALANCE		CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE		BALANCE BEG YEAR	INCOME RECEIVED DURING YR	BALANCE END YEAR	GRAND TOTAL PRINC & INCOME	BEG OF YEAR FAIR VALUE *	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE	
		BEG YEAR	PURCHASES				END YEAR	END YEAR								
0	PEPSICO INC	3,790.60	0.00	0.00	3,858.67	68.07	(0.00)	0.00	0.00	78.76	0.00	(0.00)	3,649.36	0.00	0.00	
345	PRIZER INC	10,760.55	0.00	0.00	0.00	0.00	10,760.55	0.00	0.00	358.80	0.00	10,760.55	10,567.35	(13.80)	10,746.75	
0	PHILLIPS 66	6,251.65	0.00	0.00	6,901.39	649.74	(0.00)	0.00	0.00	183.33	0.00	(0.00)	7,481.61	0.00	0.00	
63	PRAXAIR INC	7,852.95	0.00	0.00	0.00	0.00	7,852.95	0.00	0.00	163.80	0.00	7,852.95	8,191.89	309.33	8,162.28	
510	ROCHE HLDG LTD	0.00	19,221.44	0.00	0.00	0.00	19,221.44	0.00	0.00	0.00	0.00	19,221.44	0.00	(1,886.54)	17,334.90	
209	ROYAL DUTCH SHELL PLC SPONSORED ADR	14,672.05	0.00	0.00	0.00	0.00	14,672.05	0.00	0.00	777.48	0.00	14,672.05	15,697.99	(134.01)	14,538.04	
107	SCHLUMBERGER LTD	9,909.34	0.00	0.00	0.00	0.00	9,909.34	0.00	0.00	161.84	0.00	9,909.34	9,641.77	(770.47)	9,138.87	
525	SVENSKA CELLULOSA AB-SP	0.00	13,738.75	0.00	0.00	0.00	13,738.75	0.00	0.00	0.00	0.00	13,738.75	0.00	(2,456.50)	11,282.25	
85	3M CO	8,043.21	3,666.30	0.00	0.00	0.00	11,709.51	0.00	0.00	215.48	0.00	11,709.51	8,835.75	2,257.69	13,967.20	
468	UNILEVER NV	18,092.41	0.00	0.00	0.00	0.00	18,092.41	0.00	0.00	599.52	0.00	18,092.41	18,827.64	178.31	18,270.72	
125	UNION PACIFIC CORP	7,638.61	3,226.77	0.00	0.00	0.00	10,865.38	0.00	0.00	176.89	0.00	10,865.38	8,232.00	4,025.87	14,891.25	
50	UNITED PARCEL SERVICE INC	0.00	5,394.52	0.00	0.00	0.00	5,394.52	0.00	0.00	0.00	0.00	5,394.52	0.00	163.98	5,558.50	
196	VF CORP	10,736.87	0.00	0.00	0.00	0.00	10,736.87	0.00	0.00	217.07	0.00	10,736.87	12,218.64	3,943.53	14,680.40	
300	VERIZON COMMUNICATIONS INC	0.00	18,249.59	0.00	3,514.42	(219.45)	14,515.72	0.00	0.00	244.70	0.00	14,515.72	0.00	(481.72)	14,034.00	
243	WELLS FARGO & COMPANY NEW	10,317.78	0.00	0.00	0.00	0.00	10,317.78	0.00	0.00	328.05	0.00	10,317.78	11,032.20	3,003.48	13,321.26	
241	WISCONSIN ENERGY CORP	10,240.07	0.00	0.00	0.00	0.00	10,240.07	0.00	0.00	375.96	0.00	10,240.07	9,962.94	2,470.27	12,710.34	
0	ACCENTURE PLC IRELAND CLASS A	6,685.36	0.00	0.00	6,974.05	288.69	(0.00)	0.00	0.00	81.84	0.00	(0.00)	7,235.36	0.00	0.00	
97	COVIDIEN PLC	6,295.30	0.00	0.00	0.00	0.00	6,295.30	0.00	0.00	128.04	0.00	6,295.30	6,605.70	3,625.86	9,921.16	
0	VALIDUS HOLDINGS LTD	7,015.75	0.00	0.00	6,554.63	(461.12)	(0.00)	0.00	0.00	52.50	0.00	(0.00)	7,050.75	0.00	0.00	
755	UBS AG NEW	3,021.15	9,975.01	0.00	0.00	0.00	12,996.16	0.00	0.00	46.55	0.00	12,996.16	3,176.25	(123.41)	12,872.75	
0	SANOFI AVENTIS ADR	11,088.64	0.00	0.00	10,083.98	(1,004.66)	(0.00)	0.00	0.00	275.22	0.00	(0.00)	11,208.67	0.00	0.00	
4690	ALERIAN MLP ETF	81,956.81	0.00	0.00	0.00	0.00	81,956.81	0.00	0.00	5,299.70	0.00	81,956.81	83,435.10	211.99	82,168.80	
40000	CIT BANK CD DATED 11/22/2013 2% 11/23/2018	40,000.00	0.00	0.00	0.00	0.00	40,000.00	0.00	0.00	800.00	0.00	40,000.00	39,800.40	(71.60)	39,928.40	

* Principal and Income balances, for certain funds, have been combined and are included in the Principal Beg Year Balance, End Year Balance (difference = \$124,459.96), Beg Year Fair Value and End of Year Fair Value (difference = \$124,459.96).

Name of Bank - Cambridge Trust Company

Fees Paid : \$8,500.04

Expenses Paid: 0.00

Were these fees and expenses paid for

totally from income? 100% Income

JAMES M. SULLIVAN, TREASURER, TRUSTEE OF TRUST FUNDS

CAROL A. LEVESQUE, TRUSTEE OF TRUST FUNDS

JOHN M REAGAN, TRUSTEE OF TRUST FUNDS

MS-9 CRF
REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF DEERFIELD, NH
FOR PERIOD ENDING DECEMBER 31, 2014
CAPITAL RESERVE ACCOUNT (ACCOUNT NUMBER XXXXX55)
AS OF: December 31, 2014

PRINCIPAL ONLY														
DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST	HOW INVESTED	BALANCE BEGINNING	NEW FUNDS CREATED	CASH G/L ON SECURITIES	WITHDRAWALS	PRINCIPAL FEES	PERCENT (%)	INCOME AMOUNT	GRAND TOTAL PRINC & INC	BEG YEAR FAIR VALUE	UNREALIZED ANNUAL G/L	END FAIR VALUE
<u>DEERFIELD SCHOOL DISTRICT</u>														
2/9/2004	Deerfield School Special Ed Fund	Cap Reserve	Comm Fund	207,813.36	0.00	0.00	0.00	0.00	27.32%	20.33	207,833.69	207,811.16	-20.79	207,812.90
12/3/2004	Deerfield School Facility Repair	Cap Reserve	Comm Fund	132,921.48	50,000.00	0.00	0.00	0.00	24.05%	16.27	182,937.75	132,920.08	-18.30	182,919.46
12/20/2011	Deerfield School Playground Fund	Cap Reserve	Comm Fund	25,056.35	0.00	0.00	0.00	0.00	3.29%	2.45	25,058.80	25,056.08	-2.51	25,056.29
	Deerfield School Replacing or Repairing													
9/8/2014	Tech Expendable Fund	Cap Reserve	Comm Fund	0.00	10,000.00	0.00	0.00	0.00	1.31%	0.33	10,000.33	0.00	-1.00	9,999.33
	Deerfield School Facility Paving Plan													
9/8/2014	Expendable Fund	Cap Reserve	Comm Fund	0.00	35,000.00	0.00	-30,954.00	0.00	0.53%	0.89	4,046.89	0.00	-0.40	4,046.48
<u>DEERFIELD - FIRE RESPONSE/EMERGENCY</u>														
5/3/2010	Fire Engine Capital Reserve	Cap Reserve	Comm Fund	198,651.81	0.00	0.00	0.00	0.00	26.11%	19.44	198,671.25	198,649.71	-19.87	198,651.38
12/3/2013	Rescue Vehicles and Equipment Fund	Cap Reserve	Comm Fund	5,000.06	10,000.00	0.00	-9,101.00	0.00	0.78%	0.55	5,899.61	5,000.01	-0.59	5,899.02
7/9/2014	Fire and Apparatus	Cap Reserve	Comm Fund	0.00	50,000.00	0.00	0.00	0.00	6.57%	2.42	50,002.42	0.00	-5.00	49,997.42
<u>TOWN OF DEERFIELD</u>														
8/3/2012	Muni Government Buildings Fund	Cap Reserve	Comm Fund	30,269.66	26,658.46	0.00	-9,390.00	0.00	6.25%	3.95	47,542.07	30,269.34	-4.75	47,537.32
5/15/1977	Cemetery Land Acquisition Fund	Cap Reserve	Comm Fund	28,784.64	0.00	0.00	0.00	0.00	3.78%	2.82	28,787.46	28,784.34	-2.88	28,784.58
TOTALS				628,497.36	181,658.46	0.00	-49,445.00	0.00	100.00%	69.45	760,780.27	628,490.72	-76.09	760,704.18

JAMES M. SULLIVAN, TREASURER, TRUSTEE OF TRUST FUNDS
CAROL A. LEVESQUE, TRUSTEE OF TRUST FUNDS
JOHN M REAGAN, TRUSTEE OF TRUST FUNDS

MS-10 CRF
REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF DEERFIELD, NH
FOR PERIOD ENDING DECEMBER 31, 2014
CAPITAL RESERVE FUND (ACCOUNT NUMBER XXXXX55)

# SHS	HOW INVESTED DESCRIPTION OF INVESTMENT	PRINCIPAL					INCOME		GRAND TOTAL			PRINCIPAL ONLY		
		BALANCE BEG YEAR	PURCHASES	CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR	BALANCE BEG YEAR	INCOME RECEIVED DURING YR	EXPENDED DURING YR	BALANCE END YEAR	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE
0	CASH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760704.18	FIDELITY INSTL MNY MRKT TRSRY	628,490.72	132,213.46	0.00	0.00	0.00	760,704.18	6.64	69.45	0.00	76.09	628,490.72	0.00	760,704.18
	TOTAL PRINCIPAL	628,490.72	132,213.46	0.00	0.00	0.00	760,704.18	6.64	69.45	0.00	76.09	628,490.72	0.00	760,704.18

Name of Bank - Cambridge Trust Company
Fees Paid \$0.00
Expenses Paid \$0.00
Were these fees and expenses paid for
totally from income? N/A

JAMES M. SULLIVAN, TREASURER, TRUSTEE OF TRUST FUNDS
CAROL A. LEVESQUE, TRUSTEE OF TRUST FUNDS
JOHN M REAGAN, TRUSTEE OF TRUST FUNDS

PARKS AND RECREATION REVOLVING FUND 12/31/2014

Program Name	G/L Number	2013	2014 Revenue	2014 Expenses	2014 Balance	Profit / Loss
80 Fund Starting Balance	12/31/2008	17,168.76				
Adult Co-Ed Softball	01	4,737.59	4,515.00	3,684.09	5,568.50	830.91
Adult PU Basketball	03	2,559.75	467.00	20.00	3,006.75	447.00
Adult PU Volleyball	04	(53.77)			(53.77)	-
Adult Tai-Chi	06	1,562.75	1,210.00	848.00	1,924.75	362.00
Adult Yoga	07	5,069.71	5,118.00	4,215.85	5,971.86	902.15
Concessions	10	1,812.23			1,812.23	-
Gazebo Field	11	(15,826.46)	500.00	3,526.83	(18,853.29)	(3,026.83)
Old Home Day	12	(7,169.44)	5,331.18	7,105.15	(8,943.41)	(1,773.97)
Teen Dances	13	7,039.65		118.81	6,920.84	(118.81)
Toddler Events	14	407.89	1,315.00	1,277.29	445.60	37.71
Trips	15	(3,106.62)	9,110.00	11,050.00	(5,046.62)	(1,940.00)
Youth Baseball	16	2,801.91	21,685.50	18,013.88	6,473.53	3,671.62
Youth Basketball	17	5,257.27	5,683.00	2,941.43	7,998.84	2,741.57
Youth Birthday Parties	18	574.00	45.00		619.00	45.00
Youth Flag Football	19	259.00			259.00	-
Youth Fall Soccer	20	4,251.42	9,031.00	7,393.85	5,888.57	1,637.15
Youth Hoop Camp	21	6,587.01			6,587.01	-
Youth Hoop Classic	22	4,631.96	14,464.00	9,462.18	9,633.78	5,001.82
Youth Soccer Camps	23	2,595.65			2,595.65	-
Youth Summer Flag Football	24	145.00	99.00		244.00	99.00
Youth Tennis Camp	25	(2,427.39)		99.00	(2,526.39)	(99.00)
Youth Travel Basketball	26	565.91	2,250.00	2,363.00	452.91	(113.00)
Senior Programs	27	(4,652.23)	200.00	31.36	(4,483.59)	168.64
Italian Cooking Class	28	(60.98)			(60.98)	-
Dodge Ball	29	(110.18)			(110.18)	-
Lil Hot Shots	30	(0.49)			(0.49)	-
Women's Hoop 101	31	44.00			44.00	-
Rec Ball	32	507.02			507.02	-
High School Hoops	33	211.00			211.00	-
Summer Day Camp	34	5,125.26	48,007.00	40,344.47	12,787.79	7,662.53
3 and 3	35	3,173.99	850.00	117.50	3,906.49	732.50
Line Dancing	36	1,191.85	1,179.00		2,370.85	1,179.00
After School Programs	37	35,792.26	96,646.86	90,618.74	41,820.38	6,028.12
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 Camp	43	79.25			79.25	-
Zumba	44	4,786.13	816.00	652.50	4,949.63	163.50
**Joe Stone Good Sport Fund	45	(85.00)			(85.00)	-
Full Body Blast	46	7,191.36	4,383.25	4,393.28	7,181.33	(10.03)
Lacrosse	47	(104.00)			(104.00)	-
Adult Flag Football	48	(2,220.35)			(2,220.35)	-
SENHRBL Basketball Referee	49	(1,395.00)	3,525.00	4,575.00	(2,445.00)	(1,050.00)
Postage	50	(825.08)		29.45	(854.53)	(29.45)
Gymnastics	51	701.53	6,086.00	5,251.40	1,536.13	834.60
Special Events	52	(12,783.04)	3,130.50	2,619.83	(12,272.37)	510.67
Tutoring	53	326.74	4,345.00	3,937.25	734.49	407.75
FICA	54	(7,478.51)		6,187.81	(13,666.32)	(6,187.81)
Medi	55	(1,666.63)		1,447.19	(3,113.82)	(1,447.19)
		34,575.46	249,992.29	232,325.14	52,242.61	17,667.15

** Moved to the 81 Fund

JOE STONE GOOD SPORT FUND 12/31/2014

	G/L Number	Revenue	Expenses	Balance
<i>\$1,797.21 Transferred to the 81 Fund - Check # 19507 5/14/2013</i>				
Joe Stone Good Sport Fund	45	1,797.21	1,000.00	797.21
2013		1,737.00		2,534.21
2014			1,000.00	1,534.21
		1,797.21	2,000.00	1,534.21

2014

ANNUAL REPORT



Town of Deerfield

Department Reports

ANNUAL REPORT OF THE POLICE DEPARTMENT



It is a pleasure to present the Deerfield Police Department 2014 Annual Report for your review. I strongly believe that our citizens and visitors have a right to know what law enforcement services and activities are provided to the community.

Department Overview

The Deerfield Police Department is currently staffed with eight full-time employees to include the Chief of Police, Lieutenant, Sergeant, and four patrol officers. We have an Administrative Assistant who provides secretarial, record keeping, and clerical support. Our patrol function is also supplemented with four part-time patrol officers who are utilized to fill open shifts and to provide extra manpower during community events.

There were some personnel changes that occurred in 2014. During the first half of the year the department was in the unfortunate position of having three open full-time positions, which adversely impacts our ability to efficiently and effectively provide services to the community. The four officers that were here during that time frame did an outstanding job of holding everything together and worked countless hours of overtime in order to maintain a presence and respond to calls for service.

The department hired Katherine Bragg as a full-time officer in May. Kate was already a certified police officer who came to us from another New Hampshire agency. After completion of a Field Training Program we were able to place her in the rotation and out on patrol. Keegan Pearl was hired as a full-time officer in September. Keegan came to us after spending four years in the military and he has completed his Field Training Program and also graduated from the fourteen week Basic Full-Time Officer Academy in December. There was also one promotion during 2014. Sgt. Dan Deyermund, who had served as Officer in Charge during the first half of the year, was promoted to Lieutenant in July.

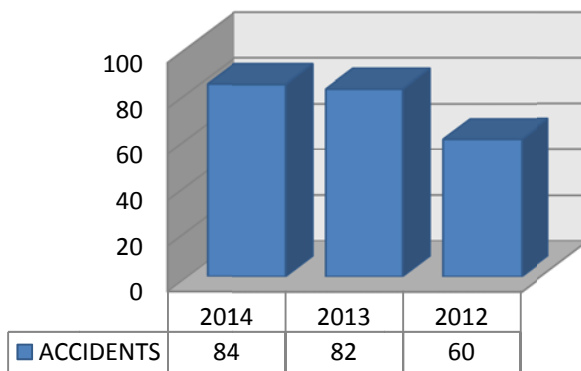
After an extensive search the Board of Selectman hired Gary Duquette as Police Chief for the Deerfield Police Department. Chief Duquette spent the past twenty years as a police officer in Maine, serving in the capacity of Chief for the last seven of those years. This position brought our agency back up to its full complement of seven full time officers.

Calls for Service

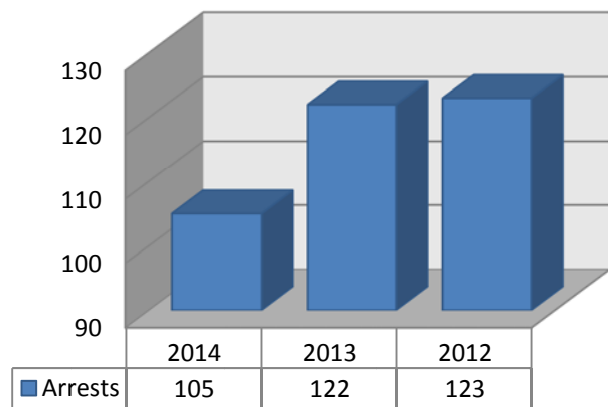
Patrol officers are responsible for the initial response to all calls for service, which may be dispatched through the regional call center or, may be an officer initiated incident. Every incident requires formal documentation in the form of an incident report, arrest report, motor vehicle crash report, or traffic summons.

Deerfield has seen fluctuating levels of calls for service over the past few years. The statistics for 2014 are slightly lower than the previous year. The total number of incidents for 2014 has decreased from the previous year, and there was also a slight drop in the number of arrests. Being as short staffed as our agency was for half the year subsequently resulted in less officer initiated activity and proactive policing, which is directly attributable to lower numbers. The number of motor vehicle accidents remained consistent with last year.

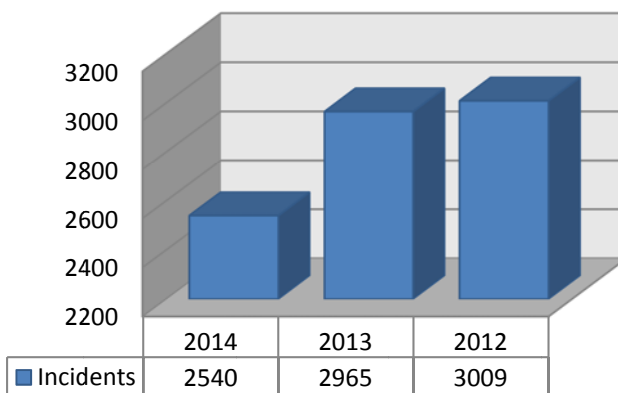
Accidents



Arrests



Incidents



Patrol Overview

The patrol division is the backbone of any Police Department. Under the direction and supervision of the Lieutenant and Sergeant, the patrol division is made up of uniform patrol officers, with some having been trained in various specialty areas. Officers are responsible for the protection of life and property; maintaining peace, order, and safety for all citizens; and the day to day patrol of neighborhoods and businesses.

