

2017

ANNUAL REPORT



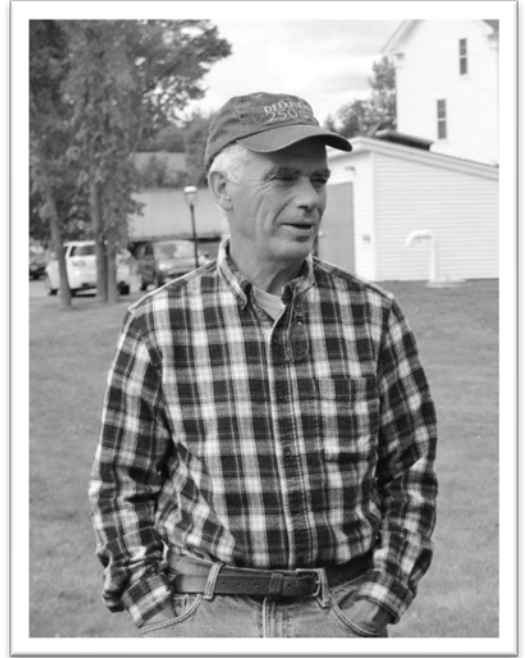
TOWN OF DEERFIELD,
NEW HAMPSHIRE

Cover Picture courtesy
of
Kelly Roberts

Dedication - Jonathan “Jack” Hutchinson

It is with a deep respect and a profound appreciation that the Deerfield Selectboard chooses to dedicate this Annual Report to Jonathan “Jack” Hutchinson. While the second graders at the George B. White School in early 1970’s were no doubt the first to realize how special Jack Hutchinson was, over the next 45+ years the entire community would come to cherish Jack and what he brings to the community of Deerfield.

The complete list of town activities, events, groups, committees and likewise that Jack has lent his talents to are far too numerous to mention, but certain endeavors stand out; first and foremost a teacher but also an avid athlete, Jack brought his love of sport to generations of Deerfield’s youth, organizing, coaching, and officiating in town sports programs decades past the time when most parents hang up the whistle. In keeping with this devotion Jack has been a tireless champion of Deerfield’s athletic fields and the Parks & Rec Department, and was a driving force in making Deerfield’s Parks & rec program what it is today.



In the public eye Jack is perhaps best known for his role as Town (and School) moderator, a position he held for a quarter of century. Ever striving for fairness and inclusivity Jack ran first rate Town Meetings that represented the hallmark of local democracy and helped transition Deerfield into the “Deliberative Session” form of meeting used today with grace and efficiency.

Perhaps the capstone of Jack’s dedication to his community came in 2016 with the celebration of Deerfield’s 250th anniversary. Per vote of the townspeople Jack was charged with organizing the celebration and what a celebration it was. The planning began well in advance of 2016 and true to his nature Jack strived to include any and all in the design and implementation of the project. The resulting year long series of events brought the entire community together and attracted ex pat Deerfieldians from thousands of miles away. A truly fantastic, moving, once in a lifetime series of events, memories of which will live on in perpetuity.

Beyond the public eye Jack has done so much, truly a substantial part of the glue that holds the community of Deerfield together. A devoted family man, gardener, baker (close your eyes and imagine the smell of a warm loaf of “Jack’s Bread”), friend and neighbor, always ready to lend a hand, lead a project, and passionately defend the best interests of the community. Jack Hutchinson, thank you for everything you’ve done, and everything you do for the good folk of Deerfield.

TABLE OF CONTENTS

BUDGETS, ELECTIONS, MINUTES & WARRANTS:

Town Deliberative Session Minutes February 3, 2018	7
2018 Proposed Budget	20
2018 Default Budget	31
2018 Warrant Article	36
Elected Town Officers	4

FINANCIAL REPORTS:

Audit Management Letter - Melanson Heath & Company PC	40
Auditors-Summary Annual Financial Statements	46
Comparative Statement of Appropriations & Expenditures	94
Detailed Revenue Report	96
Detailed Statement of Payments	98
Employee Wage Roster	109
Philbrick James Library	110
Revolving Funds	130
Summary Inventory of Valuation	112
Tax Collector (MS 61 unaudited)	113
Town Clerk Financials	119
Town Property	120
Treasurer Report Summary	122
Trustees of Trust Funds	124
Vendor Expense Detail	103

DEPARTMENT REPORTS:

Animal Control	148
Assessing Department	150
Board of Selectmen	135
Building Code and Enforcement Report	154
Fire Department	141
Highway Department Report	140
Library Report	144
Parks and Recreation Department Report	146
Police Department	137
Rescue Squad Report	149
Town Administrator Report	136
Town Clerk/Tax Collector	152
Transfer Station	156
Welfare Department Report	153

BOARDS, COMMISSIONS, AND OTHER:

Northern Pass	1
Conservation Commission	171
Historical Society	175
Joint Loss Management Committee	176
Planning Board Report	165
Scenic Roads	151
Southern New Hampshire Planning Commission	168
Vital Statistics	177

Deerfield Community School

BUDGETS, ELECTIONS, MINUTES & WARRANTS:

Deerfield School Deliberative Session February 11, 2017	189
2018 Proposed Budget	207
2018 Default Budget	218
2018 Warrant Article	212
Elected Town Officers	183

FINANCIAL REPORTS:

Audit Letter	222
Statement of Expenditures	223
Statement of Revenue	224
Special Education Expenditure/Revenue Summary	225
Treasurer Report	226
Certified Roster/Non Certified Roster	229
Nurse's Report	227
Statistical Report/Class Breakdown	232
2017 Graduating Class	233

ADMINISTRATIVE REPORTS:

Principal's Report	184
Superintendent Report	187

Northern Pass Transmission, 2017

In October 2015, Eversource dba Northern Pass Transmission (NPT) filed an application with the New Hampshire Public Utility Commission Site Evaluation Committee (SEC) to run a high voltage line, 192 miles, from Pittsburg to the Deerfield Substation. Throughout 2017, the Deerfield Select Board (BOS), Planning Board (DPB), and Conservation Commission (DCC), as well as abutters and non-abutters, continued to provide written and oral testimony as Intervenors in the SEC process. Participation allowed the Town to provide input to the record to explain and protect Deerfield's interests during the NH SEC review process. Deerfield was one the 31 towns on the proposed route; of those, only the leadership of the City of Franklin was not opposed.

SEC EVALUATION CRITERIA: The SEC must consider and decide on four statutory criteria, which is what NPT and their experts must prove:

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

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

2017 WORK: During 2017, Deerfield municipal representatives and private citizens with Intervenor status continued their participation:

- Attending the second round of Technical Sessions from January through March, and testifying to answer questions based on the Prefiled Orderly Development and Environmental testimony of November and December 2016;
- Responding to Data Requests from NPT in February;
- Preparing and submitting Supplemental Prefiled Testimony in April;
- Tracking and addressing motions, legal filings, and petitions as the process unfolded;
- Attending the 70 Adjudicatory Hearings between April and December 2017.

FUNDING: Deerfielders raised more than \$25,500 in donations toward legal expenses of \$42,400 for the year.

DEERFIELD INTERVENORS & VOLUNTEERS: The Deerfield BOS, DPB, and DCC were among the Intervenors in Municipal Group 3 South, along with Canterbury, Concord, and Pembroke. Some of the Deerfield Abutters were: Erick and Kathy Berglund, Bob Cote and Bruce Adami, and Jo Anne Bradbury. The Non-Abutting Property Owner Intervenors were Tom

and Madeline Foulkes, and Maureen Quinn. Phil and Joan Bilodeau had their own Intervenor status, as they live closest to the proposed expansion of the Deerfield Substation, which would double in size and increase its energy transfer. Suzanne Steele led outreach efforts to Deerfield residents, and Barbara Mathews worked with the Town Administrator to track the budget. Many others submitted some of the 4,500 Public Comments (only 160 in support).

(POST NOTE: On February 1, 2018, the SEC, in an unanticipated move, voted 7 to 0 to deny the Northern Pass project a “Certificate of Site and Facility to Construct a New High Voltage Transmission Line and Related Facilities in New Hampshire.” The SEC cited concerns that the project did not meet their burden of proof on Orderly Development, particularly with regard to land use, property values, and tourism. The SEC deliberations ended without discussion of the other statutory criteria. While an appeal is possible, no request has been filed as of the printing of this Annual Report.)

2017
ANNUAL REPORT



TOWN OF DEERFIELD

DEERFIELD TOWN OFFICERS

Elected Offices

Board of Selectmen

Stephen R. Barry (Chair)	March,	2018
Richard Pitman (Vice Chair)	March,	2019
Frederick McGarry	March,	2019
R. Andrew Robertson	March,	2020
Jeffrey R. Shute	March,	2020

Town Clerk/Tax Collector

Kevin Barry, (Resigned)	March,	2018
Kelly Roberts, Deputy (Appointed)	March,	2018

Town Treasurer

Lorena Sinnamon	March,	2020
-----------------	--------	------

Moderator

Jonathan W. Hutchinson	March,	2018
------------------------	--------	------

Trustees of Trust Funds

James Sullivan	March,	2018
William Von Hassell	March,	2019
John Reagan	March,	2020
Glenn Meyers - Alternate	April	2018

Trustees of the Philbrick-James Library

Dee Jones	March,	2018
Mal Cameron	March,	2018
Christopher Carr	March,	2019
Linda McNair-Perry	March,	2019
Emily Oxnard	March,	2019
Anne Deely	March,	2020
Janice Clark	March,	2020

Water Commissioners

David Doran	March,	2018
Dana Johnson	March,	2019
Lucy Myers	March,	2020

Supervisors of Checklist

Harriet Cady	March,	2018
Gloria Riel	March,	2020
Karen Cote (Resigned)	March,	2022
Diana Allard	March	2018

Highway Agent

Mark Young	March,	2020
------------	--------	------

Planning Board Members

Katherine Hartnett, Vice-Chair	March,	2018
Richard Pelletier (Alternate)	April 30,	2018
Gregory Mitchell	March,	2018
Peter Schibbelhute Chairman	March,	2019
David Doran	March,	2020
Frederick McGarry - Selectmen Member		

Municipal Budget Committee

Andrea Hotaling	March, 2018
Kevin Verville	March, 2018
Troi Hopkins	March, 2018
Benjamin Miner	March, 2018
James Spillane	March, 2019
David Carbone	March, 2019
William Von Hassell (Resigned)	March, 2019
John Dubiansky	March, 2020
Philip Bilodeau	March, 2020
Alden Dill (Chair)	March, 2020
R. Andrew Robertson - Selectmen Member	
Zach Langlois - School Board Member	

Cemetery Trustees

Donald Watts	March, 2018
Dana Van Der Bijl	March, 2019
Maureen Mann	March, 2020

Town Departments/Offices

Town Administrator

John Harrington

Building Inspector/Health Officer

Richard Pelletier (Appointed) April 30, 2018

Librarian

Karen Howell

Parks & Recreation

Nick Lawrence

Police Department

Full Time

Gary Duquette	Chief of Police
Daniel Deyermund	Lieutenant
Michael Lavoie	Sergeant
Joel Hughes	Patrolman First Class
Alexander Molet	Patrolman
Mitchell Newell (Probationary)	Patrolman
Lucas Bernier (Probationary)	Patrolman

Part Time

Roger St. Onge	Patrolman
Glenda Smith	Patrolman
Joseph Lister	Patrolman

Welfare Administrator

Denise Greig (Appointed) April 30, 2018

DEERFIELD TOWN OFFICERS

Rescue Squad

Cindy McHugh (Director)	Matt Fisher
John Dubiansky	Joe Cartier
Matt Lopez	Chris Gallant
Laura Hall	Philip Hills
Shea Ahearn	Chris Gamache
Jason Rapsis	Dave Farrar
Doreen Schibbelhute	Tristan Hills
Laura Burns Fedele	
Tom Dillon	

Emergency Management

Denise Greig (Co-Director)	April 30, 2018
Kevin Barry (Co-Director)	April 30, 2018

Fire Chief / Forest Fire Warden

Mark A. Tibbetts

Forest Fire Deputy Wardens

Alex Cote	Matthew Lopez
Jeffrey Smith	Matthew Fisher
Keith Rollins	Matthew Kimball
John Dubiansky	Dave Farrar
Gary Clark	

Committees/Commissions/Boards

Heritage Commission

Debra Murphy	April 30, 2018
Martha Smith	April 30, 2018
Carol Levesque	April 30, 2018
Carolyn Hoague, Chair	April 30, 2019
Deborah Boisvert	April 30, 2019
Frances L. Menard, Secretary	April 30, 2019
Nancy Brown-McKinney	April 30, 2019
James Deely, (Alternate)	April 30, 2020
Karen Leavitt	April 30, 2020
Daniel Tripp	April 30, 2020
Kelly Roberts	April 30, 2020
Lindsey Coombs	April 30, 2020
R. Andrew Robertson	Selectboard Member

Animal Control Officer

Cindy McHugh	April 30, 2018
--------------	----------------

Board of Adjustment

Stephen Stephenson	April 30, 2018
Jonathan Leer	April 30, 2018
Anthony DiMauro	April 30, 2019
Joshua Freed, Chair	April 30, 2019
Harry Hotaling (Alternate)	April 30, 2020
George H. Thompson, Jr., Vice-Chair	

Veasey Park Commission

Travis McCoy	April 30, 2018
Donald Boyle	April 30, 2019
Christopher Cook	April 30, 2019
Gary O'Connell	April 30, 2019
Donald Wyman Jr.	April 30, 2019

Conservation Commission

Vacant	April 30, 2019
Haley Andreozzi	April 30, 2019
Katherine Hartnett	April 30, 2020
Wesley A. Golomb	April 30, 2020
Benjamin Minerd	April 30, 2020
Erick Berglund Jr.	April 30, 2018
Serita Frey , Chair	April 30, 2018

Parks and Recreation Commission

Nathan Brown	April 30, 2020
Ernie Robert	April 30, 2020
Bryan Giard	April 30, 2020
Julie Decosta	April 30, 2018
Melissa Robertson	April 30, 2019
Kenneth Heckman -Resigned	April 30, 2019
Dwight Barnes	April 30, 2019
Amy Harrington	April 30, 2019
Jeff Shute	Selectboard Member

Forestry Commission

Philip Bilodeau	April 30, 2018
Vacant	April 30, 2019
Vacant	April 30, 2020

Representatives to the General Court District 02

Jim Nassar
James Spillane
Kevin Verville

District 32

Yvonne Dean-Bailey

Senate

John Reagan

2018

**DELIBERATIVE,
WARRANTS & BUDGETS**





Town of Deerfield

Town Deliberative Session Minutes

February 3, 2018

Location

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

Call to Order

Meeting called to order at 9:03 am by the Moderator Jack Hutchinson.

Pledge of Allegiance

Moderator asked all to rise for the Pledge of Allegiance, followed by a brief moment of silence.

Board of Selectmen Present

Steve Barry, Chairman, Richard Pitman, Vice Chairman, Andy Robertson, Jeffrey Shute, Frederick J. McGarry.

Others Present

Jack Hutchinson, Moderator, Dan Holdridge, Assistant Moderator, Erik K. Gross, Assistant Moderator, John Harrington, Jr., Town Administrator, Kelly Roberts, Acting Town Clerk / Tax Collector, Barbara Daley, Ballot Clerk, Anne Crawn, Ballot Clerk, Cindy Tomilson, Ballot Clerk, Kathy Berglund, Ballot Clerk, Gary Duquette, Chief of Police, Matt Fisher, Fire Chief, Ray Ellis, Building Manager, Harriet Cady, Supervisor of Checklist, Gloria Riel, Supervisor of Checklist, Bob Molloy of Molly Sound, Deerfield Women's Club, providing food and refreshments.

Rules of Meeting

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.

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

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

Our order of the day is the Town 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."

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.

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.

Warrant

FIRST SESSION:

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

You are hereby notified to meet at the Town Hall, 10 Church Street, on Saturday, the 3rd day of February 2018 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Ten (10). 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 13, 2018. The polls will be open from 7:00 a.m. until 7:00 p.m.

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

Article # 1

Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$4,269,211.07. Should this article be defeated, the default budget shall be \$3,947,590.18 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 7-3-0
Estimated Tax Impact Proposed Budget \$7.49
Estimated Tax Impact Default Budget \$6.92

Article moved by Alden Dill, and seconded by Selectman Richard Pitman.

Discussion:

Erick Burglund inquired about the legal expense line. He wanted to know what was in the line in terms of coverage? He asked if there was any indication of what to expect for legal expenses for the next year, in particular, will there be enough funds to cover a possible appeal of the recent Northern Pass ruling?

Selectman Steve Barry stated that there is currently \$12,000.00 budgeted by the Board of Selectmen for the New Hampshire Northern Pass attorney, Mr. Whitley. He said that Mr. Whitley believes that an estimate of \$8,000.00 - \$12,000.00 is a reasonable prediction to cover legal expenses and appeal fees for 2018.

Erick Burglund stated that the Board of Selectmen do have the power to move money between lines, in the event that the estimate is too low.

Selectman Andy Robertson agreed, stating that the Board of Selectmen do in fact have the power to move money between lines.

Amendment # 1 on Warrant Article # 1

Andrea Hotaling made a motion to amend the Full-Time Fire / Rescue Department Line by reducing the \$80,000.00 by \$60,000.00, making the final amount \$20,000.00. The amendment was seconded by Kevin Verville.

Amendment Discussion:

Andrea Hotaling spoke in favor of the amendment. She clarified that her motion did not in any way question the judgement of the incoming Chief, or the Board of Selectmen. She explained that this amendment is to remove a duplication of budgeted payroll dollars. The original budget worksheet included two full-time paid positions, the \$80,000.00, requested by the incoming Chief. Later, the Board of Selectmen amended that proposal, after realizing they could not hire full-time paid personnel because there was no line in the previous budget. They would not be able to do the hiring until after the budget passed at our March 13, 2018 vote. At a later budget committee meeting they added \$56,160.00 to the part-time line. This increased the existing \$59,000.00 that was there, and that provided two 30 hours per week part-time positions beginning January 1, 2018. Offers were made to candidates for those positions prior to December 31, 2017, and they were accepted on or before that date, which gets the positions into the default budget. No amount was removed from the full-time line. When this was presented to the Municipal Budget Committee, she had asked why we needed 4 positions, when the Chief had only requested two. The only explanation she got was that there might be some overlap or vacation coverage needed. At no point did any argue strongly for 4 paid positions. Her proposal would leave a total of \$76,160.00 for the 2 part-time positions, and the \$20,000.00 remaining on the full-time line. This dollar amount would be available for either part-time or full-time personnel, if they choose to go that route later in the year. She explained if you vote in support of this motion, you are voting to fund two paid fire/rescue positions, either part-time or full-time. If you vote against my motion you are leaving funding for 4 paid personnel positions: 2 part-time at \$56,160.00, and 2 full-time at \$80,000.00. These people have not yet been hired, and her understanding is they can't be hired unless this budget is passed.

Selectman Andy Robertson stated that there was some merit to what Ms. Hotaling stated. The Board of Selectmen could have looked back at this and chopped it back a little. He said that the Board of

Selectmen have made it pretty clear that if this budget passes they will be moving from part-time personnel to full-time personnel.

Moderator Called for a Vote on Amendment:

The ayes have it, the amendment passes.

BACK TO MAIN MOTION:

Amendment # 2 on Warrant Article # 1

Andrea Hotaling made a motion to amend the Fire/Rescue Retirement Line by reducing it by \$12,000.00, making the final amount \$12,012.00. The amendment was seconded by Kevin Verville.

Amendment Discussion:

Andrea Hotaling stated the line is over budgeted, and given the reduction of the budget there is a need to adjust the retirement line.

Selectman Andy Robertson spoke against the amendment. He stated that the hiring process is still uncertain, and urged everyone to stick with the recommended budget on this particular line.

Moderator Called for a Vote on Amendment:

The nays have it, the amendment fails.

BACK TO THE MAIN MOTION:

Amendment # 3 on Warrant Article # 1

Harriet Cady made a motion to amend the Fire/Rescue budget by reducing it to \$100,000.00, not the \$421,302.00 that the Board of Selectmen propose. She further requests that the vote be by secret ballot. The amendment was seconded by Gloria Riel.

Harriet Cady presented the Moderator with the hand written amendment and request for secret ballot, containing six signatures.

Amendment Discussion:

Harriet Cady spoke in favor of the amendment. She recalled the Town had an excellent volunteer force in the past. At one time there were 63 volunteers, and that number went down to 17 volunteers. She stated that the letter of employment that was sent out on December 28, 2017, did not contain all the costs associated with the hiring's, and that they were not legal contracts. She said according to budget law, citizens have a right to know all the costs associated with what the Selectmen do. She feels that sticking these positions in the default budget is also illegal because it was not part of last year's budget. It was not voted on as a line by the people. She also stated there was no posting of the Fire Chief's position, which is a violation of the Equal Opportunity act. She stated that the Town voted to pay stipends, and now they are being called part-time pay, which feels is not accurate. She explained that they can't be changed to part-time pay because the stipends were approved by the voters. She stated that the \$100,000.00 would leave enough money for the Chief, and money for planning for a future

budget. She stated that with more time and planning, many volunteers would come back to the Fire Department. She doesn't feel it is a good idea to rush into this; that we should take the time to prepare and see if any volunteers come back to the Fire Department.

Amendment on Amendment # 3 on Warrant Article # 1

Kevin Verville made a motion to amend the amendment by adding \$125,000.00 back in the Fire/Rescue Department's budget, bringing the Fire Department's budget to \$225,000.00. The amendment of the amendment was seconded by Andrea Hotaling.

Amendment of Amendment Discussion:

Kevin Verville spoke in favor of the amendment. He explained that the bottom line of the proposed budget represents an 8.7% increase year on year. He feels that a budget increase of that amount will not pass at the ballot box. The vast majority of the budget increase is a direct result of the proposal to transition the Fire/Rescue Department to an all-volunteer squad to a partially paid squad. He believes this should have been a warrant article, so that the Town as a whole could have voted on it. He explained that his amendment is an increase over last year's actual spent amount of over 12 ½ %, and feels this amount supports the men and women that work for and volunteer for the Fire/Rescue Department. He also explained that this would bring the bottom line budget close to historical norms, and still have a good chance at the ballot box. He urged people to support his amendment.

Selectman Andy Robertson spoke to the legality of the hiring of the positions, and wanted to reassure everyone that the Board of Selectmen consulted legal counsel, and all hiring's were done in a legal fashion. He also stated the primary concern of the Board of Selectmen is the safety of the community.

Bernie Cameron thought it would be helpful to hear from someone from the Fire/Rescue Department who could speak to the benefits of making these changes.

Chief Matt Fisher explained that after reviewing the department's data, he noticed a decline in the availability of his volunteers, and he felt he needed to address that. He explained that the vast majority of citizens work out of town during the day, which makes volunteering in town during the day difficult to cover.

Madelyn Foulkes moved the question.

Moderator Called for a Vote on Amendment of the Amendment:

The ayes have it, the amendment of the amendment passes.

BACK TO AMENDMENT # 3:

There was much discussion about the number of calls that the Fire/Rescue Department receives, and whether or not they are responded to in a timely manner.

Jeanne Menard want to know pros and cons of part-time positions over full-time positions?

Fire Chief Matt Fisher explained that there is more employee "buy-in" with full-time positions. They are more invested in their jobs.

Richard Boisvert stated that there are more homes in Deerfield than there ever has been, and that number will continue to rise over the years. He was concerned about the broad-stroke motions being made to reduce the budget, and did not feel that was a good way to handle the needs of the department.

Kevin Verville stated that the intention of the amendment was to come up with a more reasonable figure to vote on at the ballot box. He feels that a stand-alone warrant article would have passed. He suggested that the voters decide on the matter next March. He said that a budget increase of 8.7% does not stand a chance of passing.

Steve Barry believes the supplement is necessary. He stated that the Fire / Rescue Department need help, and the safety of our residents is the Board of Selectmen's main concern. He urged people to defeat this amendment.

Rebecca Hutchinson spoke against the amendment, and urged people to support the Fire Chief and the Board of Selectmen. She stated that she wished this matter could have been discussed in a traditional town meeting.

Judy Marshall asked what the default budget amount is?

Selectman Andy Robertson replied \$275,999.00.

Zach Langlois urged people to defeat this amendment and to support the Board of Selectmen.

Moderator Called for a Vote by Secret Ballot on Amendment # 3 Warrant Article # 1

The vote is to reduce the Fire / Rescue Department's budget from \$361,302.00 to \$225,000.00, a reduction of \$136,302.00.

The Moderator swore in Nate Oxnard and Richard Boisvert to help collect and count the secret ballot votes.

Secret Ballot Results:

No: 72

Yes: 31

Amendment fails.

BACK TO MAIN MOTION:

Amendment # 4 on Warrant Article # 1

Kevin Verville made a motion to amend the Highway Budget by increasing it by \$100,000.00, making the total amount \$357,000.00. The amendment was seconded by Phil Bilodeau.

Amendment Discussion:

Kevin Verville spoke in favor of the amendment, stating that the road conditions need to be improved. He further explained that as they continue to deteriorate; they will cost significantly more to repair in the future.

Highway Agent Mark Young expressed his appreciation for the sentiment of the proposed amendment, however, he did not support it at this time. As an elected office, he feels his department is doing a good job.

Moderator Called for a Vote on Amendment # 4 Warrant Article # 1

Nays have it, amendment fails.

BACK TO MAIN MOTION:

General discussion followed.

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

Article # 2

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

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

Article moved by Selectman Steve Barry, and seconded by Selectman Richard Pitman.

Discussion:

Fran Menard spoke in favor of the motion on behalf of the Heritage Commission.

Dean Wolf questioned whether or not a cost analysis has ever been done, and what the upstairs would be used for?

Selectman Andy Robertson spoke in favor of the article, and its many uses.

Fran Menard stated that the upstairs could be used for several reasons, if the building were ADA compliant. There is a stage upstairs, where in past years, was used for graduations, variety shows, events, etc. She stated that the construction would be done in such away as not to take away from the historical appearance of the building.

Paul Pindris stated that he runs the monthly contra dance that is held upstairs, and seniors struggle with the stairs, as well as the musicians who have to lug their instruments up the stairs.

Claudia Libis noted that the Philbrick-James Library elevator is heavily used.