The Deerfield Police Department has a certified Accident Reconstructionist, who has received advanced training in the area of traffic accident investigations. This officer is called upon to investigate and reconstruct crashes that result in a fatality or serious bodily injury. This same officer is also a certified Child Passenger Safety Seat Technician, who can assist our citizens with the proper installation of child safety seats.

Our agency also has a certified Drug Recognition Expert, who has received advanced training in order to detect and successfully prosecute persons who were operating motor vehicles while under the influence of drugs other than alcohol.

Our Lieutenant also serves as our full-time Detective. He is responsible for following up on all cases that require extended investigation. He also reviews all police reports in order to determine their investigative priority and to assign any necessary follow-up action that needs to be conducted by the responsible officer. He has also received specialized training in the handling of evidence and is responsible for the logging in, chain of custody, safekeeping, and release or court ordered destruction of each piece of property or evidence that is collected.

Training

The Deerfield Police Department trains new officers both before and after they have completed their basic training at the New Hampshire Police Academy. Field Training serves as the first step for new recruits, which is an eight week program covering departmental policy and procedure, criminal law, traffic law, patrol operations, and community awareness through an intensive one-on-one oversight program. This training is to ensure that the probationary officer is ready to operate on his/her own. Our agency currently has two specially trained Field Training Officers and the Sergeant is designated to oversee the program. If you see two officers in one patrol car then chances are one of them is currently going through this program.

Our officers participated in numerous training courses throughout 2014 that will ultimately increase their skill set and provide a better quality of law enforcement services to the community. The training curriculum included topics such as Use of Force, Domestic Violence, Leadership, Property & Evidence Room Management, Legal Updates, and Field Training Officer

to name a few. We also conducted annual firearms training, which requires officers to demonstrate proficiency in the use of their duty weapons.

Our department also has officers who have received instructor training in defensive tactics, taser, and firearms. These certifications have allowed us to provide many hours of in-house training to our officers.

Community Relations

Over the past several years there has been a growing trend in law enforcement around the country to change the way police are traditionally viewed. Over the past several months we have worked on realigning the organizational management, structure, and personnel of our department in order to better support community partnerships. We strive to develop solutions to problems and increase trust in police. We have several programs in place to assist us in meeting this goal.

We ran our very first Citizens Police Academy in the fall with ten participants graduating. The goal of the CPA is to familiarize the public with how the Police Department operates within its Policies and Procedures while providing an avenue for positive interaction. The program received positive reviews and we hope to run at least two every year.

We also have a property watch program; provide fingerprinting services: inspect and install child safety seats; and participate in a national drug take-back program. Please check our website for a full description of these programs. Our officers also enjoy participating in local community events such as Old Home Days, the Santa Parade, and the Tailgate Trick or Treat event.

In closing, I would like to acknowledge the men and women of the department for their dedication, performance, and professionalism. I also want to thank our elected officials, department heads, and the community for their support of the police department.

Sincerely,

Gary Duquette, Chief of Police

Department Roster

Full Time Officers

Chief Gary Duquette

Lieutenant Dan Deyermond

Sergeant Michael Lavoie

Patrolman 1st Class Joel Hughes

Patrolman Alan Wilson

Patrolman Katherine Bragg

Patrolman Keegan Pearl

Part Time Officers

Patrolman Roger St.Onge

Patrolman Glenda Smith

Patrolman Scott Laignon

Patrolman Darrell Bradley

Administrative Assistant

Glenda Smith

DEERFIELD FIRE DEPARTMENT

PO Box 90
6 Church Street
Deerfield, NH 03037



Mark A. Tibbetts, Fire Chief
Station (603) 463-7721
Cell (603) 608-8720

The Deerfield Fire Department responded to a total of 123 calls in 2014. During the past year firefighters were required to attend at least 24 hours of training.

In 2014, we applied for one grant and received it from the Volunteer Fire Assistance funds (VFA) for Forestry Hose.

Preventative Maintenance continues to be high priority because of the age of our equipment.'

During 2014 we completed ladder, pump and scba testing that is required by NFPA.

During our yearly pump test on Engine 2, the pump failed and we had to have it rebuilt costing the Town \$14,849.70.

In 2014 Deputy Chief Dave Farrar and Lieutenant Tom Dillon completed Firefighter 2, congratulations to both.

The members of the Department once again enjoyed being part of Old Home Day and the Santa Parade along with Parks and Recreation.

In closing I would like to thank the citizens of Deerfield for their support and donations, the Board of Selectmen and the Deerfield Police Department for the support that they have extended to the Department during the past year.

Yours in Fire Protection,

Mark A. Tibbetts
Fire Chief

DEERFIELD FIRE DEPARTMENT

PO Box 90
6 Church Street
Deerfield, NH 03037



Mark A. Tibbetts, Fire Chief
Station (603) 463-7721
Cell (603) 608-8720

2014 ROSTER

Mark A. Tibbetts Chief
Dave Farrar Deputy
Chief

Gary Clark Assistant Chief
Matthew Fisher Deputy
Chief

George F. Clark Honorary Captain
Keith Rollins Honorary Chief
Engineer

John Dubiansky Captain

Steve Foster Captain

Matthew Kimball Forestry Captain
Tom Dillon Lieutenant

Richard Butler
Barbie Castor
Chris Gallant
Adam Gill
Josh Cresswell
Dianne Kimball

Laura Hall
Kevin MacDonald
Matthew Lopez
Joey Bosworth
Jessy Bosworth
Larry Oneal

Erik Farrar
Paul Smith
Alex Cote
Jeff Smith
Devin Estes

EXPLORERS

Devin Allen
Stephanie Grace

Alex Cote
Charles Butler

Cassandra Berry
William Heon

DEERFIELD FIRE DEPARTMENT

PO Box 90
6 Church Street
Deerfield, NH 03037



Mark A. Tibbetts, Fire Chief
Station (603) 463-7721
Cell (603) 608-8720

2014 STATISTICS

Structure Fires	2
Accidents	26
Mutual Aid	17
Chimney Fires	6
Fire Alarms	15
CO2 Detector Alarms	6
Tree on Wires	8
Smoke in Buildings	7
Smell of Propane	2
Service Calls	1
Medical Assist	11
Wood Stove Problem	1
Snowmobile Fire	1
Electrical Fire	1
Dryer Fire	1
Brush Fires	6
Transformer Fire	1
Assist Police	3
Vehicle Fire	1
Tractor Fire	1
Stove Fire	1
Sprinkler System Problem	5
Total	123

Annual Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a 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. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

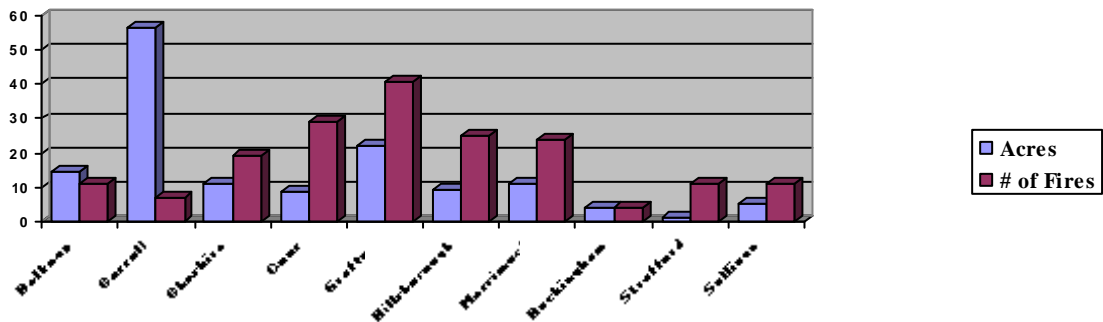
This past fire season started in late March with the first reported fire on March 26th 2013. April, which is the traditional start to our spring fire season, started very dry with little measurable precipitation until the middle of the month. Approximately 70% of our reportable fires occurred during the months of April and May. The largest fire was 51 acres on April 29th. 81% of our fires occurred on class 3 or 4 fire danger days. By mid May, extensive rains began which provided us with a very wet summer overall. We had a longer fall fire season due to drier than normal conditions following leaf fall. Fortunately most of these fires were small and quickly extinguished. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2013 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire 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!

2014 FIRE STATISTICS

(All fires reported as of November 2014)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	3.1	5
Carroll	24	4
Cheshire	6.8	7
Coos	5.3	18
Grafton	8.2	32
Hillsborough	6.1	20
Merrimack	15.5	11
Rockingham	1.1	8
Strafford	0.4	5
Sullivan	1.5	2



CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
		2014	112	72
Arson	2	2013	182	144
Debris	52	2012	318	206
Campfire	10	2011	125	42
Children	2	2010	360	145
Smoking	5			
Railroad	0			
Equipment	5			
Lightning	1			
Misc.*	35 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE

ANNUAL REPORT OF THE HIGHWAY DEPARTMENT



First of all I would like to thank the voters for their confidence in electing me as your Road Agent. I feel that my first year went very well in which I made a lot of changes within the department. For example, we now work four ten hour days between the months of April thru October which has proven to be more productive. By doing this we are able to take advantage of the longer work day and be more productive while fulfilling our forty hour work week.

The vehicle maintenance program has been changed to have each employee be more responsible for the cleaning and maintenance of the equipment they frequently use. This gives the department a better handle on tracking the preventative maintenance and repairs that need to be done.

With the approval of the Board of Selectmen we reconstructed and repaved approximately 1,200 feet of Coffeetown Road from Route 43 to about 22 Coffeetown Road.

The other major project the Highway Department took on was the reconstruction and paving of approximately 3,000 feet of Pleasant Hill Road. The work started at the intersection by 9 Pleasant Hill Road to approximately 24 Pleasant Hill Road. The work included excavation, drainage installation, gravel replacement, grading and paving. All of the work performed on this project was done using the Highway staff and local subcontractors. The paving was completed by Brox Industries.

The Highway crew has also been working on taking down dead and hazardous trees around town along with brush cutting and roadside cleanup of downed limbs. Any wood the property owner did not want went to the wood pile for use by the Welfare Department. We have also continued on the extensive ditch and culvert cleaning which will continue year after year.

The snow season, I feel, is the most important part of the job. I can assure the residents of Deerfield that by being more proactive along with the dedication and efforts of my men and subcontractors during storm events will keep our roads safe for everyone.

Respectfully submitted,

Mark Young, Road Agent

Annual Report of the Deerfield Rescue Squad



In 2014, the Deerfield Rescue Squad's 17 members responded to 284 medical calls this year. The Rescue Squad not only responds to medical calls, but also assists with searches, standby during storms and we are on scene for chimney fires and structure fires.

The Rescue Squad continues the distribution of the "Vial of Life". These zip locked packets given to the residents hold a list of key health information and any orders for safe keeping in the event that rescue is needed. The "Vial of Life" is free to the community and has been essential in expediting care to patients. Should any resident of Deerfield like to obtain one of these packets, please contact any member of the Rescue Squad.

The Rescue Squad has enjoyed being involved in the 2014 events such as; The Santa Parade, Old Home Day, Tricky Tray and The Tailgate Trick or Treating.

In June, members of the Concord Hospital Trust presented a LUCAS 2 CPR machine to the town. The LUCAS 2 device can perform chest compressions on patients more effectively than can humans. Rescue is excited to receive this piece of equipment. This year the Rescue Squad has made available an CPR/AED class for our community. 2015 the Deerfield Rescue hopes to bring more of these types of classes to the community. These classes are made possible, with no cost to you, with your continued support and donations to the Rescue Squad. Please watch for scheduled classes coming soon.

As always please be sure to have your house number clearly marked, it is important for all emergency services to be able to find you in a timely manner,

Deerfield Rescue Squad Roster for 2014

Cynthia McHugh
Joe Cartier
Doreen Schibbelhute
Philip Hills
Chris Gallant
Laura Fedele
Matt Lopez
Christopher Gamache



Mike Lavoie DPD

Matt Fisher
John Dubiansky
Jason Rapsis
Tristan Hills
Laura Hall
Dave Farrar
Tom Dillion
Shea Ahern

Annual Report of the Town Clerk/Tax Collector



Every year's end is just a new beginning here in the Clerk's office. As we close the books for 2014, we open and repeat a new cycle for 2015. We are pleased to report that the year went superbly well. Our success can be measured in part, due to the continuity of uninterrupted services provided by the staff of this office, the terrific residents of this community, and, that unique balance of tradition and technology in the ever-shifting world of local government.

2014 was a busy year "on the counter", as we saw an increased number of motor vehicle transactions. As Municipal Agents, we are constantly striving to stay up to date with all the latest laws and systematic improvements to make the local motor vehicle experience as easy and as pleasant as possible. We strongly encourage residents to take full advantage of our renewal by mail program and our online renewal EREG program. Also as a convenience, we maintain current pertinent motor vehicle information on our portion of the town's website which can be found at <http://www.townofdeerfieldnh.com>. This is a good resource for downloading necessary forms required for certain transactions. When in doubt, feel free to give us a call with your questions as we would be more than happy to help you! We can be reached at (603) 463-8811 ext. 308 and 312.

We administered 1 Deliberative Session, 1 Town & School Election, 1 State Primary Election, and 1 State General Election. As always, we genuinely thank all those involved with the election process. If you are a legal resident 18 years of age or older you can register to vote at the Town Clerk's office during regular business hours up until 10 days before an election, otherwise you will have to register to vote at the polls on Election Day. The Town Clerk's office is located in the center of the George B. White Building at 8 Raymond Rd, Deerfield, NH.

The Town Clerk/Tax Collector's Office is responsible for collecting all property, yield (gravel and timber), and current use taxes prescribed by law committed to them by warrant from the assessors (NH RSA 76:10). This office strives to provide accurate and efficient services while collecting monies to meet the Town's financial obligations. (NH RSA 41:35, NH RSA 41:45-a). As of December 31, 2014, we collected approximately 96% of the 2014 property taxes committed to us by warrant. We would like to thank the volunteers who stuff envelopes, part-time employees for their much needed help, and inter-department cooperation that has allowed us to produce bills in a timely fashion.

We would like to remind all dog owners to license their dogs by April 30th of every year per New Hampshire Law. New Hampshire dog license laws have been on the books since the mid-1800s.

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

<p><u>DOG LICENSING FEES</u></p> <p>Spayed Female\$ 6.50</p> <p>Neutered Male 6.50</p> <p>Unaltered Female 9.00</p> <p>Unaltered Male 9.00</p> <p>Senior Citizens (<i>First Dog Only</i>)..... 2.00</p> <p>Dogs at least 4 months old but less than 7 months 6.50</p> <p>Five (5) or more dogs.....20.00</p> <p><i>Late fees start accruing after April 30th every year; please add an additional dollar for each month after this date!</i></p>	<p>Office hours are Monday 8:00 am to 7:00pm, Tuesday thru Friday 8:00am to 2:30pm. Or, please send check for the correct fee with a self-addressed stamped envelope to:</p> <p>Town Clerk/Tax Collector's Office</p> <p>P.O. Box 159</p> <p>Deerfield, NH 03037</p> <p>You can also license dogs via our website by clicking on the dog licensing button!</p> <div data-bbox="990 1400 1117 1524" data-label="Image"> </div> <p>*** Make checks payable to Town of Deerfield</p>
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The Town Clerk/Tax Collector's Office serves as the doorway to local government, performing a variety of statutory functions. The nature of this office requires us to maintain the highest level of standards and professionalism at all times. We are continually advancing our best practices

to deliver efficient and quality services to our residents. We are responsible for the issuance of motor vehicle registrations, marriage licenses, birth and death certificates, and dog licensing. We administer all local, state, and federal elections as well as voter registration and absentee ballots. We are responsible for the issuance and collection of all taxes assessed to property owners. We are an integral part of town government, often the first point of contact with local officials that residents encounter. The Town Clerk/Tax Collector's office is the leading revenue collector for the town, and strives to provide residents with accurate and efficient services. We take great pride in serving you.

The office is currently staffed by 3 long-time Deerfield residents: Kevin Barry, Town Clerk/Tax Collector, Kelly Ann Roberts, Deputy Town Clerk/Tax Collector, and Angel Paradis, Municipal Agent.

We wish you and yours, joy and continued happiness in the New Year.

Respectfully,

Kevin Barry, Certified Town Clerk/Tax Collector



Visit us online! townofdeerfieldnh.com

Annual Report of the Parks & Recreation Department



2014 was a very exciting year for the Parks and Recreation department. Through the hard work of the Departments staff, The Recreation Commission, and all of the town volunteers and donors, much was accomplished and much was planned.

Our largest programs in terms of year round use as well as revenues and costs continue to be our After School and Summer Camp programs. These two programs serve approximately 150 Deerfield families. We are committed to providing safe, well maintained facilities staffed by well trained and caring staff. Toward the end of 2014 and into 2015 the George B. White Building, where these programs are held has been repainted, re-carpeted, and a complete renovation and restoration of the bathroom facilities has begun. In addition this spring we will be installing new safer swings, see saws, play structure and a handicapped accessible swing, all on top of safe playground chips

Deerfield Parks and Recreation continues to facilitate all youth sports programs in town including fall soccer, basketball, baseball and softball. The youth sports programs present a great challenge to bring recreational, inclusive, fun and educational experiences to the youth of Deerfield. For 2014 we brought in additional resources to our coaches and families in the way of sports specific training and recreational philosophy. This included a partnership with Seacoast United Soccer and Seacoast United baseball to bring coach training, player clinics, and summer camps to Deerfield. We expect that relationship to continue to evolve.

Deerfield Parks and Recreation continues to take the lead on Old Home Day which will be held this year on August 15, 2014 (3rd Saturday in August). The 2014 Old Home Day saw the successful return of the road race. This was mostly made possible through the volunteer efforts of Traci Moorcroft, I strongly encourage others to become involved in Old Home Day and to bring their suggestions forward.

Other events and activities for 2014 included, the 11th annual Deerfield Hoop Classic, Our second annual Winter Carnival (this years is planned for February 21st) Parent nights out, Adult coed softball, basketball, tailgate trick or treat, Sit with Santa, Gazebo lighting, dances, family fun nights, concerts, yoga, senior exercise, knitting, toddler dance, cookie clubhouse, Tailgate trick or treat, Veterans Day , Red sox trips, 3 year old tball and soccer, our TV show “what’s happening Deerfield”, winter wonderland camp, teen trips, Summer camp, Teen Café, grade 5,4,3 dances and more.

For 2015 the Recreation Department and Commission plans to install with community assistance, the additions mentioned above, move the ball fields at Hartford Brook forward with a more definitive plan of use, and make some necessary grade improvements to Bicentennial Field.

We welcome all ideas and suggestions for new programs. Please feel free to contact myself or any Recreation commission member directly. All emails are posted on the Town Website Parks and Recreation Department.

I would like to thank the Recreation Commission for all their support, wisdom and guidance. You may contact them directly via the website at townofdeerfieldnh.com. Also thanks go to our great staff, we are so lucky to have them. Last but not least thanks to all the wonderful families, donors, sponsors, and children for their tremendous support.

Joe Manzi
Director, Deerfield Parks and Recreation

Annual Report of Animal Control



The Animal Control Officer is responsible for enforcing State Laws and Local Ordinances pertaining to the welfare and control of domestic animals. All thou we recommend you call Fish and Game for wildlife nuisances, we can assist you with certain wildlife issues.

In 2014 we have responded to over 108 calls from the community while 1500 dogs are licensed with the town and have brought in revenue of \$4,429.00 to the town.

Dog licensing is required by State Law to ensure dogs are current with rabies vaccine. All dogs, four months old or over, living in the State of New Hampshire, must be licensed by their owners in the town or city of residence by April 30th. When registering or renewing your dog license please bring proof of rabies vaccination. Late fees start accruing after June 1st of every year; please add an additional dollar for each month after that date.

Failure to license a dog is a violation of state law.

When licensing your dog with the town please be sure to include a phone number, incase your dog has been found we will have a contact number to call to get your dog returned to you.

Not only dogs need rabies Vaccinations, according to NH law,
436:100 Rabies Vaccination Required: every **dog, cat, and ferret** 3 months of age and older shall be vaccinated against rabies. So please make sure all your animals are vaccinated.

If you have lost your animal please call the Police Department at 463-7258 to let us know so we can help you in the search.

Respectfully,
Cindy McHugh, Animal Control Officer



Annual Report of Philbrick-James Library



Visits to the library in 2014	9702
Books/other materials borrowed in 2014	15,398
New families registered	84
Books in the library at the end of 2013	24,113
Materials added to the collection in 2014	665
Materials weeded from the collection in 2014	105
Books in library at the end of 2014	24,673

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

Mondays and Wednesdays	1 – 8 PM
Tuesdays and Thursdays	9 AM – 5 PM
Fridays	1 – 5 PM
Saturdays	9 AM – 12 noon

Highlights of 2014:

- Cultural passes to Currier Museum of Art, SEE Museum (Science Enrichment Encounters), McAuliffe-Shepard Discovery Center, Museum of N.H. History, Children's Museum of NH, Seacoast Science Center, Strawberry Banke, and Museum of Fine Arts in Boston.
- Continued our membership in the NH Downloadable Audiobooks consortium offered by the NH State Library.
- Facilitated 4 local book groups
- Read Across America—participated by reading to students at DCS
- Fizz! Boom! READ! summer reading program with 33 children completing their reading contracts by reading (or listening to) more than 1280 books for a total in excess of 47,164 minutes and creating imaginative nature journals
- Fizz! Boom! READ! --Kick-off with a presentation from the Mariposa Museum of Peterborough: **The World of Chocolate** including tasty refreshments
- Read Aloud Storytimes at Veasey Park during the six weeks of swim lessons
- Take-It-Home **science** kits for Fizz! Boom! READ! program
- Fizz! Boom! READ! Grand Celebration with ice cream sundaes, certificates and prizes awarded

- Celebration of Joan Bilodeau's volunteer efforts—awarded the eighth annual Elsie Brown Volunteer of the Year Award during National Library Week in April
- Prepared and presented 2 programs on the NH Ladybug award for Deerfield Cooperative Preschool (read stories and made a craft)
- Preschool Storytime continued on Tuesdays at 9:30 AM with stories, songs, finger plays and crafts geared for 3 and 4 year olds
- Served on the town Joint Loss Management Committee
- Renovations to the building include: foundation and retaining walls repaired and rebuilt; new outdoor lighting; new back door with chime;
- Friendship Garden designed and dedicated by the Friends of the Library, the Deerfield Garden Club and Deerfield Women's Club
- Centennial celebration and re-dedication of the Soldiers Memorial building in which the Philbrick-James Library is housed on Old Home Day
- Art gallery displayed talented local artists: Patrice Kilham, Cabin Fever Fair participants, Lori Shepard, Kathy Hanson's watercolor class, Jackie Nyberg, Deerfield Arts Tour participants, and Alan Perkins (a different local artist featured every two months)
- Friends of the Library sponsored the Cabin Fever Fair in March
- Book launch for Patrice Kilham's book: The Adventures of Mother and Jasper
- The following organizations in town used the library as a meeting place: Deerfield Republicans, Friends of the Library, Heritage Commission, Northern Pass study group, Contra dance committee, Deerfield Women's Club, Cub Scouts, and a local writer's group. These meetings are in addition to the library trustees and book group which meet every month. The town library is a busy place!

Please remember that the library is a year-round collection point for the Deerfield Food Pantry. We offer Food for Fines as an alternative to paying a fine for overdue materials. Also we collect Boxtops for Education, Campbell's soup labels, and Hannaford's receipts for the public school.

Thanks to all who have donated their time and talents to improve the library!

Evelyn F. DeCota, Director
Philbrick-James Library

Annual Report of the Assessing Department



While the town has seen many changes during the 2014 year the Assessing Department did not go unscathed. In April, Judy Marshall resigned as our Assessing Clerk. I would like to personally thank Judy for all her hard work and dedication and let her know she is missed. Having to move forward within the department and get ready for the revaluation that is taking place for 2015, we welcomed back long-time resident, Cherie Sanborn to the department. Cherie is no stranger to assessing having worked in the department many years ago; she has been a great asset and member of the team.

The office is open daily from 9:00 AM to 1:00 PM Monday-Wednesday, but if you cannot make it during this time you are welcome to come to the Finance Department and we will be happy to help.

The Assessing Office is responsible for the following:

- Continuous update of Ownership information
- Annual update of Tax Maps
- Verification of Deed histories, and Sales Research
- Administration of Timber and Excavation (Yield) taxes
- Administration of the Current Use program
- Processing of applications for Tax Credits and Exemptions
- Processing of Abatements

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

Public Service Co	\$ 1,492,886
Deerfield Fair Association	\$ 141,422
NH Electric Cooperative	\$ 96,306
FairPoint Communications, Inc.	\$ 53,413
George, Simon	\$ 24,002
SNHS Deerfield Elderly Housing	\$ 23,838
Briggs, Daniel	\$ 23,691
Levesque, Claude R.	\$ 21,017
Van Berkum, Peter H.	\$ 20,882
Asselin, Paul	\$ 19,490

Respectfully Submitted,
Penny S. Touchette
Assessing Supervisor

SCENIC ROADS

GULF ROAD

Article 23 of Town Meeting Warrant
voted on March 16, 1996.

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.

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.

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.”

CATE ROAD, BEAN ROAD & COFFEETOWN ROAD

Article 15 of Town Meeting Warrant
voted on March 14, 1992.

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.

Annual Report of Code Enforcement



This past year new home starts were at 15 single family units. Most of these have been either pre-sold or custom built homes. This seems to indicate that sales are increasing and inventory is decreasing. Deerfield appears to continue being a desirable community especially for equestrian enthusiasts. Most contractors have indicated work has been steady but not overwhelming. The amount of housing stock is decreasing and thus generating increased interest in new homes. Prices do remain soft though.

Forest Glenn located off of South Road has started its next phase. Two homes have been framed, both of which are sold. I expect to see the build out of Bloomfield Road and completion of Hartford Brook Road this year. Browns Mill Road is in the process of being accepted by the Town and I am awaiting permits for the remaining lots.

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 marshals 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.

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 you unsure as to what you need or require, please call and we will be glad to assist you.

Year	05	06	07	08	09	10	11	12	13	14
Building permits	140	118	122	82	81	82	90	85	85	75
Dwellings Units	27	29	19	12	9	19	17	13	14	15
Electrical					72	72	66	62	75	70
Plumbing					28	31	25	26	24	22
Mechanical					36	70	58	68	62	78

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

Respectfully Submitted,

Richard H Pelletier
Building, Health & Zoning Officer

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 was a strong demand for information regarding changes in Federal and State programs, especially in the health care area. In 2014, this office saw a decreased number of families seeking local assistance, likely due to improving employment. However, persistent underemployment, tight rental market and high utility prices remain a concern.

Thank you to the many residents, including DCS students/teachers, youth groups, businesses and civic groups, who donate so much to support our community! A special thanks this year to the “Circle of Friends” who developed Coatapoolooza to offer warm coats and winter gear to fellow residents. Look for this event in 2015!

In addition to coordinating the Town of Deerfield’s General Assistance Program, the Office of Welfare assists the Deerfield Food Pantry and coordinates a variety of holiday charitable activities within our community. The Deerfield Food Pantry serves approximately sixty households. For the third year, it offered “GOT LUNCH”, a summer lunch delivery program that served about 70 children. It also provided “Grow A Row” – a weekly summer produce program supplied by local gardeners and Piney Woods.

In April 2014, the Office of Welfare coordinated “Take Care of Your World, the town-wide cleanup and Wellness Expo. Thanks to those who support this event! This Office offered financial, health and well-being tips as well as government/VA program info.

The Office of Welfare works cooperatively with the Office of Health to provide activities and information which promote the health and well-being of our residents. It worked with the Manchester VNA to offer a seasonal flu clinic, foot care clinics and blood pressure clinics. The Town is a member of and participates in the Greater Manchester Public Health Network.

The Office of Welfare is active in the Town's Emergency Management planning, focusing on the sheltering of residents in the case of an emergency. Another major focus is disaster preparedness outreach, including low income and elderly residents.

If you need information about Social Services, including 24-hour hotlines, simply go the Welfare Office page of the Town website (www.townofdeerfieldnh.com) or visit the office in the GBW Building. The Administrator has drop-in office hours and is available by appointment; simply call or leave a confidential voicemail at 463-8811 x310.

Denise Grieg, Welfare Administrator

Annual Report of the Transfer Station



With the improvement in the economy we are seeing an increase in the cost of disposal. The market has been relatively stable for the last three years but not the case for 2015. Again we will continue to make an increased emphasis on recycling since this is the simplest way to combat increases in disposal. As landfills start to become filled new ones are not being allowed. As a result more and more waste will be forced to be trucked out of state to other landfills. Much of Deerfield's waste is burnt at a trash to energy facility but a substantial amount still goes to a landfill site. In order to keep cost down more effort needs to be put on recycling.

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

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

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



Below is a brief summary of items that we processed at the facility.

❖ Residential waste	1,155 tons
❖ Construction demolition	304 tons
❖ Bulky waste	14 tons
❖ Aluminum cans recycled	8.36 tons
❖ Steel cans recycled	10.39 tons
❖ Corrugated cardboard recycled	41.42 tons
❖ Mixed paper recycled	75.62 tons
❖ Glass recycled	101.22 tons
❖ Scrap metal recycled	89.86 tons
❖ Rechargeable batteries	359 lbs
❖ Electronics	18.27 tons

Respectfully Submitted
Richard H Pelletier



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

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234
Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402
E-mail: info@nrta.net Web Site: www.nrta.net

Deerfield, NH

Congratulations for being such active recyclers!

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

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

Recyclable Material	Amount Recycled In 2014	Environmental Impact! Here is <u>only one</u> benefit of using this recycled material rather than natural resources (raw materials) to manufacture new products.
Electronics	32,734 lbs.	Conserved enough energy to power 5.50 houses for one year!
Scrap Metal	77.49 gross tons	Conserved 77,336 pounds of coal!
Tires	2.67 tons	Conserved 2.7 barrels of oil!



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

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234
 Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402
 E-mail: info@nrna.net Web Site: www.nrra.net

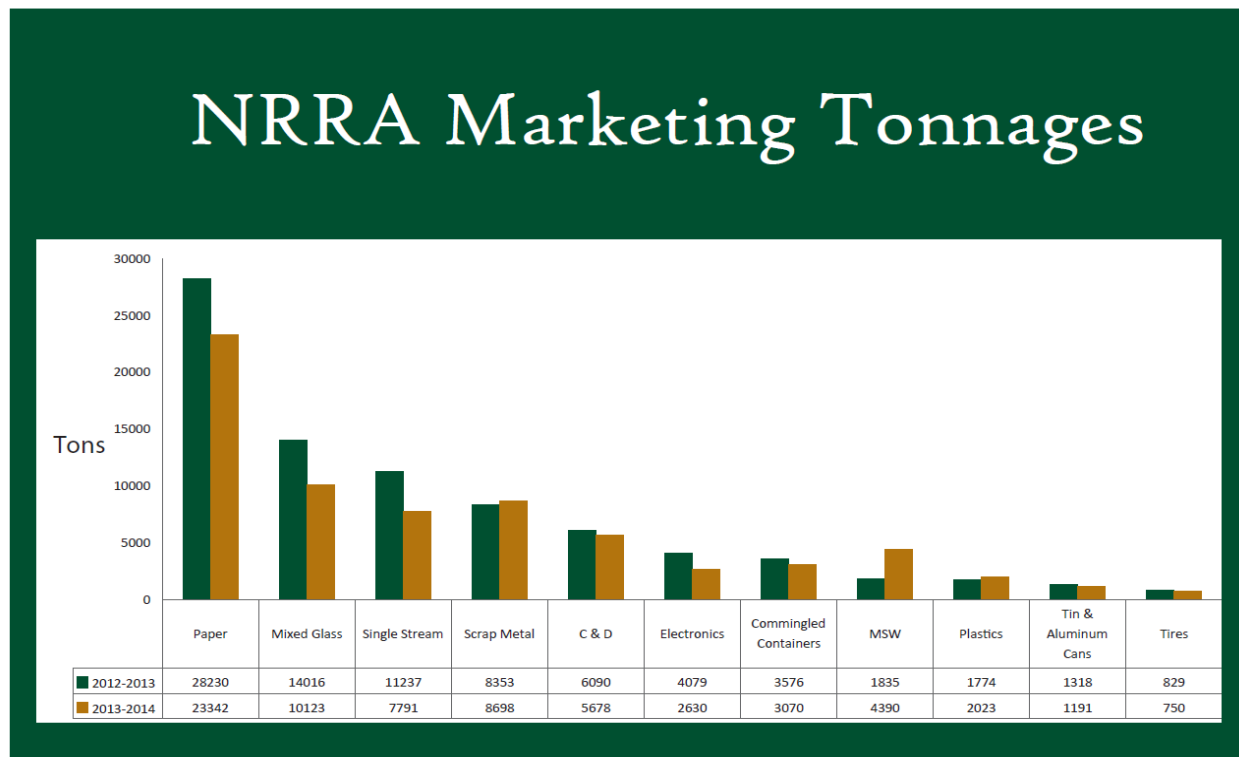
Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 33-year old recycling cooperative. Your member-driven organization provides you with:

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

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

Through your continued support and dedication, NRRA has assisted our members to recycle over 69,686 tons in fiscal year 2013-2014!



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

2014

ANNUAL REPORT



Town of Deerfield

Boards, Commissions and

Others

Annual Report of the Historical Society



The Deerfield Historical Society has continued through 2014 to acquire manuscripts and artifacts that help to preserve memories of Deerfield's past and to present programs which all are invited to enjoy.

A major historical project for the year was opening and the cataloging of the material in the huge antique safe located in the back entry room of the town hall. It was purchased sometime between the periods from the 1860s to late 1880s from E. R. Morse of Boston.



Annual Report of the Planning Board



With the slow pace of new subdivisions in 2014, the Deerfield Planning Board has worked to improve regulations and ordinances. The purpose of our work on the Pleasant Lake Watershed Ordinance is to protect water quality as growth continues around the Lake. Work on both the Village Center District and the Commercial Industrial Flexible Overlay is intended to create new opportunities to be more welcoming towards businesses that would fit well with the Town's character, serve local residents and help support the tax base.

2014 Zoning amendments for 2015 Town Meeting – The Planning Board will propose one zoning amendment for consideration at the 2015 March Town Meeting:

- The zoning amendment proposes to delete existing "Section 330, Pleasant Lake Watershed Ordinance" in its entirety and replace it with a new "Section 330, Pleasant Lake Watershed Protection Ordinance." The replacement Section includes amendments to the definition for development, includes a process for major and minor applications, provides definitions for Commercial Forestry and Grading, provides new criteria for review of development in the Pleasant Lake watershed, provides buffer requirements, provides a subsection on commercial agricultural activities and provides a subsection for Subdivision and Waterfront Access

The public can review the Pleasant Lake Watershed Ordinance amendment at the Town Clerk's office during normal business hours or online at [Proposed 2015 zoning amendment](#).

More Zoning work in 2015:

- Deerfield Village Center: The Planning Board's work on the Center began in 1999 and continued on with the PlanNH Design Charette in October 2000. A number of changes have happened since then, including the playground, gazebo, and senior housing. The Planning Board considered once again proposing the Village Center District zoning amendment, which the 2014 Town Meeting rejected by a narrow margin. The Board conducted two well attended public hearings along with a work session attended by residents of Deerfield Center. Based on public comments received, the Board made many changes to the existing draft. After consideration of all resident concerns, the Board decided not to proceed with the proposed amendment at this time. After the March 2015 Town Meeting, the Board plans to engage local residents in work to prepare a further revised Village Center District amendment.

- The Board will also continue its work to amend Section 212 of the Zoning Ordinance dealing with the Commercial/Industrial Flexible Overlay District. The Planning Board would appreciate comments and observation on Section 212 from the public and interested parties now and through the fall of 2015.

Deerfield Broadband Plan – Enhancement and expansion of broadband capability in Deerfield is an important economic development tool that can benefit existing small businesses, home occupations, Town government, emergency responders, the Community School and those who use telemedicine. In 2014, the Southern NH Planning Commission (SNHPC) assisted the Planning Board and Town with the completion of the Draft Deerfield Broadband Chapter, a component of the Town’s Master Plan. The Draft Broadband Plan is on the Town’s website and the Board encourages additional comments.

Capital Improvements Program – The SNHPC is working to update the Town’s Capital Improvement Program (CIP), which has the goal of linking local investment in roads, fire protection, municipal facilities, et cetera to Town budgeting. Jack Munn, Chief Planner with the SNHPC, will meet with Town Department Heads to gather their ideas and thoughts regarding potential capital projects that can be included in the CIP.

Management of previously approved subdivision and site plans - There are a few previously approved subdivision, site plans and excavation areas that are in the various stages of completion. In one case, no work of any substance has occurred on the site since the plan’s approval almost nine years ago in April of 2006. The Board is considering actions it should take regarding this site plan. In the case of approved subdivisions, the Board monitors the activity on the site, primarily road work, and in cooperation with Keach – Nordstrom, the Town’s Consulting Engineer and the Town Road agent, Mark Young, reviews and approves requests for reductions in the amount of security for work completed and makes recommendations to the Board of Selectmen for acceptance of the road as a Town Road.

Excavation areas - As the regulator under NH RSA 155-E, the Board monitors activity in active excavation areas that have an approved Excavation Plan, as well as become involved in complaints of unapproved excavation activities.

New applications – In 2014, the Planning Board reviewed and approved three lot line adjustments, four subdivisions and two site plans. Prospective applicants are strongly encouraged to meet with the Town Planner prior to submission of an application for Planning Board review.

Changing demographics - Studies prepared in 2014 by the NH Center for Public Policy and the NH Housing Finance Authority both noted significant changes:

- New Hampshire residents are aging at a fast pace
- There are fewer younger people
- Older residents prefer smaller units
- Citizens are very interested in energy efficiency options

Population growth has slowed significantly throughout New Hampshire. With a high of 51 residential building permits in 2004, Deerfield now sees about 13 to 15 units for the last three years.

Updated population projections for the next 25 years (2015 to 2040) from the NH Office of Energy and Planning (OEP) forecast slow population growth for the State, Rockingham County and the Town of Deerfield. Deerfield’s 2015 population of 4,524 persons is projected to increase to 5,054 by 2040, for an increase of 530 or 11.7%. That translates to about 21 new people per year over the next 25 years for an annual growth rate of 0.47%. This is important information as the Planning Board continues on with its work. The Board will share more information on these trends in future reports.

The Board normally meets on the 2nd and 4th Wednesday of the month except in November and December when it meets on the 2nd and 3rd Wednesday. The public is invited to attend all Planning Board meetings and offer their comments.

Submitted by:

DEERFIELD PLANNING BOARD

Frederick J. McGarry, P.E. Chair

Katherine Hartnett Vice Chair

William A. Perron Member

Peter Schibbelhute Member

Richard Pitman Selectman Representative

Richard Pelletier Alternate Member

David Doran Alternate Member

Contact information:

Jane Boucher, Planning Board Secretary at 603.463.7924

Gerald Coogan, Town Planner at 603.748.5580 or gicoogan@tds.net

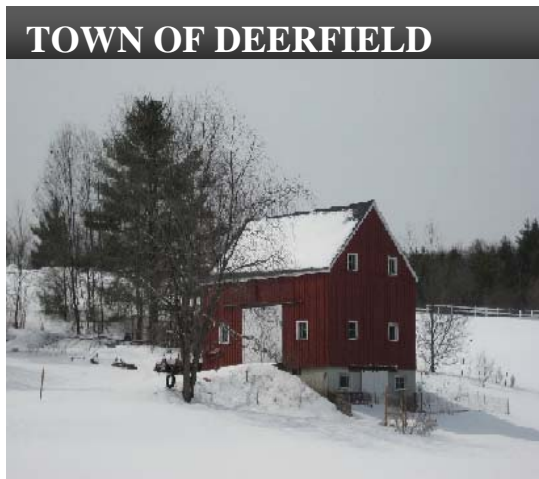
Report of the Southern New Hampshire Planning Commission




The Southern New Hampshire Planning Commission has a wide range of services and resources available to help dues-paying members deal with a variety of municipal issues. Technical assistance is provided by a professional staff whose expertise is, when necessary, supplemented by consultants selected for their specialized skills or services. Each year, with the approval of appointed representatives, the Commission's staff designs and carries out programs of area-wide significance mandated by New Hampshire and federal laws or

regulations, as well as local projects which pertain more exclusively to a specific community.