Denny Greig spoke in favor of the motion, stating that the Parks and Recreation Department would benefit from this, and that it is more practical for our aging community.

Deborah Boisvert noted that the elevator would provide access to both the first and second floors.

Moderator Jack Hutchinson clarified that the elevator would be located in the back corner of the building. The elevator structure would be added to the outside of the building.

Richard Boisvert clarified that if there were no federal funds involved, the structure would not have to adhere to preservation standards.

Nancy Brown-McKinney stated that the Heritage Commission would be happy to answer any questions people had.

Moderator Jack Hutchinson instructed the Clerk to place the article on the ballot as printed.

Article # 3

To see of the town will vote to raise and appropriate the sum of Sixty Five Thousand Dollars (\$65,000), to be placed in a Fire Emergency Water Supply Capital Reserve Fund.

*Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 8-0-0
Estimated Tax Impact \$0.11*

Article moved by Selectman Steve Barry, and seconded by Selectman Richard Pitman.

Amendment:

Fire Chief Matt Fisher made a motion to amend the warrant article by reducing the \$65,000.00 by \$33,000.00, making the final amount \$32,000.00. The amendment was seconded by Selectman Steve Barry.

Amendment Discussion:

Harriet Cady wanted to know what the \$32,000.00 would go towards, and in particular, if some of that money would be used to help restore some of the old waterholes?

Fire Chief Matt fisher stated that, yes, some of that would go towards cleaning up some of the old waterholes.

Moderator Called for a Vote on Amendment:

The ayes have it, the amendment passes.

BACK TO MAIN MOTION:

No discussion.

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

Article # 4

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

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

Article moved by Selectman Steve Barry, and seconded by Selectman Richard Pitman.

Discussion:

Selectman Steve Barry spoke in favor of the article and how it would help contribute to eventual costs.

Fire Chief Matt Fisher spoke in favor of the article.

Andy Robertson spoke in favor of the article and the benefit of keeping on schedule for replacing apparatus.

Kevin Verville inquired what the current fund balance is?

Town Administrator John Harrington, Jr. stated the current fund balance is \$169,758.59, which includes principle and interest.

Moderator Jack Hutchinson instructed the Clerk to place the article on the ballot as printed.

Article # 5

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

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

Article moved by Selectman Steve Barry, and seconded by Selectman Richard Pitman.

Discussion:

Town Administrator John Harrington, Jr. stated the current fund balance is \$86,459.87.

Moderator Jack Hutchinson 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 Twenty Thousand Dollars (\$20,000) to be placed in the previously established Fire Department Vehicle and Equipment Expendable Trust Fund said fund to come from unassigned fund balance. No amount to be raised from taxation.

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

Article moved by Selectman Steve Barry, and seconded by Selectman Richard Pitman.

Discussion:

Town Administrator John Harrington, Jr. stated the current fund balance is \$14,830.28.

General discussion followed.

Moderator Jack Hutchinson instructed the Clerk to place the article on the ballot as printed.

Assistant Moderator Steps Up to the Podium

At 11:30 am, Moderator Jack Hutchinson invited Assistant Moderator Dan Holdridge to the Podium to read and moderate the next article.

Article # 7

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

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

Article moved by Selectman Steve Barry, and seconded by Selectman Richard Pitman.

Discussion:

Town Administrator John Harrington, Jr. stated the current fund balance is \$0.00.

There was subsequent discussion concerning the naming and history of the fund.

Assistant Moderator Dan Holdridge instructed the Clerk to place the article on the ballot as printed.

Article # 8

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

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

[Moderator Jack Hutchinson returned to the podium]

Article moved by Selectman Steve Barry, and seconded by Selectman Jeffrey Shute.

Discussion:

Selectman Steve Barry spoke in favor of the article.

Moderator Jack Hutchinson instructed the Clerk to place the article on the ballot as printed.

Article # 9

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

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

Article moved by Selectman Steve Barry, and seconded by Selectman Jeffrey Shute.

Discussion:

Selectman Steve Barry spoke in favor of the article and the benefits of having trained attendees providing inspections at the Gulf Road Boat Launch, to help keep Pleasant Lake free from the spread of exotic aquatic plants, milfoil, and zebra mussels.

Moderator Jack Hutchinson instructed the Clerk to place the article on the ballot as printed.

Article # 10

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

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

Article moved by Selectman Steve Barry, and seconded by Selectman Andy Robertson.

Discussion:

Selectman Steve Barry spoke in favor of the article and the benefits of increasing the number of cemetery trustees from a three to five-member board.

Moderator Jack Hutchinson instructed the Clerk to place the article on the ballot as printed.

Other Business

Kate Hartnett wanted to congratulate the community on the recently defeated Northern Pass ruling, and thanked everyone who worked on that.

Recognition of Moderator

Selectman Steve Barry recognized Jack Hutchinson for 20 years of service as the Town Moderator. He received an enthusiastic standing ovation.

Meeting adjourned at 11:52 am.

Minutes transcribed and respectfully submitted by,

Kelly Roberts

Kelly Roberts, Certified Acting Town Clerk/Tax Collector



2018
MS-737

REVISED

Proposed Budget

Deerfield

For the period beginning January 1, 2018 and ending December 31, 2018

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/2/18

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Benjamin Miner	MBC	
Lochlan Lennox	MBC	
R. Andrew Robertson	MBC/BOS	
Andrea Hotaling	MBC	
John Dubiansky	MBC/Chair	
	MBC-Vice Chair	

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

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



New Hampshire
Department of
Revenue Administration

2018
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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	01	\$394,112	\$339,718	\$364,172	\$0	\$364,172	\$0
4140-4149	Election, Registration, and Vital Statistics	01	\$11,713	\$9,140	\$16,520	\$0	\$16,520	\$0
4150-4151	Financial Administration	01	\$56,901	\$54,800	\$59,797	\$0	\$59,797	\$0
4152	Revaluation of Property	01	\$87,161	\$55,016	\$92,276	\$0	\$92,276	\$0
4153	Legal Expense	01	\$43,572	\$45,971	\$42,000	\$0	\$42,000	\$0
4155-4159	Personnel Administration	01	\$96,669	\$107,314	\$85,506	\$0	\$85,506	\$0
4191-4193	Planning and Zoning	01	\$47,875	\$30,050	\$54,036	\$0	\$54,036	\$0
4194	General Government Buildings	01	\$258,516	\$215,001	\$283,998	\$0	\$283,129	\$869
4195	Cemeteries	01	\$21,452	\$21,806	\$30,901	\$0	\$30,901	\$0
4196	Insurance	01	\$428,294	\$343,476	\$455,941	\$0	\$431,929	\$24,012
4197	Advertising and Regional Association	01	\$4,019	\$4,019	\$4,212	\$0	\$4,212	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,450,284	\$1,226,311	\$1,489,359	\$0	\$1,464,478	\$24,881
Public Safety								
4210-4214	Police	01	\$744,142	\$720,676	\$756,538	\$0	\$756,538	\$0
4215-4219	Ambulance	01	\$11,500	\$11,500	\$12,000	\$0	\$12,000	\$0
4220-4229	Fire	01	\$219,839	\$196,520	\$397,290	\$24,012	\$421,302	\$0
4240-4249	Building Inspection	01	\$50,992	\$49,295	\$51,830	\$0	\$51,830	\$0
4290-4298	Emergency Management	01	\$7,368	\$3,999	\$7,368	\$0	\$7,368	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,033,841	\$981,990	\$1,225,026	\$24,012	\$1,249,038	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



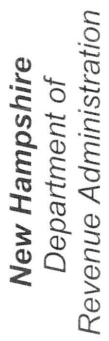
Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
Highways and Streets								
4311	Administration	01	\$199,418	\$202,546	\$206,778	\$0	\$206,778	\$0
4312	Highways and Streets	01	\$551,934	\$672,088	\$553,588	\$0	\$553,588	\$0
4313	Bridges	01	\$1	\$0	\$1	\$0	\$1	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other	01	\$400	\$400	\$400	\$0	\$400	\$0
Highways and Streets Subtotal			\$751,753	\$875,034	\$760,767	\$0	\$760,767	\$0
Sanitation								
4321	Administration	01	\$74,591	\$74,914	\$81,711	\$0	\$81,711	\$0
4323	Solid Waste Collection	01	\$64,964	\$48,605	\$134,843	\$0	\$134,843	\$0
4324	Solid Waste Disposal	01	\$235,101	\$234,232	\$251,601	\$0	\$251,601	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$374,656	\$357,751	\$468,155	\$0	\$468,155	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	01	\$6,202	\$5,111	\$6,202	\$0	\$6,202	\$0
4415-4419	Health Agencies, Hospitals, and Other	01	\$34,316	\$31,726	\$34,316	\$0	\$34,316	\$0
	Health Subtotal		\$40,518	\$36,837	\$40,518	\$0	\$40,518	\$0
Welfare								
4441-4442	Administration and Direct Assistance	01	\$69,777	\$34,486	\$70,053	\$0	\$70,053	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$69,777	\$34,486	\$70,053	\$0	\$70,053	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	01	\$96,710	\$78,223	\$106,306	\$0	\$105,227	\$1,079
4550-4559	Library	01	\$105,699	\$95,282	\$106,717	\$0	\$106,717	\$0
4583	Patriotic Purposes	01	\$1,200	\$350	\$1,200	\$0	\$1,200	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$203,609	\$173,855	\$214,223	\$0	\$213,144	\$1,079
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	01	\$2,777	\$2,076	\$3,057	\$0	\$3,057	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$2,777	\$2,076	\$3,057	\$0	\$3,057	\$0



2018
MS-737

Appropriations



Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4194	General Government Buildings	02	\$0	\$0	\$300,000	\$0	\$300,000	\$0
<i>Purpose: Town Hall Elevator</i>								
4915	To Capital Reserve Fund	03	\$0	\$0	\$65,000	\$0	\$65,000	\$0
<i>Purpose: Fire Department Emergency Water Supply</i>								
4915	To Capital Reserve Fund	04	\$0	\$0	\$50,000	\$0	\$50,000	\$0
<i>Purpose: Fire Apparatus & Equipment CRF</i>								
4915	To Capital Reserve Fund	07	\$0	\$0	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Rescue Vehicles and Equipment CRF</i>								
4916	To Expendable Trusts/Fiduciary Funds	05	\$0	\$0	\$25,000	\$0	\$25,000	\$0
<i>Purpose: Municipal Government Buildings Infrastructure</i>								
4916	To Expendable Trusts/Fiduciary Funds	06	\$0	\$0	\$20,000	\$0	\$20,000	\$0
<i>Purpose: Fire Department Vehicle and Equipment ETF</i>								
Total Proposed Special Articles			\$0	\$0	\$470,000	\$0	\$470,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
4619	Other Conservation	08	\$0	\$0	\$8,000	\$0	\$8,000	\$0
		Purpose: Northwood Lake Milfoil						
4619	Other Conservation	09	\$0	\$0	\$2,500	\$0	\$2,500	\$0
		Purpose: Pleasant Lake Attendants						
Total Proposed Individual Articles			\$0	\$0	\$10,500	\$0	\$10,500	\$0



New Hampshire
Department of
Revenue Administration

2018
MS-737

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund	01	\$34,126	\$30,000	\$30,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	01	\$27,484	\$22,000	\$22,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	01	\$262	\$200	\$200
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	01	\$70,140	\$60,000	\$60,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$132,012	\$112,200	\$112,200
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	01	\$32,890	\$30,000	\$30,000
3220	Motor Vehicle Permit Fees	01	\$1,041,760	\$975,000	\$975,000
3230	Building Permits	01	\$23,830	\$20,000	\$20,000
3290	Other Licenses, Permits, and Fees	01	\$30,381	\$27,000	\$27,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,128,861	\$1,052,000	\$1,052,000
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	01	\$230,932	\$230,932	\$230,932
3353	Highway Block Grant	01	\$147,299	\$150,000	\$150,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	01	\$1,346	\$1,000	\$1,000
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$93	\$0	\$0
3379	From Other Governments		\$2,097	\$0	\$0
State Sources Subtotal			\$381,767	\$381,932	\$381,932



New Hampshire
Department of
Revenue Administration

2018
MS-737

Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	01	\$72,955	\$65,500	\$65,500
3409	Other Charges	01	\$6,566	\$3,100	\$3,100
	Charges for Services Subtotal		\$79,521	\$68,600	\$68,600
Miscellaneous Revenues					
3501	Sale of Municipal Property	01	\$60,682	\$50,000	\$50,000
3502	Interest on Investments	01	\$6,904	\$3,000	\$3,000
3503-3509	Other	01, 02	\$20,721	\$27,120	\$27,120
	Miscellaneous Revenues Subtotal		\$88,307	\$80,120	\$80,120
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$37,046	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$37,046	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	06	\$0	\$20,000	\$20,000
9999	Fund Balance to Reduce Taxes	05	\$0	\$25,000	\$25,000
	Other Financing Sources Subtotal		\$0	\$45,000	\$45,000
	Total Estimated Revenues and Credits		\$1,847,514	\$1,739,852	\$1,739,852



Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$3,898,181	\$4,271,159	\$4,269,211
Special Warrant Articles	\$263,701	\$470,000	\$470,000
Individual Warrant Articles	\$0	\$10,500	\$10,500
Total Appropriations	\$4,161,882	\$4,751,659	\$4,749,711
Less Amount of Estimated Revenues & Credits	\$1,390,366	\$1,739,852	\$1,739,852
Estimated Amount of Taxes to be Raised	\$2,771,516	\$3,011,807	\$3,009,859



Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,749,711
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$4,749,711
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$474,971
Collective Bargaining Cost Items:	
9. Recommended Cost Items (<i>Prior to Meeting</i>)	\$0
10. Voted Cost Items (<i>Voted at Meeting</i>)	\$0
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$5,224,682

Default Budget of the Municipality

Deerfield

For the period beginning January 1, 2018 and ending December 31, 2018

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

This form was posted with the warrant on: _____

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Stephen R. Barry	Chair	
Richard Pitman	Vice-Chair	
R. Andrew Robertson	Selectman	
Jeffrey Shute	Selectman	
Frederick J. McGarry	Selectman	

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

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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$394,112	(\$31,067)	\$0	\$363,045
4140-4149	Election, Registration, and Vital Statistics	\$11,713	\$0	\$0	\$11,713
4150-4151	Financial Administration	\$56,901	\$0	\$0	\$56,901
4152	Revaluation of Property	\$87,161	\$4,719	\$0	\$91,880
4153	Legal Expense	\$43,572	\$0	\$0	\$43,572
4155-4159	Personnel Administration	\$96,669	\$0	\$0	\$96,669
4191-4193	Planning and Zoning	\$47,875	\$0	\$0	\$47,875
4194	General Government Buildings	\$258,516	(\$35,100)	\$0	\$223,416
4195	Cemeteries	\$21,452	\$0	\$0	\$21,452
4196	Insurance	\$428,294	\$10,866	\$0	\$439,160
4197	Advertising and Regional Association	\$4,019	\$0	\$0	\$4,019
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$1,450,284	(\$50,582)	\$0	\$1,399,702
Public Safety					
4210-4214	Police	\$744,142	\$6,172	\$0	\$750,314
4215-4219	Ambulance	\$11,500	\$0	\$0	\$11,500
4220-4229	Fire	\$219,839	\$56,160	\$0	\$275,999
4240-4249	Building Inspection	\$50,992	\$0	\$0	\$50,992
4290-4298	Emergency Management	\$7,368	\$0	\$0	\$7,368
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$1,033,841	\$62,332	\$0	\$1,096,173
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$199,418	\$6,240	\$0	\$205,658
4312	Highways and Streets	\$551,934	\$0	\$0	\$551,934
4313	Bridges	\$1	\$0	\$0	\$1
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$400	\$0	\$0	\$400
Highways and Streets Subtotal		\$751,753	\$6,240	\$0	\$757,993
Sanitation					
4321	Administration	\$74,591	\$0	\$0	\$74,591
4323	Solid Waste Collection	\$64,964	\$0	\$0	\$64,964
4324	Solid Waste Disposal	\$235,101	\$0	\$0	\$235,101
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$374,656	\$0	\$0	\$374,656



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$6,202	\$0	\$0	\$6,202
4415-4419	Health Agencies, Hospitals, and Other	\$34,316	\$0	\$0	\$34,316
Health Subtotal		\$40,518	\$0	\$0	\$40,518
Welfare					
4441-4442	Administration and Direct Assistance	\$69,777	\$0	\$0	\$69,777
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$69,777	\$0	\$0	\$69,777
Culture and Recreation					
4520-4529	Parks and Recreation	\$96,710	\$1,274	\$0	\$97,984
4550-4559	Library	\$105,699	\$1,110	\$0	\$106,809
4583	Patriotic Purposes	\$1,200	\$0	\$0	\$1,200
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$203,609	\$2,384	\$0	\$205,993
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$2,777	\$0	\$0	\$2,777
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$2,777	\$0	\$0	\$2,777



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1	\$0	\$0	\$1
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0
Total Operating Budget Appropriations		\$3,927,216	\$20,374	\$0	\$3,947,590



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4311	Wages
4130-4139	Wages @ special audit
4220-4229	new positions
4194	Wages & one time project
4196	Dental increase
4550-4559	Wages
4520-4529	Wages
4210-4214	Wages less one time project
4152	Wages

STATE OF NEW HAMPSHIRE

FIRST SESSION:

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

You are hereby notified to meet at the Town Hall, 10 Church Street, on Saturday, the 3rd day of February 2018 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Ten (10). 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 13, 2018. The polls will be open from 7:00 a.m. until 7:00 p.m.

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

Article # 1 Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$4,269,211.07. Should this article be defeated, the default budget shall be \$3,947,590.18 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

Recommended by the Board of Selectmen 4-0-0
Recommended by the Municipal Budget Committee 7-3-0
Estimated Tax Impact Proposed Budget \$7.49
Estimated Tax Impact Default Budget \$6.92

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

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

Article # 3 To see if the town will vote to raise and appropriate the sum of Sixty Five Thousand Dollars (\$65,000), to be placed in a Fire Emergency Water Supply Capital Reserve Fund.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 8-0-0

Estimated Tax Impact \$0.11

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

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 8-0-0

Estimated Tax Impact \$0.09

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

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 6-2-0

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

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 6-2-0

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

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 8-0-0

Estimated Tax Impact \$0.02

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

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 8-0-0

Estimated Tax Impact \$0.01

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

Recommended by the Board of Selectmen 4-0-0

Recommended by the Municipal Budget Committee 7-0-1

Estimated Tax Impact \$0.00

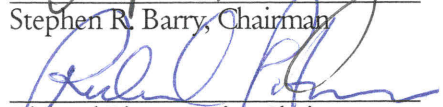
Article # 10 To see if the Town will vote to increase the number of cemetery trustees from (3) three to (5) five. There is no cost to the town for this change.

Recommended by the Board of Selectmen 4-0-0

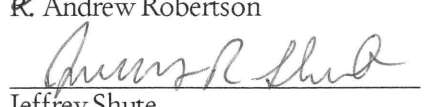
Recommended by the Municipal Budget Committee 0-0-0

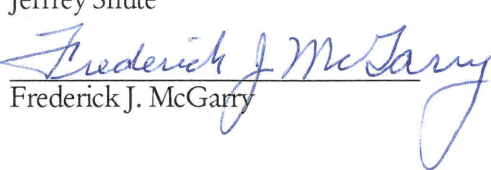
Given our hands and seal this 29th day of January in the year of our Lord Two Thousand and Eighteen.


Stephen R. Barry, Chairman


Richard Pitman, Vice Chairman


R. Andrew Robertson

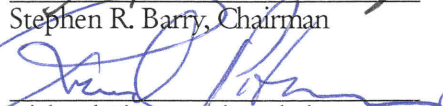

Jeffrey Shute


Frederick J. McGarry

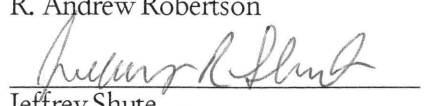
TOWN OF DEERFIELD
BOARD OF SELECTMEN

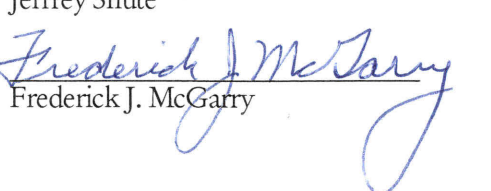
A True copy,
Attest:


Stephen R. Barry, Chairman


Richard Pitman, Vice Chairman


R. Andrew Robertson


Jeffrey Shute


Frederick J. McGarry

TOWN OF DEERFIELD
BOARD OF SELECTMEN

Town Seal

TOWN OF DEERFIELD
FINANCIALS



TOWN OF DEERFIELD, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2016

TABLE OF CONTENTS

	<u>PAGE</u>
INTRODUCTORY LETTER	1
 <u>PRIOR YEAR RECOMMENDATIONS:</u>	
1. Review and Determine Status of All "Pooled Sub-Accounts"	3
2. Continue Improvements in Departmental Receipt Procedures	3
 <u>CURRENT YEAR RECOMMENDATION:</u>	
3. Improve Impact Fee Accounting and Reporting	4

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, 2016, 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

May 24, 2017

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

Current Year Status:

The Town closed numerous escrows in 2016 and is continuing to research the remaining inactive accounts in 2017. The Treasurer is making timely cash transfers to and from the general fund cash account and pooled sub-accounts.

Further Action Needed:

We recommend the Town continue to close out all old, inactive accounts.

Town Response:

The Town will continue to work with the individual departments to review 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:

During 2016, the Finance Department started formally reconciling the general ledger to Police and Recreation's detailed financial records. We noted that the departments were provided with an Excel spreadsheet that summarizes receipts collected, however, the departments should be provided a general ledger report to ensure that the amount collected by the department agrees to the amount deposited and posted to the general ledger by the Finance Department.

Further Action Needed:

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

- The Town should require all department heads provide a signed copy of their completed reconciliation forms to the Town Administrator for review.
- The Finance Department should perform periodic internal reviews of all departments that collect Town receipts. In addition, the Finance Depart-

ment should retain all of the documentation related to these reviews for the external auditors.

Town Response:

The Finance Office will continue to implement suggestions of the auditing firm with regards to Departmental Receipt Procedures.

CURRENT YEAR RECOMMENDATION:

3. Improve Impact Fee Accounting and Reporting

The Town currently assesses and collects impact fees for public school, transfer station, and highway facilities. Under current legislation, impact fees that are not expended or legally obligated within six years are to be refunded. The Town currently maintains an Excel spreadsheet to track the collections and expenditures of impact fees. However, during our testing in 2016, we noted that there are certain impact fees that expired in 2016 that were not refunded. In addition, we noted that the spreadsheet included errors in various expiration dates and that there is no detail of the impact fees that were collected or expended prior to 2011.

We recommend the Town improve its impact fee accounting and reporting process to ensure that it is in full compliance with all New Hampshire RSAs.

Town Response:

The Town is in the process of implementing the suggestions of the auditing firm with regards to Impact Fee Accounting and Reporting.

TOWN OF DEERFIELD, NEW HAMPSHIRE
Annual Financial Statements
For the Year Ended December 31, 2016

Town of Deerfield, New Hampshire

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balances	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	16
Fiduciary Funds:	
Statement of Fiduciary Net Position	17
Statement of Changes in Fiduciary Net Position	18
Notes to Financial Statements	19
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Proportionate Share of the Net Pension Liability	40
Schedule of Pension Contributions	41

SUPPLEMENTARY INFORMATION:

Governmental Funds:

Combining Financial Statements:

Combining Balance Sheet - Nonmajor Governmental Funds	42
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	44

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Deerfield, New Hampshire

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Deerfield, New Hampshire, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Deerfield, New Hampshire as of December 31, 2016, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

jected 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

May 24, 2017

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, 2016.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets exceeded liabilities by \$11,050,038 (i.e., net position), a change of \$147,330 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$2,307,831, a change of \$(95,204) in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$807,156, a change of \$(147,942) in comparison to the prior year.
- Total long-term debt (i.e., capital leases) at the close of the current year was \$0, a change of \$(221,491) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

NET POSITION

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
Current and other assets	\$ 8,811,325	\$ 8,530,994
Capital assets	10,092,652	9,876,523
Deferred outflows of resources	<u>636,850</u>	<u>189,076</u>
Total assets and deferred outflows of resources	19,540,827	18,596,593
Current liabilities	5,812,620	5,375,419
Noncurrent liabilities	2,512,581	2,031,043
Deferred inflows of resources	<u>165,588</u>	<u>287,423</u>
Total liabilities and deferred inflows of resources	8,490,789	7,693,885
Net position:		
Net investment in capital assets	10,092,652	9,655,032
Restricted	1,284,139	1,024,979
Unrestricted	<u>(326,753)</u>	<u>222,697</u>
Total net position	<u>\$ 11,050,038</u>	<u>\$ 10,902,708</u>

CHANGES IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
Revenues:		
Program revenues:		
Charges for services	\$ 473,357	\$ 420,910
Operating grants and contributions	120,576	172,869
Capital grants and contributions	202,967	162,592
General revenues:		
Property taxes	1,854,104	1,937,751
Interest, penalties, and other taxes	176,831	238,878
Motor vehicle registration fees	953,734	882,553
Grants and contributions not restricted to specific programs	231,793	219,162
Investment income	3,357	2,923
Miscellaneous	<u>16,342</u>	<u>122,930</u>
Total revenues	4,033,061	4,160,568

(continued)

(continued)

	Governmental Activities	
	2016	2015
Expenses:		
General government	1,262,664	1,440,199
Public safety	1,048,893	952,750
Highways and streets	730,572	806,855
Sanitation	303,379	321,526
Health	35,179	36,872
Welfare	41,133	39,318
Culture and recreation	456,231	432,990
Conservation	2,431	2,077
Debt service	5,249	6,539
Total expenses	<u>3,885,731</u>	<u>4,039,126</u>
Change in net position	147,330	121,442
Net position - beginning of year	<u>10,902,708</u>	<u>10,781,266</u>
Net position - end of year	<u>\$ 11,050,038</u>	<u>\$ 10,902,708</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 \$11,050,038 a change of \$147,330 from the prior year.