Technical assistance is provided in a professional and timely manner by staff at the request of the Planning Board and/or Board of Selectmen. The Commission conducts planning studies and carries out projects of common interest and benefit to all member communities; keeps officials apprised of changes in planning and land use regulation; and in conjunction with the New Hampshire Municipal Association, offers annual training workshops for Planning Board and Zoning Board members.



Services performed for the Town of Deerfield during the past year are as follows. Hours listed represent work for the Town only; in projects involving multiple municipalities the total hours spent by SNHPC staff is higher. For example, 1,406 hours were spent by SNHPC staff working on the Granite State Future project for the 15 municipalities in the region; equally dividing the total hours results in 94 hours of benefits that can be attributed to the Town.

No.	Hours	Project Description
1.	94	 <p>Updated the SNHPC 2010 Regional Comprehensive Plan as part of a Statewide initiative to develop a vision and determine how SNHPC should plan for the future. The SNHPC Granite State Future program is referred to as <i>Moving Southern New Hampshire Forward 2015 to 2035</i> and involved facilitation of both statewide and regional public visioning workshops and public outreach events to obtain public input and participation to shape the vision and plan developed for the region. A regional Advisory Committee guided the development of <i>Moving Southern New Hampshire Forward</i> program and consists of local community organizations, business leaders and private institutions, as well as municipal representatives;</p>

2.	18	Coordinated Proposed Upper Lamprey Scenic Byway meetings, including mapping updates (with assistance from GIS staff); presented a byway overview to the State Scenic and Cultural Byways Council in November;
3.	52	 <p>Conducted surveys; prepared broadband maps showing available broadband technologies and services existing in the region and within each municipality; developed Regional Broadband Plan and adopted on March 25, 2014, including facilitating Advisory Committee meetings made up of representatives and Information Technology staff from each of the 15 municipalities in the region. The regional plan included objectives and recommendations for the region. This project was funded through a grant awarded to the University of New Hampshire. GIS staff also worked with a contact in each town to verify broadband service availability data, as well as continuously made updates to the Regional Community Anchor Institutions maps;</p>
4.	50	Finalized the Deerfield Broadband Plan chapter for the Master Plan working with the Town Planner, Planning Board, and newly created Broadband Committee.
5.	38	Conducted traffic counts at 13 locations and forwarded completed counts to the Town;
6.	6	Facilitated Advisory Committee meetings made up of representatives from each of the 15 municipalities in the region to identify and develop mutually beneficial service models to share municipal resources and pursue group purchasing to save costs. This project was funded through a grant awarded by the NH Charitable Foundation;
7.	13	Compiled building permit data and certificate of occupancy permit records to record dwelling unit totals from all municipalities in the region and prepared a summary Land Use Report;
8.	12	<p>Provided staff support to the Regional Trails Coordinating Council; provided meeting notes, finalized strategic plan, assisted with continued logo development/marketing;</p> 
9.	6	Assisted in review of development of Regional Impact;
10.	17	Represented the interests of the Town on the Region 8 Regional Coordinating Council for the Statewide Coordination of Community Transportation Services Project;
11.	6	Created interactive maps displaying traffic count locations and traffic volumes for the Town of Deerfield. Maps are now available on the SNHPC.org website;
12.	2	<p>Continued participation on the Southern New Hampshire Region Community Preparedness Program and provided plan updates and public service announcements for member communities;</p> 

13.	4	Provided staff assistance to Statewide Coordinating Council for Community Transportation (SCC);
14.	4	Developed the region's peak hour travel demand model with highway capacity and local traffic estimates;
15.	7	Organized and facilitated regional economic development forums on the effectiveness of property tax incentives, establishing Public-Private Partnerships for economic developments, and tapping into and marketing tourism in communities;
16.	3	Participated on two subcommittees of the NH BPTAC (Bike-Ped Transportation Advisory Committee) – Outreach/Marketing and Counting, formed in October;
17.	3	Updated base maps for the Town of Deerfield. Updates included using GPS for any new roads to add them to the base maps;
18.	4	Organized and facilitated a Legislative outreach event for communities of the region which took place on December 2, 2014. The changing demographics of the State of New Hampshire and its impacts on transportation, infrastructure, labor, and housing were the topics of discussion.
19.	1	Located and acquired a map of Pleasant Lake that was created by NHDES for the Town of Deerfield. Assisted Pleasant Lake Association and Town in applying for a grant to prepare water quality restoration plan to the lake.
20.	3	Organized and facilitated Municipal Planners' Roundtable and Natural Resource Advisory Committee meetings for Planning Department staff and planning board members on solar energy and culvert assessments;
21.	10	Provided monthly information to the Planning Board regarding upcoming meetings, project and grant updates, webinars and other training opportunities through the planning commission's quarterly Newsletters, monthly Media Blasts and periodic E-Bulletins;

Town of Deerfield Representatives to the Commission

Frederick J. McGarry

Frances Menard

Executive Committee Member: Frederick J. McGarry



Annual Report of the Conservation Commission



The **Deerfield Conservation Commission (DCC)** is a volunteer board with members 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 land as conservation areas or town forests, and then manage those areas. Primary work by DCC members and volunteers for 2014 is outlined below:

LAND CONSERVATION

The DCC’s most notable accomplishment of 2014 was the completion and recording of the Conservation Easement Deed for seven Town Forests and Conservation Areas. This document was three years in the making, and on June 30, 2014, the deed was finally signed by the Deerfield Board of Selectmen and its conservation partner, Bear-Paw Regional Greenways. A Public Hearing had been held in May 2014 to provide information and accept public input on the easement which now conveys permanent protection to over 500 acres of town-owned land, and, in keeping with the wishes of its former owners, will ensure that it be enjoyed by Deerfield’s future generations in perpetuity. The following parcels are protected by the deed:

Arthur Chase Town Forest	Tax Map 414 Lot 73	40 Acres
Dowst-Cate Town Forest	Tax Map 416 Lot 16	100 Acres
Hart Town Forest	Tax Map 403 Lot 2	71 Acres
Lindsay Conservation Area	Tax Map 415 Lot 30	58 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

After its 2012 acquisition of ~178 acres of land (Map 404 Lot 002), located off Dow Road, the DCC was successful in receiving the approval of the Town to name the Edythe H. Boisvert Conservation Area a Town Forest. Passage of the warrant article in March of 2014 not only conferred the status of Town Forest on the property, but also further allowed for the conveyance of an easement which, in keeping with the former owner’s wishes, will guarantee that it be conserved in perpetuity while continuing to be owned and managed by the Town. DCC will begin the easement process early in 2015.

DCC continues to review opportunities for the acquisition of private land that enhances the creation of greenways and provides suitable wildlife habitat, in keeping with Deerfield’s *Open Space Plan* and its *Wildlife Action Plan*. DCC encourages the donation of conservation easements as a means of preserving the land.

STEWARDSHIP

DCC, through its members and volunteers, continues to monitor the Town's Forests and Conservation Areas to ensure that they are in compliance with the terms of their respective easements. Oversight and maintenance of the trails, including re-blazing and bridge repair, is ongoing, and DCC routinely addresses reported easement violations related to their use.

The DCC continues its efforts, in cooperation with the Forestry Committee and a professional forester, to conduct a Town Forest inventory and develop a forestry management plan for our Town Forests. To date, the DCC has received completed management plans for five of the Town Forests and Conservation Areas, which can be found on the DCC web page of the Town website, at townofdeerfieldnh.com. The DCC provided the initial funding to enable this project.

DCC has worked to educate residents in employing best management practices for their land, informing them about the existence of and threats posed by invasive plants, recommending erosion-control techniques and employing soil analysis. DCC has been able to benefit from the resources provided by the University of New Hampshire, partnering with its students who have put their knowledge and skills to work in the accomplishment of these efforts.

PARTNERSHIPS AND OUTREACH

DCC strives to address the concerns of residents who have come to the Commission for advice and support, and routinely reviews activity affecting *Shoreland Protection* and *Regulated Wetlands*. In addition, the DCC continues to partner with neighboring towns in their mutual efforts to protect common waterbodies such as Pleasant Lake and the Lamprey River. Entities with which the DCC routinely partners are:

- The Board of Selectmen on easements and other DCC activities
- Town Energy Committee
- Forestry Committee, for planning forest stewardship and timber harvests on town forests
- Planning Board and Town Planner
- Bear-Paw Regional Greenways
- Land and Community Heritage Investment Program (LCHIP)
- Lamprey River Watershed Association
- Southern NH Planning Commission Natural Resource Advisory Committee
- Town officials to keep residents informed by publishing the DCC minutes, members list and trail maps on the town website

In March of 2014, the DCC approved the formation of a six-member Trails Committee. It is hoped that this new arm of the DCC will spark interest in the use and care of Deerfield's extensive network of trails by increasing awareness and encouraging public enjoyment, not

only of these scenic footpaths, but of all of the Town's wonderful natural resources. Maps of the existing trails can also be found on the DCC webpage of the Town website.

2014 DCC MEMBERS AND MEETINGS

DCC members are volunteers who give freely of their time in service to the Town. Serita Frey is the Chair and Erick Berglund is the Financial Officer. Deb Campelia, Wes Golomb, Kate Hartnett, Dave Linden, and Jim Deely are members. Frank Mitchell and Al Jaeger contribute their time for easement monitoring and assisting with land protection projects. Alan Perkins volunteers his time for trail maintenance and has cleared and blazed trails on several Town-owned conservation properties. Herb McKinney directs his energies toward "tagging" the Town Forest perimeters. Kelly Roberts was the architect of and continues to be the creative force behind the Conservation Commission webpage at townofdeerfieldnh.com. Judy Marshall is the DCC clerk, providing outstanding organizational support to the Commission. The DCC meets on the second Monday of each month at 7 pm. Interested citizens are always welcome to attend the meetings. Volunteers are also sought to assist with various conservation-related tasks and projects.

ANNUAL REPORT OF THE HERITAGE COMMISSION



Thanks to the New Hampshire Humanities Council, we were able to sponsor retired Professor Jere Daniell in July. His program entitled Colonial New Hampshire was especially interesting as he focused on Deerfield. The program was well attended; we plan to host another program in 2015.

Members were happy to provide information about the recently restored theater curtain and moderator's desk to those who chose to venture upstairs from the Cabin Fever Craft Fair in March. We will be available again this year.

Thanks to Mel Graykin our website is updated and enhanced. Folks continue to have the pleasure of reading Mel's literary glimpses into the history of Deerfield in our local Communicator.



*Restored Moderator's Desk
Photo courtesy of Kelly Roberts*

We continue to focus on making the Town Hall accessible to all so that the lovely room and stage upstairs can be utilized and appreciated. Member Dan Tripp has been dogged in researching the sizes and costs involved in installing an elevator; construction options are being weighed. Funding the project will be a major hurdle.

We look forward to Deerfield's 250th Anniversary in 2016 and have members involved in the planning of this celebration.

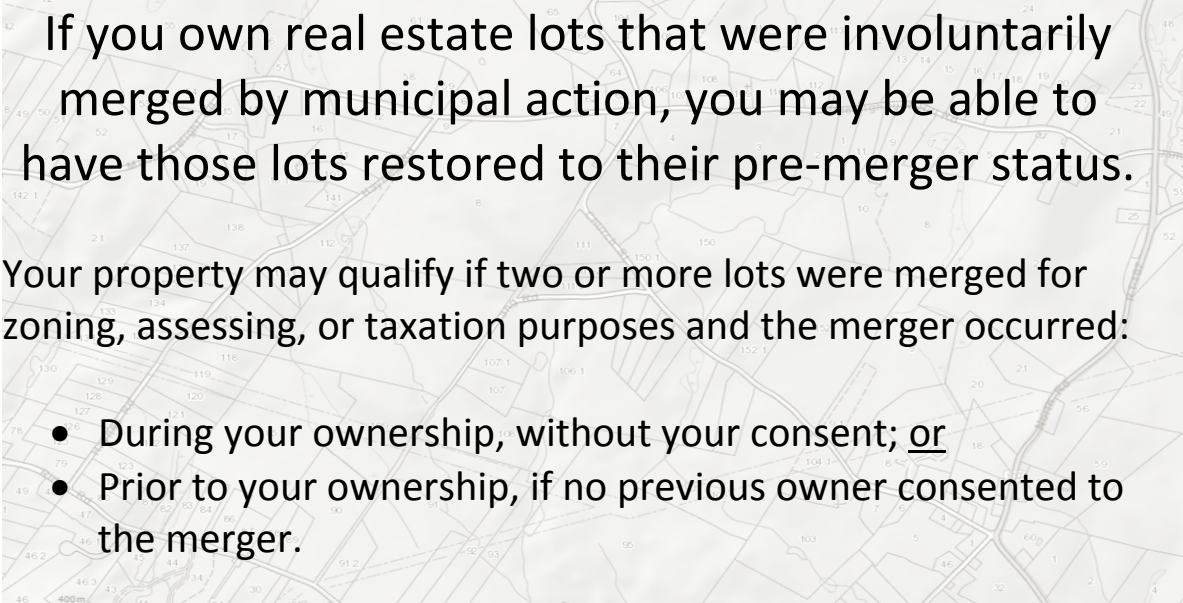
We welcome visitors and prospective members to any of our bi-monthly meetings which are held in the town library on the third Tuesday of the month at 7 PM.

Present members:

Nancy Brown-McKinney, Lindsey Coombs, James Deely, Mel Graykin, Carolyn Hoague, Carol Levesque, Frances Menard, Kelly Ann Roberts, Andrew Robertson (Selectman member), Daniel Tripp

Submitted by Carolyn Hoague
Heritage Commission Chair

NOTICE



If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

Read the full statute at [RSA 674:39-aa Restoration of Involuntarily Merged Lots.](#)

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

RESIDENT MARRIAGE REPORT

01/01/2014 - 12/31/2014

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
COLBURN, BENJAMIN E DEERFIELD, NH	STETSON, MARY E DEERFIELD, NH	DEERFIELD	LACONIA	03/22/2014
BEAUREGARD-LISTER, KYLIE A DEERFIELD, NH	PALMISANO, BRITTNEY A LOUDON, NH	CONCORD	CONCORD	04/24/2014
HATCH III, MARSHALL B SANBORNTON, NH	WHITE, ROBIN A DEERFIELD, NH	DEERFIELD	DEERFIELD	05/18/2014
POMEROY, ADAM M DEERFIELD, NH	CASE, BRITTANY S DEERFIELD, NH	DEERFIELD	EPPING	05/24/2014
AUBREY, JAMESON L DEERFIELD, NH	SCHIMANK, AMY M DEERFIELD, NH	DEERFIELD	WINDHAM	06/06/2014
CURTIS SR, ARTHUR J DEERFIELD, NH	MC MENIMAN, NICOLE L DEERFIELD, NH	DEERFIELD	CANDIA	06/07/2014
CONNOLLY, NATHANIEL T DEERFIELD, NH	GRAZIANO, CHRISTAL A DEERFIELD, NH	DEERFIELD	EPPING	08/16/2014
KRUSE, RICHARD A DEERFIELD, NH	BOUTIN, THERESA C DEERFIELD, NH	DEERFIELD	DEERFIELD	08/17/2014
STAMPFLI, SEAN A DEERFIELD, NH	RODENHIZER, KARA ANNE DEERFIELD, NH	DEERFIELD	STRAFFORD	08/23/2014
SKOOG, JOSHUA P DEERFIELD, NH	BOILARD, BRANDI L DEERFIELD, NH	DEERFIELD	EPSOM	09/13/2014
HOGLUND, CLIFFORD P DEERFIELD, NH	BURNS-FEDELE, LAURA K DEERFIELD, NH	DEERFIELD	DEERFIELD	09/20/2014

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2014 - 12/31/2014

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LAFLAMME JR, PETER A DEERFIELD, NH	WAY, CATHERINE L DEERFIELD, NH	DEERFIELD	PORTSMOUTH	10/03/2014
ROWZEE, JASON W DEERFIELD, NH	PARIS, CRYSTAL L MANCHESTER, NH	DEERFIELD	CANDIA	10/11/2014
RIVET, ROGER R DEERFIELD, NH	ROGERS, ARIELL A DEERFIELD, NH	DEERFIELD	LINCOLN	10/18/2014
GATES JR, ROBERT W DEERFIELD, NH	FERNANDES, ABIGAIL M DEERFIELD, NH	DEERFIELD	PORTSMOUTH	10/18/2014
HAMEL, JAMES W DEERFIELD, NH	ESCABI, DAWN M DEERFIELD, NH	DEERFIELD	NOTTINGHAM	10/31/2014
CADY, DANIEL R DEERFIELD, NH	WINSLOW, ASHLEY D WEARE, NH	DEERFIELD	CONCORD	12/27/2014

Total number of records 17

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2014--12/31/2014

--DEERFIELD--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
DOW, EMMYLU ABIGAIL	01/01/2014	MANCHESTER,NH	DOW, RICHARD	SIGGERS-DOW, JAMEY
BISSON, COLTON JOHN	01/02/2014	MANCHESTER,NH	BISSON, JOHN	BISSON, JENNY
WYMAN, EZRA BENJAMIN	01/31/2014	CONCORD,NH	WYMAN JR, DONALD	PICKERING, KEELEY
SHARPTON, HANNA RAE	02/06/2014	NASHUA,NH	SHARPTON JR, DAVID	SHARPTON, JACQUELINE
MORTON, WYETT ANTHONY	03/03/2014	CONCORD,NH		MORTON, JAIMEE
NADEAU, NATHANIEL GEORGE ROBERT	03/12/2014	LEBANON,NH		VOYDATCH, TRACY
LANE, JAMES PATRICK	03/27/2014	CONCORD,NH	LANE, DAVID	LANE, KATHRYN
SULLIVAN, REBEKAH DAWN	04/07/2014	MANCHESTER,NH	SULLIVAN, MICHAEL	SULLIVAN, KRISTIN
GARLAND, KAYLEE VERA	04/10/2014	CONCORD,NH		GARLAND, CRYSTAL
SNOW, ARIA ELIZABETH	04/30/2014	CONCORD,NH	SNOW, DAKOTA	YUREK, SARAH-ANN
SAWLER, DUNCAN SAMSON	05/21/2014	CONCORD,NH	SAWLER, BRADFORD	SEARS, AMANDA
MINERD, SAGE BEVERLY	07/02/2014	DEERFIELD,NH	MINERD, BENJAMIN	MINERD, HILLARY
JONES, HARPER KATE	07/04/2014	CONCORD,NH	JONES, JOSHUA	JONES, HEATHER
MURRAY, CONNOR DECLAN	08/28/2014	MANCHESTER,NH	MURRAY, MATTHEW	MURRAY, ANDREA
JOYAL-MYERS, SHILOH REED	09/15/2014	LEBANON,NH	JOYAL JR, DAVID	MYERS, SHANA
CLARK, LORELEI MORGAN	10/15/2014	MANCHESTER,NH	CLARK, GERALD	CLARK, NOELLE
AUGER, NATALIE ANN	11/19/2014	CONCORD,NH	AUGER, MICHAEL	AUGER, MELISSA
SEITZ, DANIELLE ELIZABETH	11/25/2014	CONCORD,NH	SEITZ, ERIC	SEITZ, MEGAN
LYNCH, JOSSLIN CHRISTINE	11/30/2014	MANCHESTER,NH	LYNCH, RICHARD	LYNCH, JACQUELINE

Total number of records 19

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



RESIDENT DEATH REPORT

01/01/2014 - 12/31/2014

--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
MCGLYNN JR, WILLIAM	02/01/2014	CONCORD	MCGLYNN, WILLIAM	ANDERSON, LORRAINE	N
CARR, THOMAS	02/28/2014	DEERFIELD	CARR, HARRY	CHARLES, LILLIAN	Y
CUTTER III, ARTHUR	03/26/2014	DEERFIELD	CUTTER JR, ARTHUR	ALBRO, JANE	N
DEGAGNE, PHILLIP	03/31/2014	DEERFIELD	DEGAGNE, JOSEPH	HOLGERSON, AGNES	Y
SHAVEL, RICHARD	05/15/2014	DEERFIELD	SHAVEL, JOHN	SKUTZKA, OLGA	U
SANBORN, PHYLLIS	05/25/2014	DEERFIELD	FIFE JR, JAMES	WHITTIER, ABBY	N
¹⁸⁸ KELLEY, STEVEN	06/08/2014	MERRIMACK	KELLEY, HENRY	BRANCH, MARGARET	N
GREENLAW JR, RONALD	06/13/2014	DEERFIELD	GREENLAW SR, RONALD	MCCAFFERTY, JOAN	N
RAVESI, BERNARD	06/15/2014	MANCHESTER	RAVESI, BERNARD	VENTURA, ANNA	Y
MACDONALD, MADELINE	06/17/2014	DEERFIELD	MACDONALD, JOHN	MCDONALD, CHRISTINE	N
GLINES, CORINNE	07/27/2014	DEERFIELD	PINKHAM, UNKNOWN	MICHAUD, LAURA	N
CALLAHAN III, CHARLES	08/17/2014	DEERFIELD	CALLAHAN II, CHARLES	JOHNSTON, CLAIRE	Y
LANDRY, DOROTHY	08/18/2014	DEERFIELD	GAUDETTE, DELPHIS	PELLETIER, ELIZABETH	N
WINSLOW, JEANETTE	09/15/2014	DEERFIELD	ANDERSEN, ARTHUR	BOLLE, DAGMAR	N
FRENCH, ALICE	10/01/2014	MANCHESTER	TWOMBLY, WALDO	SMITH, BEATRICE	N
BRIGGS, GLENN	10/17/2014	MANCHESTER	BRIGGS, WILLIAM	CASH, ALICE	N
MARKIEWICZ SR, JOHN	11/10/2014	MANCHESTER	MARKIEWICZ, JOHN	TAYLOR, LUCRETIA	Y
FERNALD, ADA	11/23/2014	BRENTWOOD	NEAL, FRANK	CLARK, MRTYE	N



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2014 - 12/31/2014

--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
MAHONEY, MARY	11/29/2014	DEERFIELD	GAGNE, EDGAR	TERRY, FLORENCE	N
Total number of records 19					

2014

ANNUAL REPORT



Deerfield School District

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Mary L. Mahoney



Mary L. Mahoney was a beloved friend and neighbor of Deerfield for over 32 years. Her larger than life personality made an everlasting imprint on the town. She kept everyone laughing with her performances in the Fireman Shows, DCS Biography events, school Talent Shows and countless other shining moments. Her love for this town and the community ran deep. She was a volunteer, a supporter to many, and the town cheerleader. She knew everyone and everyone knew her.

The 27 years she dedicated to working with the children of Deerfield was Mary's largest contribution to the town. She loved her job, adored the kids and made it her mission to bring joy to everyone who was lucky enough to cross her path.

Mary and Eddie, her husband of 40 years, loved raising their children in our community. More than just a small NH town, Deerfield was their home, their community, and their family. Mary's presence will be greatly missed, but the very essence of who she was will live on forever and be a treasured memory for all.

ANNUAL PRINCIPAL'S REPORT



As we reflect on all that has been accomplished by so many children, it is a pleasure to report on another successful year at the Deerfield Community School. Children have worked hard both in and out of class. Our families remain committed to each child's healthy development. Our community partnership remains strong. Our single unified vision to see every child succeed continues to remain steadfast. We celebrate the partnership that we have with each of you and the ways in which that partnership supports the accomplishments, both large and small of every child in Deerfield

As is typical each year, we have seen some transitions on our staff. Tragically, we bid farewell this year to Mary Mahoney, who had been the face of the school's office for over 27 years. Her love of life, her ability to laugh on a daily basis, her connection to so many children, as well as her dedication and support to parents and community members, was cut short when Mary passed away from cancer. She was a force to be reckoned with but a softy at heart! We will miss her terribly. We are appreciative of the support and understanding that the community has shown us while we navigated a path to carry on the work that Mary did for so many, now knowing the incredible amount of information she carried in her head!

Mrs. Louise Matteson retired after serving the district as school nurse for 22 years. The number of children she cared for over those years is huge. The number of times that staff members stopped in for questions or that she communicated with parents demonstrates that her impact on the community of Deerfield is amazing. We wish her the best of luck as she takes time to relax and enjoy her family! Mrs. Bonnie Heisey joined the staff as the new nurse. She reduced her hours at Concord Hospital's Pediatric ward to help care for children in Deerfield and we welcome her to our school family.

The anticipated decline in student population caused us to reconfigure our staff. As a result, we bid farewell to Mrs. Amanda Morrow, a very dedicated and enthusiastic teacher, who was passionate about her students' success on a daily basis. Mr. Tom Marino relocated to the warm sunny classrooms of Texas. We are sure that his passion for New England sports will keep his heart with us even if he does develop a Southern accent! Moving into his classroom is Mrs. Stephanie Flanagan. She had been a long time classroom teacher in Somersworth and made the transition because of all the good things she'd heard about DCS! We were lucky to inherit such an energetic and experienced teacher who is already making her mark on the district. Finally, we saw another transition in the music department as Ms. Carlene Ruesenberg made the decision to take a break from teaching and rejoined the private sector. Ms. Rachel Carlson was eager to move back to NH from Maine to bring her choral expertise to our students.

With no theatrical option for our students this year, athletics played the lion's share of co-curricular activities for our students. Once again, our students represented Deerfield well. We

dedicated our cross country trail to Rose Robert, an alumna whose tragic and untimely passing in the summer of 2013 left a hole in many hearts. She was an accomplished student, actress, singer, and athlete. Her long time commitment to running made the decision easy for the community to dedicate the trail in her honor. On a cool Saturday in May, hundreds of school, community, and family members gathered together for the dedication, which was followed by a walk/run to complete the tribute to Rose! Over four thousand dollars was raised for the Epilepsy Foundation of New England.

The success of our runners and track and field participants dominated our athletic endeavors for the past year. Though our boys and girls have enjoyed their competition on the baseball, softball, soccer fields and basketball court, our runners have been the athletes who garnered the most accolades this year. In the spring, Alex Cote broke the school's shot put record at the state meet. John Kalisz, Evan Tanguay, Matthew O'Brien and Patrick Hall combined efforts to break the school's 4 x 100 meter relay. This past fall, our boys and girls both dominated a large field of runners to win the 2014 Manchester Cross Country Invitational race. Our boys' team was the repeat winner of the Thetford Vermont Woods Trail Run and the girls' team placed second this year. The boys went on to become the Southeast League Cross Country Champions, and the girls followed suit by winning the League Championship as well! Both boys' and girls' teams culminated their seasons by winning the NH State Cross Country Championship. Continuing their passion for running, three DCS students, David Cook, Forest MacKenzie and Ryan Devine, along with alumna, Evan Tanguay, trained into the late fall and placed second in the New England Championship, which qualified them for the New England Regionals where they also placed second as a team. This standing allowed them to advance to the National Championship in Myrtle Beach, South Carolina where they placed seventh. Forest MacKenzie won this year's NH State Championship, placed second in the New England Championship and third in the Northeast Regional competition. We are pleased and proud that so many of our students choose to represent DCS with their participation in athletics!

PE instructor Ms. Deb Campelia spearheaded two major initiatives for our students. She coordinated a unit on ice fishing that brought members of the NH Fish and Game Department to our school. They taught the students about the basics of ice fishing as a potential lifelong physical activity. The unit culminated with a trip to Pleasant Lake for a day on the ice. Though no fish were caught, the students thoroughly enjoyed their day in the fresh air. Ms. Campelia also coordinated the fund raising efforts that allowed us to buy archery equipment, thus adding archery as another PE unit for our students. Once again, she has diversified our students' interests and many have developed a potential life-long interest in archery. Mr. Nick St. Germain coordinated an after school archery club to give our students the opportunity to put their in-school learning to use. Our hope is that we will eventually develop a competitive team, allowing students to deepen their interests and meet other like-minded students across the state.

Our music department, under the guidance of Mrs. Melissa Davis, gave students opportunities to demonstrate their skills in band when our 4th through 8th grade students were invited to play the National Anthem at a springtime Fisher Cats baseball game in Manchester. Our 6th

through 8th grade band and chorus students also performed onboard the M/S Mount Washington. In the fall, Band and Chorus students performed during Opening Ceremonies of the Deerfield Fair. Some of our more proficient middle school musicians were nominated to an Advanced Level Ensemble and participated in the Southeast District Music Festival in both band and chorus. Kayla Cote and Paige St. Peter sang with the ensemble chorus; instrumentalists included Emily Desrosiers, Colin Brinson, Nathanael Hillyer, Jonathan Whitney and Theodora Schirl. In addition to working with musicians from other schools, students showcased their talents with a culminating public concert.

Our school participated in the Scripps National Spelling Bee. Many students from grades four through eight worked their way through the elimination process. In the end, John Murphy, a fifth-grader, represented our school at the state competition. Brendan Uber was our school's runner-up.

The eighth grade faculty nominated Matthew O'Brien and Hailey Stevens to be our school's representatives at the annual New England League of Middle School's annual banquet. These students were recognized by the League as Scholar Leaders, having distinguished themselves in terms of outstanding scholarship and leadership.

Each year, the NH Water Pollution Control Association (NHWPCA) holds a poster contest for students around the state. Their goal is to help students understand the importance of protecting our water for a cleaner environment. The 2014 spring theme was "Water's Worth It". Sixth graders Cailie Currier and Adora Ballam won first and second place in the contest. Second grader Phoenix Ballam won first place in the grades 1-3 category. With over 100 entries from all over the state, it is very impressive that three of our own students came out on top! Our three winners attended the NHWPCA annual Wastewater Trade Fair in April, where they were presented with their awards and prizes. They were also invited to the Governor's Office for the Clean Water Week Proclamation.

Guidance Counselors Heather Swanson and Greg Boisvert, again showcased the talent of over 100 students in grades K through 8 during the spring Talent Show. Students performed solo and group acts. They sang and danced. Some demonstrated their karate moves and hula-hooped, while others formed a band and topped off the evening with their well-rehearsed performance. The show was preceded by a community-wide spaghetti dinner, sponsored by the Deerfield Education Association. All profits from the dinner were donated to the Deerfield Food Pantry. This annual event, which so many students eagerly anticipate each year, always brings a full house and the excitement in our gym is electrifying!

The word COMMUNITY in our school's name continues to be an important part of who we are. Through the heroic and committed efforts of Alan and Carolyn O'Neal, the Playground Revitalization Committee was revived. With a goal to complete the fundraising efforts which would bring a new playground to our site in the summer of 2015, the O'Neals challenged many in our community to join them in creative fund raising. The sale of T-shirts and sweatshirts, a Cow Flop Bingo game, the invention of the "Party for Your Playground" (donations toward the

playground in place of gifts), an ice cream social, a partnership with Yanni's Pizza, matching funds from Jenni and Simon George (Deerfield Veterinary Clinic), kind donations from F.O.C.U.S., Deerfield Family Dentistry, and collection of donations at the Fair as well as a nearby McDonald's, were great starts. Teachers and staff asked that families donate to the playground in lieu of holiday gifts, which netted another substantial sum from the very generous families of our students. But the decision by the School Board to name the new playground in memory of Mary Mahoney was a tipping point that, coupled with a warrant article to complete the fundraising, should make the all-too-quickly deteriorating playground a piece of the school's history; the new playground should be in place when school opens in the fall of 2015!

Along with the academic curriculum, we expect that our students will also develop their social skills; it is always heart-warming to see all that our students do for others. Continuing the tradition of helping those in need, our fourth graders again "adopted" some families during the holidays and provided them with food for their families' celebrations and gave them gifts to open at Christmas. The students in the seventh grade hosted a breakfast which preceded our annual Veterans' Day assembly. Being surrounded by so many young and older veterans and allowing our students to give back in one small way, helps our children see the true focus of this important holiday. The presence and participation of the local Patriot Guard also raises the level of honor for all who have served in the military. Our spring "Jump Rope for Heart," which was held for students in all grades this year, helped students see the need for a healthy lifestyle, while raising \$3735 for the American Heart Association.

A requirement of our middle school advisory program is community service. It is easy to enumerate the many activities which our students complete. Eighth grade students in the Social Activism magnet collected toys for the annual Toys for Tots campaign and also participated in the New Horizon's Walk to End Hunger. On multiple occasions, they served evening meals at the Soup Kitchen in Manchester. The Outreach magnet prepared and delivered gift baskets for our police officers, firefighters, and Town Office employees. They also visited the residents of the Inn at Deerfield. The Health and Fitness magnet organized the Turkey Trot, a 5K race to encourage health and fitness throughout the community, and developed and hosted an Easter egg hunt for younger students. The Live It Green Magnet spent a day repairing local trails after some major winter storms; their hard work was followed by a trip to the mall to purchase gifts for a needy local family. They also provided much needed volunteer labor cleaning tanks at the Audubon Society. Throughout the year, students are focused on helping their peers and reminded to do good for others. The generosity of our students and their families is a model for many other communities!

Our PTO continues to be a vibrant force in our school. Our volunteers work in individual classes with teachers and their students, in addition to coordinating whole-school fund raising projects which net the money that allows our students many extra benefits. We appreciate their ongoing passion and determination for our students and our school. Some of the funds helped school Librarian Virginia Schonwald bring visiting author Marty Kelly to our school. In the spring, over one hundred grandparents visited their students as part of the annual Grandparents' Day, an exciting event for students across all grades. It is rewarding to see the

statewide recognition of their hard work when they are presented with the Blue Ribbon Award for Volunteerism at the annual *New Hampshire Partners in Education* Banquet. We were again recognized by the Hannaford Bros. through the *Hannaford Helps Schools* program. As the school that turned in the most grocery receipts, we were awarded a \$321 donation along with a \$1,000 first place bonus.

Parents who work for the Walmart Corporation continue to commit their volunteer hours to our school as well. By selecting our school, through the PTO, we have been the recipient of some parents' "Volunteerism Always Pays" grant funds. We are honored by their commitment to our students and are proud to partner with Walmart's employees and the Hannaford Corporation, as they work in partnership to provide supplemental funding for our students. We could never provide our students with all of these additional opportunities if it was not for the tireless efforts of the hard-working members of the PTO.

Our fourth grade students were selected to participate in the National Assessment of Educational Progress (NAEP). Some students took a reading test, while others took a math test and yet others took a science test. Though the data is never reported back to us for use in our school, it is compiled, nationwide to create our "Nation's Report Card."

The fall of 2013 was the last time that students were assessed with the New England Common Assessment Program (NECAP). This was one test in a large battery of assessments that are given to students in all grades throughout the year to monitor individual student progress, as well as for us to monitor the level of success of our locally created curriculum. That test provided us with individual student data, which helped us monitor student growth, while also allowing us to compare our students' success against others across the New England area. In the spring of 2015, we will administer the *Smarter Balanced* assessment, which will measure how successfully our students are matriculating through our locally created curriculum. Our current curriculum has been developed using a more rigorous set of standards, commonly known as the Common Core. We were fortunate to administer the *Smarter Balanced* pilot assessment in most grades in the spring 2014; our hope is that we understand the logistics in a way that will ensure a smooth implementation of this new assessment.

Last fall, we began the process of changing our traditional grading system to a Competency Based Reporting System. This transition had already been implemented at the high school level. We have used this student progress reporting system, in part, in our younger grades (more narrative descriptions about what students can and cannot do in each subject area) but have made the change at the sixth grade level, this year, in part to meet the statewide implementation deadline, but also to ensure that we had a solid understanding of our goals and expectations before we implement it in all middle school grades. The move from a traditional letter grading system will better inform parents about the level of understanding which their children have in every standard in all courses. As expected, students have been very adept at understanding the process and have made the transition smoothly. Our students show us their hard work each day; we hope they will be comfortable and successful in demonstrating their expertise on this assessment as well.

This reflection on the year gives us all an opportunity to review the successes and challenges of the previous year and to celebrate the hard work of our students and staff. It is clear that there are many people working in partnership to ensure that the school district is successful! Students are working hard each day; additionally, teachers are fine tuning their craft to meet the needs of each student. Parents continue to be invested in their children's daily success which will lead to a full and happy future. Our community continues to value the work that our school does on a daily basis and provides us with the fiscal and philosophical support to help us succeed. On behalf of the students and staff of the school, please accept our thanks for your support and partnership as we all work for the betterment of each child's successful path in life.

Respectfully submitted,

Paul Yergeau
Principal

Annual Report of the Superintendents



SAU #53 Serving the Districts of Allenstown, Chichester, Deerfield, Epsom, and Pembroke

“Let us think of education as the means of developing our greater abilities, because in each of us there is a private hope and dream, which, fulfilled, can be translated into benefit for everyone and greater strength for our nation.”-John F. Kennedy

As we write this report, it is amazing to think that we have been serving SAU #53 together as Co-Superintendents of Schools for the past six months. We are honored to serve as your Superintendents and have enjoyed working as a team to provide the best possible education for each student in all of our Districts. As we visit schools and attend events, we are impressed with the quality of programs offered to the students in each of our Districts. SAU #53 is fortunate to have dedicated administrators, teachers, and support staff who strive every day to provide an outstanding education to prepare students to be college and career ready.

As with our nation, school districts continue to struggle with a failing economy. We are faced with the challenge of providing the highest quality education for our students while continuing to bring forward fiscally responsible budgets for the 2015-2016 school year. We ask for your support as we strive to approve budgets that provide for the needs of our students while keeping in mind the strain that the economy has brought to many of the members of our communities.

Our SAU office has had many changes to our staff. As a team, we developed our mission statement this summer. It reads: “The SAU 53 Central Office strives to facilitate and support the work of all schools, their faculty, staff, and boards in our shared commitment to provide a quality education to all students.” Our office values a pleasant, positive work environment, building good relationships, and the promotion of best practices in business and educational leadership. Our office looks forward to providing outstanding service to all of our five Districts. We are excited about working collaboratively with every District to enhance the quality of support we provide.

Our SAU #53 Literacy Task Force and Data Team combined to create the newly formed Literacy Data Team. The team consists of members from all five Districts working collaboratively to enhance curriculum, instruction, and assessment throughout the SAU. The SAU #53 Numeracy Task Force and Data Team combined to create the Numeracy Data Team. This team also consists of members from all five Districts working to further the development of mathematics instruction and best practices throughout the SAU. We are excited about the work that is being accomplished by these teams.

Throughout the SAU, we are preparing for the first administration of the Smarter Balanced Assessment, the new statewide assessment tool. Administration, faculty, staff, and students have been experiencing sample tests, new curriculum, and exposure to the College and Career

Ready Standards as we look to the administration of this assessment this spring in grades 3-8 and 11. This assessment will provide us with valuable information to move the SAU forward. SBAC, as it is commonly known, is a computer adaptive assessment and students will complete it using the technology we are so fortunate to have in all of our schools.

Thank you to the SAU #53 communities for their continued support of our schools and students. In our role as Co-Superintendents of Schools, one of our goals is for each community to increase its awareness and involvement in all of our school communities. Please feel free to contact our office if you have questions, need information, or want to offer suggestions. We extend a personal invitation to everyone to join us at any time to discuss the SAU and the Districts we serve to learn more about the outstanding education being provided to the students throughout the SAU. We welcome your input as we truly believe that “it takes a village”.

Respectfully submitted,

Dr. Gail E. Paludi
Ms. Patty Sherman
Co-Superintendents of Schools

OFFICERS OF THE DISTRICT

For the Year Ending June 2014

MODERATOR

Jonathan Hutchinson

SCHOOL BOARD

Maryann Clark	Term Expires 2015
Debra Kelley/Shelley Tetrault	Term Expires 2015
Kevin Barry	Term Expires 2016
Peter Menard	Term Expires 2017
James Deely	Term Expires 2017

DISTRICT CLERK

Julie A. O'Brien

DISTRICT TREASURER

Judith Lynn Marshall

CO-SUPERINTENDENT OF SCHOOLS

Hélène Bickford ~ Patty Sherman

BUSINESS ADMINISTRATOR

Peter Aubrey

PRINCIPAL

Paul Yergeau

THE STATE OF NEW HAMPSHIRE

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

You are hereby notified to meet at the Deerfield Town Hall in said District on the 7th day of February, 2015 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 10, 2015 at the Deerfield Town Hall from 7:00 A.M. to 7:00 P.M.