The largest portion of net position is \$10,092,652, which reflects our investment in capital assets (e.g., land, construction in progress, buildings, machinery, equipment and vehicles, and infrastructure); less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of net position, \$1,284,139, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit balance of \$(326,753). This deficit is primarily due to the Town's portion of the New Hampshire Retirement System's net pension liability.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$147,330. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ (354,364)
Nonmajor funds change in fund balance	259,160
Capital assets funded with operating monies	558,169
Depreciation expense in excess of principal debt service	(120,549)
Other	<u>(195,086)</u>
Total	<u>\$ 147,330</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current year, governmental funds reported combined ending fund balances of \$2,307,831, a change of \$(95,204) in comparison with the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ (354,364)
Nonmajor funds change in fund balance	<u>259,160</u>
Total	<u>\$ (95,204)</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$807,156, while total fund balance was \$1,023,692. 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>12/31/16</u>	<u>12/31/15</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 807,156	\$ 955,098	\$ (147,942)	21.4%
Total fund balance	\$ 1,023,692	\$ 1,378,056	\$ (354,364)	27.2%

Total fund balance of the general fund changed by \$(354,364) during the current year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (660,000)
Revenues in excess of budget	29,215
Expenditures less than budget	277,213
Change in capital reserves	(169,847)
Expenditures of prior year encumbrances	(69,756)
Other	<u>238,811</u>
Total	<u>\$ (354,364)</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>12/31/16</u>	<u>12/31/15</u>	<u>Change</u>
Capital reserve funds	\$ <u>173,545</u>	\$ <u>343,392</u>	\$ <u>(169,847)</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the Town's original and final budgets in 2016.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$10,092,652 (net of accumulated depreciation), a change of \$216,129 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:

- \$205,203 for infrastructure improvements to various Town roads.
- \$164,819 for various building improvements.
- \$141,717 for various machinery, equipment, and vehicle purchases.
- \$55,544 for construction in progress for the bathroom remodels at the GBW building.
- \$(342,040) for current year depreciation expense.
- \$(9,114) for loss on disposal of various vehicles.

Long-term debt. At the end of the current fiscal year, the Town did not have any long-term debt outstanding. The Town made final payments on all outstanding capital leases in 2016.

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, 2016

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 7,608,586
Investments	303,920
Receivables, net of allowance for uncollectibles:	
Property taxes	641,111
Departmental	1,272
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	185,125
Tax deeded properties held for resale	71,311
Land and construction in progress	5,088,485
Other capital assets, net of accumulated depreciation	5,004,167
DEFERRED OUTFLOWS OF RESOURCES	<u>636,850</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	19,540,827
LIABILITIES	
Current:	
Accounts payable	47,186
Accrued liabilities	72,091
Due to school district	5,676,830
Other	513
Current portion of long-term liabilities:	
Landfill post-closure	16,000
Noncurrent:	
Compensated absences, net of current portion	15,530
Landfill post-closure, net of current portion	144,000
Net pension liability	2,353,051
DEFERRED INFLOWS OF RESOURCES	<u>165,588</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	8,490,789
NET POSITION	
Net investment in capital assets	10,092,652
Restricted for:	
Grants and other statutory restrictions	952,517
Permanent funds:	
Nonexpendable	234,725
Expendable	96,897
Unrestricted	<u>(326,753)</u>
TOTAL NET POSITION	\$ <u>11,050,038</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, 2016

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General government	\$ 1,262,664	\$ 68,005	\$ 8,597	\$ 45	\$ (1,186,017)
Public safety	1,048,893	87,626	2,917	4,655	(953,695)
Highways and streets	730,572	51	-	185,615	(544,906)
Sanitation	303,379	45,509	-	12,652	(245,218)
Health	35,179	-	-	-	(35,179)
Welfare	41,133	-	3,930	-	(37,203)
Culture and recreation	456,231	272,166	39,624	-	(144,441)
Conservation	2,431	-	65,508	-	63,077
Debt service	5,249	-	-	-	(5,249)
Total	<u>\$ 3,885,731</u>	<u>\$ 473,357</u>	<u>\$ 120,576</u>	<u>\$ 202,967</u>	<u>(3,088,831)</u>
General Revenues and Contributions:					
Property taxes					1,854,104
Interest, penalties, and other taxes					176,831
Motor vehicle registration fees					953,734
Grants and contributions not restricted to specific programs					231,793
Investment income					3,357
Miscellaneous					<u>16,342</u>
Total general revenues					<u>3,236,161</u>
Change in Net Position					147,330
Net Position:					
Beginning of year					<u>10,902,708</u>
End of year					<u>\$ 11,050,038</u>

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2016

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 6,763,705	\$ 844,881	\$ 7,608,586
Investments	-	303,920	303,920
Receivables:			
Property taxes	855,952	-	855,952
Departmental	-	1,273	1,273
Due from other funds	7,383	141,672	149,055
Tax deeded property held for resale	71,311	-	71,311
TOTAL ASSETS	\$ 7,698,351	\$ 1,291,746	\$ 8,990,097
LIABILITIES			
Accounts payable	\$ 47,186	\$ -	\$ 47,186
Accrued liabilities	72,091	-	72,091
Due to school district	5,676,830	-	5,676,830
Due to other funds	149,055	-	149,055
Other liabilities	511	-	511
TOTAL LIABILITIES	5,945,673	-	5,945,673
DEFERRED INFLOWS OF RESOURCES	728,986	7,607	736,593
FUND BALANCES			
Nonspendable	-	234,725	234,725
Restricted	-	1,049,414	1,049,414
Committed	173,545	-	173,545
Assigned	42,991	-	42,991
Unassigned	807,156	-	807,156
TOTAL FUND BALANCES	1,023,692	1,284,139	2,307,831
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 7,698,351	\$ 1,291,746	\$ 8,990,097

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, 2016

Total governmental fund balances	\$ 2,307,831
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	10,092,652
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	635,565
• Long-term liabilities, including capital leases, compensated absences, net pension liability and landfill post-closure, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(2,528,581)
• Certain changes in the net pension liability, which are deferred to future reporting periods, are not reported in the governmental funds.	<u>542,571</u>
Net position of governmental activities	<u><u>\$ 11,050,038</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, 2016

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Property taxes	\$ 1,927,600	\$ -	\$ 1,927,600
Interest, penalties, and other taxes	176,831	61,133	237,964
Licenses, permits and fees	1,039,201	-	1,039,201
Intergovernmental	377,321	-	377,321
Charges for services	69,516	318,699	388,215
Investment income	3,725	23,150	26,875
Miscellaneous	<u>21,041</u>	<u>120,928</u>	<u>141,969</u>
Total Revenues	3,615,235	523,910	4,139,145
Expenditures:			
Current:			
General government	1,184,960	25,691	1,210,651
Public safety	978,525	51,925	1,030,450
Highways and streets	755,899	-	755,899
Sanitation	317,672	-	317,672
Health	35,178	-	35,178
Welfare	41,133	-	41,133
Culture and recreation	75,582	391,765	467,347
Conservation	2,431	-	2,431
Debt service	230,215	-	230,215
Capital outlay	<u>143,373</u>	<u>-</u>	<u>143,373</u>
Total Expenditures	<u>3,764,968</u>	<u>469,381</u>	<u>4,234,349</u>
Excess (deficiency) of revenues over expenditures	(149,733)	54,529	(95,204)
Other Financing Sources (Uses):			
Transfers in	-	204,631	204,631
Transfers out	<u>(204,631)</u>	<u>-</u>	<u>(204,631)</u>
Total Other Financing Sources (Uses)	<u>(204,631)</u>	<u>204,631</u>	<u>-</u>
Change in fund balance	(354,364)	259,160	(95,204)
Fund Equity, at Beginning of Year	<u>1,378,056</u>	<u>1,024,979</u>	<u>2,403,035</u>
Fund Equity, at End of Year	<u>\$ 1,023,692</u>	<u>\$ 1,284,139</u>	<u>\$ 2,307,831</u>

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, 2016

Net changes in fund balances - total governmental funds	\$ (95,204)
<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	558,169
Depreciation	(342,040)
<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. 	
	(73,498)
<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	221,491
<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. 	
	3,475
<ul style="list-style-type: none"> Some expenses reported in the Statement of Activities, such as compensated absences, landfill post-closure costs, and deferred pension costs, do not require the use of current financial resources; therefore, they are not reported as expenditures in the governmental funds. 	
	<u>(125,063)</u>
Change in net position of governmental activities	<u>\$ 147,330</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original Budget	Final Budget	Amounts	Final Budget Positive (Negative)
Revenues and Other Sources:				
Property taxes	\$ 1,722,904	\$ 1,722,904	\$ 1,722,904	\$ -
Interest, penalties, and other taxes	119,855	119,855	176,831	56,976
Licenses, permits and fees	966,000	966,000	1,039,200	73,200
Intergovernmental	378,206	378,206	377,321	(885)
Charges for services	60,000	60,000	69,517	9,517
Investment income	1,800	1,800	3,357	1,557
Miscellaneous	93,000	93,000	21,359	(71,641)
Transfers in	71,035	71,035	31,526	(39,509)
Use of fund balance	660,000	660,000	660,000	-
Total Revenues and Other Sources	4,072,800	4,072,800	4,102,015	29,215
Expenditures and Other Uses:				
General government	1,314,330	1,314,330	1,141,684	172,646
Public safety	993,603	993,603	983,002	10,601
Highways and streets	754,785	754,785	755,899	(1,114)
Sanitation	350,627	350,627	317,672	32,955
Health	42,638	42,638	35,179	7,459
Welfare	69,747	69,747	41,133	28,614
Culture and recreation	172,081	172,081	173,688	(1,607)
Conservation	2,083	2,083	2,431	(348)
Capital outlay	171,379	171,379	143,373	28,006
Debt service	31,527	31,527	31,526	1
Transfers out	170,000	170,000	170,000	-
Total Expenditures and Other Uses	4,072,800	4,072,800	3,795,587	277,213
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 306,428	\$ 306,428

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, 2016

	Private Purpose Trust Funds	Agency Funds
<u>ASSETS</u>		
Cash and short-term investments	\$ 1,211	\$ 760,969
Investments	<u>5,758</u>	<u>457,585</u>
Total Assets	6,969	1,218,554
<u>LIABILITIES AND NET POSITION</u>		
Trustees of Trust Funds:		
School funds	-	485,046
Historical society funds	-	507,490
Other funds	-	18,083
Escrow deposits	-	31,613
School impact fees	-	151,599
Other liabilities	<u>-</u>	<u>24,723</u>
Total Liabilities	<u>-</u>	<u>1,218,554</u>
<u>NET POSITION</u>		
Restricted for:		
Endowment	5,356	-
Unrestricted	<u>1,613</u>	<u>-</u>
Total net position held in trust	<u>\$ 6,969</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, 2016

	<u>Private Purpose Trust Funds</u>
Additions:	
Investment income	\$ 92
Change in value of investments	<u>347</u>
Total contributions	<u>439</u>
 Net increase	 439
Net position:	
Beginning of year	<u>6,530</u>
End of year	<u>\$ 6,969</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 2016, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary 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 fund:

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

The *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.

The *agency funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. Agency funds report only assets and liabilities, and therefore, have no measurement focus.

D. Cash and Short-Term Investments

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

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

E. Investments

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

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

F. Interfund Receivables and Payables

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

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at 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 and equipment	5 - 15
Furniture and fixtures	7 - 20

H. Compensated Absences

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

I. Long-Term Obligations

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

J. Fund Equity

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

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

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

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

B. Budgetary Basis

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

C. Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 3,615,235	\$ 3,764,968
Other financing sources/uses (GAAP basis)	-	204,631
Subtotal (GAAP Basis)	3,615,235	3,969,599
Adjust tax revenue to accrual basis	(204,696)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(69,756)
Add end-of-year appropriation carryforwards to expenditures	-	34,116
Recognize use of fund balance as a funding source	660,000	-
Reverse effects of nonbudgeted audit adjustments	(198,371)	(198,372)
Reverse effect of combining capital reserve funds with general fund	229,847	60,000
Budgetary basis	<u>\$ 4,102,015</u>	<u>\$ 3,795,587</u>

3. Cash and Investments

A. Custodial Credit Risk

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of December 31, 2016, \$40,017 of the Town's bank balances totaling \$7,445,642 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, 2016, \$969,086 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>Balance</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>
Certificates of deposits	\$ 40	N/A	\$ 40
Bond mutual funds and ETFs	215	N/A	215
Corporate equities and ETFs	512	N/A	512
Total investments	<u>\$ 767</u>		<u>\$ 767</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, 2016, the Trustees did not hold investments in any one issuer (other than corporate bonds and an FDIC-insured certificate of deposit) exceeding 5% of total trust fund investments.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trustees' investment policy does not specifically address interest rate risk. As of December 31, 2016, 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, 2016, the foreign currency risk associated with the Trustees' investments in various bond and equity mutual funds and ETFs cannot reasonably be determined.

F. Fair Value

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

The Government has the following fair value measurements as of December 31, 2016 (in thousands):

		Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
<u>Description</u>				
Investments by fair value level:				
Debt securities				
Bond mutual funds and ETFs	\$ 215	\$ 215	\$ -	\$ -
Equity securities	<u>512</u>	512	-	-
Total	<u>\$ 727</u>			

4. Taxes Receivable

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

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

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

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

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

annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at December 31, 2016 consist of the following:

Property taxes		
2016 levy		\$ 453,178
Unredeemed tax liens		
2015 levy	136,079	
2014 levy	85,066	
Prior levies	<u>168,075</u>	
		389,220
Land use change taxes		6,500
Yield taxes		13
Excavation taxes		400
Elderly deferrals		<u>6,641</u>
Total taxes receivable		<u>\$ 855,952</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	\$ 15,861
Tax liens	\$ 13,623
Elderly deferrals	\$ 232

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 receiv-

able and payable accounts must be utilized. The following is an analysis of the December 31, 2016 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 7,383	\$ 149,055
Special revenue funds:		
Conservation	15,546	-
Recreation	120,435	-
FEMA	1	-
250th anniversary	11,760	-
Special Detail	-	228
Northern Pass	1,163	-
Trust funds:		
Muni Govt Buildings	-	5,949
Fire Dept. Vehicles & Equipment	-	1,206
Town hall restoration	150	-
Total	<u>\$ 156,438</u>	<u>\$ 156,438</u>

7. Capital Assets

Capital asset activity for the year ended December 31, 2016 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	\$ 903	\$ 165	\$ -	\$ 1,068
Machinery, equipment, and furnishings	701	116	-	817
Vehicles	1,623	26	(79)	1,570
Infrastructure	<u>4,420</u>	<u>205</u>	<u>-</u>	<u>4,625</u>
Total capital assets, being depreciated	7,647	512	(79)	8,080
Less accumulated depreciation for:				
Buildings and improvements	(198)	(42)	-	(240)
Machinery, equipment, and furnishings	(369)	(66)	-	(435)
Vehicles	(876)	(94)	69	(901)
Infrastructure	<u>(1,360)</u>	<u>(140)</u>	<u>-</u>	<u>(1,500)</u>
Total accumulated depreciation	<u>(2,803)</u>	<u>(342)</u>	<u>69</u>	<u>(3,076)</u>
Total capital assets, being depreciated, net	4,844	170	(10)	5,004
Capital assets, not being depreciated:				
Land	5,033	-	-	5,033
Construction in progress	<u>-</u>	<u>56</u>	<u>-</u>	<u>56</u>
Total capital assets, not being depreciated	<u>5,033</u>	<u>56</u>	<u>-</u>	<u>5,089</u>
Governmental activities capital assets, net	<u>\$ 9,877</u>	<u>\$ 226</u>	<u>\$ (10)</u>	<u>\$ 10,093</u>

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

Governmental Activities:	
General government	\$ 30
Public safety	111
Highways and streets*	181
Sanitation	8
Culture and recreation	<u>12</u>
Total depreciation expense - governmental activities	<u>\$ 342</u>

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

8. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.

The following is a summary of deferred outflow of resources balances, which all relate to participation in the New Hampshire Retirement System, as of December 31, 2016:

	<u>Entity-wide Basis</u> <u>Governmental</u> <u>Activities</u>
Pension related:	
Changes in proportion	\$ 114,813
Differences between expected and actual experience	6,539
Net difference between projected and actual investment earnings	147,219
Changes in assumptions	289,586
Contributions subsequent to the measurement date	<u>78,693</u>
Total	<u>\$ 636,850</u>

9. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2016 expenditures paid in 2017.

10. Long-Term Debt

Changes in General Long-Term Liabilities

During the year ended December 31, 2016, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/16	Additions	Reductions	Total Balance 12/31/16	Less Current Portion	Equals Long-Term Portion 12/31/16
<u>Governmental Activities</u>						
Capital lease	\$ 221	\$ -	\$ (221)	\$ -	\$ -	\$ -
Compensated absences	19	-	(3)	16	-	16
Landfill post-closure	176	-	(16)	160	(16)	144
Net pension liability	<u>1,684</u>	<u>669</u>	<u>-</u>	<u>2,353</u>	<u>-</u>	<u>2,353</u>
Total	<u>\$ 2,100</u>	<u>\$ 669</u>	<u>\$ (240)</u>	<u>\$ 2,529</u>	<u>\$ (16)</u>	<u>\$ 2,513</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 \$160,000 reported as the landfill post-closure care liability at December 31, 2016 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, 2016:

	Entity-wide Basis	Fund Basis	
	Governmental	Governmental Funds	
	<u>Activities</u>	General	Nonmajor
		<u>Fund</u>	<u>Funds</u>
Unavailable revenues:			
Committed taxes	\$ -	\$ 284,184	\$ 3,250
Tax liens	-	366,850	4,357
Tax deferrals	-	6,641	-
Tax deeded property	71,311	71,311	-
Pension related:			
Changes in proportion	64,564	-	-
Differences between expected and actual experience	29,713	-	-
	<u>\$ 165,588</u>	<u>\$ 728,986</u>	<u>\$ 7,607</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, 2016:

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

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

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

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

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

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

Following is a breakdown of the Town's fund balances at December 31, 2016:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 234,725	\$ 234,725
Total Nonspendable	-	234,725	234,725
Restricted			
Special revenue funds:			
Conservation	-	319,063	319,063
Highway/Solid waste impact fees	-	163,255	163,255
Recreation funds	-	120,435	120,435
Library funds	-	86,510	86,510
Expendable trusts	-	177,213	177,213
Other	-	86,042	86,042
Expendable permanent funds	-	96,896	96,896
Total Restricted	-	1,049,414	1,049,414
Committed			
Capital reserve funds:			
Fire apparatus and equipment	118,707	-	118,707
Other	54,838	-	54,838
Total Committed	173,545	-	173,545
Assigned			
Encumbrances	34,116	-	34,116
Reserved for flood insurance	8,875	-	8,875
Total Assigned	42,991	-	42,991
Unassigned	807,156	-	807,156
Total Unassigned	807,156	-	807,156
Total Fund Balances	\$ 1,023,692	\$ 1,284,139	\$ 2,307,831

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 budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 807,156
Deferred inflows of resources	<u>728,986</u>
Tax Rate Setting Balance	<u>\$ 1,536,142</u>

16. Commitments and Contingencies

Property Tax Abatement/Refund Claims – The Town is currently in litigation with a commercial entity that has filed a petition for abatement of taxes with the Rockingham County Superior Court. As of December 31, 2016, the Town's potential exposure for these claims is estimated to be \$161,000; however, the outcome of this claim 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, 2016.

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, 2016.

18. Retirement System

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

A. Plan Description

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

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

B. Benefits Provided

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

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

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

C. Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for employees and teachers 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 11.17% to 29.16% of covered compensation. The Town's contribution to NHRS for the year ended December 31, 2016 was \$163,350, which was equal to its annual required contribution.

D. Summary of Significant Accounting Policies

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

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

At December 31, 2016, the Town reported a liability of \$2,353,051 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to

calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015, the Town's proportion was 0.04250530%.

At the most recent measurement date of June 30, 2016, the Town's proportion was 0.04425028%, which was an increase of 0.00174498% from its previous year proportion.

For the year ended December 31, 2016, the Town recognized pension expense of \$265,767. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 114,813	\$ 64,564
Differences between expected and actual experience	6,539	29,713
Changes of assumptions	289,586	-
Net difference between projected and actual earnings on pension plan investments	147,219	-
Contributions subsequent to the measurement date	78,693	-
Total	<u>\$ 636,850</u>	<u>\$ 94,277</u>

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	\$ 166,082
2018	87,389
2019	150,238
2020	132,342
2021	<u>6,522</u>
Total	<u>\$ 542,573</u>

F. Actuarial Assumptions

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

Inflation	2.5% per year
Salary increases	3.25 - 5.6% average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

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

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

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

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

G. Discount Rate

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

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

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

<u>Fiscal Year Ended</u>	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
June 30, 2016	\$ 3,023,510	\$ 2,353,051	\$ 1,797,011

I. Pension Plan Fiduciary Net Position

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

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.

TOWN OF DEERFIELD, NEW HAMPSHIRE
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2016
(Unaudited)

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

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

See Independent Auditors' Report.

TOWN OF DEERFIELD, NEW HAMPSHIRE

SCHEDULE OF PENSION CONTRIBUTIONS
REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2016
(Unaudited)

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

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

See Independent Auditors' Report.

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2016

		Special Revenue Funds					
	FEMA Fund	Recreation Funds	Conservation Fund	Impact Fees	Library Operating	Library Building	Other Special Funds
ASSETS							
Cash and short-term investments	\$ -	\$ -	\$ 311,124	\$ 163,255	\$ 36,568	\$ 49,942	\$ 72,073
Investments	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Due from other funds	1	120,435	15,546	-	-	-	-
Total Assets	<u>\$ 1</u>	<u>\$ 120,435</u>	<u>\$ 326,670</u>	<u>\$ 163,255</u>	<u>\$ 36,568</u>	<u>\$ 49,942</u>	<u>\$ 72,073</u>
LIABILITIES							
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES	-	-	7,607	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	1	120,435	319,063	163,255	36,568	49,942	72,073
Total Fund Balance	<u>1</u>	<u>120,435</u>	<u>319,063</u>	<u>163,255</u>	<u>36,568</u>	<u>49,942</u>	<u>72,073</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 1</u>	<u>\$ 120,435</u>	<u>\$ 326,670</u>	<u>\$ 163,255</u>	<u>\$ 36,568</u>	<u>\$ 49,942</u>	<u>\$ 72,073</u>

(continued)

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2016

(continued)

	Special Revenue Funds				Permanent Funds			Total Nonmajor Governmental Funds
	250th Anniversary	Special Detail	Northern Pass	Expendable Trust Funds	Subtotals	Cemetery Funds	Library Funds	Subtotals
ASSETS								
Cash and short-term investments	\$ -	\$ -	\$ -	\$ 154,279	\$ 787,241	\$ 47,101	\$ 10,539	\$ 57,640
Investments	-	-	-	29,938	29,938	223,888	50,094	273,982
Accounts receivable	-	1,273	-	-	1,273	-	-	-
Due from other funds	11,760	-	1,163	150	149,055	-	-	-
Total Assets	<u>\$ 11,760</u>	<u>\$ 1,273</u>	<u>\$ 1,163</u>	<u>\$ 184,367</u>	<u>\$ 967,507</u>	<u>\$ 270,989</u>	<u>\$ 60,633</u>	<u>\$ 331,622</u>
								<u>\$ 1,299,129</u>
LIABILITIES								
Due to other funds	-	228	-	7,155	7,383	-	-	-
Total Liabilities	<u>-</u>	<u>228</u>	<u>-</u>	<u>7,155</u>	<u>7,383</u>	<u>-</u>	<u>-</u>	<u>-</u>
								<u>7,383</u>
DEFERRED INFLOWS OF RESOURCES								
	-	-	-	-	7,607	-	-	-
								<u>7,607</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	176,883	57,842	234,725
Restricted	11,760	1,045	1,163	177,212	952,517	94,106	2,791	96,897
Total Fund Balance	<u>11,760</u>	<u>1,045</u>	<u>1,163</u>	<u>177,212</u>	<u>952,517</u>	<u>270,989</u>	<u>60,633</u>	<u>331,622</u>
								<u>1,284,139</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 11,760</u>	<u>\$ 1,273</u>	<u>\$ 1,163</u>	<u>\$ 184,367</u>	<u>\$ 967,507</u>	<u>\$ 270,989</u>	<u>\$ 60,633</u>	<u>\$ 331,622</u>
								<u>\$ 1,299,129</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, 2016

	Special Revenue Funds						
	FEMA Fund	Recreation Funds	Conservation Fund	Impact Fees	Library Operating	Library Building	Other Special Funds
Revenues:							
Interest, penalties, and other taxes	\$ -	\$ -	\$ 61,133	\$ -	\$ -	\$ -	\$ -
Charges for services	-	272,166	-	-	-	-	-
Investment income	-	-	425	187	-	-	102
Miscellaneous	-	1,512	-	52,552	1,405	25	13,913
Total Revenues	-	273,678	61,558	52,739	1,405	25	14,015
Expenditures:							
Current:							
General government	-	-	-	-	-	-	4,030
Public safety	-	-	-	-	-	-	-
Culture and recreation	-	246,431	-	-	92,213	908	-
Total Expenditures	-	246,431	-	-	92,213	908	4,030
Excess (deficiency) of revenues over (under) expenditures	-	27,247	61,558	52,739	(90,808)	(883)	9,985
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	94,631	1,218	-
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	94,631	1,218	-
Change in fund balances	-	27,247	61,558	52,739	3,823	335	9,985
Fund Balances, beginning of year	1	93,188	257,505	110,516	32,745	49,607	62,088
Fund Balances, end of year	\$ 1	\$ 120,435	\$ 319,063	\$ 163,255	\$ 36,568	\$ 49,942	\$ 72,073

(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, 2016

(continued)