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$12,079,810? Should this article be defeated, the default budget shall be \$12,039,349 which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [9-1-0]*

[Estimated tax impact per thousand \$.26]

[Note: Warrant Article #1 (operating budget article) does not include separate Warrant Articles 2, 3, 4, and 5]

2. Shall the District vote to raise and appropriate the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Para-educators Association for the 2015/16 fiscal year, which calls for the following estimated increases in salaries and benefits totaling:

2015/16	\$24,543
2016/17	\$25,823

and further to raise and appropriate the sum of \$24,543 for the 2015/2016 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year?

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [9-1-0]*

[Estimated tax impact per thousand \$.04]

3. To see if the Deerfield School District will vote to raise and appropriate the sum of thirty-five thousand dollars (\$35,000) to be added to the **Playground Expendable Trust Fund** previously established. This amount to be raised from taxation.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [10-0-0]*

[Estimated tax impact per thousand \$.06]

4. To see if the Deerfield School District will vote to raise and appropriate the sum of up to twenty-five thousand dollars (\$25,000) to be added to the **Facility Paving Plan** previously established. This sum to come from the June 30, 2015 fund balance available for transfer on July 1, 2015. No amount to be raised from taxation.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [10-0-0]*

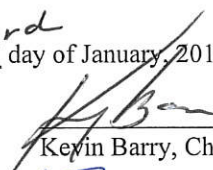
5. To see if the Deerfield School District will vote to raise and appropriate the sum of up to ten thousand dollars (\$10,000) to be added to the **Replacing or Repairing Technology Expendable Trust Fund** previously established. This sum to come from the June 30, 2015 fund balance available for transfer on July 1, 2015. No amount to be raised from taxation.


*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [10-0-0]*

6. To see if the Deerfield School District will vote to reject and immediately discontinue participation in the Common Core State Standards (CCSS) and the Smarter Balance Assessment, in favor of our own locally developed Deerfield School District academic standards and assessments, and recommend that the School Board form a committee (consisting of representatives from the school board, school administrators, teachers and community members) to develop the Deerfield School District Academic Standards and Assessments. [This article is submitted by petition]

7. Shall the Deerfield School District adopt the provisions of RSA 40:14-b to delegate the determination of the default school district budget to the Municipal Budget Committee which has been adopted under RSA 32:14? [Petitioned Warrant Article 3/5 Ballot Vote Required]

Given under our hands at said Deerfield this 23rd day of January, 2015.


Kevin Barry, Chair

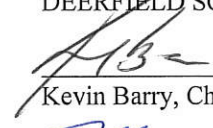

Maryann Clark



Peter Menard

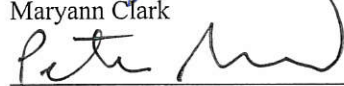

James Deely


Shelley Tetrault
DEERFIELD SCHOOL DISTRICT

A True Copy of Warrant - Attest


Kevin Barry, Chair


Maryann Clark


Peter Menard


James Deely


Shelley Tetrault
DEERFIELD SCHOOL DISTRICT

THE STATE OF NEW HAMPSHIRE

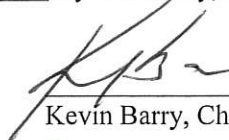
TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD, QUALIFIED TO VOTE
IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Deerfield Town Hall in said District on the 10th day of March, 2015 at
7:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose two members of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. Other School District business previously considered at the District's Deliberative Session.


The polls are to open at 7:00 A.M. and will close not earlier than 7:00 P.M.

Given under our hands at said Deerfield this 23rd day of January, 2015.


Kevin Barry, Chair



Maryann Clark


Peter Menard


James Deely


Shelley Tetrault
DEERFIELD SCHOOL DISTRICT

A True Copy of Warrant – Attest


Kevin Barry, Chair


Maryann Clark


Peter Menard


James Deely


Shelley Tetrault
DEERFIELD SCHOOL DISTRICT

I certify that on the 23rd day of January, 2015, I posted a copy of the school budget with the written warrant and the written voting warrant attested by the School Board of said District at the place of meeting within named as The Deerfield Town Hall and a like attested copy at Deerfield Town Office, Post office, Deerfield Library and Deerfield Community School being public places in said District.

[Signature]
Kevin Barry, Chair

[Signature]
Maryann Clark

[Signature]
Peter Menard

[Signature]
James Deely

[Signature]
Shelley Tetrault

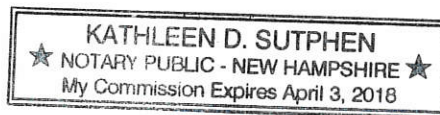
DEERFIELD SCHOOL BOARD

Rockingham County, SS
23 January, 2015

Personally appeared the above School Board and made oath the above certificate by same signed is true.

Before me,

[Signature]
NOTARY PUBLIC





New Hampshire
Department of
Revenue Administration

2015
MS-27

School Budget Form: Deerfield Local School

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2015 to June 30, 2016

Form Due Date: 20 days after the meeting

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: _____

For Assistance Please Contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

School Budget Committee Members	
Printed Name	Signature
Frederick J. McGarry	<i>Frederick J. McGarry</i>
Carol A. Levesque	<i>Carol A. Levesque</i>
R. Andrew Robertson	<i>R. Andrew Robertson</i>
Kevin Verrill	<i>Kevin Verrill</i>
Maryann Clark	<i>Maryann Clark</i>
Helen Cobb	<i>Helen Cobb</i>

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	1	\$5,432,257	\$5,281,366	\$5,038,520	\$0	\$5,038,520	\$0
1200-1299	Special Programs	1	\$2,355,677	\$2,476,400	\$2,375,236	\$0	\$2,375,236	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	1	\$26,578	\$30,365	\$42,400	\$0	\$42,400	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	1	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Support Services								
2000-2199	Student Support Services	1	\$253,825	\$252,140	\$250,562	\$0	\$250,562	\$0
2200-2299	Instructional Staff Services	1	\$171,910	\$135,369	\$138,858	\$0	\$138,858	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	1	\$27,605	\$26,077	\$27,485	\$0	\$27,485	\$0
Executive Administration								
2320 (310)	SAU Management Services	1	\$257,732	\$277,047	\$290,209	\$0	\$290,209	\$0
2320-2399	All Other Administration		\$1,369	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	1	\$326,843	\$332,215	\$340,821	\$0	\$340,821	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	1	\$414,495	\$431,349	\$459,379	\$0	\$459,379	\$0
2700-2799	Student Transportation	1	\$697,114	\$654,808	\$693,292	\$0	\$693,292	\$0
2800-2999	Support Service, Central and Other	1	\$1,858,251	\$1,957,532	\$2,232,005	\$0	\$2,232,005	\$0
Non-Instructional Services								
3100	Food Service Operations	1	\$153,329	\$156,396	\$154,853	\$0	\$154,853	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition	1	\$0	\$1	\$1	\$0	\$1	\$0
4200	Site Improvement	1	\$8,000	\$1	\$1	\$0	\$1	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4300	Architectural/Engineering	1	\$0	\$1	\$1	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	1	\$55,279	\$1	\$1	\$1	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0
Other Outlays							
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0
Fund Transfers							
5220-5221	To Food Service	1	\$30,398	\$40,995	\$32,352	\$32,352	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	1	\$1,078	\$1	\$3,834	\$3,834	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$12,071,740	\$12,052,064	\$12,079,810	\$12,079,810	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$25,000	\$25,000	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	5	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
5252	To Expendable Trusts/Fiduciary Funds	4	\$0	\$35,000	\$25,000	\$0	\$25,000	\$0
5252	To Expendable Trusts/Fiduciary Funds	3	\$0	\$0	\$35,000	\$0	\$35,000	\$0
Special Articles Recommended			\$25,000	\$70,000	\$70,000	\$0	\$70,000	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
0000-0000	Collective Bargaining	2	\$0	\$0	\$24,543	\$0	\$24,543	\$0
Purpose: Para-Educator Agreement								
Individual Articles Recommended			\$0	\$0	\$24,543	\$0	\$24,543	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	1	\$16,000	\$16,000	\$16,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	1	\$68,000	\$73,000	\$73,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	1	\$2,601	\$2,601	\$2,601
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	1	\$14,700	\$3,130	\$3,130
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	1	\$1,800	\$1,900	\$1,900
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants	1	\$82,000	\$81,000	\$81,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	1	\$45,600	\$47,600	\$47,600
4570	Disabilities Programs	1	\$121,558	\$121,558	\$121,558
4580	Medicaid Distribution	1	\$75,000	\$75,000	\$75,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$25,000	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	1	\$40,995	\$32,352	\$32,352
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	5, 4	\$45,000	\$35,000	\$35,000
9999	Fund Balance to Reduce Taxes		\$120,000	\$0	\$0
Total Estimated Revenues and Credits			\$658,254	\$489,141	\$489,141

Budget Summary

Item	Current Year	School Board Ensnuing Year	Budget Committee Ensnuing Year
Operating Budget Appropriations Recommended	\$12,052,064	\$12,079,810	\$12,079,810
Special Warrant Articles Recommended	\$70,000	\$70,000	\$70,000
Individual Warrant Articles Recommended	\$0	\$24,543	\$24,543
TOTAL Appropriations Recommended	\$12,122,064	\$12,174,353	\$12,174,353
Less: Amount of Estimated Revenues & Credits	\$658,254	\$489,141	\$489,141
Estimated Amount of State Education Tax/Grant		\$2,830,683	\$2,830,683
Estimated Amount of Taxes to be Raised for Education		\$8,854,529	\$8,854,529



MS-27 SUPPLEMENTAL SCHEDULE

SCHOOL DISTRICT INFORMATION ?

School District:

Deerfield

1155

Municipalities Served:

Deerfield

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-27):

\$12,174,353

Less Exclusions:

2. Principal: Long-Term Bonds & Notes:

3. Interest: Long-Term Bonds & Notes:

4. Capital outlays funded from Long-Term Bonds & Notes

5. Mandatory Assessments

6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)

7. Amount Recommended Less Exclusions (Line 1 - Line 6)

\$12,174,353

8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)

\$1,217,435

Collective Bargaining Cost Items

9. Recommended Cost Items (Prior to Meeting)

\$24,543

10. Voted Cost Items (Voted at Meeting)

11. Amount voted over recommended amount (Difference of Lines 9 and 10)

12. Bond Override (RSA 32:18-a), Amount Voted

Maximum Allowable Appropriations Voted At Meeting
(Line 1 + Line 8 + Line 11 + Line 12)

\$13,391,788

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/>



DEFAULT BUDGET OF THE SCHOOL

Default Budget for the Fiscal Year from **July 1, 2015 to June 30, 2016**

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: January 23, 2015

Instructions

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

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 ?

School District:

115S

Municipalities Served:

SCHOOL BOARD OR BUDGET COMMITTEE MEMBERS ?

-	First Name: Peter	Last Name: Menard
-	First Name: Kevin	Last Name: Barry
-	First Name: James	Last Name: Deely
-	First Name: Maryann	Last Name: Clark
-	First Name: Shelley	Last Name: Tetrault

Add Member



APPROPRIATIONS

INSTRUCTION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
1100-1199	Regular Programs ?	\$5,281,366	(\$248,010)		\$5,033,356
1200-1299	Special Programs ?	\$2,476,400	(\$101,165)		\$2,375,235
1300-1399	Vocational Programs ?				
1400-1499	Other Programs ?	\$30,365			\$30,365
1500-1599	Non-Public Programs ?				
1600-1699	Adult/Continuing Ed. Programs ?				
1700-1799	Community/Jr. College Ed. Programs ?				
1800-1899	Community Service Programs ?				
Instruction Subtotal		\$7,788,131	(\$349,175)		\$7,438,956

SUPPORT SERVICES ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2000-2199	Student Support Services ?	\$252,140	(\$2,127)		\$250,013
2200-2299	Instructional Staff Services ?	\$135,369	\$4,889		\$140,258
Support Services Subtotal		\$387,509	\$2,762		\$390,271

GENERAL ADMINISTRATION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2310 (840)	School Board Contingency ?				
2310-2319	Other School Board ?	\$26,077	\$1,092		\$27,169
General Administration Subtotal		\$26,077	\$1,092		\$27,169



2015

MS-DS

APPROPRIATIONS

EXECUTIVE ADMINISTRATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2320 (310)	SAU Management Services ?	\$277,047	\$13,162		\$290,209
2320-2399	All Other Administration ?				
2400-2499	School Administration Service ?	\$332,215	\$7,767		\$339,982
2500-2599	Business ?				
2600-2699	Operation and Maintenance of Plan ?	\$431,349	\$18,211		\$449,560
2700-2799	Student Transportation ?	\$654,808	\$37,984		\$692,792
2800-2999	Support Service Central & Other ?	\$1,957,532	\$264,741		\$2,222,273
Executive Administration Subtotal		\$3,652,951	\$341,865		\$3,994,816

NON-INSTRUCTIONAL SERVICES ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
3100	Food Service Operations ?	\$156,396	(\$2,996)		\$153,400
3200	Enterprise Operations ?				
Non-Instructional Services Subtotal		\$156,396	(\$2,996)		\$153,400



2015

MS-DS

APPROPRIATIONS

FACILITIES ACQUISITION AND CONSTRUCTION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4100	Site Acquisition ?	\$1			\$1
4200	Site Improvement ?	\$1			\$1
4300	Architectural/Engineering ?	\$1			\$1
4400	Educational Specification Develop. ?				
4500	Building Acquisition/Construction ?	\$1			\$1
4600	Building Improvement Services ?				
4900	Other Facilities Acquisition and Construction Services ?				
Water Distribution and Treatment Subtotal		\$4			\$4

OTHER OUTLAYS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5110	Debt Service - Principal ?				
5120	Debt Service - Interest ?				
Other Outlays Subtotal					



APPROPRIATIONS

FUND TRANSFERS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5220-5221	To Food Service ?	\$40,995	(\$10,096)		\$30,899
5222-5229	To Other Special Revenue ?	\$70,000		\$70,000	
5230-5239	To Capital Projects ?				
5254	To Agency Funds ?				
5300-5399	Intergovernmental Agency Allocations ?	\$1	\$3,833		\$3,834
	Supplemental Appropriation ?				
	Deficit Appropriation				
Fund Transfers Subtotal		\$110,996	(\$6,263)	\$70,000	\$34,733

27

Operating Budget Total	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
	\$12,122,064	(\$12,715)	\$70,000	\$12,039,349

EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
1100-1199	Certified Staff Contracted Salary \$144,429	Remove Line
1100-1199	Contracted High School Tuition (\$385,512)	Remove Line
1100-1199	Contracted Student Services (\$5,927)	Remove Line
1100-1199	Federal Programs (grants) (\$1,000)	Remove Line
1200-1299	Certified Staff Contracted Salary (\$19,391)	Remove Line



New Hampshire
Department of
Revenue Administration

**2015
MS-DS**

1200-1299	Non-Certified Staff Contracted Salary \$36,997	Remove Line
1200-1299	Sped Obligations (\$118,771)	Remove Line
2000-2199	Certified Staff Contracted Salary (\$1,585)	Remove Line
2000-2199	Sped Obligations \$2,174	Remove Line
2000-2199	Contracted Testing Services (\$2,716)	Remove Line
2200-2299	Certified Staff Contracted Salary \$4,389	Remove Line
2200-2299	Contracted Maintenance Services \$500	Remove Line
2310-2399	Contracted Admin Services \$1,092	Remove Line
2320 (310)	Contracted Admin Services \$13,162	Remove Line
2400-2499	Certified Staff Contracted Salary \$2,100	Remove Line
2400-2499	Non-Certified Staff Contracted Salary \$1,660	Remove Line
2400-2499	Contracted Maintenance Services \$5,007	Remove Line
2400-2499	Employee Contracted Benefits (\$1,000)	Remove Line
2600-2699	Non-Certified Staff Contracted Salary (\$2,970)	Remove Line
2600-2699	Contracted Rental (\$1,140)	Remove Line
2600-2699	Contracted Maintenance Services (\$3,154)	Remove Line
2600-2699	Contracted Liability Obligation \$791	Remove Line
2600-2699	Utilities \$24,684	Remove Line
2700-2799	Contracted Transportation Obligation \$8,808	Remove Line
2700-2799	Sped Obligations \$29,176	Remove Line
2800-2999	Employee Contract Benefits \$264,741	Remove Line
3100	Food Service Program (\$2,996)	Remove Line
5220-5221	To Food Service (\$10,096)	Remove Line
5300-5399	Contracted Charter School Tuition \$3,833	Remove Line



New Hampshire
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Revenue Administration

2015
MS-DS

Deerfield (T15S)

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 First Name

Peter

Preparer's Last Name

Aubrey

Preparer's Signature and Title

Aubrey Business Manager

Date

1/21/15

☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

SCHOOL BOARD (OR BUDGET COMMITTEE PER RSA 40:14-B) 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.

Peter Chairman
School Board or Committee Member's Signature and Title

Shelley
School Board or Committee Member's Signature and Title

Peter Board Member
School Board or Committee Member's Signature and Title

Shelley
School Board or Committee Member's Signature and Title

Margaret BOARD MEMBER
School Board or Committee Member's Signature and Title

Shelley
School Board or Committee Member's Signature and Title

Shelley Board Member
School Board or Committee Member's Signature and Title

Shelley
School Board or Committee Member's Signature and Title

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Shelley
School Board or Committee Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

**DEERFIELD SCHOOL DISTRICT
2015/16 BUDGET**

Purpose of Appropriation	Expenditures 2013/14	Approved Budget 2014/15	School	Budget Committee	
			Board's Budget 2015/16	Recommended 2015/16	
INSTRUCTION					
Regular Programs	5,432,257	5,281,366	5,038,520	5,038,520	0
Special Programs	2,355,677	2,476,400	2,375,236	2,375,236	0
Other Programs	26,578	30,365	42,400	42,400	0
SUPPORT SERVICES					
Student Support Services	253,825	252,140	250,562	250,562	0
Instructional Staff Services	171,910	135,369	138,858	138,858	0
General Administration					
Other School Board	27,605	26,077	27,485	27,485	0
Executive Administration					
SAU Management Services	257,732	277,047	290,209	290,209	0
All Other Administration	1369.00	-	-	-	0
School Administrative Services	326,843	332,215	340,821	340,821	0
Business Services					
Operation/Maint. of Plant	414,495	431,349	459,379	459,379	0
Student Transportation	697,114	654,808	693,292	693,292	0
Other Support Services	1,858,251	1,957,532	2,232,005	2,232,005	0
Non-Instructional Services					
Food Service	153,329	156,396	154,853	154,853	0
Federal Program Grants	-	-	-	-	0
Impact Fees	-	-	-	-	
Facilities Acquisitions & Const.	-	1	1	1	0
Site Improvement	8,000	1	1	1	0
Architectural/Engineering		1	1	1	0
Building Acquisition/Construction	55,279	1	1	1	0
OTHER OUTLAYS					
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
To Food Service Fund	30,398	40,995	32,352	32,352	0
Intergovernmental Agency Allocation	1,078	1	3,834	3,834	0
TO CHARTER SCHOOLS	-	-	-	-	
SPECIAL WARRANT ARTICLES					
To Expendable Trust Fund		25,000	-	-	0
To Expendable Trusts/Fiduciary Funds	0	10,000	10,000	10,000	0
To Expendable Trusts/Fiduciary Funds	0	35,000	25,000	25,000	0
To Expendable Trusts/Fiduciary Funds	0	-	35,000	35,000	0
INDIVIDUAL WARRANT ARTICLES					
Ed. Asso. Collective Bargaining	-	-	24,543	24,543	0
Para Asso. Collective Bargaining	-	-	-	-	
TOTAL APPROPRIATIONS	12,071,740	12,122,064	12,174,353	12,174,353	0

MEETING MINUTES: DEERFIELD SCHOOL DISTRICT DELIBERATIVE SESSION



FEBRUARY 8, 2014

The Deerfield School District Moderator is Mr. Jonathan (Jack) Hutchinson. He is presiding over this First Session of the Deerfield School District Meeting on February 8, 2014 held at the Town Hall, 10 Church Street, Deerfield, NH. Mr. Hutchinson opened the meeting at 9:00am on February 8, 2014 with the following announcements and introductions.

Moderator: There is no smoking anywhere in this building.

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

PLEDGE

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

"So let it be."

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

Welcome to the First Session of the 2014 Deerfield School District Meeting. The officials seated before you this morning are...

School Board Members: Kevin Barry, Donald Gorman, Peter Menard, and Maryann Clark

School District Clerk: Julie O'Brien

Also present are...

Deerfield Community School (DCS) Principal: Paul Yergeau

School District Business Manager: Peter Aubrey

School District Attorney: Kathleen Peahl (from Law Office of Wadleigh, Starr & Peters)

Supervisors of the Checklist: Richard Boisvert and Harriet Cady

Ballot Clerks: Barbara Daley, Cynthia Tomilson, Kathy Berglund and Cynthia Kelsey

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

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

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

Our meeting today is "for the transaction of all business other than voting by official ballot." This first session "shall consist of explanation, discussion, and debate of each warrant article." Our business today is to consider each warrant article and, within the limits of the law, determine the details of those articles to be voted by official ballot at the March 11th second session. Amendments to articles are in order and will be voted at this meeting. However at the conclusion of our deliberation on each article we will not vote. Instead, the chair will instruct the town clerk to place the article on the official ballot.

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

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

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

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

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

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

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

Five voters may request a recount of a written ballot vote, “providing that the vote margin is not more than 10 percent of the total vote cast.” In this case, “the recount shall take place immediately following the public announcement” of that vote. (40:4-a)

If there is something you wish to accomplish here but you are uncertain how to proceed, please ask. You can do that at any time during the meeting at one of the microphones, or you can approach any of us during a recess.

Similarly, if during the meeting, something is not clear to you, please rise to a point of inquiry, then ask for an explanation.

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

Moderator: We are ready to move to the Warrant.

THE STATE OF NEW HAMPSHIRE

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

You are hereby notified to meet at the Deerfield Town Hall in said District on the 8th day of February, 2014 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 11, 2014 at the Deerfield Town Hall from 7:00 A.M. to 7:00 P.M.

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$12,050,064? Should this article be defeated, the default budget shall be \$12,021,014 which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [10-0-0]*

Moderator: Do we have a motion to place Article #1 on the ballot?

Kevin Verville (Municipal Budget Committee Chairman): Mr. Moderator, I would move the question.

Moderator: Is there a second?

Don Daley (Municipal Budget Committee member): Second.

Moderator: It has been moved and seconded. The article is now open for discussion and amendment.

Kevin Verville: This budget was reviewed and approved by the Budget Committee.

Mary County: I would like to amend line item 001-2725-519-108-000 (on page 10 of handout) referring to bus transportation. I would like to change the amount from \$3800 to \$5800, adding \$2000 to provide the cost of bus transportation for 1 field trip per class.

Moderator: We have a motion to amend the field trip line, increasing it by \$2000. Do we have a second?

Don Gorman: Second

Moderator: It has been moved and seconded to amend Article #1. The amendment is now open for discussion.

Mary County: Currently the budget covers 1 field trip per class. However the new budget will only provide for ½ of the cost of the bus transportation for those trips. It was brought to the attention of F.O.C.U.S. and I am speaking for F.O.C.U.S. There was a request to help fund the bus transportation of a field trip. F.O.C.U.S. was informed that they may be receiving more of the same requests due the current budget. Mrs. County explained that the funds that F.O.C.U.S. donates are intended to be for “extra” unfunded expenses such as bringing in authors to visit with the school children. She also stated that F.O.C.U.S. and she personally would like to see this \$2000 added to next year’s budget.

Moderator: All in favor of amending Article 1 by increasing the Field Trip Line by \$2000 please signify by raising your voting cards and keeping them raised. Ok, cards down. Those opposed? Ok, the Ayes have it. The amendment is adopted.

Harriet Cady: We talk about people not showing up here, but they seem to be able to do it to increase. But when the Budget Committee reviewed was hearing this budget no one from the School Board, Principal or Superintendent in attendance told the Budget Committee that we were in fact reducing field trips. I would like to know why.

Moderator: Any further discussion or amendment to Article 1?

Maryann Clark: She explained that the proposed amendment was the same as the proposal they received from F.O.C.U.S. last year.

Harriet Cady: If it is the same as last year, why would we need more money?

Moderator: Well we’ve already adopted that amendment. So the time for that discussion has ended.

(Mrs. Cady was under the impression that when she asked her last question, that the meeting was still discussing the amendment to Article 1. There was some ensuing discussion between Mrs. Cady and the Moderator about her concerns on whether or not the amendment had been open for discussion in accordance with Parliamentary Procedure. He assured her that it had been opened for discussion and then adopted by vote. Additionally, other citizens who were present voiced their agreement with the Moderator’s statement. When Mrs. Cady realized that she had been mistaken, she apologized, and returned to her seat.)

Deb Boisvert: I would just like to point out that if you make a bad decision one year, it doesn’t mean that you should keep that bad decision in the future.

Moderator: Is there anything else in any other area of the budget that anyone would like to address, discuss or amend? We did the field trip amendment. If someone would like to reconsider the vote, you could move to reconsider. Seeing none, the clerk will place Article 1 on the ballot in the amount of \$12,052,064.

2. To see if the Deerfield School District will vote to establish an Expendable Trust Fund under the provisions of RSA 198:20-c for the purpose of funding a *Facility Paving Plan* at Deerfield Community School, and to appoint the School Board as agents to expend from this fund, and further,

to raise and appropriate the sum of up to thirty-five thousand dollars (\$35,000), to be placed in this fund, this sum to come from the June 30, 2014 fund balance available for transfer on July 1, 2014. No amount to be raised from taxation.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [10-0-0]*

Maryann Clark: I'd like to move the article.

Kevin Barry: Second.

Moderator: It has been moved and seconded. The article is now open for discussion.

Maryann Clark: This article is a three phase paving plan. They include repaving the area from the STOP sign at the circle of the school back behind the school as Phase 1. Phase 2 is North Road to the STOP sign. Phase 3 would be paving the parking lot area at DCS. (Mrs. Clark added information about the deteriorating state of the parking lots and how they impact the school. She explained that the plan would set aside funds from surplus.)

Moderator: Is there any further discussion or amendment to Article 2?

Barbara Matthews: I would like to offer an amendment to Article #2. The wording is:

This plan shall use low impact development techniques and environmental best practices, such as porous pavement, to minimize the pollution entering Freese's Pond and the Lamprey River Watershed. The plan shall be developed in consultation with the Conservation Commission and the Planning Board.

Moderator: Do we have a second for the amendment.

Fred McGarry (Municipal Budget Committee member): Second.

Moderator: It has been moved and seconded to amend Article 2 by adding the language.....

This plan shall use low impact development techniques and environmental best practices, such as porous pavement, to minimize the pollution entering Freese's Pond and the Lamprey River Watershed. The plan shall be developed in consultation with the Conservation Commission and the Planning Board

The amendment is now open for discussion.

Barbara Matthews: She expressed her concern about the environmental impact that the paving plan would have on Freese's Pond and the Lamprey River Watershed and that she feels that it is our responsibility to protect those areas. She also stated that the Lamprey River Watershed is a designated protected area under the NH Rivers Management and Protection Program.

Moderator: Is there any further discussion on the amendment?

Kevin Verville: I wasn't expecting the amendment, although I was going to speak to encourage the School Board to look into such options as permeable pavement. I will support the amendment. But, so that everyone is informed, it has a very high potential to dramatically increase the paving cost. (He went on to explain how the added work required for installing porous pavement would increase the cost of the project.)

Maryann Clark: Mr. Moderator, if I could add to that....I don't support the amendment because it will limit us to what we can do in those first two phases of the plan. To use similar mentioned best practices on the existing pavement that we have, I don't believe is necessary. It would drive the cost up to the point where it would take much longer to raise enough money to get what we need done for paving.

Fred McGarry: I agree with Mrs. Clark. I would like to modify the amendment to limit the recommendation of the use of porous pavement to the parking lot alone. I propose to amend the

amendment by adding “to the unpaved portion of the parking lot” into the beginning of the amendment.

Moderator: Do we have a second for this amendment?

Kevin Verville: Second

Moderator: Discussion of the amendment to the amendment? Should modification of this amendment be limited to only the previously unpaved portion of the parking lot?

Harriet Cady: As your representative to the Lamprey River Watershed, I support the use of best practices. I would hope that our board would look at the best practices in conjunction with the Conservation Commission and the Lamprey River Watershed. I would like to see this article be advisory and Lamprey River Watershed/DES assist them instead of just the Planning Board. (She also explained her understanding of the high costs of using porous pavement.)

Moderator: The amendment does not require porous pavement, but rather best practices.

Kevin Verville: The amendment is only advisory on porous pavement. I think the amendment to the amendment strikes a nice balance and is a very good compromise.

Moderator: Any further discussion?

Don Gorman: We’ve been trying for years to get the parking lot paved. I would not support the amendment to the amendment.

Moderator: We are ready for the vote on the amendment to the amendment. If you are in favor of the wording “for the unpaved portion of the parking lot”, please raise your voting cards. Those opposed to this language, please raise your voting cards. The Ayes have it. The amendment to the amendment of Art. 2 is approved. Now on to the amendment to Article #2.

Patrice Kilham: What does “consultation” mean versus when you were talking about it being advisory? If that means that they (Lamprey River Watershed, Conservation Commission, etc.) would need to be with you deciding, then I would not want that to happen.

Moderator: It means only as advisory and that they will talk to each other. Their approval would not be necessary.

Patrice Kilham: My recommendation would be to pave the front unpaved lot ahead of paving the back parking lot.

Jeff Shute (Municipal Budget Committee): Does the \$35k cover all 3 phases?

Maryann Clark: No, the \$35k is to start the fund and will not be sufficient to fund the paving of the front parking lot, which is Phase 3.

Barbara Matthews: I’m sympathetic to the need to make improvements there. But just because we have waited does not mean that we should rush and do things that are environmentally irresponsible. I would urge the passage of this amendment.

Moderator: Is there any further discussion. Seeing none we’re ready to vote to approve the amendment to Art. 2, which is to establish a trust fund and not approve a project. All in favor? All opposed? The ayes have it. Article 2 is amended. Now, back to Art. 2 as amended.

Alan O’Neal (Board of Selectmen): Last year there was discussion on retention of surplus funds. Would retention of surplus occur before these funds will be funded if they are passed or after funding Article 2?

Maryann Clark: The retention comes after. These would be funded first and then the retention would take place.

Peter Aubrey: The \$156k is DRA policy and allows for 2.6% to be held for 1 year.

Harriet Cady: I have a question on the wording in the last sentence...”No amount to be raised from taxation”. Isn’t this money coming from our taxes?

Moderator: Can someone speak to that? Mrs. Clark?

Maryann Clark: I believe that the wording is a legal requirement.

Kathy Peahl: No new taxes will be appropriated for this year. It will not affect the tax rate for the upcoming year. It is coming from the amount that had been funded and budgeted for the current year.

Harriet Cady: Isn't this double speak?

Kathy Peahl: You are correct that if it is funded from the surplus that that amount does not come back to reduce taxes. It means that you are not going to appropriate these funds by increasing the tax rate.

Moderator: He clarified with Ms. Peahl (legal) that the last sentence of the article is redundant when following the one before it. He then stated to the meeting and Mrs. Cady that she could move to strike the language if she wanted to.

Harriet Cady: I move we amend to strike the language (of the last sentence).

Moderator: Do we have a second?

Judy Marshall: Second.

Moderator: It has been moved and seconded to strike the last sentence from Article 2. That amendment is now open for discussion. Mrs. Cady did you want to say anything more about that? Would anyone else like to speak to this amendment? Are you ready for the vote? Mr. Menard?

Peter Menard: I am against this. I think that it would make it more likely for voters to vote against it on the grounds that it *might* be raised from taxation. So, I'm against it.

Rebecca Hutchinson: I find myself in agreement with the amendment, because I do think it is misleading to say that no amount to be raised from taxation, because it is taxes. So I think it is the right thing to do to strike that last sentence.

Moderator: I agree that the amendment is misleading.

Judy Marshall (School District Treasurer): I don't know if this would be appropriate, but would it be okay to indicate that no funds would be raised from additional taxation?

Moderator: Well, we have an amendment on the floor to strike this language so let's get that one cleared up first. Any further discussion on the amendment to strike the language from Article 2? Seeing none we'll take a vote. All those in favor of striking the language? Those opposed? Those *opposed* have it and the article stands as amended without this additional amendment. Any further discussion on this Article 2? Mrs. Cady?

Harriet Cady: This question is for the attorney. If we went to court, how would the court rule?

Kathy Peahl: It is DRA approved language. It is unlikely that the court would strike it down.

Moderator: Further discussion? Seeing none, the clerk will place Article 2 on the ballot as amended.

3. To see if the Deerfield School District will vote to establish an Expendable Trust Fund under the provisions of RSA 198:20-c for the purpose of *Replacing or Repairing Technology* and all related costs, and to appoint the School Board as agents to expend from this fund, and further, to raise and appropriate the sum of up to ten thousand dollars (\$10,000) to be placed in this fund, this sum to come from June 30, 2014 fund balance available for transfer on July 1, 2014. No amount to be raised from taxation.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [9-1-0]*

Moderator: Do we have a motion to place this article on the ballot as printed?

Kevin Barry: Moved the question.

Don Gorman: Second.

Moderator: The article has been moved and seconded and is now open for discussion. Mr. Barry?

Kevin Barry: For an explanation of Article, I differ to Deb Boisvert.

Deb Boisvert: I am the Technology Coordinator for the Deerfield Community School. I would like to see support for this article. I see this as being very prudent and economical for the town. As an example we have an aging phone system at DCS. If we were to replace that system today, it would cost between \$30,000 and \$50,000. We've been advised that we could have 5 years left before it fails, but I would like to see reserve funds set aside for its replacement.

Moderator: Any further discussion? Seeing none, the clerk will place Article 3 on the ballot as printed.

4. To see if the Deerfield School District will vote to raise and appropriate the sum of up to twenty five thousand dollars (\$25,000) to be added to the *Facilities Repair and Improvement Expendable Trust Fund* previously established. This sum to come from the June 30, 2014 fund balance available for transfer on July 1, 2014. No amount to be raised from taxation.

School Board Recommends Approval [4-0-0]

Budget Committee Recommends Approval [10-0-0]

Moderator: Do we have a motion to place this article on the ballot as printed?

Don Gorman: Mr. Moderator, I move the article.

Maryann Clark: Second.

Moderator: Article 4 has been moved and seconded. The article is now open for discussion. Mr. Gorman?

Don Gorman: The School Board has been successful at utilizing these trust funds. Examples followed. Over the years, \$408k managed over the past several years that monies have been drawn from these funds. They have been prudent in allowing repairs as occur as needed. I move that Article 4 be placed on the ballot as written.

Moderator: Is there any further discussion? Mrs. Cady?

Harriet Cady: What about the retained surplus of \$156k and how it relates to this? So if we had an emergency, could we take from this money to make repairs?

Moderator: Can anyone speak to this? How would the retained surplus funds relate to a trust fund like this?

Kathy Peahl: The Department of Education needs to approve these repair and improvement expenditures that are requested by the School Board to come from the \$156k of surplus.

Moderator: Any further discussion on Article 4? Seeing no further discussion, the clerk will place Article 4 on the ballot as printed.

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

School Board Recommends Approval [5-0-0]

Moderator: Do we have a motion to place this article on the ballot as printed?

Peter Menard: Moved the question.

Maryann Clark: Second.

Moderator: It has been moved and seconded. The article is now open for discussion. Mr. Menard?

Peter Menard: It is a philosophical question that the town would facilitate this conversation. For those of you who are interested, I would invite you to refer to one of the handouts at the back of the room. What it comes down to is how we as a town make these important financial decisions?

Alan O'Neal: I speak against reverting to the old style of town meeting. Those folks who are unable to attend are not represented. The old town meeting needs to stay in the past. It's a great part of our history. We cannot, in this community, support only a 50% voter turnout.

Harriet Cady: Can I see the petitioned article of the citizens that want this so badly?

Moderator: It is not a petitioned article. It was submitted by the School Board.

Harriet Cady: So does the School Board know better than the 1300 citizens who voted to have the SB-2 form of government? Is that what I'm being told?

Moderator: No. It's been put on the ballot for voters to vote on it.

Harriet Cady: They (the School Board) are trying to reverse the 1,300 voters that chose SB-2. But they are only 5 people. We cannot look backwards in society.

Kevin Verville: The numbers are presented to boards, then to the budget committee. All of those meetings are open to all registered voters to attend. The MBC then approves them for presentation at the deliberative session. That allows for plenty of time to digest the numbers and then go to the voting booth. The old format of town meeting does not benefit those who cannot think quickly on their feet.

Nancy Shute: I am old fashioned and would like to speak in favor of old style of town meeting.

Peter Menard: I would like to speak regarding the comment that there is no building in town to house our larger population to facilitate these meetings. We could have satellite sites connected through technology or the use of Skype for those out of town.

Linda Royer: There are not too many parents of school aged children here today. They are probably doing things with or for their children. Kudos to the Town of Deerfield for keeping folks informed.

Harriet Cady: There is an absentee ballot available for the 2nd meeting.

Kevin Verville: Would Peter Menard like to add a dollar amount to the article to support the infrastructure and technology that would be needed?

Moderator: Is there any further discussion?

Don Gorman: I just want to clarify that the School Board didn't propose this because they felt that they know better.

Moderator: Any further discussion? Seeing none, the clerk will place Article 5 on the ballot as written.

Moderator: I'd like to recognize Chairman Barry for the purpose of making a presentation.

Kevin Barry: Thank you Mr. Moderator. Don Gorman has been a long term School Board member and he will not be running for re-election. For his 12 years of service, I would like to present this plaque from the School Board to Don Gorman. Thank you Mr. Gorman.

Dick Boisvert: I would just like to make people aware that there will be a Candidate's Night this Tuesday in the library at DCS on 2/18 and is being sponsored by the PTO (Parent-Teacher Organization).

Steve Barry: I would also like to remind the body there will be a meeting that same night in this building at 5:30pm regarding the topic of the SB-2 petitions.

Moderator: The meeting is adjourned at 10:11am

Respectfully submitted,

Julie O'Brien
School District Clerk

Brent W. Washburn, CPA, Prof. Assoc.

38 Daffodil Drive
Loudon, New Hampshire 03307
603-708-1263

Independent Auditors Report

The School Board
Deerfield School District
Deerfield, New Hampshire

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Deerfield School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions. In my opinion, the financial statements referred to previously

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Deerfield School District as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison and long term debt information on pages 3 through 4 and page 24 and 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to my enquires, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Deerfield School District basic financial statements. The introductory section, combining and individual non major fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by United States Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basis financial statements.

The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from the related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information have 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 statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subject to the auditing procedures applied in the audit of the basis financial statements and, accordingly, I do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated January 15, 2015, on my consideration of the Deerfield School District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Deerfield School District's internal control over financial reporting and compliance.