	Special Revenue Funds					Permanent Funds			Total Nonmajor Governmental Funds
	250th Anniversary	Special Detail	Northern Pass	Expendable Trust Funds	Subtotals	Cemetery Funds	Library Funds	Subtotals	
Revenues:									
Interest, penalties, and other taxes	\$ -	\$ -	\$ -	\$ -	\$ 61,133	\$ -	\$ -	\$ -	\$ 61,133
Charges for services	-	46,533	-	-	318,699	-	-	-	318,699
Investment income	-	-	-	2,401	3,115	15,857	4,178	20,035	23,150
Miscellaneous	32,496	-	16,874	552	119,329	1,599	-	1,599	120,928
Total Revenues	32,496	46,533	16,874	2,953	502,276	17,456	4,178	21,634	523,910
Expenditures:									
Current:									
General government	-	-	15,711	5,950	25,691	-	-	-	25,691
Public safety	-	46,671	-	5,254	51,925	-	-	-	51,925
Culture and recreation	52,213	-	-	-	391,765	-	-	-	391,765
Total Expenditures	52,213	46,671	15,711	11,204	469,381	-	-	-	469,381
Excess (deficiency) of revenues over (under) expenditures	(19,717)	(138)	1,163	(8,251)	32,895	17,456	4,178	21,634	54,529
Other Financing Sources (Uses):									
Transfers in	-	-	-	110,000	205,849	-	-	-	205,849
Transfers out	-	-	-	-	-	-	(1,218)	(1,218)	(1,218)
Total Other Financing Sources (Uses)	-	-	-	110,000	205,849	-	(1,218)	(1,218)	204,631
Change in fund balances	(19,717)	(138)	1,163	101,749	238,744	17,456	2,960	20,416	259,160
Fund Balances, beginning of year	31,477	1,183	-	75,463	713,773	253,533	57,673	311,206	1,024,979
Fund Balances, end of year	\$ 11,760	\$ 1,045	\$ 1,163	\$ 177,212	\$ 952,517	\$ 270,989	\$ 60,633	\$ 331,622	\$ 1,284,139

See Independent Auditors' Report

2017 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	\$268,590.00	\$222,937.55
Town Clerk/Tax Collector	\$118,061.00	\$109,967.47
Supervisors of Checklist	\$2,624.00	\$2,609.60
Town Meeting/Election	\$9,089.00	\$6,530.46
Information Technology	\$55,974.00	\$53,331.75
MBC	\$927.00	\$1,465.88
Revaluation of Property	\$87,161.00	\$54,950.44
Legal Expense	\$43,572.00	\$45,971.20
Town FICA/MEDI	\$96,669.00	\$107,314.15
Planning Board	\$44,509.00	\$28,586.34
Zoning Board	\$3,366.00	\$1,016.49
Government Buildings	\$89,081.00	\$74,750.62
GB White Building	\$137,212.00	\$108,669.57
Town Hall	\$32,223.00	\$31,581.20
Cemeteries	\$21,452.00	\$21,805.77
Insurance	\$428,294.00	\$344,938.24
Advertising/Regional Dues	\$4,019.00	\$4,019.00
Public Safety		
Police Department	\$744,142.00	\$720,609.02
Ambulance	\$11,500.00	\$11,500.00
Fire Department	\$157,360.00	\$146,999.48
Rescue Squad	\$55,278.00	\$42,451.13
Forest Fires/Water Holes	\$7,201.00	\$7,069.77
Building Inspection	\$50,992.00	\$49,291.24
Highway Safety	\$5.00	\$0.00
Emergency Management	\$7,363.00	\$3,998.74
Highways and Streets		
Highway Administration	\$199,418.00	\$202,546.29
Road Maintenance	\$269,131.00	\$436,929.85
Road Resurfacing	\$1,500.00	\$0.00
Road Reconstruction	\$265,303.00	\$235,158.09
Gravel Roads	\$16,000.00	\$0.00
Bridges	\$1.00	\$0.00
Dams	\$400.00	\$400.00

Sanitation

Transfer Station Administration	\$74,591.00	\$74,913.84
Solid Waste Collection	\$64,964.00	\$48,603.96
Solid Waste Disposal	\$235,101.00	\$234,231.68

Health

Animal Control	\$6,202.00	\$5,110.64
Health Department	\$34,316.00	\$31,726.00

Welfare

General Assistance	\$69,777.00	\$34,476.43
--------------------	-------------	-------------

Culture and Recreation

Recreation	\$67,433.00	\$62,020.05
Veasey Park	\$29,277.00	\$16,202.82
Library	\$105,699.00	\$95,282.02
Memorial Day	\$600.00	\$0.00
Heritage Commission	\$600.00	\$350.00
Conservation Commission	\$2,771.00	\$2,075.94
Forestry Commission	\$6.00	\$0.00

Debt Service

Tax Anticipation Note	\$1.00	\$0.00
-----------------------	--------	--------

Total Operating Budget	\$3,927,216.00	\$3,689,852.72
------------------------	----------------	----------------

Prior Year Encumbrances	\$34,116.43	\$32,243.92
-------------------------	-------------	-------------

Warrant Articles	\$263,701.00	\$236,472.31
------------------	--------------	--------------

Additional Highway Block Grant Monies	<u>\$126,130.50</u>	<u>\$24,150.70</u>
---------------------------------------	---------------------	--------------------

Totals	<u>\$4,351,163.93</u>	<u>\$3,982,719.65</u>
--------	-----------------------	-----------------------

2016 Detailed Revenue Report

Acct #	Description of Account #	2017 Estimated Revenue MS-434	2017 TC/TX Revenue	2017 Selectmen Revenue	2017 Actual Revenue
3120	Change Use Tax	30,000			34,126
3185	Yield Tax	19,000			27,484
3190	Penalties, Interest & Costs	70,000			70,140
3187	Excavation Tax (.02 cents per cu yd)	208			262
3210	Business Licenses & Permits	26,000			32,890
3220	Motor Vehicle Lic, Permits & Fees	800,000			1,041,760
3230	Building Permits	15,000			23,830
3290	Other Licenses, Permits & Fees	30,000			30,381
3311-3319 From Federal Government					
3351	Shared Revenue Block Grant				0
3352	Meals & Rooms Tax	230,932	0.00	0.00	230,932
3353	Highway Block Grant	147,302			147,299
3356	State & Federal Forest Lands Grant	1,346			1,346
3357	Flood Control Reimbursement				0
3359	Other State Grants & Reimbursements	0			93
3379	From Other Governments	1,900			2,097
3401-3406 Income From Departments		60,000			
	Selectmen's Office Income				49
	Planning Board Income				4,944
	Zoning Board Income				291
	Town Hall Dances				0
	Town Hall Restoration				0
	Cemetery Income				3,200
	Police Department Income				5,329
	Police Outside Detail				10,997
	Fire Department Income				2,200
	Highway Department				0
	Transfer Station User Fees				23,730
	Transfer Station Recycling				21,945
	Parks & Recreation Income				200
	Rescue				70
	Electric Revenue				6,566
	Tax Collector Revenue				

2016 Detailed Revenue Report

Acct #	Description of Account #	2017 Estimated Revenue MS-434	2017 TC/TX Revenue	2017 Selectmen Revenue	2017 Actual Revenue
3401-3406	Total			-	79,521
3501	Sale of Town Owned Property	87,000			60,682
3502	Interest on Investments / Treasurer	1,000			6,904
3503-3509	Other Miscellaneous Revenue	20,000			
3503	Rent-Town Hall				935
3503	Rent-Gazebo				
3503	Rent-GBW				14,910
3503	Fuel Surcharge				0
3504	Fines & Forfeits				527
3506	Insurance Dividends & Reimbursements				1,261
3508	Contributions & Donations				0
3509	Miscellaneous Revenue				3,088
3503-3509	Total	20,000		-	20,721
3912	Transfers from Special Revenue Funds				0
3915	Transfers from Capital Reserve Funds Trust & Agency Funds	0			0
3916	Transfers from Trust & Agency Funds	0			37,046
	Totals	1,539,688.00	0.00	0.00	1,847,514

2017 DETAILED STATEMENT OF PAYMENTS

EXECUTIVE

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

TOWN ADMINISTRATION

Full Time Employee	180,455.98
Part Time Employee	3,181.02
Overtime	0.00
Mileage	0.00
Auditing Services	9,620.00
Legal Notices	963.67
Telephone	1,254.11
Software Upgrades	0.00
Registry Recordings	16.49
Record Retention	0.00
Contract	6,438.85
Maintenance - Vendors	7,479.83
Rental & Leases	3,906.12
Dues & Subscriptions	240.00
Supplies	3,228.08
Postage	913.19
Books & Periodicals	132.30
Miscellaneous	432.30
Reimbursement – Tuition	0.00
Equipment – Computer/Copier	0.00
Seminars/Meetings	550.61
Grant	0.00
Other Charges & Expenses	4,125.00
	222,937.55

TOWN CLERK/TAX COLLECTOR

Full Time Employee	80,744.32
Part Time Employee	90.63
Overtime	0.00
Mileage	264.18
Auditing Services	8,175.00
Telephone	168.00
Software Upgrades	0.00
Registry Recordings	260.61
Record Retention	0.00
Tax Search	3,000.00
Maintenance – Vendors	5,963.13
Dues & Subscriptions	60.00
Supplies	3,166.81
Dog Licenses	556.14
Postage	6,180.63
Books & Periodicals	155.03
Equipment	57.99
Meetings/Seminars	1,125.00
Grant	0.00
	109,967.47

SUPERVISORS OF CHECKLIST

Supervisors of Checklist	2,477.50
Mileage	49.22
Legal Notices	0.00
Software Upgrades	0.00
Maintenance – Vendor	0.00
Supplies	82.88
Postage	0.00
Equipment	0.00
Training/Workshops	0.00
Grant	0.00
	2,609.60

TOWN MEETING/ELECTIONS

Moderator	146.82
Assistant Moderator	268.26
Ballot Clerks	645.28
Ballot Counters	101.20
Election Assistant	0.00
Legal Notices	0.00
Sound System	1,300.00
Maintenance & Repairs	450.00
Accu-Vote Tabulator	0.00
Supplies	189.20
Ballots	3,429.70
Equipment	0.00
Grant	0.00
	6,530.46

INFORMATION TECHNOLOGY

Part Time Employee	38,533.95
Mileage	0.00
Telephone	2,769.87
Software Upgrades	409.90
Public Media	0.00
Contract	385.00
Vendor Maint. & Support	4,982.87
Printing Services	4,523.67
Supplies	10.62
Postage	687.68
Equipment	1,028.19
Meetings/Seminars	0.00
Grant	0.00
	53,331.75

MBC

Part Time Employee	1,465.88
Printing Service	0.00
Supplies	0.00
Miscellaneous	0.00
Equipment	0.00
Meetings/Seminars	0.00
	1,465.88

REVALUATION OF PROPERTY

Part Time Employee	18,235.35
Contract Appraiser	27,663.66
Tax Maps Updating/Maintenance	3,000.00
Registry Recordings	16.49
Maintenance-Vendors	5,604.04
Dues & Subscriptions	20.00
Supplies	52.33
Postage	97.99
Equipment	89.99
Meetings/Seminars	170.59
	54,950.44

LEGAL EXPENSE

Town Attorney	45,971.20
---------------	-----------

TOWN FICA/MEDI

FICA	78,556.84
MEDI	28,757.31
	107,314.15

2017 DETAILED STATEMENT OF PAYMENTS

PLANNING BOARD

Part Time Employee	8,463.38
Mileage	142.31
Engineering Reviews	0.00
Legal Services	1,941.76
Legal Notices	459.24
Consultants	0.00
Registry Recordings	254.49
Master Plan	0.00
Contract	12,617.94
Maintenance – Vendors	431.04
Printing Services	340.20
Dues & Subscriptions	2,934.65
Supplies	107.99
Postage	893.34
Books & Periodicals	0.00
Refunds/Reimbursement	0.00
Equipment	0.00
Meetings/Seminars	0.00
Grants	0.00
	28,586.34

ZONING BOARD

Part Time Employee	226.13
Legal Services	0.00
Legal Notices	134.24
ZBA Maintenance - Vendors	431.04
Printing Services	0.00
Supplies	35.02
Postage	135.06
Equipment	0.00
Meetings/Seminars	55.00
Grant	0.00
	1,016.49

GOVERNMENT BUILDINGS

Part Time Employee	21,378.21
Mileage	50.83
Legal Notices	0.00
Telephone	221.02
Contract-Mowing	3,965.00
Contract	17,525.00
Electricity	5,152.12
Heating Oil	793.67
Propane	3,970.64
GB Repairs & Maintenance	8,391.97
Service Calls	0.00
Rubbish Collection	7,321.12
GB Supplies	5,051.04
Equipment & Tools	0.00
Grant	0.00
Other Charges & Expenses	930.00
	74,750.62

GB WHITE BUILDING

Legal Notices	0.00
Telephone	0.00
Water Testing	2,012.50
Electricity	26,521.55
Heating Oil	10,225.83
Repairs & Maintenance	69,877.34
Diesel	20.37
Miscellaneous	11.98
Capital Improvements	0.00
Grant	0.00
Other Charges & Expenses	0.00
	108,669.57

TOWN HALL

Telephone	501.15
Contract	0.00
Electricity	5,557.56
Heating Oil	5,357.38
Maintenance	5,227.00
Rubbish Collection	7,646.43
Grant	6,287.78
Other Charges & Expenses	1,003.90
	31,581.20

CEMETERIES

Superintendent	1,600.00
Tree Care	2,030.00
Contractors	18,030.00
Supplies	145.77
Grant	0.00
	21,805.77

INSURANCE

Health Insurance	149,802.50
Dental	14,565.66
Short Term Disability	7,496.86
Long Term Disability	5,576.03
Life Insurance	2,484.30
Life/AD & D Insurance/Emergency	2,875.00
Retirement	79,349.54
Unemployment Tax	359.91
Worker's Compensation	36,496.00
Section 125	202.50
Property & Liability	43,268.00
Deductibles	1,000.00
	343,476.30

ADVERTISING/REGIONAL ASSOCIATION

NHMA Dues	4,019.00
-----------	-----------------

POLICE DEPARTMENT

Full Time Employee	406,854.44
Part Time Employee	9,125.59
Overtime	32,412.08
Clerical	42,985.00
Special Detail Officer	0.00
Retirement	119,549.58
Uniforms	5,194.10
Legal Services	0.00
Legal Notices	1,086.29
Telephone	5,091.03
Computer Technology	4,973.62
Contract	24,100.09
Maintenance Agreement	356.28
Lease	1,404.00
Dues & Subscriptions	775.00
Supplies	2,554.58
Postage	521.77
Gasoline	11,988.98
Vehicle Maint. & Repairs	6,659.85
Books & Periodicals	266.08
Ammunition & Firearms	2,372.94
Photo & Video Equipment	0.00
Dare Program	618.34
Miscellaneous	1,853.16
Reimbursement - Tuition	0.00
Equipment Non-Electronics	855.25
Equipment Electronics	508.50
Cruiser	35,405.55
Meetings & Seminars	3,096.92
Grant	0.00
	720,609.02

2017 DETAILED STATEMENT OF PAYMENTS

AMBULANCE

Contract	11,500.00
----------	-----------

FIRE DEPARTMENT

Part Time Employee	36,033.11
Uniforms	3,013.50
FD Protective Gear	59,753.75
Legal Services	0.00
Telephone	2,325.61
Software Upgrades	0.00
Testing	4,524.33
Contract	0.00
Building Maintenance & Repairs	450.00
Lease	0.00
Dues & Subscriptions	2,015.00
Supplies	1,399.82
Postage	27.12
Equip Maint & Repairs	3,229.75
Gasoline	1,925.51
Diesel	2,041.19
Vehicle Maint & Repairs	15,919.62
Equipment-None Electric	3,555.88
Equipment - Electronic	6,679.48
Fire Hose Replacement	1,539.71
Meetings/Seminars/Training	2,216.10
Grant	350.00
	146,999.48

RESCUE SQUAD

Part Time Employees	20,038.84
Special Duty Stipend	0.00
Uniforms	245.13
Telephone	1,984.35
Immunizations	0.00
Equipment Maintenance	3,800.45
Supplies	4,824.56
Postage	0.00
Gasoline	428.22
Oxygen	516.00
Public Safety	960.00
Equipment	2,864.43
Training & Seminars	6,789.15
Grant	0.00
	42,451.13

FOREST FIRES/WATER HOLES

Telephone	358.07
Water Holes	5,232.06
Forest Fires	1,294.24
Training	185.40
Grant	0.00
	7,069.77

BUILDING INSPECTION

Full Time Employee	42,351.68
Part Time Employee	0.00
Mileage	0.00
Legal Services	2,432.50
Legal Notices	0.00
Telephone	168.00
Software Upgrades	0.00
Permits Forms	253.64
Dues & Subscriptions	205.00
Supplies	353.85
Postage	0.46
Vendor Maint. & Support	1,768.04
Gasoline	453.12
Vehicle Repairs	429.00
Books & Periodicals	235.95
Health	0.00
Equipment - Hardware Upgrades	0.00

BUILDING INSPECTION Cont.

Vehicle	0.00
Enforcement	0.00
Meetings/Seminars/Training	640.00
Grant	0.00
	49,291.24

HIGHWAY SAFETY

Postage	0.00
Safety Programs	0.00
Equipment	0.00
Surplus Acquisition/Purchase	0.00
Grant	0.00
	0.00

EMERGENCY MANAGEMENT

Mileage	23.54
Telephone	1,943.83
Maintenance-Vendor	2,030.07
Supplies	1.30
Postage	0.00
Gasoline	0.00
Diesel	0.00
Vehicle Maint. & Repair	0.00
Equipment	0.00
Surplus Acquisition/Purchase	0.00
Seminars & Training	0.00
Grant	0.00
	3,998.74

HIGHWAY ADMINISTRATION

Full Time Employee	176,603.42
Part Time Employee	0.00
Overtime	25,942.87
	202,546.29

HIGHWAY & STREETS

Uniforms	4,616.36
Legal Service	0.00
Legal Notices	296.73
Telephone	2,006.42
Tree Care	2,850.00
Contract General	250.00
Contract - Mowing	7,925.00
Contract- Winter Maintenance	180,098.25
Electricity	2,108.52
Heating Oil	786.86
Propane	0.00
Equipment Rental/Lease	55,673.29
Supplies	3,000.66
Parts	7,034.04
Signs	1,191.07
Building Maint. & Repair	1,995.23
Grease/Oil	548.83
Gasoline	1,857.86
Diesel	14,080.15
Oxygen/Acetylene	870.10
Vehicle Maint. & Repairs	16,028.62
Miscellaneous	2,808.26
Salt	80,941.07
Sand	32,247.49
Cold Mix	3,945.80
Tires	3,630.60
Town Lands & Parks	0.00
Properties & Parking Lots	0.00
Culverts	1,393.20
Equipment	1,258.66
Cutting Edges	7,436.78
Vehicle Lease	0.00
Seminars/Meetings/Training	50.00
Grant	0.00
	436,929.85

2017 DETAILED STATEMENT OF PAYMENTS

ROAD RESURFACING

Resurfacing	0.00
Tarring/Sealing	0.00

ROAD RECONSTRUCTION

Surveys	0.00
Blasting	0.00
Contract	0.00
Culverts	0.00
Material	5,525.86
Hot Top/Grinding	229,632.23
Road Reconstruction	0.00
	235,158.09

GRAVEL ROADS

Gravel (processed)	0.00
--------------------	-------------

BRIDGES

Repairs	0.00
---------	-------------

DAMS

Fees & Maintenance	400.00
--------------------	---------------

TRANSFER STATION ADMINISTRATION

Full Time Employee	10,639.20
Part Time Employee	64,274.64
	74,913.84

SOLID WASTE COLLECTION

Mileage	38.52
Uniforms/Protective Gear	505.80
Engineering & Testing	4,536.18
Legal Notices	0.00
Telephone	803.34
Testing	0.00
Mowing	1,085.00
Contract	6,266.60
Electricity	4,517.25
Dues & Subscriptions	299.60
Supplies	1,643.51
Maintenance & Repairs	3,979.02
Gasoline	0.00
Diesel	936.31
Heavy Equipment Cont/Loader	23,792.83
Meetings/Seminars/ Training	200.00
Grant	0.00
	48,603.96

SOLID WASTE DISPOSAL

Disposal/Solid Waste	200,381.70
Disposal/Refrigerators	837.52
Disposal/Recyclable	19,662.91
Disposal/Tires	196.93
Disposal/Oil	0.00
Disposal/Electronics	5,527.62
Hazardous Waste Day	7,625.00
	234,231.68

ANIMAL CONTROL

Part Time Employee	2,400.00
Legal Notices	0.00
Telephone	365.26
Veterinary Services	1,200.00
Supplies	0.00
Miscellaneous	40.00
Equipment	725.38
Meetings/Seminars/Training	380.00
Grant	0.00
	5,110.64

AGENCIES-HEALTH & SOCIAL

Employee Physicals & Testing	2,690.00
Social Service Agencies	29,036.00
	31,726.00

GENERAL ASSISTANCE

Part Time Employee	24,869.14
Mileage	119.40
Legal services	0.00
Telephone	335.32
Maintenance – Vendor	0.00
Dues	130.00
Supplies	51.44
Postage	12.63
Books & Periodicals	0.00
Miscellaneous	0.00
Equipment	0.00
Appropriation	8,763.50
Meetings/Seminars/Training	195.00
	34,476.43

PARKS AND RECREATION

Full Time Employee	62,020.05
Bicentennial Field	0.00
Supplies	0.00
Gasoline	0.00
Vehicle Maint./Repair	0.00
Grant	0.00
	62,020.05

YEASEY PARK

Part Time Employee	7,947.50
Swim Instructor	0.00
Uniforms	1,454.24
Legal Notices	0.00
Telephone	373.92
Contract	970.00
Electric	320.69
Repairs	3,559.79
Rubbish Collection	71.00
Supplies	647.43
Miscellaneous	258.25
Reimbursement	600.00
Grant	0.00
Safety Compliance	0.00
	16,202.82

LIBRARY

Full Time Employee	50,374.07
Part Time Employee	17,200.57
Telephone	628.06
Professional Development	650.00
Contract	5,431.00
Electric	1,800.00
Heating Oil	848.32
Maint. & Repair	1,200.00
Supplies	1,200.00
Equipment Maintenance	700.00
Books	13,500.00
Humanities	1,000.00
Equipment	750.00
Grant	0.00
	95,282.02

MEMORIAL DAY

0.00

HERITAGE COMMISSION

350.00

2017 DETAILED STATEMENT OF PAYMENTS

CONSERVATION COMMISSION

Part Time Secretary	1,396.64
Legal Services	0.00
Easement Monitoring	0.00
Printing Publication – Outreach	0.00
Dues	533.00
Supplies	114.09
Postage	32.21
Open Space Committee	0.00
Conservation Comm. Projects	0.00
Conservation Fund Reimburse	0.00
Land	0.00
Equipment	0.00
Meetings/Seminars/Training	0.00
Grant	0.00
	2,075.94

FORESTRY COMMISSION

Project Monitoring	0.00
Supplies	0.00
Postage	0.00
Forestry Projects	0.00
Meetings	0.00
Grant	0.00
	0.00

DEBT SERVICE

Tax Anticipation Note	0.00
	0.00

PRIOR YEAR ENCUMBRANCES

Library Encumbrances	2,591.52
Fire Department Encumbrance	29,652.40
	32,243.92

2016 WARRANT ARTICLES

Art#3 Emergency Water Cistern	62,506.49
Art#4 CRF Fire Apparatus & Equipment	50,000.00
Art#5 Replace Town Hall Roof	17,999.00
Art#6 Winter Road Maintenance ETF	25,000.00
Art#7 Expendable Trust Fund	25,000.00
Art#8 Hartford Brook Field	20,000.00
Art#9 ETF Fire Vehicle & Equipment	10,000.00
Art#10 CRF Rescue Vehicles & Equip	10,000.00
Art#11 Northwood Lake Milfoil	8,000.00
Art#12 LED Light Fixtures/Fans	5,466.82
Art#13 Pleasant Lake Preservation	2,500.00
	236,472.31

<u>Additional Highway Block Grant</u>	24,150.70
--	------------------

Town Expenses - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
2-Way Communications Service	\$6,350.00	Ben's Uniforms	\$7,177.60
4NH Homes	\$341.46	Bergeron Protective Clothing, LLC	\$15,686.83
A & B Lumber Company, LLC	\$2,318.45	Berglund, Kathleen	\$117.82
A Safe Place	-\$625.00	Berry Surveying & Engineering	\$4,000.00
A W Therrien Co Inc.	\$1,608.33	Berry, John C.	\$200.00
A. J. LeBlanc Heating, Inc.	\$858.00	Bertrand, Albert	\$1,110.00
A.S.A.P. Fire & Safety	\$1,908.00	Billings, Kenneth A	\$525.00
A.W. Therrien Co. Inc	\$364.03	Blue Tarp Financial Inc	\$39.99
AAA Police Supply	\$2,606.50	Boisvert, Richard	\$16.31
AAA Pump Service, Inc	\$3,739.02	Bosworth, Jesse	\$41.68
ADG Printing Incorporated	\$282.83	Bosworth, Joseph	\$41.68
ANCO Signs & Stamps, Inc	\$139.15	Boucher, Jane	\$482.51
ANHPEHRA	\$30.00	Bourassa Construction LLC	\$22,574.90
ATCO International	\$398.50	Boy Scout Troop 138	\$200.00
ATS Equipment, Inc	\$4,425.50	Brentwood Power Equip Center	\$1,440.00
Ace Industrial Supply, Inc	\$147.00	Brochu, Patrick & Lisa	\$38.25
Admiral Fire & Safety, Inc.	\$2,787.96	Broek, Jonathan	\$2,194.98
Advance Auto Parts	\$274.60	Brookside Mechanical, Inc	\$2,496.00
Advantage Tennis, Inc.	\$6,440.00	Brown, Frederick R	\$1,305.00
Aids Response Seacoast	\$300.00	Brownells, Inc	\$31.21
Ainslie, Dennis	\$29.47	Butler, Richard	\$62.52
Airgas USA, LLC	\$4,110.02	CAI Technologies	\$5,400.00
Allard, Diana	\$680.00	CASA	\$500.00
Allard, Herbert E.	\$1,515.00	CED, Inc.	\$952.83
Allsafe & Lock Inc	\$1,209.65	CJD Dirtworks, LLC	\$19,300.33
American Crane Company	\$2,900.00	CMA Engineers, Inc	\$4,536.18
American Red Cross	\$550.00	CORELOGIC	\$1,661.00
Anderson, Gary A.	\$9,705.00	Cady, Aaron B	\$516.00
Animal Care Equipment & Svcs, Inc	\$407.60	Cady, Harriet	\$745.00
Animal Control Assoc of NH	\$80.00	Cady, Harriet	\$20.33
Area HomeCare &	\$718.00	Cady, Harriet	\$212.50
Atlantic Recycling Equipment, LLC	\$21,620.00	Cady, Harriet	\$3.66
Atlas PyroVision Ent Grp, Inc	\$4,000.00	Cameron, Bernadette	\$35.64
Avalanche Towing & Recovery	\$65.00	Candia Lumber,	\$1,307.90
Averell Landscape & Design LLC	\$5,680.00	Candia Police Department	\$247.50
Avitar Associates of N.E. Inc	\$39,852.96	Capitol Fire Protection Co., Inc.	\$689.14
BSN Sports, Inc.	\$3,108.19	Carbone, Karen	\$135.00
Banks Chevrolet Inc.	\$3,564.46	Carlson, Amy	\$2,047.50
Barry, Kevin	\$154.72	Carr, Josh	\$120.00
Bear-Paw Regional Greenways	\$100.00	Carri, Sarah	\$27.50
Bedard, Richard J.	\$31.32	Casella Waste Systems, Inc	\$114,811.94
Belletetes Inc.	\$39.18	Cassier, Patrick	\$204.13