Respectfully Submitted,

Brent W. Washburn

Loudon, New Hampshire

January 15, 2015

STATEMENT OF EXPENDITURES

For the Year Ending June, 2014

INSTRUCTION

Regular Education Programs	\$ 6,339,775.73	
Special Education Programs	2,741,726.48	
Vocational Programs	0.00	
Other Instructional Programs	33,336.22	
	<hr/>	\$ 9,114,838.43

SUPPORT SERVICES

Student Services	520,021.81	
Instructional Staff	155,160.18	
General Administration	287,195.52	
School Administration	443,913.15	
Operation/Maintenance of Plant	483,250.26	
Student Transportation	697,113.79	
Central	0.00	
	<hr/>	2,586,654.71

DISTRICT WIDE EXPENDITURES

Facilities Acquisition & Construction	63,279.00	
	<hr/>	63,279.00

OTHER FINANCING USES

Debt Service - Principal	0.00	
Debt Service - Interest	0.00	
	<hr/>	0.00

FUND TRANSFERS

Trust/Agency Funds	56,475.73	
	<hr/>	56,475.73

SPECIAL REVENUE EXPENDITURES-INSTRUCTION

Regular Education Programs	71,778.58	
Special Programs	0.00	
	<hr/>	71,778.58

SPECIAL REVENUE EXPENDITURES-SUPPORT SERVICES

Student Services	0.00	
Instructional Staff	49,015.36	
General Administration	1,368.94	
Operation/Maintenance of Plant	0.00	
Student Transportation	0.00	
	<hr/>	50,384.30

FOOD SERVICE FUND

Food Service Operation	153,328.76	
	<hr/>	153,328.76

CAPITOL PROJECTS

Building Improvement		-
		<hr/>

TOTAL EXPENDITURES

\$ 12,096,739.51

STATEMENT OF REVENUES

For the Year June 30, 2014

REVENUES FROM LOCAL SOURCES

Current Appropriation \$ 8,640,566.00

TUITION

TUITION FROM INDIVIDUALS

Regular Day School 18,220.00

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) 1,394.80

Food Service 72,972.66

Rentals 0.00

Other Local Revenue 16,264.27

TOTAL LOCAL REVENUES

8,749,417.73

REVENUE FROM STATE SOURCES

Equitable Education Aid 1,786,724.74

Statewide Enhanced Education Tax 1,077,704.00

School Building Aid 0.00

Catastrophic Aid 25,896.06

Vocational Education (Transportation) 0.00

Child Nutrition 133.11

TOTAL STATE REVENUE

2,890,457.91

REVENUE FROM FEDERAL SOURCES

Elementary/Secondary - Title I 62,804.44

Elementary/Secondary - Other 59,358.44

Adult Education 0.00

Child Nutrition Program 47,687.08

Disabilities Programs 112,979.00

Medicaid Distributions 103,460.08

TOTAL FEDERAL REVENUE

386,289.04

OTHER FINANCING SOURCES

Transfer from General Fund 55,398.14

Transfer from Capital Reserve Fund 0.00

Transfer from Other Expendable Trust Funds 0.00

TOTAL OTHER FINANCING SOURCES

55,398.14

TOTAL REVENUES

12,081,562.82

SUMMARY REPORT

SPECIAL EDUCATION EXPENDITURES/REVENUES



DEERFIELD SCHOOL DISTRICT
2014

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 2012/13</u>	<u>FY 2013/14</u>
Actual Expenditures	\$3,056,646	\$3,187,943
Actual Revenues		
♦ Catastrophic Aid	\$ 46,146	\$ 25,896
♦ Medicaid	81,110	\$ 103,460
♦ Federal Grant	131,027	\$ 112,979
♦ Tuition	-0-	-0-
Total Offsetting Revenues	\$258,283	\$ 242,335

- 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, 2013 to June 30, 2014

CASH ON HAND JULY 1, 2013 \$ 501,732.17

Received from Selectmen \$ 9,718,270.00

Revenue from State Sources 2,255,844.38

Received from all Other Sources 151,567.86

TOTAL RECEIPTS \$12,125,682.24

Total Amount Available for Fiscal Year \$12,627,414.41

Less School Board Orders Paid (11,417,927.27)

BALANCE ON HAND JUNE 30, 2014 \$ 1,209,487.14

Judith Lynn Marshall
School District Treasurer

CO-SUPERINTENDENTS' SALARY 2013/14

Allenstown	\$ 27,689
Chichester	23,447
Deerfield	43,097
Epsom	38,631
Pembroke	<u>90,436</u>
	\$223,300

BUSINESS ADMINISTRATOR'S SALARY 2013/14

Allenstown	\$11,271
Chichester	9,543
Deerfield	17,542
Epsom	15,724
Pembroke	<u>36,811</u>
	\$90,891

CERTIFIED ROSTER

<u>SUBJECT</u>	<u>TEACHER'S NAME</u>	<u>2014/15</u>
Art Teacher	Chase, Sarah	\$51,587.00
Art Teacher	Dickey, Jessica	\$54,579.00
Assistant Principal	Grieve, Brian	\$65,000.00
Grade 1 Teacher	Almeida, Erica	\$41,763.00
Grade 1 Teacher	Hanson, Cindy	\$54,120.00
Grade 1 Teacher	Daigle, Judy	\$54,120.00
Grade 2 Teacher	Matthew Ferguson	\$62,141.00
Grade 2 Teacher	Sanborn, Susan	\$63,420.00
Grade 2 Teacher	Shute, Nancy	\$57,280.00
Grade 3 Teacher (L.Term Temp)	Edmonds, Amy	\$20,264.09
Grade 2 Teacher	Ferguson, Matthew	\$62,141.00
Grade 3 Teacher	Maynard, Linda	\$60,915.00
Grade 3 Teacher	Nelson, Sherri	\$60,915.00
Kindergarten Teacher	Plater, Sarah	\$60,915.00
Grade 4 Teacher	Cameron, Patricia	\$55,760.00
Grade 4 Teacher	Schmidtchen, Ardith	\$55,760.00
Grade 5 Teacher	Tatulis, Edith	\$63,420.00
Grade 5 Teacher	Maxfield, Lynsey	\$60,915.00
Grade 5 Teacher	Potter, Sarah	\$60,915.00
Grade 5 Teacher	Maxfield, Lynsey	\$59,829.00
Middle School Soc. Studies Teacher	Flanagan, Stefanie	\$54,120.00
Guidance Counselor	Yuknewicz-Boisvert, Greg	\$60,915.00
Guidance Counselor	Swanson, Heather	\$60,915.00
Kindergarten Teacher	Knee, Maria	\$62,141.00
Kindergarten Teacher	Powers, Martha	\$62,141.00
Grade 4 Teacher	Laskowsky, Suzanne	\$46,086.00
Librarian	Schonwald, Virginia	\$57,745.00
Math Specialist	Cook, Heidi	\$60,915.00
Middle School Lit Teacher	Cook, Barbara	\$46,086.00
Middle School Literacy Teacher	McGovern, Elizabeth	\$51,587.00
Middle School Literacy Teacher	Piper, Kimberly	\$51,587.00
Middle School Math Teacher	Dudley, Robert	\$57,280.00
Middle School Math Teacher	St. Germain, Nick	\$57,745.00
Middle School Science Teacher	O'Donnell, Ellen	\$45,899.66
Middle School Science Teacher	Peasley, Kira	\$63,420.00
Middle School Soc. Studies Teacher	Fladd, John	\$60,915.00
Music Teacher	Carlson, Melissa	\$34,020.00
Music Teacher	Davis, Melissa	\$42,607.00
Nurse (P.T.)	Heisey, Bonnie.	\$28,495.20
Nurse (P.T.)	Shepard, Lisa	\$20,670.00

CERTIFIED ROSTER

<u>SUBJECT</u>	<u>TEACHER'S NAME</u>	<u>2014/15</u>
Occu. Therapist	Rose, Patricia	\$55,760.00
Occu. Therapist (P.T.)	Flinton, Margaret	\$32,472.00
Physical Education	Campelia, Deborah	\$64,054.00
Physical Education	Yelle, Jasmine	\$43,559.00
Preschool Teacher 50%	Fortier, Elizabeth	\$18,807.00
Preschool Teacher 50%	Stanley, Sheri	\$27,383.00
Principal	Yergeau, Paul	\$89,180.00
Reading Specialist (1-4)	Davis, Kristin	\$63,420.00
Reading Specialist (4-8)	Veal, Jackie	\$64,054.00
Literacy Intervention	Karen Mason	\$54,120.00
Sp./Lang. Pathologist	Auger, Leslie	\$62,141.00
Sp./Lang. Pathologist	Korth, Gail	\$63,420.00
Special Ed. Coord.	Trottier, Deborah	\$65,647.00
Special Ed. Teacher	Bradley, Jerrica	\$60,915.00
Special Ed. Teacher	Ghoting, Nathan	\$57,243.00
Special Ed. Teacher	James, Gloria	\$63,420.00
Special Ed. Teacher	Leuchter, Valerie	\$63,420.00
Special Ed. Teacher	Vitagliano, Lena	\$62,141.00
Special Ed. Teacher	Whittaker, Kathleen	\$62,141.00
Special Ed. Teacher 50%	Fortier, Elizabeth	\$19,838.00
Special Ed. Teacher 50%	Stanley, Sheri	\$27,881.00
Special Ed. Teacher	Sandlin, Jonathan	\$34,020.00
Technology Coord.	Boisvert, Deborah	\$63,420.00
Wellness Teacher 50%	Young, Russell	\$30,457.50
World Lang. Teacher	Gardner, Amy	\$55,760.00

NON-CERTIFIED ROSTER

<u>SUBJECT</u>	<u>NAME</u>	<u>2014/15</u>
Custodian, Head	Davis, Michael	\$49,986.72
Custodian	Burkhardt, Karl	\$17,760.00
Custodian	Paille, Pierre	\$14,160.00
Custodian	Davis, Jeffrey	\$17,204.00
Custodian (PT)	Campbell, Mark	\$10,465.00
Hot Lunch Director	Duchano, Paula	\$30,521.40
Hot Lunch Worker	Caron, Pauline	\$13,143.13
Hot Lunch Worker	True, Paula	\$15,935.01
Hot Lunch Worker (PT)	Durst, Rachel	\$10.20 / hr
Library Aide	Moore, Patricia	\$16,103.36
Office Manager	Lafond, Patricia	\$15,209.92
Administrative Assistant	Davitt, Carmella	\$30,735.00
Administrative Assistant	Mary Mahoney	\$20,746.24
Secretary (P.T.)	Messier, Jocelyn	\$7,826.40
SPED Administrative Assistant	Townsend, Audrey	\$15,228.50
SPED Aide	Berry, Kathy	\$17,326.40
SPED Aide	Crawn, Amy	\$7,362.81
SPED Aide	DeFranzo, Janice	\$18,001.62
SPED Aide	Duhamel, Jacqueline	\$15,517.32
SPED Aide	Lafond, Patricia	\$9,139.41
SPED Aide	Manley, Nichole	\$18,689.58
SPED Aide	Mikkelsen, Courtenay	\$5,936.92
SPED Aide	Marquis, Amy	\$18,689.58
SPED Aide	O'Brien, Julie	\$13,873.86
SPED Aide	Olson, Kathleen	\$12,387.20
SPED Aide	Smith, Alice	\$18,689.58
SPED Aide	Spindel, Mary	\$18,689.58
SPED Aide	Yergeau, Keith	\$16,103.36
SPED Aide	Taylor, Shannon	\$10,742.76
SPED Aide 1:1	Tasker, Marie	\$16,714.88
SPED Aide 1:1	Bailey, Skye	\$15,517.32
SPED Aide 1:1	Boucher, Laurie	\$18,689.58
SPED Aide 1:1	Bradley, Charlotte	\$14,396.20
SPED Aide 1:1	Burgess, Elizabeth	\$18,689.58
SPED Aide 1:1	Burklund, Meridith	\$18,689.58
SPED Aide 1:1	Burklund, Gregg	\$14,396.20
SPED Aide 1:1	Buzzell, Elizabeth	\$18,689.58
SPED Aide 1:1	Carozza, Marie	\$18,689.58
SPED Aide 1:1	Dubiansky, John	\$16,714.88
SPED Aide 1:1	Gaudette, Theresa	\$18,689.58

NON-CERTIFIED ROSTER

<u>SUBJECT</u>	<u>NAME</u>	<u>2014/15</u>
SPED Aide 1:1	Hogan, Elaine	\$18,689.58
SPED Aide 1:1	Kilham, Patrice	\$18,689.58
SPED Aide 1:1	Kukla, Julie	\$18,001.62
SPED Aide 1:1	Lacroix, Donna	\$18,689.58
SPED Aide 1:1	Shaw, LueAnn	\$14,931.28
SPED Aide 1:1	Szelest, Janice	\$17,354.61
SPED Aide 1:1	Veilleux, Dale	\$16,103.36
Teachers Aide	Coronati, Kimberly	\$15,517.32
Teachers Aide	Heon, Darlene	\$18,689.58
Teachers Aide	Poole, Cathy	\$15,517.32
Teachers Aide	Shepard, Lori	\$18,689.58
PC/ Network Technician	Layton, Robert	\$42,824.88

SCHOOL NURSE REPORT



2013-2014

This school year started out with a record number of Kindergarten students enrolling over the summer. The health office was busy getting current medical information for each one of them in order for them to attend school. By November, all of the records were in and up to date according to State Immunization requirements.

The fall is the busiest time of the year; screening all the enrolled students for height, weight, hearing and vision is a large focus of the work. Blood pressure checks are done from grades 5-8.

We are fortunate that Dr. Susan Fischer from North East Eye Care in Deerfield helps screen our 1st, 4th and 8th grade students with an in-depth vision exam at the school. Nancy Snow, from Lamprey Dental Clinic in Raymond, provides dental screenings for 255 of our students along with sealants for those students who signed up for the free service. There were a total of 13 students that took advantage of the sealants. Weekly fluoride rinse was provided for our students in grades 1-3. A total of 104 students took advantage of this service. During the month of May, we screened students in grades 5-8 for scoliosis. Thanks to Nurse Practitioner Mary Ann Johnson and Nurse Jo-Ann O'Connell for volunteering their time.

In October of 2012, our staff was certified by the McGregor Memorial EMS Company for CPR and First Aid. The certification is good for two years. Renewal will be offered during the 2014-15 school year. DCS was recognized as a CPR Safe School with 75% of our staff certified in Adult and Child CPR. The DCS staff was also trained in the AED (Automatic Emergency Defibrillation) procedures and in First Aid. Fire drills were practiced every month to continue with our safety protocol.

Keeping our staff healthy has been another priority of the health office. We held a Flu Shot Clinic in October where 48 staff members were immunized. During the school year, our school nurse, Lisa Shepard provided monitoring and recording of our employee blood pressures.

The Health Office at DCS works closely with the Deerfield Welfare Department and Food Pantry. We were able to provide ten families with Thanksgiving dinner baskets. In addition to the food baskets for Thanksgiving, donations of new toys were collected by the Social Activism Magnet and given to "Toys for Tots". Our staff "Secret Santa" provided gift certificates to several Deerfield families to provide assistance to them during the holidays.

During the 2013-14 school year, the Health Office was staffed by Lisa Shepard, working four days per week and Louise Matteson, working two days per week. This provided the coverage needed to meet the demands of the Health Office while continuing to provide continuity of care for our students, including health screenings without having to "close" the office. It also allowed the Health Office at DCS to accompany students with medical issues on field trips.

The Health Office went through a big change in the spring as Louise retired in June. Replacing Louise was not an easy endeavor but we were pleased to welcome Bonnie Heisey, an

experienced Pediatric Nurse, to join our Health Office. Bonnie began her training in June and continued through the summer with Lisa

Some of the services we provided in the 2013-2014 school year included:

- Annual health screening for vision, hearing, height and weight on every student, in addition to blood pressure and scoliosis screening on fifth through eighth grade students.
- Compiling and maintaining health records and reports, including the monitoring and implementing of state immunization laws.
- Reviewing and preparing records on new students entering DCS Kindergarten through eighth grade. Pre-school had an attendance of 42 three and four year olds in the 2013-2014 school year.
- Entering medical information into the health module of our school's computer database.
- Administering first aid and emergency care, providing nursing care and assessment, administering medications, referring students and staff as necessary, and providing follow up care and interpretation of orders by medical care providers.
- Participating in conferences with staff and parents, assisting the guidance department in the development of 504 plans for students with medical conditions, and working with the Special Education department for students with IEPs.
- Helping the Deerfield Brownie Troops with the 17th annual Red Cross blood drive. We collected 42 units of blood at the May 28, 2013 blood drive.
- Dental Program: We continued the dental program for students in grades 1 through 6. Thank you to all the teachers and Para-educators who helped with the weekly rinses. Nancy Snow RDH, visited classrooms in the spring to teach dental health. This program is administered through Lamprey Healthcare School-Based Dental Program.

Again, we would like to extend our thanks to the many parents and community members who are willing to give of their time and talents to help us in the health office. Your support enables us to devote more time to individual students and their health needs, as well as offering programs that we hope will help students and staff to maintain healthy lives.

Louise Matteson, RN
Lisa Shepard, RN
School Nurses

2013-2014 Interventions

Total visits to the Health Office	5484
Assisted students taking medications	2151
Referrals	98
Parent contacts	771

STATISTICAL REPORT



2014 DEERFIELD SCHOOL DISTRICT

YEAR	REGISTERED	AVERAGE DAILY ATTENDANCE
2009/10	512	444.6
2010/11	514	459.4
2011/12	513	445.4
2012/13	464	426.5
2013/14	487	424.9

CLASS BREAKDOWN

2013/14

Pre-School	40
Kindergarten	50
Grade 1	57
Grade 2	42
Grade 3	62
Grade 4	51
Grade 5	46
Grade 6	44
Grade 7	46
Grade 8	49

DEERFIELD COMMUNITY SCHOOL

Class of 2014

Sierra Baker
Casandra Berry
Jonah Berry
Alexandra Bishop
Colin Brinson
Jaelyn Brooks
Charles Butler
Matthew Cafasso
Austin Carnes
Tejun Celestin
Dillon Collins
Alex Cote
Madison Crawford
Gabrielle Dallaire
Shania Denison
Emily Desrosiers
Jack Diaz
Kaytlin Dionne
Alyssa Ferrarone
Ryan Gianotis
Kelsie Haley
Patrick Hall
Thomas Helm
Nathanael Hillyer
Abigail Isidorio

Walter Kalisz III
Jeffrey Kirouac
Molly Lawrence
Ashley Lewis
Morgan Mahoney
Devon Mailhot
Gillian McCarron
Michael Morissette
Alec Neily
Matthew O'Brien
Mitchell O'Brien
Justin O'Donnell
Jared O'Neil
Leah Prentice
Brett Richards
Eric Sederquest III
Rachel Shepard
Tanner Spinney
Joseph Stanley
Hailey Stevens
Shamus Sullivan
Evan Tanguay
Gabrielle Toscano
Zackary Townsend

Town Directory

Emergencies 911

Municipal Offices 8 Raymond Road

Town Administration 463-8811

Town Administrator
Finance Director *Jeanette L. Foisy*
Bookkeeper *Penny S. Touchette*
Technology *Steven Jamele*

Welfare 463-8811

Denise Greig *ext. 310*

Town Clerk/Tax Collector 463-8811

Kevin Barry *ext. 308*
Kelly Roberts, Deputy *ext. 312*

Building Inspector 463-8811

Richard Pelletier *ext. 302*

Assessing 463-8811

Penny S. Touchette
Judy Marshall *ext. 315*

Parks & Recreation Director 463-8811

Joseph Manzi *ext. 305*

Police Department 463-7432

Detective Sergeant-OIC *Daniel Deyermont*
Sergeant *Michael Lavoie*
Patrolman *Joel Hughes*
Patrolman *Alan Wilson*
Part time Patrolman *Roger St. Onge*
Part time Patrolman *Darrel Bradley*
Administrative Assistant &
Part time Patrolman *Glenda Smith*

Animal Control 463-7432

Cynthia McHugh

Fire & Rescue 463-7721

8 Church Street

Fire Chief *Mark Tibbetts*
Rescue Captain *Cynthia McHugh*
Fire Permits *608-8720*

Highway Department 463-7736

10 Church Street

Road Agent *Mark Young*
Foreman *Carl Oehler*

Philbrick James Library 463-7187

4 Church Street

Librarian *Evelyn DeCota*
Technical Assistant *Mel Graykin*
Library Assistant *Annie Vennerbeck*

Hours of Operation

Mondays and Wednesdays *1 pm – 8 pm*
Tuesdays and Thursdays *9 am – 5 pm*
Fridays *1 – 5 pm*
Saturdays *9 am – 12 noon*
Sundays *Closed*

Transfer Station 463-7705

51 Brown Street

Manager *Richard Pelletier*
Attendant *Dennis Ainslie*
Attendant *Dennis Paradis*
Attendant *Alan Studley*

Hours of Operation

Tuesday & Thursday *11 am - 7 pm*
Saturday *7 am -4 pm*