Town Expenses - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Center Hill Barns, LLC	\$752.00	DeFranzo, John	\$235.77
Central Loan Administration	\$5,694.00	Dearborn National	\$14,344.18
Central Mortgage Co.	\$645.00	Dec Tech Inc	\$28,039.00
Challenger Teamwear	\$1,115.65	Deerfield Community School	\$200.00
Chappell Tractor Sales, Inc.	\$1,567.35	Deerfield Conservation Commission	\$44,314.72
Child & Family Services	\$1,000.00	Deerfield Fire Department	\$356.62
Child Advocacy Center	\$1,000.00	Deerfield Food Pantry	\$4,000.00
Chuckster's LLC	\$161.50	Deerfield Mart LLC	\$38.76
Circle T Car Wash	\$287.50	Deerfield Rescue	\$712.70
Citizen's Bank	\$33,608.47	Deerfield Sand & Gravel	\$27,559.31
Clark, Bill	\$400.00	Deerfield School District	\$10,676,830.00
Clean Rentals, Inc.	\$3,979.16	Deerfield Trustee of Trust Funds	\$124,235.00
Clivus New England, Inc	\$700.00	Deerfield Veterinary Clinic, Inc.	\$1,200.00
Coach Company	\$954.00	DiBacco, Aron	\$14.50
Cohen Steel Supply, Inc.	\$957.66	DiCroce, Michael	\$3,750.00
Colbath Landscaping - Irrigation	\$5,820.00	DiTommaso, Lewis J.	\$120.00
Coleman-Larson, Yvonn	\$77.24	Doreen Schibbelhute	\$30.07
Collins Sports Center	\$9,466.40	Dovenmuehle Mortgage, Inc.	\$97.00
Colonial Life	\$3,879.92	Drapeau, David	\$503.00
Concord Hospital	\$434.84	Dubiansky, John	\$137.65
Concord Monitor	\$976.45	Dubois, Thomas	\$19.95
Coogan, Gerald	\$2,440.00	Duffley Development Corp	\$1,975.00
Cornell, Jodi	\$3,211.80	Duquette, Gary	\$407.10
Costanzo, Julie	\$47.50	Dustin's Carpentry LLC	\$18,100.00
Cote, Alex	\$95.76	E.W. Sleeper Co Inc	\$193.30
County, James	\$36.25	East Coast Emergency Outfitter	\$1,475.50
Crawn, Anne	\$90.63	East Coast Signals, Inc.	\$4,360.50
Cross, Sandy	\$85.00	Eliasberg, Mike	\$3,523.00
Cyr Polygraph Services	\$550.00	Elliot Health System	\$387.60
D-Town Garage	\$2,526.00	Ellis, Raymond	\$50.83
D.L. Docko & Son	\$225.00	Emergency Education Consultants LLC	\$3,549.96
Daigle Law Group, LLC	\$1,195.00	Emergency Services Marketing Corp,	\$810.00
Daley, Barbara	\$125.07	Environmental Safety, Inc.	\$1,197.00
Dallaire, Brenda	\$45.00	Eversource	\$4,909.82
Damboise, Nancy	\$4,540.00	Eversource	\$190.22
Danze, Francis L. Jr.	-\$2.95	Eversource	\$4,685.88
Dartmouth Hitchcock Clinic South	\$500.00	Eversource	\$59.99
Dave's Small Engine Repair	\$899.00	Eversource	\$10,316.65
David Pelletier Construction Co.	\$2,389.83	Eversource	\$140.00
David, Nick	\$600.00	Eversource	\$21,082.22
Davlynn Homes	\$6,188.90	Exeter Events & Tents	\$250.00
Dawn Messina	\$185.77	ExpressMed	\$325.00

Town Expenses - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
F.K. Bassett & Sons	\$1,776.00	Home Depot Credit Services	\$3,536.43
FBI-LEEDA	\$650.00	Homebridge Financial Services	\$326.00
FL Merrill Construction Inc	\$35,025.88	Howard P. Fairfield, LLC	\$2,957.19
FOCUS	\$5.00	Hughes, William	\$262.50
Fail Safe Testing	\$1,728.00	Hutchinson, Jonathan	\$576.71
FairPoint Communications, Inc.	\$9,551.06	Hutchinson, Rebecca	\$16.31
Families First/CRN	\$100.00	IACP	\$150.00
Farrar, David	\$15.00	IDS	\$556.14
Felix Septic Service Inc.	\$325.00	Innovative Fire Training Solutions	\$1,500.00
Ferguson Waterworks #576	\$1,393.20	International Code Council Inc	\$135.00
Firematic Supply Co Inc	\$51,536.67	International Code Council, Inc	\$184.95
Fisher, Kevin	\$14,105.00	Interstate Emergency Unit	\$292.50
Fisher, Matthew	\$362.19	Interware Development Company, Inc.	\$773.00
FleetScreen LTD	\$420.00	Invasive Weed Control, LLC	\$1,225.00
Furtney, Kris	\$1,050.00	Irving Energy	\$17,078.02
GCR Truck Tire Centers Inc	\$3,394.44	Irving Oil Marketing, Inc.	\$590.19
Galls, LLC	\$1,079.35	J & D Power Equipment, Inc.	\$1,361.06
Gamache, Michelle	\$585.00	JV Tools	\$22.00
George E. Sansoucy P.E. LLC	\$22,846.02	Jackson Lumber & Millwork Co, Inc	\$3,431.83
Gibson, Victoria	\$41.42	Jamele, Steven	\$10.41
Gilbert Driveline Service & Supply	\$564.00	Jodoin, Robin	\$132.58
Gilbert Jr., Richard A.	\$1,830.00	Jones, Dollene	\$1,142.51
Gill, Adam	\$52.10	Joplin, Jay	\$14.50
Gill, Joseph	\$20.84	Jordan Equipment Co	\$4,942.62
Goff, Paula	\$1,040.00	Jutras Signs and Flags	\$714.00
Grainger	\$404.75	K&K Landscape Supplies, LLC	\$560.00
Granite Image	\$786.65	KG Sports & More LLC	\$592.00
Granite State Analytical LLC	\$2,012.50	Kaitlynn McCumisky	-\$58.75
Granite State Minerals, Inc.	\$80,941.07	Kimball, Paul	\$360.25
Grant's Towing	\$607.50	Klemarczyk, Ronald	\$58.99
Grappone Automotive Group	\$27,711.39	Kline, Michael	\$805.34
Graykin, Melissa	\$700.00	Krebs, John	\$898.19
Great West Financial	\$225.00	Kuhse, Stephanie	\$40.00
Greater Seacost Coordinated Access	\$100.00	Kustom Woodz LLC	\$225.00
Green Insurance Associates	\$1,828.00	L.E.A.D. Inc.	\$350.00
HealthTrust	\$172,686.85	LEAF	\$6,108.00
Heath's Wildlife Service	\$625.00	LHS Associates Inc	\$3,879.70
Heritage Hardware, LLC	\$1,832.87	LINSTAR	\$38.40
Hi-Tech Cleaning, LLC	\$598.17	LaFrenier, Norman	\$90.00
Hills, Brenda	\$352.09	Lamers, Ryan	\$1,060.00
Hillyard, Inc.	\$5,463.55	Lamprey Health Care	\$4,000.00
Holdridge, Daniel	\$105.13	Lamprey River Little League	\$2,611.83

Town Expenses - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Lamprey River Softball League	\$965.38	Milton Cat	\$6,148.18
Lamprey River Watershed Association	\$100.00	Mission Control Networks	\$1,437.00
Lampron, James D.	\$210.00	Mitchell Municipal Group, P.A.	\$42,387.53
Lawrence, Nick	\$15.00	Molet, Alexander	\$34.99
Layton, Tina	\$100.00	Molloy, Robert F.	\$1,300.00
Lewis, Dennis M.	\$1,550.00	Monroe, Jeffrey S.	\$140.00
Libby, Matt	\$150.00	Moore Medical	\$6,703.78
Liberty International	\$7,950.50	Moreno, Charles	\$8,436.25
Life Savers, Inc.	\$2,366.00	Mr. Steer Meats, Inc.	\$236.00
Lindsay Water Conditioning Inc	\$3,230.40	Municipal Resources, Inc.	\$6,438.85
Littlefield Concrete Foundations	\$1,164.92	Murphy, Arthur	\$400.00
Lobsien, Donna	\$667.10	NESPIN	\$100.00
Login / IACP Net	\$275.00	NFPA International	\$175.00
Longpre, Ronald Psy.D.	\$800.00	NH Assoc. of Assessing Officials	\$20.00
M & M Ford Inc	\$891.71	NH Association of Chiefs of Police	\$150.00
MB Tractor & Equipment	\$4,095.00	NH Association of Conservation Comm	\$333.00
Mahoney, Morgan	\$300.00	NH Building Officials Association	\$320.00
Mailfinance	\$1,818.12	NH Correctional Industries	\$1,060.31
Maine Oxy	\$749.01	NH DHHS	\$2,793.52
Manchester Auto Glass Co Inc	\$160.00	NH Electric Cooperative Inc	\$4,532.76
Manzi, Fred	\$250.00	NH Health Officers Association	\$70.00
Manzi, Joseph	\$657.38	NH Motor Transport Association	\$80.00
Marshall, Judith	\$133.51	NH Municipal Association	\$8,611.00
Marshall, Richard	\$200.00	NH Municipal Management Assn.	\$260.00
Marston, Arthur W.	\$412.56	NH Preservation Alliance	\$50.00
Mathews, Barbara	\$65.25	NH Public Works Mutual Aid	\$25.00
Matthew Bender & Co., Inc.	\$98.08	NH Retirement System	\$291,789.79
Matthew, Fred	\$1,260.00	NH Road Agents Association	\$25.00
Mattice Collins Property Services	\$5,840.00	NH State Firemen's Association	\$380.00
Maureen Mann	\$145.77	NH Tax Collectors Association	\$190.00
McAdam, Bruce	\$225.00	NHCA	\$100.00
McCoy, Travis	\$393.95	NHCTCA	\$280.00
McDonald's of Raymond	\$97.27	NHGFOA	\$70.00
McGrath, Alexandra	\$60.00	NHLWAA	\$75.00
McHugh, Cynthia	\$219.99	NHSPCA	\$40.00
McNamara, Kathleen	\$65.26	Nagy, David Allan	\$300.00
Melanson Heath & Company, PC	\$16,350.00	Nelson, Jessica	\$500.00
Menard, Frances	\$87.01	Neofunds by Neopost	\$8,003.00
Menard, Frances	\$21.75	New England Barricade Co.	\$1,108.62
Merrimack County Savings Bank	\$2,824.00	Nicolaisen Concrete Floors	\$3,292.00
MetroCast Cabelvision	\$1,451.16	North Coast Services, LLC	\$4,402.77
Michie Corporation	\$47,540.00	North Conway Grand Hotel	\$390.00

Town Expenses - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
Northeast Resource Recovery	\$9,775.44	Riel, Gloria	\$840.00
Northern Business Machines Inc.	\$575.00	Robert, Ernie	\$707.38
Northwood Lake Watershed Assoc.	\$8,000.00	Roberts, Kelly	\$109.46
O'Brien & Sons	\$452.80	Rochester Midland Corporation	\$473.40
O'Neal Auto & Truck Repair	\$8,294.16	Rockingham Community Action	\$5,300.00
O'Neal, Alan	\$18.13	Rockingham County	\$25.00
OZZ-E Electrical Service Inc	\$8,793.00	Rockingham County Registry of Deeds	\$568.08
Occupational Health Centers of the	\$1,510.00	Rockingham County Treasurer	\$554,695.00
Oehler, Carl	\$1,721.28	Rockingham Nutrition and	\$1,602.00
Ossipee Mountain Electronics, Inc.	\$7,027.55	Roiter, William	\$1,525.00
PLEASANT LAKE PRESERVATION ASSOC	\$2,500.00	Rollins, Steven	\$9,180.00
PM SALES co	\$370.00	Ross, Steve	\$687.05
POLICEONE.COM	\$225.00	Rymes Propane & Oil	\$7,621.45
Palmer Gas/Ermer Oil	\$10,218.37	Rymes Propane & Oils, Inc.	\$3,970.64
Paradise, Dennis	\$374.34	SHI International Corp	\$3,264.20
Parkin, Mike	\$157.50	SYNCB/AMAZON	\$9,276.58
Partridge, Tyler	\$12,350.00	Sanborn Industries	\$44,687.50
Patrol PC	\$21,033.00	Sanborn, Cherie	\$132.32
Pelletier, Joyce	\$16.31	Sanborn, Cherie	\$45.59
Philbrick James Library	\$26,084.26	Sanel Auto Parts #35	\$3,325.11
Physio-Control, Inc.	\$29,849.95	Santoro & Sinnamon CPAs	\$2,695.00
Pike Industries Inc	\$3,999.40	Sarra, Frank	\$150.00
Pinard Waste Systems Co., Inc.	\$71.00	Schwaab Inc	\$32.74
Plumbing-N-Heating Solutions, LLC	\$2,175.00	Sciola, Kirk	\$10.88
Price Digests	\$65.95	Seacoast Business Machines	\$1,486.11
Primex	\$80,123.91	Seacoast Mental Health Center	\$900.00
Pufhal, Alexander	\$877.50	Seitz, Eric	\$4,150.00
Quill Corporation	\$827.13	Shea, Heidi	\$19.95
R & D Paving, Inc	\$227,652.23	Shepard, Fred	\$160.00
R & W Cleaning Services, Inc.	\$15,235.00	SimplexGrinnell LP	\$9,934.86
R.C. Brayshaw & Company, Inc.	\$3,636.62	Sirchie Finger Print Lab., Inc.	\$137.54
REXEL CLS	\$5,706.13	Skycom Security	\$3,463.00
Radatz, Darin	\$26.04	Smith, Jeffrey	\$71.82
Radio Grove Hardware	\$126.26	Smith, Paul M	\$26,544.00
Raymond Amulance Inc	\$11,500.00	Source 4	\$14.50
ReadyRefresh by Nestle	\$1,225.23	Southern NH Planning Commission	\$15,359.50
Red Jacket Mountain View Resort	\$395.00	Spooner, Jeremy	\$560.00
Reed, Abbey	\$60.00	Springer, Karen H.	\$10,000.00
Reese, Tyler	\$500.00	Staples Credit Plan	\$1,809.13
Relyco Sales, Inc.	\$486.99	State of NH - Criminal Records	\$250.00
Richie McFarland	\$2,000.00	State of NH - DMV	\$160.20
Riel, Gloria	\$28.89	State of New Hampshire	\$55.00

Town Expenses - Vendor Detail

<u>Vendor Name</u>	<u>Amount</u>	<u>Vendor Name</u>	<u>Amount</u>
State of New Hampshire	\$100.00	US Postal Service	\$782.52
Stevens, Hailey	\$300.00	Ultiplay Parks & Playgrounds Inc	\$2,100.00
Student Transportation of America	\$3,020.00	Union Leader Corporation	\$1,758.83
Studley, Allan	\$348.98	United Divers, Inc.	\$491.81
Sullivan Tire	\$1,016.44	United Martial Arts Academy	\$1,800.00
THG Corporation	\$471.33	United States Treasury	\$24,027.74
TMDE Calibration Labs, Inc.	\$300.00	University of NH	\$2,000.00
The Lifeguard Store, Inc.	\$1,354.26	Upton & Hatfield LLP	\$15,209.37
Thibeault Corporation	\$1,944.00	Vigneault, Robert	-\$7.00
Thompson Photography &	\$150.00	Valley Fire Equipment	\$7,418.35
Thomson Reuters - West	\$132.30	Verizon Wireless	\$12,171.66
Tibbetts, Mark	\$815.76	Vermont Recreational Surfacing &	\$18,585.00
Tibbetts, Mark A.	\$12,417.50	Vilchuck, Sandra	\$607.50
To Your Arts Content	\$8,124.00	Vinyl Freaks	\$475.00
Tomilson Family Trust	\$6,900.00	Virtual Town Hall Holdings, LLC	\$2,050.00
Tomilson, Cynthia E.	\$135.94	Visiting Nurse Association	\$4,000.00
Town Fair Tire	\$429.00	W. D. Perkins	\$6,647.70
Town of Chichester	\$169.36	Walgreens	\$32.58
Town of Deerfield	\$522.97	Walter Kutylowski	\$400.00
Town of Pembroke	\$124.44	Washburn, Joseph	\$45.00
TransUnion Risk & Alternative	\$204.50	Waste Management of Rochester	\$13,771.10
Treasurer State of NH	\$200.00	Watch Guard Video	\$14,380.00
Treasurer State of New Hampshire	\$177.00	Weiler, William	\$2,195.46
Treasurer, State of NH	\$95.00	Weitzell, Ronald W.	\$60.00
Treasurer, State of NH	\$75.00	Welch, Thomas	-\$9.00
Treasurer, State of NH	\$767.00	Wessling, Jason	\$19.95
Treasurer, State of NH	\$180.00	Wex Bank	\$15,522.75
Treasurer, State of NH	\$228.00	Wheelabrator Technologies	\$93,192.03
Treasurer, State of NH	\$90.00	Wilson, Alan	\$185.75
Treasurer, State of NH	\$955.00	Winslow, Jonathan C.	\$13,050.00
Treasurer, State of New Hampshire	\$2,408.00	Wolf Creek Stables, LLC	\$3,405.00
Treasurer, State of New Hampshire	\$669.60	Woolley, Mark	\$245.00
Treasurer, State of New Hampshire	\$400.00	Xtreme Stitch	\$201.00
TriTech Software Systems	\$7,263.75	Yankee	\$372.30
Triangle Portable Service	\$5,992.50	Yannis Pizzeria	\$1,457.43
Tufts Health Freedom Plan	\$8,839.96	Young, Glenn	\$6,482.50
Tukcor Real Estate & Development	\$898.39	Young, Josh	\$8,250.00
Turgeon, Jeffrey	\$120.00	Young, Kevin M.	\$13,989.00
Turner EMS Solutions	\$2,200.00	Young, Mark M	\$75,193.00
Tyler Builders, Inc.	\$1,796.79		
Tyler, Cilla	\$80.87	TOTAL:	<u>\$14,179,570.14</u>

2017 Payroll Wages

<u>Employee Name</u>	<u>Department</u>	<u>Gross Amount</u>
Ahern, Shea R	Fire	\$ 254.40
Ainslie, Dennis J	Transfer Station	\$ 22,416.03
Averell, Benjamin R.	Police	\$ 19,047.21
Bacon, Jeremy	Fire	\$ 40.44
Baker, Erik R.	Police	\$ 33,036.39
Barry, Kevin J	TC/TX	\$ 48,360.00
Barry, Stephen R	Executive	\$ 862.25
Bernier, Lucas	Police	\$ 18,011.00
Blake, Benjamin	Fire	\$ 8,096.18
Blake, Katherine R	Veasey Park	\$ 1,030.00
Bosworth, Jesse W	Fire	\$ 829.80
Bosworth, Joseph H	Fire	\$ 432.55
Boucher, Jane L	Planning	\$ 8,864.18
Brinson, Colin D	Recreation	\$ 3,005.15
Burklund, Gregg A	Recreation	\$ 13,049.40
Butler, Richard E	Fire	\$ 3,038.34
Cini, Hunter B	Veasey Park	\$ 90.00
Clark, Gary G	Fire	\$ 31.12
Comire, Katelyn E	Recreation	\$ 4,879.75
Cote, Alex E	Fire	\$ 912.75
DeCota, Evelyn F	Library	\$ 36,582.00
Deyermund, Daniel C	Police	\$ 68,773.66
Dubiansky, John P	Fire	\$ 11,467.42
Duquette, Gary J	Police	\$ 72,042.94
Estee, Adam I	Recreation	\$ 7,983.25
Farrar, David A	Fire	\$ 561.74
Fisher, Matthew S	Fire/Rescue	\$ 6,834.94
Foisy, Jeanette L	TA	\$ 35,671.25
Furtado, Kerri A	Recreation	\$ 7,394.54
Gallant, Christopher R	Fire	\$ 71.92
Gamache, Amanda	Recreation	\$ 1,473.57
Gamache, Christopher	Fire	\$ 838.72
Gibson, Victoria L	Recreation	\$ 5,335.26
Gill, Adam G	Fire	\$ 1,795.33
Gill, Joseph R	Fire	\$ 1,237.77
Gingas, Stephen M	TA	\$ 226.96
Graykin, Melissa J	Library	\$ 13,939.42
Greig, Denise A	Welfare	\$ 25,061.92
Hall, Laura M	Fire	\$ 1,477.32
Harrington Jr., John H	TA	\$ 74,315.50
Heckman, Bradley C	Veasey Park	\$ 90.00
Hills, Philip J	Rescue	\$ 918.79
Hills, Tristan M	Rescue	\$ 620.67
Hoglund, Laura Kay	Fire/Rescue	\$ 2,303.93
Howell, Karen R	Library	\$ 15,176.34
Hughes, Joel	Police	\$ 62,181.19
Jamele, Steven F	IT	\$ 38,538.15
Kimball, Dianne L	Fire	\$ 5,407.08

<u>Employee Name</u>	<u>Department</u>	<u>Gross Amount</u>
Kimball, Matthew D	Highway	\$ 48,529.34
Kimball, Paul R	Highway	\$ 48,843.09
Lavoie, Michael E	Police	\$ 74,092.91
Lawrence, Nicholas L	Recreation	\$ 22,971.24
Lemay, Peter J	TA	\$ 49,480.25
Libby, Katherine A	TA	\$ 219.43
Lister, Joseph K	Police	\$ 3,396.00
Lopez, William M	fire	\$ 16.14
Mahoney, Morgan K	Veasey Park	\$ 4,887.88
Manzi, Joseph A	Recreation	\$ 45,530.52
Marshall, Judith L	Conservation	\$ 1,297.15
Mason, Hannah R	Recreation	\$ 4,270.88
McGarry, Frederick J	Executive	\$ 600.00
McHugh, Cynthia B	Animal Control	\$ 10,812.39
McPherson, Benjamin	Recreation	\$ 7,197.75
McPherson, Philip R	Recreation	\$ 10,274.27
Mitchell, Norman	Transfer Station	\$ 126.00
Molet, Alexander R	Police	\$ 59,090.67
Newell, Mitchell S	Police	\$ 33,704.71
Oehler, Carl E	Highway	\$ 60,510.12
Paradise, Dennis M	Transfer Station	\$ 26,963.20
Pelletier, Emily R	Recreation	\$ 2,182.26
Pelletier, Richard H	Building	\$ 58,614.62
Pitman, Richard W	Executive	\$ 600.00
Radatz, Darin R	Recreation	\$ 10,261.04
Rapsis, Jason S	Fire	\$ 235.93
Riley, Liam D	Recreation	\$ 7,125.00
Roberts, Kelly A	TC/TX	\$ 35,478.40
Robertson, Robert A	Executive	\$ 600.00
Sanborn, Cherie A	Assessing	\$ 18,149.96
Schiblehute, Doreen	Fire	\$ 3,302.30
Seidner, John D	Fire	\$ 317.02
Shimer, Cody R	Recreation	\$ 2,059.00
Shute, Jeffrey R	Executive	\$ 600.00
Sinamon, Lorena A	Executive	\$ 4,160.00
Smith, Glenda J	Police	\$ 48,081.47
Smith, Jeffrey P	Fire	\$ 1,145.11
St. Onge, Roger N	Police	\$ 7,536.42
Stevens, Hailey A	Veasey Park	\$ 5,048.77
Studley, Allan F	Transfer Station	\$ 15,432.98
Tibbetts, Mark A	Fire/Gov't Bldgs	\$ 31,908.52
Touchette, Penny S	TA	\$ 32,087.21
Treantafel, Deborahann	Recreation	\$ 23,763.15
Vennerbeck, Ann H	Library	\$ 2,023.95
Verville, Jennifer L	MBC	\$ 336.00
Wollack, Caitlin E	Library	\$ 1,163.20
Young, Mark M	Highway	\$ 58,652.41

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

Financial Report of Philbrick- James Library

December 31, 2017

Balance on hand, January 1, 2017	Based on TD Bank	\$36,608.08
	2016 checks cashed in 2017	\$49.95
		\$36,558.13

RECEIPTS

Town Funds Transferred * (1st, 2nd and 3rd quarters)	\$19,673.25	
Interest earned	\$0.00	
Donations, fines, book receipts, gifts	\$633.00	
Grants (Humanities Council HTG Programs)	\$0.00	
Copier Fees Paid	\$398.85	
Other (FOL, NHHC, Trustee Savings)	\$238.58	
	Total Receipts	\$20,943.68

EXPENDITURES

Electricity: Eversource	\$1,927.47	
-------------------------	------------	--

Supplies and Maintenance

Building Maintenance & Repair	\$336.00	
Office Supplies (including banking fees)	\$1,573.07	
Equipment Maintenance (including lift)	\$300.19	
New Equipment	\$0.00	

Supplies and Maintenance Subtotal:	\$2,209.26	
------------------------------------	------------	--

Programs and Contract Expenses

Professional Dues & Development	\$395.00	
including NHLA Librarian & Trustee Membership and ALA Membership for Support Staff		

Contracts Total:	\$5,926.00	
------------------	------------	--

Park Street Foundation Contract (ebook downloads)	\$859.00	
Cleaning Service Contract	\$5,067.00	

Books /Other Materials Total:	\$11,898.78	
-------------------------------	-------------	--

Books	\$9,127.52	
Audiobooks/Video (including SILC)	\$1,556.77	
Newspapers	\$556.40	
Magazines	\$258.09	
Published Databases (Genealogy)	\$400.00	

Humanities & Memberships Total:	\$1,390.00	
---------------------------------	------------	--

Humanities	\$603.00	
------------	----------	--

Family memberships	<i>Subtotal:</i>	\$787.00
Currier Museum	\$80.00	
Seacoast Science Center	\$100.00	
McAuliffe-Shepard Discovery Center	\$300.00	
SEE Science Center	\$0.00	
Boston Museum of Fine Arts	\$57.00	
Strawbery Banke Museum	\$250.00	

Total Expenses	\$23,746.51
-----------------------	--------------------

Checking Balance on hand**	\$33,755.30
-----------------------------------	--------------------

* Balance on hand reflects checks written in 2017 that were not cashed by the EOY.

**Fourth quarter funds from Town not received until after 12/31/2017.

Philbrick-James Library Savings 2017
December 31, 2017

Balance on Hand January 1, 2017			\$49,941.52
Receipts:			
	Trustee of the Trust Funds	\$734.32	
	Interest	\$25.01	
	Donations	\$0.00	
Sum of Receipts:			\$759.33
Transfers to checking:			\$0.00
Sum of Expenditures:			\$668.45
Balance on Hand			<u>\$50,032.40</u>

Value of Land	Acreage	Value	LESS: ESTIMATED REVENUES & CREDITS					
Land - Current Use	19,474.84	\$1,599,099.00						
Conservation Restriction Assmt	1.50	\$80.00	Land Use Change Tax					\$30,000.00
Discretionary Preservation Easement	1.23	\$18,400.00	Yield Tax					\$19,000.00
Residential Land	7,166.71	\$201,328,500.00	Interest & Penalties on Delinq.Tax					\$70,000.00
Commercial Land	288.68	\$5,126,100.00	Excavation Tax (\$.02 cents per cu yd)					\$208.00
			Business Licenses & Permits					\$26,000.00
Residential Buildings		\$278,656,048.00	Motor Vehicle Permit Fees					\$800,000.00
Manufactured Housing		\$4,077,100.00	Building Permits					\$15,000.00
Commercial Buildings		\$12,138,500.00	Other Licenses, Permits & Fees					\$30,000.00
Discretionary Preservation Easement		\$91,152.00	Shared Revenue					\$0.00
Public Utilities		<u>\$69,842,700.00</u>	Meals & Rooms Tax					\$230,933.00
Valuation before exemptions		\$572,877,679.00	Highway Block Grant					\$147,302.00
			State & Federal Forest Lands Reimb					\$1,345.00
Less -Total Exemptions		<u>\$2,557,200.00</u>	Other State Grants & Reimb					
NET VALUATION (All Other Taxes)		\$570,320,479.00	From Other Governments					\$1,900.00
			Income from Departments					\$60,000.00
Less - Public Utilities - Electric		<u>\$69,842,700.00</u>	Sale of Municipal Property					\$87,000.00
			Interest on Investments					\$1,000.00
NET VALUATION (State Education Tax)		\$500,477,779.00	Other					\$20,000.00
			Special Revenue Funds					\$0.00
			Trust & Agency Funds					<u>\$0.00</u>
								\$1,539,688.00
STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED								
Executive		\$394,112.00						
Election, Registration & Vital Statistics		\$11,713.00	Fund Balance Voted Surplus					\$60,000.00
Financial Administration		\$56,901.00	General Fund Balance					<u>\$500,000.00</u>
Revaluation of Property		\$87,161.00	TOTAL REVENUES & CREDITS					\$2,099,688.00
Legal Expense		\$43,572.00						
Personnel Administration		\$96,669.00	Appropriations (less encumbrances)					\$4,190,917.00
Planning & Zoning		\$47,875.00	Less: Net Revenues Adjusted					(\$1,539,688.00)
General Government Buildings		\$258,516.00	(Not Including Fund Balance)					
Cemeteries		\$21,452.00	Less: Fund Balance Voted Surplus					(\$60,000.00)
Insurance		\$428,294.00	Less: Fund Balance to Reduce Taxes					(\$500,000.00)
Advertising & Regional Association		\$4,019.00	Add: Overlay					\$248,895.00
Police Department		\$744,142.00	Add: War Service Credits					\$115,125.00
Ambulance		\$11,500.00						
Fire Department/Forest Fires		\$219,839.00	Net Town Appropriation					\$2,125,345.43
Building Inspection		\$50,992.00	Net School Appropriation					\$9,006,993.00
Emergency Management		\$7,368.00	State Education Tax					\$1,115,780.00
Highway Administration		\$199,418.00	County Tax Assessment					\$554,695.00
Highways & Streets		\$551,934.00						
Bridges		\$1.00						
Dams		\$400.00						
Transfer Station Administration		\$74,591.00						
Solid Waste Collection		\$64,964.00						
Solid Waste Disposal		\$235,101.00						
Animal Control		\$6,202.00						
Health Agencies & Hospitals		\$34,316.00						
General Assistance		\$69,777.00						
Parks & Recreation		\$96,710.00						
Library		\$105,699.00						
Patriotic Purposes		\$1,200.00						
Conservation		\$2,777.00						
Tax Anticipation Note		\$1.00						
Prior Year Encumbrances		\$34,116.43						
Warrant Articles		<u>\$263,701.00</u>						
		\$4,225,033.43						



Tax Collector's Report

For the period beginning Jan 1, 2017 and ending Dec 31, 2017

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

Instructions

Cover Page

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

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

ENTITY'S INFORMATION

Municipality: DEERFIELD

County: ROCKINGHAM

Report Year: 2017

PREPARER'S INFORMATION

First Name

Kelly

Last Name

Roberts

Street No.

8

Street Name

Raymond Rd

Phone Number

(603) 463-8811

Email (optional)

twm@townofdeerfieldnh.com



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2016	Year: 2015	Year: 2014
Property Taxes	3110		\$462,785.66		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$6,500.00		
Yield Taxes	3185		\$12.62		
Excavation Tax	3187		\$400.26		
Other Taxes	3189				
Property Tax Credit Balance		(\$8,370.61)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2016	
Property Taxes	3110	\$13,035,541.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$74,307.00		
Yield Taxes	3185	\$27,484.10		
Excavation Tax	3187	\$262.48		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2016	2015	2014
Property Taxes	3110	\$13,904.48			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$8,076.88	\$29,321.91		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$13,151,205.33	\$499,020.45		



New Hampshire
Department of
Revenue Administration

MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$12,702,572.51	\$342,440.75		
Resident Taxes				
Land Use Change Taxes	\$74,307.00	\$6,054.44		
Yield Taxes	\$19,499.42	\$12.62		
Interest (Include Lien Conversion)	\$7,726.88	\$26,712.41		
Penalties	\$350.00	\$2,609.50		
Excavation Tax	\$262.48	\$400.26		
Other Taxes				
Conversion to Lien (Principal Only)		\$119,598.18		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$188.92	\$746.73		
Resident Taxes				
Land Use Change Taxes		\$445.56		
Yield Taxes	\$7,957.30			
Excavation Tax				
Other Taxes				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$450,506.61			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$27.38			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$112,193.17)			
Other Tax or Charges Credit Balance				
Total Credits		\$13,151,205.33	\$499,020.45	

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$338,340.82
Total Unredeemed Liens (Account #1110 - All Years)	\$359,372.11



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2016	Year: 2015	Year: 2014
Unredeemed Liens Balance - Beginning of Year			\$135,373.51	\$253,141.00
Liens Executed During Fiscal Year		\$133,031.90		
Interest & Costs Collected (After Lien Execution)		\$1,114.96	\$8,422.82	\$22,981.57
Total Debits		\$134,146.86	\$143,796.33	\$276,122.57

Summary of Credits

	Last Year's Levy	Prior Levies		
		2016	2015	2014
Redemptions		\$26,321.13	\$38,573.49	\$48,222.65
Interest & Costs Collected (After Lien Execution) #3190		\$1,114.96	\$8,422.82	\$22,981.57
Abatements of Unredeemed Liens		\$8,481.04	\$11,543.60	\$29,032.39
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$98,229.73	\$85,256.42	\$175,885.96
Total Credits		\$134,146.86	\$143,796.33	\$276,122.57

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$338,340.82
Total Unredeemed Liens (Account #1110 - All Years)	\$359,372.11



DEERFIELD (115)

1. CERTIFY THIS FORM

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

Preparer's First Name

KELLY

Preparer's Last Name

ROBERTS

Date

Jan 10, 2018

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

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

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

Annual Report of the Town Clerk

Financial Reports

January 01, 2017 to December 31, 2017

Motor Vehicle Permits

January	\$83,810.00
February	\$75,553.00
March	\$93,175.00
April	\$83,629.00
May	\$93,271.33
June	\$95,523.00
July	\$91,441.00
August	\$76,621.25
September	\$81,764.66
October	\$79,884.00
November	\$86,120.03
December	\$97,878.00
TOTAL MOTOR VEHICLE REVENUE	\$1,038,670.27

OTHER REVENUES

Title Fees	\$2,450.00
Municipal Agent Fees	\$22,494.00
UCC's	\$1,815.00
Dog Licenses	\$4,796.00
Dog Late Fee	\$404.00
Bad Check Fee	\$450.00
Marriage Licenses	\$196.00
Certified Copies – Birth	\$387.00
Certified Copies – Death	\$134.00
Certified Copies – Marriage	\$302.00
Checklist Copies	\$307.50
Misc. Copies	\$1.00
Pole Petition Fees	\$100.00
Vital Statistics Fees	\$10.00
Articles of Agreement	\$5.00
TOTAL OTHER REVENUE	\$33,851.50

REMITTANCE TO THE TREASURER \$1,072,521.77

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

TOWN OWNED PROPERTY				
Map & Lot	Description	Property Location	Acres	Value
201-15		Sand Pit Avenue	0.14	\$ 52,500
204-14	Clark Land	Off Pleasant Hill Road	9.80	\$ 71,500
205-1	Jarious Page Land	Off Griffin Road	2.90	\$ 2,900
205-76	Veasey Park	Pleasant Lake	5.95	\$ 624,900
208-1	Freese's Land	North Road	5.10	\$ 83,300
208-15	Dolliver Land	North Road	1.10	\$ 60,700
208-20	Kenney Land-Freese's Pond	Hammond Road	0.12	\$ 2,700
208-33	Richard Land-Freese's Pond	Hammond Road	0.11	\$ 12,600
208-59	West Land-Freese's Pond	North Road	0.51	\$ 15,400
208-61	Witham Land-Freese's Pond	North Road	0.56	\$ 63,400
208-98	Witham Land	Penn Avenue	0.14	\$ 2,900
208-111	Tanzella Land	Lewis Drive	0.11	\$ 12,700
208-112	Tanzella Land	Lewis Drive	0.11	\$ 12,600
208-117	Crosley Land	Lewis Drive	0.08	\$ 11,600
208-118	Crosley Land	Lewis Drive	0.10	\$ 12,100
208-119	Crosley Land	Lewis Drive	0.10	\$ 12,100
208-122	Freese's Land-Gravel Bank	Blakes Hill Road	4.07	\$ 99,800
209-1	Daniel Stevens Land	North Road	0.78	\$ 55,600
209-25	Freese's Land	Off North Road	7.20	\$ 75,900
209-29	Freese's Pond Dam		0.50	\$ 101,300
209-32	Freese's Land	Off North Road	3.90	\$ 62,300
209-34	Freese's Land	North Road	11.50	\$ 123,900
210-2	Soldiers Memorial Lot & Bldg	Old Center Road	0.33	\$ 280,300
210-3	Fire Station-Old Center Rd South	6 Church Street	0.25	\$ 224,200
210-5	Town Hall Lot & Bldg Highway Bldg - Old Center Rd South	10 Church Street	9.41	\$ 835,100
403-2	Hart Land	Griffin Road	71.00	\$ 159,700
404-2	Edythe H. Boisvert Land	Dow Road	185.00	\$ 127,300
405-98	Susan Yeaton Land	Northwood Town Line Pleasant Lake Dam Land, Flowage Rights	17.00	\$ 30,000
405-99	Johnson Land	Off Blakes Hill Road	4.50	\$ 8,100
406-12	McNeil Woods	Blakes Hill Road	63.00	\$ 126,100
408-35	Tuttle Land	Woodman Road	0.64	\$ 49,900
409-1	Parade Cemetery (Joseph Mills)	Nottingham Road	0.60	\$ 46,600
409-2	Academy Lot (Joseph Mills)	Nottingham Road	0.05	\$ 1,600
410-32	Freese Property	Mount Delight Road	175.50	\$ 82,700
410-109	Old Center Cemetery	Meetinghouse Hill Road	2.40	\$ 67,600
411-16	Mt Delight Poor Farm Cemetery	Mount Delight Road	0.16	\$ 3,700
411-34		Swamp Road	0.67	\$ 55,400
411-39	Wells Lot	Off Mount Delight Road	83.00	\$ 93,900
411-40		Mount Delight Road	0.13	\$ 34,900
413-3	Cemetery Fellows	Sanborn	0.30	\$ 37,800
413-96	Alvah Chase Land	Off Ridge Road	10.90	\$ 19,600
414-32		Private Road	0.50	\$ 5,400
414-37	Miller Land	Ridge Road	10.00	\$ 31,500
414-38	Fowler Land	Off Ridge Road	8.30	\$ 11,200
414-39	Miller Land	Ridge Road	8.00	\$ 36,400
414-40	Miller Land	Ridge Road	12.00	\$ 33,500
414-73	Arthur Chase Land	Ridge Road	38.00	\$ 81,100
414-97-1	Land Gifted from Roger & Peg King	Ridge Road	11.25	\$ 110,700
414-139	Land Around Haynes Cemetery		0.25	\$ 40,800
415-1	GBW Building	8 Raymond Road	4.50	\$ 1,218,700
415-3	Morrison Cemetery	Raymond Road	2.90	\$ 61,400

TOWN OWNED PROPERTY				
Map & Lot	Description	Property Location	Acres	Value
415-30	Lindsay Conservation Area	Candia Road	68.07	\$ 147,900
415-31	Athletic Field	Raymond Road	3.93	\$ 112,500
415-32	Land Across from GBW	Raymond Road	9.30	\$ 144,800
415-38	Flanders Land-Tannery Site	Candia Road	0.12	\$ 3,400
415-79		Mountain Road	3.19	\$ 66,400
415-92	Devries Land	Off Mountain Road	4.00	\$ 7,200
416-12	Cate Land-Cemetery	Nottingham Road	3.50	\$ 61,200
416-16	Dowst-Cate Town Forest	Nottingham Road	110.30	\$ 274,600
416-18	Weiss Land	Nottingham Road	93.40	\$ 189,400
416-82	Brower Land	Mountain Road	9.32	\$ 9,600
418-6	Owner Unknown	Off Raymond Road	0.30	\$ 500
418-45		Tandy Road	2.00	\$ 52,900
418-82	Maynard-Philbrick	JCT 107 & 43	0.14	\$ 8,000
419-46-21	Tukcor Land-Open Space	Hartford Brook Road	1.00	\$ 7,600
419-46-22	Tukcor Land-Open Space	Hartford Brook Road	10.05	\$ 190,700
420-58	South Fire Station Lot & Bldg	Birch Road	0.51	\$ 144,100
420-065-002	Firepond	Birch Road	0.07	\$ 7,500
423-43	Dearborn Land	Old Candia Road	0.31	\$ 4,100
424-26	Wilson Land	Brown Road	55.20	\$ 128,300
424-27	Sanitary Landfill	Brown Road	36.78	\$ 475,800
424-55	John Doe Land-Back Land	Off Raymond Road	4.20	\$ 7,600
424-78		Pinecrest Road	0.50	\$ 4,400
424-82		Pinecrest Road	0.38	\$ 38,800
Totals	74 Parcels		1191.99	\$ 7,575,200

Treasurer's Report

Checking Account Balance January 1, 2017		\$6,190,555.33
Receipts From Tax Collector	\$13,243,624.12	
Receipts From Selectmen	\$667,108.52	
Receipts From Town Clerk	\$1,077,489.77	
Receipts From Parks & Recreation Revolving Fund	\$303,872.85	
Receipts From Other Sources	\$247,754.47	
Transfers From Conservation and Escrow Accounts	\$79,137.35	
Total Cash Receipts		\$15,618,987.08
Payments Approved By Selectmen Board		(\$14,779,652.48)
Checking Account Balance December 31, 2017		\$7,029,889.93

Town Accounts

Brown's Mill Engineer Review	\$187.01
Citizens Bank Money Market	\$312,533.71
Conservation Fund	\$350,235.89
Cottonwood Estates	\$57.08
Cottonwood Settlement	\$4,768.35
Deerfield Fair Association	\$1,099.30
Deerfield Rescue	\$11,437.43
Emergency Response – Street Numbers	\$1.18
Fire Department Equipment Fund	\$857.56
Forest Maintenance	\$30,687.16
Gazebo	\$6,558.03
Heritage Foundation	\$2,348.15
Highway Donations	\$138.63
Impact Fees - Highways	\$147,849.77
Impact Fees - School	\$172,086.10
Impact Fees - Solid Waste	\$41,251.12
Improvements to Mountain Road - between Poles 42 & 43	\$1,760.72
JCR Construction	\$5,032.00
Lamprey River Advisory Committee	\$607.77
LLC Engineering	\$1,172.08
Maintenance of Bicentennial Recreational Field	\$597.33
M. Bognagki Road Bond	\$23.23
Miscellaneous Planning Board Engineering	\$11,040.55

Police Department – Cop Cards.....	\$1,503.84
Police Department – Equipment Fund.....	\$1,048.52
Police Department – Pistol Permits	\$6,122.14
Rollins N Engineering Review	\$502.38
Rollins N Reclamation B	\$10,534.16
Road Bond Security	\$3,106.48
Road Bond Security of Joseph Brown.....	\$723.85
Rounding Account (all miscellaneous accounts under \$1.00)	\$.80
Security Deposit State Property	\$2,686.95
Sorak Engineer Review.....	\$75.33
Timber Tax Bond – Klemarczyk	\$59.38
Town Hall Accessibility Fund	\$7,677.57
Town Hall Curtain Fund	\$44.33
Town Planner Fees.....	\$898.47
Tuckor County RE Engineer Review Middle/South	\$11.45
Veasey Park	\$10,004.39
Wheelabrator Community Partnership Grant	\$672.56
 Total	 \$1,148,002.75

Lorena Sinnamon
Town Treasurer

Report of the Deerfield Trustees of Trust Funds for the year 2017

Capital Reserve Funds continue to receive only custodial management by the Trustees and Cambridge Trust Company. Funds are invested in a Fidelity Money Market and earn money market rates.

Common Funds or Charitable Funds do get managed as investments, with an aim to produce income. In 2017, these funds earned \$22,548.67, paying fees for management of \$8,526.12 for all of the Funds, to net an income of \$14,022.55. A major benefit for the combined funds this year, as seen in the overall rise in the equity market, was a significant improvement in market value.

James M. Sullivan
John Reagan
William von Hassel
Glenn Meyers

Comments on Fund Naming, Fund Purpose and Trust Fund transactions.

In 2016, a Deerfield School District check was received as issued payable to “FACILITIES REPAIR & IMPROVE EXPEND TRUST” in the amount of \$45,000, and was deposited, based on the Payee wording, to the Capital Reserve Fund named “Deerfield School Facility Repair”. The check stub, attached to the check, had detail indicating that the sub-account(s)/PO’s making up the monies being conveyed noted as \$35,000 for “FACILITY PAVING” and \$10,000 for the “TECHNOLOGY EXP TRL”. The Trustee/Bookkeeper did not notice the sub-accounts and that meant the deposit was a mistake. It was not reconciled until the publishing of the yearend 2016 MS9, and was corrected in March 2017, and that reversal appears on the 2017 MS9.

In 2017, a Warrant Article was approved for the addition of \$10,000 to the “... previously established Rescue Vehicles and Equipment **Capital Reserve** Fund” (emphasis added). The wording was not precise, in that the **previously established Fund** (emphasis added) was named as the “Rescue Vehicles and Equipment Fund” within the Capital Reserve category of Funds. Based though, on the exact wording of the Warrant, a new Fund was created in 2017 named “Rescue Vehicles and Equipment Capital Reserve Fund” within the Capital Reserve category of Funds – so the redundancy in the “Capital Reserve” term doubled in the naming seemed awkward. Subsequent consultation with Town Administration led to the conclusion that the purpose of the 2017 Warrant really was to be an addition to the “previously established” Fund as the intended use of the monies. The \$10,000 (plus interest) was moved to the already existing Rescue Vehicles and Equipment Fund. This blossomed into a repeat of the naming disconnect in the 2018 Warrant Article #4 discussion at the 2018 First Session of the Town Meeting. The conclusion now, based on the plain reading of the Warrant wording in 2017 and 2018, is that the Fund naming will be reinstated, and the \$10,000 plus interest will be moved back to the 2017 created Fund – there will be two Town Capital Reserve Funds with the same purpose, one named “Rescue Vehicles and Equipment Fund” and one named “Rescue Vehicles and Equipment Capital Reserve Fund”.

[illegible]

MS-10 GCF															
REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF DEERFIELD, NH															
FOR PERIOD JANUARY 1, 2017 - DECEMBER 31, 2017															
GENERAL COMMON FUND (ACCOUNT NUMBER XXXXX63)															
		PRINCIPAL						INCOME					PRINCIPAL ONLY		
	HOW INVESTED	BALANCE		CAPITAL	PROCEEDS	GAINS/LOSSES	BALANCE	BALANCE	INCOME	EXPENDED	BALANCE	GRAND TOTAL	BEG OF YEAR	UNREALIZED	END OF YEAR
# SHS	DESCRIPTION OF INVESTMENT	BEG YEAR	PURCHASES	GAINS	FROM SALES	FROM SALES	END YEAR	BEG YEAR	RECEIVED	DURING YR	END YEAR	PRINC AND INCOME	FAIR VALUE *	ANNUAL GAINS	FAIR VALUE
	CASH	9.07	0.00	0.00	0.00	0.00	3.81	56.73	0.00		95.93	99.74	9.07	0.00	3.81
19,300.00	FEDERATED MONEY MKT OBLIGS GOVT	23,900.00	0.00	0.00	4,600.00	0.00	19,300.00	135,300.00	1,091.44		139,600.00	158,900.00	23,900.00	0.00	19,300.00
	FIXED INCOME/MUTUAL FUNDS														
40,000.000	CIT BANK CD DATED 11/22/2013 2% 11/23/201	40,000.00	0.00	0.00	0.00	0.00	40,000.00		800.00			40,000.00	40,502.80	113.60	40,113.60
4,834.700	DOUBLELINE CORE FIXED INCOME FUND CLASS	50,203.14	2,000.00	0.00	0.00	0.00	52,203.14		1,481.54			52,203.14	50,215.20	833.49	53,036.63
0.000	T ROWE PRICE TAX FREE HIGH YIELD FUND INC	8,000.00	0.00	0.00	8,080.33	80.33	0.00		230.81			0.00	7,825.94	0.00	0.00
7,549.090	VANGUARD FIXED INCOME SECS FD SHORT-TER	70,000.00	10,000.00	15.22	0.00	0.00	80,000.00		1,486.69			80,000.00	70,330.81	246.85	80,246.85
9,976.100	VANGUARD INTERMEDIATE TERM INVESTMENT	87,154.01	10,000.00	160.62	0.00	0.00	97,154.01		2,544.71			97,154.01	86,402.67	113.00	97,267.01
350.000	ISHARES MSCI EUROPE FINANCIAL ETF	0.00	7,931.18	0.00	0.00	0.00	7,931.18		54.60			7,931.18	0.00	227.32	8,158.50
757.580	LOOMIS SAYLES SENIOR FLOATING RATE AND F	0.00	7,500.00	0.00	0.00	0.00	7,500.00		149.25			7,500.00	0.00	(7.58)	7,492.42
338.410	VANGUARD TOTAL INTERNATIONAL STOCK IND	0.00	10,000.00	0.00	0.00	0.00	10,000.00		152.15			10,000.00	0.00	328.27	10,328.27
	EQUITIES														
65	3M CO	11,709.51	0.00	0.00	4,594.08	1,261.08	8,376.51		376.02			8,376.51	15,178.45	6,922.54	15,299.05
40	ACCENTURE PLC IRELAND SHS CLASS A	0.00	5,785.28	0.00	0.00	0.00	5,785.28		0.00			5,785.28	0.00	338.32	6,123.60
108	APPLE INC	8,013.10	0.00	0.00	0.00	0.00	8,013.10		265.68			8,013.10	12,508.56	10,263.74	18,276.84
420	AQUA AMERICA INC	10,151.71	2,927.32	0.00	0.00	0.00	13,079.03		298.20			13,079.03	9,913.20	3,397.57	16,476.60
75	AUTOMATIC DATA PROCESSING INC	16,082.59	0.00	0.00	15,160.13	4,047.23	4,969.69		381.90			4,969.69	23,125.50	3,819.56	8,789.25
0	BANK OF THE OZARKS	8,756.50	0.00	0.00	10,587.49	1,830.99	0.00		77.63			0.00	11,832.75	0.00	0.00
55	BECTON DICKINSON & CO	8,237.34	0.00	0.00	0.00	0.00	8,237.34		161.70			8,237.34	9,105.25	3,535.96	11,773.30
19	BLACKROCK INC	5,759.09	0.00	0.00	0.00	0.00	5,759.09		190.00			5,759.09	7,230.26	4,001.40	9,760.49
75	CHEVRON CORP	0.00	8,137.98	0.00	0.00	0.00	8,137.98		243.00			8,137.98	0.00	1,251.27	9,389.25
505	CISCO SYSTEMS INC	14,380.53	0.00	0.00	0.00	0.00	14,380.53		570.65			14,380.53	15,261.10	4,960.97	19,341.50
50	CLOROX CO	4,976.93	0.00	0.00	0.00	0.00	4,976.93		164.00			4,976.93	6,001.00	2,460.07	7,437.00
335	DANONESPONSORED ADR	0.00	5,230.45	0.00	0.00	0.00	5,230.45		0.00			5,230.45	0.00	387.50	5,617.95
230	EATON VANCE CROP NON VTG	7,361.55	0.00	0.00	0.00	0.00	7,361.55		264.50			7,361.55	9,632.40	5,608.15	12,969.70
555	ESSITY AKTIEBOLAG PUBL SPONS ADR	0.00	11,590.52	0.00	0.00	0.00	11,590.52		0.00			11,590.52	0.00	4,236.97	15,827.49
62	EXXON MOBIL CORP	19,041.55	0.00	0.00	12,759.57	(1,194.34)	5,087.64		305.97			5,087.64	19,586.42	98.04	5,185.68
0	FACTSET RESEARCH SYSTEMS	4,397.25	0.00	0.00	6,662.98	2,265.73	0.00		42.40			0.00	6,537.20	0.00	0.00
90	FIRST REPUBLIC BANK	0.00	8,151.05	0.00	0.00	0.00	8,151.05		45.90			8,151.05	0.00	(353.45)	7,797.60
0	GENERAL ELECTRIC CO	14,403.77	0.00	0.00	10,434.52	(3,969.25)	0.00		505.92			0.00	16,653.20	0.00	0.00
0	GENUINE PARTS CO	14,864.59	0.00	0.00	15,270.87	406.28	0.00		383.77			0.00	16,432.88	0.00	0.00
90	HOME DEPOT INC	10,341.38	0.00	0.00	0.00	0.00	10,341.38		320.40			10,341.38	12,067.20	6,716.32	17,057.70
85	HONEYWELL INTERNATIONAL INC	9,742.53	0.00	0.00	0.00	0.00	9,742.53		232.92			9,742.53	9,847.25	3,293.07	13,035.60
0	INTERPUBLIC GROUP COS INC	2,376.40	0.00	0.00	2,054.34	(322.06)	0.00		59.40			0.00	2,575.10	0.00	0.00

117	JOHNSON & JOHNSON	10,887.03	0.00	0.00	0.00	0.00	10,887.03		388.44			10,887.03	13,479.57	5,460.21	16,347.24
0	KIMBERLY CLARK CORP	11,496.93	0.00	0.00	13,255.40	1,758.47	0.00		169.35			0.00	11,982.60	0.00	0.00
107	M & T BANK CORP	12,033.00	0.00	0.00	0.00	0.00	12,033.00		321.00			12,033.00	16,738.01	6,262.93	18,295.93
100	MCDONALDS CORP	11,448.29	0.00	0.00	0.00	0.00	11,448.29		383.00			11,448.29	12,172.00	5,763.71	17,212.00
167	MEDTRONIC INC	12,759.11	0.00	0.00	0.00	0.00	12,759.11		281.90			12,759.11	11,895.41	726.14	13,485.25
289	MERCK & CO INC NEW	14,058.42	0.00	0.00	0.00	0.00	14,058.42		543.32			14,058.42	17,013.43	2,203.61	16,262.03
250	MICROSOFT CORP	12,202.22	0.00	0.00	3,672.01	1,272.76	9,802.97		436.50			9,802.97	18,642.00	11,582.03	21,385.00
160	NATIONAL GRID PLC	4,945.29	6,128.74	0.00	27.82	(0.97)	11,045.24		1,311.94			11,045.24	4,083.10	(1,635.64)	9,409.60
100	NESTLE S A SPONSORED ADR	11,130.00	0.00	0.00	3,644.54	(65.46)	7,420.00		146.49			7,420.00	10,761.00	1,177.00	8,597.00
185	NOVARTIS AG SPONSORED ADR	10,462.70	6,900.01	0.00	0.00	0.00	17,362.71		185.48			17,362.71	7,648.20	(1,830.11)	15,532.60
191	PNC FINANCIAL SERVICES	14,727.88	0.00	0.00	0.00	0.00	14,727.88		496.60			14,727.88	22,339.36	12,831.51	27,559.39
103	PRAXAIR INC	12,538.13	0.00	0.00	0.00	0.00	12,538.13		324.44			12,538.13	12,070.57	3,393.91	15,932.04
299	ROYAL DUTCH SHELL PLC SPONSORED ADR	17,711.12	0.00	0.00	0.00	0.00	17,711.12		1,124.24			17,711.12	17,333.03	2,707.59	20,418.71
147	SCHLUMBERGER LTD	9,909.34	3,255.12	0.00	0.00	0.00	13,164.46		254.00			13,164.46	8,982.65	(3,258.13)	9,906.33
175	SIX FLAGS ENTERTAINMENT CORP	7,974.03	1,542.56	0.00	0.00	0.00	9,516.59		442.50			9,516.59	8,994.00	2,133.16	11,649.75
105	STARBUCKS CORP	0.00	5,687.06	0.00	0.00	0.00	5,687.06		31.50			5,687.06	0.00	343.09	6,030.15
0	SVENSKA CELLULOSA AB-SP	11,633.42	2,985.74	0.00	15,703.04	1,083.88	0.00		247.17			0.00	12,669.75	0.00	0.00
85	TEXAS INSTRUMENTS	2,769.09	3,446.05	0.00	0.00	0.00	6,215.14		106.00			6,215.14	3,648.50	2,662.26	8,877.40
105	TJX COS INC	7,416.61	0.00	0.00	0.00	0.00	7,416.61		125.73			7,416.61	7,888.65	611.69	8,028.30
208	UNILEVER NV	11,906.97	0.00	0.00	5,791.78	1,925.88	8,041.07		397.64			8,041.07	12,646.48	3,673.49	11,714.56
95	UNILEVER PLC SPONS ADR	0.00	3,846.89	0.00	0.00	0.00	3,846.89		86.85			3,846.89	0.00	1,410.41	5,257.30
125	UNION PACIFIC CORP	10,865.38	0.00	0.00	0.00	0.00	10,865.38		310.02			10,865.38	12,960.00	5,897.12	16,762.50
55	UNITEDHEALTH GROUP INC	7,720.06	0.00	0.00	0.00	0.00	7,720.06		158.13			7,720.06	8,802.20	4,405.24	12,125.30
235	US BANCORP DEL	10,427.03	0.00	0.00	0.00	0.00	10,427.03		267.90			10,427.03	12,071.95	2,164.27	12,591.30
185	VERIZON COMMUNICATIONS INC	4,242.46	8,400.48	0.00	4,740.55	498.09	8,400.48		51.98			8,400.48	4,804.20	1,391.57	9,792.05
71	VF CORP	3,889.37	0.00	0.00	0.00	0.00	3,889.37		122.12			3,889.37	3,787.85	1,364.63	5,254.00
100	VISA INC	7,979.75	0.00	0.00	0.00	0.00	7,979.75		69.00			7,979.75	7,802.00	3,422.25	11,402.00
80	WATSCO INC	10,213.31	0.00	0.00	0.00	0.00	10,213.31		368.00			10,213.31	11,849.60	3,389.89	13,603.20
166	WEC ENERGY GROUP INC	7,053.32	0.00	0.00	0.00	0.00	7,053.32		345.28			7,053.32	9,735.90	3,974.06	11,027.38
45	XILINX INC	0.00	2,916.89	0.00	0.00	0.00	2,916.89		31.50			2,916.89	0.00	117.01	3,033.90
220	XYLEM INC	4,322.10	5,007.23	0.00	0.00	0.00	9,329.33		139.50			9,329.33	5,694.80	5,674.67	15,004.00
	TOTALS	724,584.90	139,370.55	175.84	137,039.45	10,878.64	737,789.38	135,356.73	22,548.67	(9,683.35)	139,695.93	877,485.31	791,171.02	150,812.52	888,601.90
		(124,459.96)					(124,459.96)	124,459.96			124,459.96		(124,459.96)		(124,459.96)
	BALANCES PER MS-9	600,124.94					613,329.42	259,816.69			264,155.89		666,711.06		764,141.94

MS-9 CRF														
REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF DEERFIELD, NH														
FOR FISCAL YEAR ENDING DECEMBER 31, 2017														
CAPITAL RESERVE ACCOUNT (ACCOUNT NUMBER XXXXX55)														
AS OF: December 31, 2017														
												PRINCIPAL ONLY		
DATE OF	PURPOSE	HOW	BALANCE	NEW FUNDS	CASH G/L		PRINCIPAL	PERCENT	INCOME	GRAND TOTAL	BEG YEAR	UNREALIZED	END FAIR	
CREATION	NAME OF TRUST FUND	OF TRUST	INVESTED	BEGINNING	CREATED	SECURITIES	W/D	FEES	(%)	AMOUNT	PRINC & INC	FAIR VALUE	ANNUAL G/L	VALUE
DEERFIELD SCHOOL DISTRICT														
2/9/2004	Deerfield School Special Ed Fund	Cap Reserve	Comm Fund	208,176.08	0.00	0.01	0.00	0.00	23.0704%	1,332.63	209,508.72	207,820.46	0.00	207,968.87
12/3/2004	Deerfield School Facility Repair	Cap Reserve	Comm Fund	228,250.32	(15,000.00)	0.01	(28,000.00)	0.00	20.5297%	1,030.55	186,280.88	227,860.40	0.00	184,911.75
12/20/2011	Deerfield School Playground Fund	Cap Reserve	Comm Fund	261.14	0.00	0.00	0.00	0.00	0.0289%	1.67	262.81	260.69	0.00	260.88
9/8/2014	Deerfield School Replacing or Repairing Tech Expendable Fund	Cap Reserve	Comm Fund	20,032.48	10,000.00	0.00	(10,001.05)	0.00	2.2199%	144.24	20,175.67	19,998.26	0.00	20,027.38
9/8/2014	Deerfield School Facility Paving Plan Expendable Fund	Cap Reserve	Comm Fund	48.22	70,000.00	0.00	0.00	0.00	7.7628%	257.93	70,306.15	48.14	0.00	69,789.41
DEERFIELD - FIRE RESPONSE/EMERGENCY														
5/3/2010	Fire Engine Capital Reserve	Cap Reserve	Comm Fund	64.03	0.00	0.00	0.00	0.00	0.0071%	0.42	64.45	63.92	0.00	63.98
12/3/2013	Rescue Vehicles and Equipment Fund	Cap Reserve	Comm Fund	15,925.39	20,000.00	0.00	(15,784.60)	0.00	2.2320%	148.07	20,288.86	15,898.18	0.00	20,139.74
7/9/2014	Fire and Apparatus	Cap Reserve	Comm Fund	150,232.84	50,000.00	0.01	(31,526.00)	0.00	18.6963%	1,051.74	169,758.59	149,976.19	0.00	168,510.89
4/7/2016	Fire Department Vehicles and Equipment Expendable Trust Fund	Cap Reserve	Comm Fund	5,964.38	10,000.00	0.00	(1,205.73)	0.00	1.6356%	71.63	14,830.28	5,954.19		14,721.28
4/7/2016	Rescue Vehicles and Equipment Capital Reserve Fund	Cap Reserve	Comm Fund	10,013.55	(10,000.00)	0.00	0.00	0.00	0.0015%	-13.55	0.00	9,996.44		0.00
TOWN OF DEERFIELD														
8/3/2012	Muni Government Buildings Func	Cap Reserve	Comm Fund	66,914.90	25,000.00	0.00	(5,949.00)	0.00	9.5269%	493.97	86,459.87	66,800.59	0.00	85,824.40
5/15/1977	Cemetery Land Acquisition Func	Cap Reserve	Comm Fund	28,834.90	0.00	0.00	0.00	0.00	3.1955%	184.59	29,019.49	28,785.64	0.00	28,806.20
4/7/2016	Winter Road Maintenance Expendable Trust Fund	Cap Reserve	Comm Fund	75,101.62	25,000.00	0.00	0.00	0.00	11.0934%	583.69	100,685.31	74,973.32		99,945.29
TOTALS				809,819.85	185,000.00	0.03	(92,466.38)	0.00	100.0000%	5,287.58	907,641.08	808,436.42	0.00	900,970.07
	NEW FUNDS includes correction of 2016 posting error - Facility Repair -\$45,000, Tech Expendable +\$10,000 and Paving +\$35,000													

2017 Parks and Recreation Revolving Fund

Program Name	G/L Number	2016 Balance	2017 Revenue	2017 Expenses	Profit/(Loss)	2017 Balance
Undesignated		0.00				17,797.75
Adult Co-Ed Softball	01	8,545.93	5,415.00	7,065.61	(1,650.61)	6,895.32
Adult PU Basketball	03	3,889.00	287.00	0.00	287.00	4,176.00
Adult PU Volleyball	04	(53.77)	68.75	116.26	(47.51)	(101.28)
Adult Tai-Chi	06	1,924.75	0.00	0.00	0.00	1,924.75
Adult Yoga	07	7,832.86	4,865.00	4,108.00	757.00	8,589.86
Concessions	10	1,812.23	0.00	0.00	0.00	1,812.23
Gazebo Field	11	(21,054.76)	0.00	2,808.76	(2,808.76)	(23,863.52)
Old Home Day	12	(11,674.01)	4,535.00	7,651.66	(3,116.66)	(14,790.67)
Teen Dances	13	6,920.84	0.00	70.50	(70.50)	6,850.34
Toddler Events	14	1,466.13	1,980.00	1,830.72	149.28	1,615.41
Trips	15	(7,191.87)	2,169.00	2,352.00	(183.00)	(7,374.87)
Youth Baseball	16	(111.93)	12,153.25	19,743.20	(7,589.95)	(7,701.88)
Youth Basketball	17	13,351.36	6,320.00	5,967.85	352.15	13,703.51
Youth Birthday Parties	18	619.00	0.00	0.00	0.00	619.00
Youth Flag Football	19	319.00	150.00	0.00	150.00	469.00
Youth Fall Soccer	20	408.30	9,000.00	11,723.61	(2,723.61)	(2,315.31)
Youth Hoop Camp	21	6,737.01	0.00	15.50	(15.50)	6,721.51
Youth Hoop Classic	22	16,367.37	15,620.50	10,815.43	4,805.07	21,172.44
Youth Soccer Camps	23	2,595.65	0.00	98.00	(98.00)	2,497.65
Youth Summer Glag Football	24	239.94	0.00	0.00	0.00	239.94
Youth Tennis Camp	25	(2,526.39)	0.00	0.00	0.00	(2,526.39)
Youth Travel Basketball	26	(1,223.09)	0.00	0.00	0.00	(1,223.09)
Senior Programs	27	(4,687.59)	0.00	826.25	(826.25)	(5,513.84)
Italian Cooking Class	28	(60.98)	0.00	0.00	0.00	(60.98)
Dodge Ball	29	(110.18)	0.00	0.00	0.00	(110.18)
Lil Hot Shots	30	(0.49)	0.00	0.00	0.00	(0.49)
Women's Hoop 101	31	44.00	0.00	0.00	0.00	44.00
Rec Ball	32	507.02	0.00	0.00	0.00	507.02
High School Hoops	33	211.00	0.00	0.00	0.00	211.00
Summer Day Camp	34	21,763.05	82,010.50	60,071.56	21,938.94	43,701.99
3 and 3	35	5,716.54	1,310.00	494.92	815.08	6,531.62
Line Dancing	36	2,370.85	0.00	0.00	0.00	2,370.85
After School Programs	37	102,380.17	150,383.40	103,765.02	46,618.38	148,998.55
Ball Room Dancing	38	35.00	0.00	0.00	0.00	35.00
Salaries	40	(16,102.50)	0.00	0.00	0.00	(16,102.50)
Aerobics	41	608.55	0.00	0.00	0.00	608.55
Adult Tennis	42	10.49	0.00	0.00	0.00	10.49
Dance Cam	43	79.25	0.00	0.00	0.00	79.25
Zumba	44	4,949.63	0.00	0.00	0.00	4,949.63
Full Body Blast	46	7,537.65	3,045.00	2,895.47	149.53	7,687.18
Lacrosse	47	(104.00)	0.00	0.00	0.00	(104.00)
Adult Flag Football	48	(2,220.35)	0.00	0.00	0.00	(2,220.35)
SENHRBL Basketball Referee	49	(3,320.90)	5,765.00	6,215.00	(450.00)	(3,770.90)
Postage	50	(910.51)	0.00	15.19	(15.19)	(925.70)
Gymnastics	51	3,030.13	0.00	0.00	0.00	3,030.13
Special Events	52	(16,375.77)	4,124.00	5,868.23	(1,744.23)	(18,120.00)
Tutoring	53	734.49	0.00	0.00	0.00	734.49
FICA	54	(26,609.13)	0.00	8,001.38	(8,001.38)	(34,610.51)
Medi	55	(6,146.41)	0.00	1,883.55	(1,883.55)	(8,029.96)

Youth Wrestling	56	(1,473.57)	440.00	759.23	(319.23)	(1,792.80)
Retirement	57	(108.21)	0.00	1,606.64	(1,606.64)	(1,714.85)
Credit Card Fees	58	0.00	0.00	3,482.78	(3,482.78)	(3,482.78)
		100,940.78	309,641.40	270,252.32	39,389.08	158,127.61

Joe Stone Good Sport Fund - Fund 81 2017				
		Revenue	Expenses	Balance
From Fund 80				1797.21
2013		1,737.00	1,000.00	2,534.21
2014		-	1,000.00	1,534.21
2015		651.00	1,000.00	1,185.21
2016		1,511.00	1,000.00	1,696.21
2017		1,318.00	1,000.00	2,014.21

Special Detail Revolving Fund											
		2017 Revenue	Payroll	2017 MEDI	2017 NHRS	2017 FICA	PD GEN FUND	RS GEN FUND	Rescue Squad	FD EQUIP FUND	
1/3/2017	PD		260.00	3.39			126.61				(390.00)
1/11/2017	PD	642.00									642.00
1/27/2017	PD	390.00									390.00
1/11/2017	PD		360.00	5.05	94.97		79.98				(540.00)
1/31/2017	PD		760.00	11.98	52.76		315.26				(1,140.00)
2/10/2017	PD	240.00									240.00
2/14/2017	PD		1,200.00	17.40			582.60				(1,800.00)
2/16/2017	PD	240.00									240.00
2/21/2017	PD	300.00									300.00
2/28/2017	PD		2,140.00	31.03			1,038.97				(3,210.00)
3/7/2017	PD	1,485.00									1,485.00
3/8/2017	PD		2,050.00	29.73			995.27				(3,075.00)
3/13/2017	PD	300.00									300.00
3/20/2017	PD	1,500.00									1,500.00
3/20/2017	PD	840.00									840.00
3/28/2017	PD		380.00	5.51			184.49				(570.00)
3/27/2017	PD	240.00									240.00
3/27/2017	PD	660.00									660.00
3/31/2017	PD	330.00									330.00
3/31/2017	PD	270.00									270.00
4/5/2017	PD	240.00									240.00
4/5/2017	PD	330.00									330.00
4/5/2017	PD	600.00									600.00
4/5/2017	PD	720.00									720.00
4/11/2017	PD		160.00	2.32			77.68				(240.00)
4/11/2017	PD	360.00									360.00
4/12/2017	PD	1,440.00									1,440.00
4/18/2017	PD	480.00									480.00
4/25/2017	PD		1,360.00	19.72	58.04		602.24				(2,040.00)
5/5/2017	PD	240.00									240.00
5/9/2017	PD		440.00	6.38	42.21		171.41				(660.00)
5/23/2017	PD	900.00									900.00
5/23/2017	PD	480.00									480.00
5/23/2017	PD	390.00									390.00
5/23/2017	PD		1,620.00	23.49	200.49		586.02				(2,430.00)
6/6/2017	PD		200.00	2.90			97.10				(300.00)
6/7/2017	PD	240.00									240.00
6/7/2017	PD	420.00									420.00
6/19/2017	PD	390.00									390.00
6/19/2017	PD	840.00									840.00
6/20/2017	PD	660.00			132						660.00
6/20/2017	PD		780.00	11.31	52.76		325.93				(1,170.00)

6/20/2017	RS	300.00								300.00
6/26/2017	RS	450.00								450.00
6/26/2017	PD	810.00								810.00
7/3/2017	PD		220.00	3.19		106.81				(330.00)
7/3/2017	RS		650.36	9.43	40.32		49.89			(750.00)
7/7/2017	PD	300.00								300.00
7/12/2017	PD	480.00								480.00
7/18/2017	PD		560.00	8.12	58.86	213.02				(840.00)
7/21/2017	RS	300.00								300.00
7/25/2017	PD	300.00								300.00
8/1/2017	RS		260.00	3.77	16.12		20.11			(300.00)
8/4/2017	PD	390.00								390.00
8/7/2017	PD	540.00								540.00
8/8/2017	PD	330.00								330.00
8/29/2017	PD		480.00	6.96		233.04				(720.00)
9/12/2017	PD		1,320.00	19.14		640.86				(1,980.00)
9/20/2017	PD	480.00								480.00
9/21/2017	PD	240.00								240.00
9/26/2017	PD		400.00	5.61	70.63	123.76				(600.00)
10/6/2017	PD	300.00								300.00
10/6/2017	PD	1,350.00								1,350.00
10/6/2017	PD	390.00								390.00
10/10/2017	PD		6,772.50	98.20	309.23	816.63				(7,996.56)
10/10/2017	RS		4,474.30	46.11	197.14		712.7			(5,430.25)
10/10/2017	FD		7,162.75	91.10	389.53			356.62		(8,000.00)
10/17/2017	PD	780.00								780.00
10/17/2017	PD	6,736.56								6,736.56
10/17/2017	FD	8,000.00								8,000.00
10/17/2017	RS	5,430.25								5,430.25
10/24/2017	PD		2,500.00	35.98	100.06	9.92	1,104.04			(3,750.00)
11/7/2017	PD		940.00	18.29		17.36	434.35			(1,410.00)
11/3/2017	PD	600.00								600.00
11/3/2017	PD	240.00								240.00
11/3/2017	PD	480.00								480.00
11/17/2017	PD	1,920.00								1,920.00
11/21/2017	PD		1,100.00	15.82	47.09		487.09			(1,650.00)
12/5/2017	PD		1,840.00	26.13	188.35		705.52			(2,760.00)
12/6/2017	PD	240.00								240.00
12/6/2017	PD	1,830.00								1,830.00
12/19/2017	PD		900.00	12.72	94.18		343.10			(1,350.00)
12/21/2017	PD	1,170.00								1,170.00
12/21/2017	PD	960.00								960.00
12/28/2017	PD	960.00								960.00
		\$ 52,473.81	\$ 41,289.91	\$ 570.78	\$ 1,060.40	\$ 979.62	\$ 10,391.78	\$ 70.00	\$ 712.70	\$ 356.62 (2,958.00)

TOWN OF DEERFIELD
DEPARTMENT REPORTS



Annual Report of the Deerfield Select Board

The Deerfield select board was happy to close out the year 2017 with a small surplus in the budget, town employee positions filled, and new challenges to be met on the horizon. The 2017 elections saw no turnover on the board with members Stephen Barry, Richard Pitman, Andy Robertson, Jeff Shute and Fred McGarry continuing to serve, although the same could not be said for the town's employee roster.

Incoming Town Administrator John Harrington got his first year under his belt and managed to survive and thrive despite working for 5 different "supervisors" (aka selectmen) with fairly diverse outlooks and opinions. One of John's more daunting duties during the course of the year was helping the board replace employees who retired or took other positions. Finance director Penny Touchette left for a position with the state leaving a hole in finance and assessing, long time (and beloved) Parks and Rec director Joe Manzi left for a position in a larger department, and tireless building maintenance director Mark Tibbets retired. While the BOS is always happy to see employees move on to bigger and better things, the 3 left very large shoes to fill.

One of the most important tasks facing the board in 2017 was the replacement of retiring Fire Chief Mark Tibbets. After serving as a fire fighter for decades and Chief for more than a decade, Mark hung his helmet and retreated to sunny Florida for the winter. After much wrangling and thought, the board tapped Matthew Fisher to be Deerfield's next Fire Chief, a move supported by both the Deerfield Volunteer Fire Association and the Deerfield Rescue Squad's members. In further action the board agreed to re-combine the fire department and rescue squad as one department under the leadership of Chief Matt Fisher and Captain Cindy McHugh.

With an eye towards community safety the board took the not uncontroversial step of hiring Deerfield's first paid fire/rescue personnel, creating and filling 2, part time positions and budgeting for their replacement with 2 full time positions in 2018. The creation of these positions was in no way meant to replace Deerfield's fine cadre of volunteers, but instead to supplement what's in place, particularly during working hours when many, if not most volunteers are out of town at work.

Looking to the future, the board is actively contemplating plans for safety services building needs, and at present has focused on the Police Dept. as most in need of a new facility. Although there are no specifics at present, the board will be looking for community support for a police dept. building, likely one that could be integrated with other safety service facilities in the future.

Very Truly Yours in Service to Deerfield,

The Deerfield Select Board

Annual Report of the Town Administrator

During 2017 the last of the planned renovations at the George B. White building were completed. The renovation to the accessible restroom in the middle section by the Town Clerk/Tax Collector's office was completed and a public baby changing table was installed. Carpeting in both the Town Clerk and Assessing offices was replaced. As part of the remaining planned renovation, carpet tiles were installed in the Finance and Emergency Operations rooms and upper lobby in the front of the building as well as the main hallway in the building.

The new cistern, approved by voters, was installed behind Town Hall, adjacent to the Highway Shed was completed under budget and is ready for use. Many thanks to Mark Young and his staff for much of the ground work involved with the installation.

The Town Hall received a new coat of paint to the front side of the building. Bids for painting the two sides will be released in 2018. Also, the Town Hall had a new roof installed.

This past year saw transition within the staff at Town Offices; a new Parks & Recreation Director, Nick Lawrence was hired after long-time director Joe Manzi moved on to a new position; a new Assistant Parks and Recreation Director, Kevin Hill was hired to replace Nick Lawrence; a new Fire Chief, Matt Fisher was appointed as Mark Tibbetts retired after many years of service to the community; a new Building Supervisor, Ray Ellis was hired to fill the part-time position occupied by Mark Tibbetts; and an Administrative Assistant, Randi Long was hired to assist with town office operations. I hope you join me in welcoming all of these staff members to the town offices and wish them well in their new roles.

Looking forward, I hope for a positive year and the continued well-being and success of both long-time residents of Deerfield as well as the many new families that have chosen to make our community their home.

Respectfully Submitted,

John Harrington
Town Administrator

Annual Report of the Police Department

I am pleased to present the Fiscal Year 2017 Deerfield Police Department Annual Report for review.

The intent of this report is to provide an overview of activity and events that occurred during FY 2017. The officers of the Deerfield Police Department work very hard all year long to provide quality police services to this community and, as a result, Deerfield continues to be a safe place to live, work, and visit.

MISSION STATEMENT:

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

In Fiscal Year 2017, the Deerfield Police Department fulfilled this mission with a force of eight (8) full-time officers and two (2) part-time officers. While those numbers reflect a full complement of officers, we were short staffed for a better part of the year. There was a separation of service with three officers during the year, two full-time officers and one probationary officer, attributable to various reasons. After an extensive hiring process we were able to fill two out of three vacant positions in 2017. Officer Mitchell Newell was hired in the spring and graduated from the New Hampshire Police Academy in August. He is now a full-time certified officer who has completed all of the necessary training and is fulfilling his duties in the Town of Deerfield. Officer Lucas Bernier was hired in the fall and graduated from the New Hampshire Police Academy in December. He is currently in our Field Training Program, which every full-time Academy graduate must complete prior to going on duty as a solo officer.

Department Roster

Full-Time Officers

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

Part-Time Officers

Officer Roger St. Onge
Officer Glenda Smith

Administrative Assistant

Glenda Smith

Our officers are required to complete eight (8) hours a year of ongoing training (exclusive of firearms qualifications, first aid and CPR certificate renewal, and defensive tactics refresher). The training topic can be any topic the agency head deems relevant, but may not be the same topic every year. Our officers completed many more hours of training beyond the annual requirement to maintain certification. Some of the topics include: Use of Force, Responding to Human Trafficking, Leadership-Liability-Lessons Learned, OC Instructor, Conducting Physical Fitness Testing, Traffic Radar Operator, Victims of Investment Fraud, Landlords, Tenants & Police Response, and Legal Updates to name but a few of the classes that were attended by our officers in 2017. Training is another area that is affected by short staffing, but we remain committed to providing as much relevant training as we can.

Our department members participated in community events held during 2017, such as Old Home Days and the Christmas Parade. Our officers supported the 2017 Dragon Dash Triathlon sponsored by the Deerfield Community School (DCS) and Parent Teacher Association (PTO) by providing traffic control at various strategic locations throughout the race venue. One of our officers was on hand for Career Day at DCS to answer questions related to law enforcement and also to demonstrate some of our tools of the trade. Everyone in our department was present in October to assist with a large Haunted Barn event that we put on at the Deerfield Fairgrounds just before Halloween. We also enjoyed the assistance of several members of the Fire Department and Rescue Squad, who helped make this a very successful event.

We received a grant from the Bureau of Highway Safety in the amount of \$6,000 to be used for technology upgrades in our front line cruisers. This grant offset the cost of replacing our Mobile Data Terminals (MDTs) in the marked patrol vehicles. Anything that an officer would do on a desktop computer, (i.e. reports, entering info, etc.), can be done on an MDT. This allows the officers to spend more time being visible on the roadways and less time spent at the station during their shifts.

Our activity in 2017 shows a slight drop in some of the numbers. This is attributable to being short-staffed for most of the year, which certainly affects our ability to as proactive as we would like to be. The following is a brief statistical overview showing a comparison for the past three (3) years:

	2015	2016	2017
CALLS FOR SERVICE	2,780	2,450	2,348
ARRESTS	173	153	118
DRUG ARRESTS	46	43	15
DRIVING WHILE INTOXICATED	25	15	18
MOTOR VEHICLE STOPS	1,155	1,266	1,204
TRAFFIC CITATIONS	150	92	111
TRAFFIC WARNINGS	1,005	1,174	1093
TRAFFIC ACCIDENTS	87	93	96

Even though we operated through most of the year with a reduced number of officers, we remained committed to providing uninterrupted service to the community. I am proud of our performance this past year and we look forward to serving this community in the year ahead. With that being said, I ask the residents of Deerfield to continue assisting **your** police department by contacting us with information, issues, or concerns; and to report anything you consider dangerous or suspicious.

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

Respectfully submitted,

Gary Duquette
Chief of Police

Annual Report of the Highway Department



Another Year has passed and the highway department continues to make great strides in road way improvement. A final overlay of pavement was applied to Nottingham Road, Pleasant Hill Road, and Coffeetown Road. Extensive ditching on the dirt portion of the Coffeetown Road for improved drainage and snow storage was also completed in 2017. Tremendous headway was made in hazardous tree removal throughout the town and we will continue this through 2018. As always, the work never ends so my team and I will keep working hard. The town is very fortunate to have the highway crew and subcontractor making the Deerfield roads the best they can be.

Respectfully submitted,
Mark Young
Road Agent

Annual Report of the Fire Department

The Deerfield Fire Department responded to 122 reported emergencies throughout the year and an undetermined amount of service calls and requests for assistance. Members continued to attend department training and work details to maintain a high level of preparedness for response to not only our community but throughout our local mutual aid system.

In 2017 the department saw the retirement of 4 members. Chief Mark Tibbetts with 47 years of service, Assistant Chief Gary Clark with 47 years of service, Deputy Chief Dave Farrar with 11 years of service and Firefighter Paul Smith with 60 years of service. On behalf of the department and community I would like to thank all four individuals for their many years of service and dedication to our community. Their hard work and dedication did not go unnoticed and will be missed around the station.

The department was unsuccessful in our two FEMA Assistance to Firefighter Grant applications that we applied for but the work put in to those grants will be of assistance when we re-apply in 2018. The replacement of the cascade system is a high priority project as the department works to resolve safety issues identified on the 2015 Primex report provided to the town by our insurance provider.

With the increasing age of the apparatus and equipment we are always continuously working on preventive maintenance to insure we are readily available to respond to calls for assistance from our community and area departments. Thus, maintenance of our apparatus and equipment continues to be a high priority for the department.

Unfortunately, due to a lack of available adult advisors the long-standing Explorer post for the department was temporarily closed. Over the years youth in the community were able to spend countless hours learning and experiencing first hand some of the day to day duties of the fire department. Deerfield has been fortunate to see many of members rise through the ranks of the department where their career started as an explorer. Reestablishing the post is a goal for the department in the future when members are available to serve as post advisors and continue the tradition of teaching our youth and opening the world of emergency services to them.

The end of the year saw a transition for the department with the addition of part time help to assist with coverage of emergency calls and routine department duties during hours of limited personal availability. The department also merged with the Rescue Squad as 2017 came to an end; as we move forward in 2018 we look to continue our great relationship with the Deerfield Police Department, Raymond Ambulance, Board of Selection, members of the community and we thank them for their continued assistance. Our mission could not be completed without great team work from everyone!

Respectfully Submitted,

Matthew S. Fisher

Fire Chief

2017 Fire Department Roster

Mark Tibbetts	Chief
Gary Clark	Assistant Chief
Dave Farrar	Deputy Chief
Matthew Fisher	Chief / Assistant / Deputy Chief
Matthew Kimball	Forestry Captain
John Dubiansky	Capatin
Dianne Kimball	Safety Officer
Jeff Smith	Lieutenant
Keith Rollins	Honorary Chief Engineer
Shea Ahern	Firefighter
Jeremy Bacon	Firefighter
Steve Barry	Firefighter
Ben Blake	Firefighter
Jesse Bosworth	Firefighter
Joey Bosworth	Firefighter
Rich Butler	Firefighter
Alex Cote	Firefighter
Chris Gallant	Firefighter
Adam Gill	Firefighter
Joe Gill	Firefighter
Laura Hall	Firefighter
Paul Kimball	Firefighter
W. Matthew Lopez	Firefighter
Mark Young	Firefighter

Annual Report of the Forest Fire Warden and State Forest Ranger

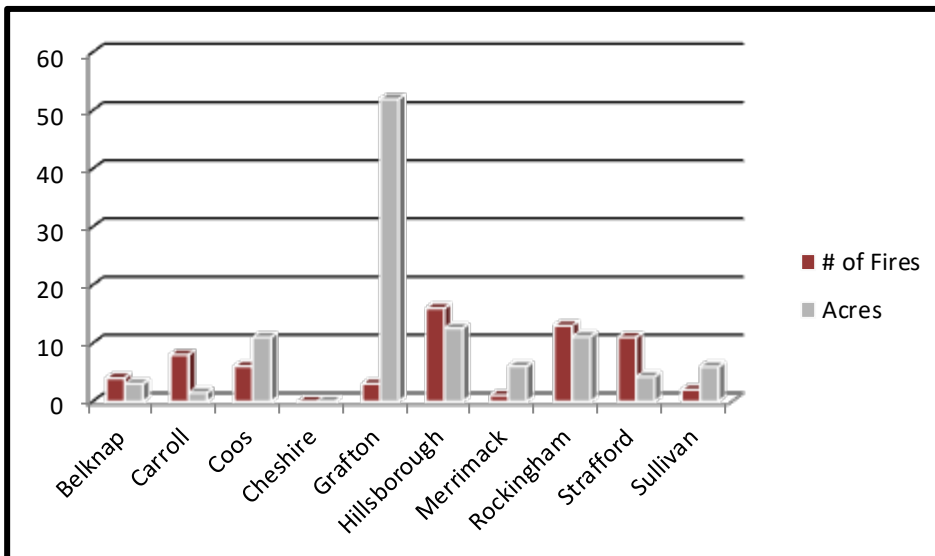
This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildland fire activity throughout the state. September and October saw fire conditions change and the state was faced with some difficult fires. The Dilly Cliff fire in North Woodstock was one of the most challenging fires we have seen in New Hampshire. Steep terrain and extreme fire behavior made this fire difficult to fight. It lasted for over 3 weeks and the final hotspots in inaccessible terrain were extinguished by heavy rains. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2017 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!

As we prepare for the 2018 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

2017 WILDLAND FIRE STATISTICS

(All fires reported as of December 2017)



HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2017	64	107
2016	351	1090
2015	124	635
2014	112	72
2013	182	144
2012	318	206

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
0	7	11	1	4	0	4	0	37

(*Misc.: power lines, fireworks, electric fences, etc.)

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!

Annual Report of the Philbrick-James Library

Average number of monthly visits: 660
Books/other material borrowed in 2017: 10,633
Interlibrary Loans processed: 1,653
New cards issued: 82
Books in the library at the end of 2016: 24,602
Materials added to the collection in 2017: 932
Materials weeded from the collection in 2016: 428
Books in library at the end of 2017: 25,106
Museum passes issued: 78

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

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

Highlights of 2017:

- Cultural passes to Currier Museum of Art, SEE Museum (Science Enrichment Encounters), McAuliffe-Shepard Discovery Center, Children's Museum of NH, Seacoast Science Center, Strawberry Banke, and Museum of Fine Arts in Boston
- Continued our membership to the NH Downloadable Audiobooks consortium offered by the NH State Library. In 2017, the Overdrive platform released Libby, which is a mobile app that simplifies the process of borrowing eBooks and digital audiobooks.
- Facilitated 3 local book groups
- Sponsored the 2017 summer reading program: "Build a Better World"
- Preschool Storytime continued on Tuesday at 9:30AM with stories, songs, finger plays and crafts geared for children ages 3 through 4 years old
- Our miniature art gallery continues to display the works of local artists
- Promoted the Deerfield Art Tour via social media and physical signage
- Created a Facebook page for the Philbrick-James Library, which currently has 190 followers
- Hired an assistant librarian to conduct additional programming for children
- Friends of the Library purchased 2 KOBO eReaders, which will begin circulating in 2018

- We continued to collect non-perishable items for the Deerfield Food Pantry in lieu of fines

The Philbrick-James Library has experienced a number of palpable transitions this year. First, Evelyn Decota retired after serving the Deerfield community as library director for 35 years. Additionally, Mel Graykin, longtime library assistant, resigned after dedicating 15 years of hard work to our organization. Both Evelyn and Mel will be missed by all.

I, Karen Howell, took over as director in September 2017 and have big plans for the upcoming year. Automating the library will be the top priority in 2018. By implementing automation, patrons will be able to check the library's holdings from any internet-connected device. Moreover, this new software provides us with improved data, which ultimately impacts both purchasing decisions and service offerings. As for programming, the library will continue to host a number of community events aimed at both adults and children of all ages. As always, our programs are free of charge and are open to the public. Libraries are evolving into information and community hubs, but remain the original "idea centers" that strive to meet the needs of their communities. I believe the Philbrick-James Library is an apt embodiment of this concept.

In closing, I would like to thank our staff and volunteers for their commitment to the Philbrick-James Library. Most importantly, I sincerely thank the Deerfield community and our patrons for supporting the library's mission of providing equal access to information for all. If you have not been to the library lately, please consider visiting us soon.

"The only thing that you absolutely have to know is the location of the library." — Albert Einstein

*Karen Howell, Library Director
Philbrick-James Library*

Annual Report of Deerfield Parks and Recreation

The year 2017 was a year full of excitement and transition for the Deerfield Parks and Recreation Department.

After 16 years of service to the town, Joe Manzi moved on from Deerfield Parks and Recreation in September. In 2001, Joe began his new role as Parks and Recreation Director and the program quickly blossomed under his guidance. The town will forever be grateful for all of the time and energy that he put into the department. His presence is missed, but the foundation he left behind has set us up tremendously for the future. In December, the Recreation Commission named the Afterschool Program rooms in Joe's honor to read "Joe Manzi's Afterschool Clubhouse". We wish Joe the very best in his future endeavors!

Our ongoing project at the Hartford Brook ballfields made more significant progress last year. Dugouts were built on the baseball side of the establishment in late November and fencing was installed to continue the ongoing development of the softball field in early December. With the dugouts complete on the baseball side, we can now consistently schedule Little League games at Hartford Brook for the 2018 season. This gives us some much needed flexibility with many games typically packed into a short spring baseball season. I would especially like to thank Jack Hutchinson for spearheading these milestones of the project and our other volunteers who helped complete these projects before the first snow fell. Completing the softball field and the interior finishes of the building at Hartford Brook are top priorities for 2018.

Many successful events and programs took place in 2017, while some new ones were introduced. The Deerfield Hoop Classic drew 43 teams (more than ever before), Old Home Day was a success as usual, and Tailgate Trick or Treat saw nearly 500 cars parked at the fairgrounds! Wrestling was the most notable sport implemented at DPR in 2017, while Teen Trip Tuesdays and a flag football program were introduced as a fun way for some of our middle and high school students to stay involved with recreation during the summer. We are excited to unleash some more new program opportunities for all ages in 2018, so stay tuned!

Our utilization of RecDesk took off quickly in 2017 and it is now the preferred method of registration and payment across all of our programs at the Deerfield Parks and Recreation Department. Over 75% of our users register for the Afterschool Program and Summer Camp using RecDesk, while that number is even higher across our other programs. If you haven't done so yet, please get familiar with RecDesk at deerfield.recdesk.com/Community/Home. There is no question that this electronic recreation software has revolutionized the registration process at Deerfield Parks and Recreation. In 2018, we plan to start utilizing more of RecDesk's features, like scheduling calendars and importing sports team rosters.

The Joe Stone Good Sport Scholarship is awarded annually by the Recreation Commission to high school students who model outstanding citizenship. Joe was a veteran who advocated for the Deerfield community and played an important role for our Parks and Recreation Department during his life. Whether it was coaching little league teams or helping make the next big plans

while on the Recreation Commission, he was always making a profound impact. Primarily funding the Good Sport Scholarship is the annual Coffeehouse Fundraiser, which was another huge success in November of 2017. The Coffeehouse Fundraiser attracted over 100 people to the Town Hall and fun was had by all with live music and refreshments. I'd like to take this opportunity to recognize all of the recipients of the scholarship to date thus far:

2011- Zach Dugas and Leigh Harrington
2012- Rachel Robertson and Lauren Seitz
2013- Emily Festa and Mahra Lawrence
2014- Tyler Kukla and Emily Lafond
2015- Connor Kukla and Kayli O'Donnell
2016- Jack Reid and Meghan Hall
2017- Jessica Nelson and Tyler Reese

Transitioning into my new role as Director of Parks and Recreation in Deerfield, I am eager to expand upon our offerings to all ages and grow the great programs that we already have in place even further. Upon my arrival this past May, it didn't take me long to figure out that Deerfield, by nature, presents a lot of opportunity due to its strong sense of community and support for parks and recreation programs. With help from our new Assistant Director, Kevin Hill, the Parks and Recreation Department was recently able to distribute a survey specific to senior programming that received a positive response through the end of the year. We intend to make more efforts like this one to listen to as many voices as we can throughout the community and serve needs from a recreation standpoint in the best ways possible. We have only just begun analyzing the numerous areas of opportunity for our department and look forward to maximizing the potential in our segment of the town.

If you would like to share your own ideas or suggestions on how we can improve programs in town, please reach out to me directly at parks@townofdeerfieldnh.com or 603-463-8811 ext. 305. You are also welcome to join us at Recreation Commission meetings on the first Wednesday of every month at 6pm in the George B. White Building. We are always open to improving and with your help, I believe we are headed for great things in Deerfield going forward!

Respectfully Submitted,

Nicholas L. Lawrence
Director of Parks and Recreation

Annual Report from Animal Control

I would like to take this opportunity to thank Kelly Roberts, our Deputy Town Clerk, for organizing and holding the 2017 Top Dog contest. We received so many Top Dog applicants but there can only be one. A huge thank you to everyone who participated in the 2017 Top Dog Contest.

In 2017 we registered 1292 dogs in the Town of Deerfield, much higher numbers than previous years.

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 and town ordinances. Failure to license your dog by April 30th, will subject you to a \$1.00 a month late fee and an additional \$25.00 civil forfeiture.

Please remember that licensing your dog is not only a law but it helps in quickly finding where your dog lives if it accidentally gets loose. Also, please remember although social media is a wonderful tool for information, we do not regularly check these pages. If your dog becomes loose or you have an animal issue, we ask that you call the Police Department 463-7432.

When licensing your dog with the town it is important to include a **phone number**, in case 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, (including barn cats) and ferret 3 months of age and older shall be vaccinated against rabies. So please make sure your animals are vaccinated.

Respectfully Submitted,
Cindy McHugh, Animal Control Officer



Annual Report of the Deerfield Rescue Squad



In 2017, the Deerfield Rescue Squad's 17 members responded to approximately 227 medical calls this year. The Rescue Squad not only responds to medical calls, but also assists with searches, standby during storms, 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 to 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 a packet, please contact any member of the Deerfield Rescue Squad.

With the help of donations to the Deerfield Rescue Squad Association and the Capital Reserve, we have been able to purchase the new LIFEPAK 15 Monitor/Defibrillator.

This year the Deerfield Rescue squad has made available CPR/AED classes for our community. In 2018 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 Deerfield 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.

2018 holds some interesting and beneficial changes for the Rescue Squad, I would like to thank everyone who has ever volunteered for our community through the Deerfield Rescue. **Thank You All for your hard work and dedication through the years.**

Deerfield Rescue Squad Roster for 2017

Cynthia McHugh, EMS Captain
John Dubiansky
Doreen Schibbelhute
Philip Hills
Chris Gallant
Laura Fedele Hoglund
Matt Lopez
Christopher Gamache
Mike Lavoie DPD

Matt Fisher, EMS Lieutenant
Jason Rapsis
Tristan Hills
Laura Hall
Dave Farrar
Tom Dillion
Shea Ahern
John Seidner

Annual Report of the Assessing Department

Avitar Associates of N.E. acts as the assessing representative for the Board of Selectmen. Avitar continues to implement cyclical inspections in order to ensure consistency and fairness between taxpayers and make sure physical data is accurate. This process involves the measuring and listing for each parcel, both taxable and non-taxable. In 2017, our assessors completed 549 cyclical inspections.

This year the Assessing Office said good bye to Penny. After working 9 years and holding several positions at the Deerfield Town Offices, Assessing Supervisor, Finance Officer and Human Resource Director Penny Touchette left Deerfield for a position at the Department of Revenue Administration in Concord.

The Assessing Office is responsible for the following:

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

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

Public Service Co	\$1,392,316.00
Deerfield Fair Association	\$138,562.00
NH Electric Cooperative	\$79,270.00
Messina, Dawn	\$29,869.00
Rollins, Nellie A.	\$26,424.00
George, Simon G., Trustee	\$25,947.00
SNHS Deerfield Elderly Housing	\$25,774.00
Fisher, Scott T.	\$24,873.00
Whatmough, David E.	\$24,624.00
Fairpoint Communications Inc.	\$23,496.00

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

Respectfully Submitted,

Cherie A. Sanborn
Assessing Clerk

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 reconvened 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 the Town Clerk/Tax Collector

“Life is divided into three terms - that which was, which is, and which will be. Let us learn from the past to profit by the present, and from the present, to live better in the future.” William Wordsworth

It's that time of year again: time to reflect on what we have accomplished, and did not accomplish, over the past year. There is a wonderful value in assessing the past to contemplate ways to make the future better. I love this time of year of resolutions, contemplation, and hopeful planning. It's like charting a new course of a fantastic journey.

In many ways, 2017 was what I would classify as a “typical” year. We administered 1 deliberative session and 1 town election. We collected over 96 % of the taxes committed to us by warrant. We processed over a million dollars in motor vehicle revenue. The counter was busy serving the residents of Deerfield.

In an effort to increase the number of dog licenses in town, we created the Top Dog Contest, and licensed nearly 1300 dogs – the highest amount ever licensed. We would like to congratulate “Stark” for winning the contest, and being Deerfield's Top Dog!

The former Town Clerk/Tax Collector, Kevin J. Barry, retired in December of 2017, after 10 years of service. We would like to thank him for all his hard work and dedication, and we wish him an abundance of happiness in his next chapter.

In December, I completed the Primex Leadership Academy. I found this training necessary in improving my understanding of how to best serve the residents and my coworkers to boost the overall customer service experience in the Clerk's office. One of my core objectives is to continually improve and strengthen our services to make transactions easy and pleasant.

The New Year will see several of my new customer service initiatives. Some of these will include offering boat registrations; hosting a rabies clinic and licensing event with the Animal Control Officer; transitioning the town to “one-check,” which will allow residents to write one check for both the state and town for motor vehicle transactions, and; hopefully implementing credit/debit card capability for both online and over the counter transactions.

In conclusion, I would like to thank everyone for all their help and support. I am enthusiastic about what the future has in store for the Town Clerk/Tax Collector's Office. I hope for lots of wind and smooth sailing over the course of our next journey!

Happy New Year!

Kelly Ann Roberts

Kelly Ann Roberts, Acting Certified Town Clerk/Tax Collector

2017 Office of Welfare Annual Report

Denise Greig, Welfare Administrator

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

There was a strong demand for information regarding changes in Federal, State and non-profit programs; this is expected to continue in 2018. In 2017, this Office saw a decrease in the number of families seeking local financial assistance, likely due to improved employment conditions. However, a very tight rental market, harsh winter and underemployment remain concerns.

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

In addition to coordinating the Town of Deerfield's General Assistance Program, the Office of Welfare assists the Deerfield Food Pantry and coordinates holiday charitable activities. The Deerfield Food Pantry serves approximately fifty households. In summer, it again offered "GOT LUNCH", a lunch delivery program for Deerfield's children.

In April 2017, the Office of Welfare coordinated "Take Care of Your World", the annual town-wide cleanup and the Chili and Chowder Fest! Thanks to those who support this event! This Office offered health and well-being tips and program information.

The Office of Welfare works cooperatively with the Office of Health to promote the well-being of our residents. The Town participates in the Greater Manchester Public Health Network and its activities. Look for more courses to be offered by Lamprey in spring!

The Office of Welfare is active in the Town's Emergency Management planning, including sheltering. Another major focus is disaster preparedness outreach. Residents are encouraged to sign up for NH Alerts! Send in your Special Needs Form if you need an extra hand in disasters.

If you need any information, including 24-hour hotlines, simply go the Welfare Office page at www.townofdeerfieldnh.com or call 463-8811 x310. Call 211 for afterhours info. For senior services, call Service Link at 866-634-9412. The New Hampshire Statewide Addiction Crisis Line is toll-free at 1-844-711-HELP (4357).

You may visit the Welfare Office in the GBW Building during drop-in office hours; appointments are also available - simply call 463-8811 x310.

Town of Deerfield Code Enforcement Report

This past year new home starts were again at 24 single family units. Most of these have been spec homes and sold before completion. This seems to indicate 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 busy but not overwhelming. The amount of housing stock is decreasing and thus generating increased interest in new homes.

Forest Glenn off of South Rd is now built out with no remaining lots. Browns Mill Rd has been accepted by the Town and the additional subdividing has been approved. Building permits have also been applied for. There are additional subdivisions currently in the works and should be ready for construction at start of building season. There are currently 4 new homes under construction at this time.

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

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

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

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

Year	08	09	10	11	12	13	14	15	16	17
Building permits	82	81	82	90	85	85	75	114	134	93
Dwellings Units	12	9	19	17	13	14	15	25	24	24
Electrical				66	62	75	70	133	95	85
Plumbing				25	26	24	22	34	38	35
Mechanical				58	68	62	78	107	117	67

If anyone has questions or concerns you may contact me at 463-8811 x 302.

Respectfully Submitted

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

Annual Report of the Transfer Station

This year you will notice the transfer station is again requesting funding to purchase a new compactor. Our current compactor, for MSW has also been in service since the construction of the transfer station. The unit was purchased as a new machine at the time and for the most part has served us well. This year it has had many break downs and could only process 80% of our trash. We have been forced to overload the unit consistently as the population of town increases.

I have outlined a plan to the board to start renovating and increasing the capacity of the facility. As the town population increase so does the disposal of trash. In an attempt not to end up in a crisis situation I have made recommendation for a multi-year plan to increase its capacity.

In the past year many of our disposal contracts have been renewed for a number of years with fixed increases over the renewal period. These contracts will also assure us of disposal facilities for our waste in future years to come.

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

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

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

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

I also would like to thank the employees that work at the facility for the outstanding job they have done at keeping the area neat and clean considering what gets brought in to such a facility. Many of the items brought in have to sorted and packaged by the employee's so they can be shipped out as revenue generating recyclables. Waste oil is greatly appreciated as the town uses it to heat the town shed with a waste oil furnace and

saves considerable monies by us not purchasing fuel oil, but it is also important to keep in mind not bring contaminated oil as this create issue with the furnace. The main culprit being water and antifreeze mixed in.

Respectfully Submitted
Richard H Pelletier



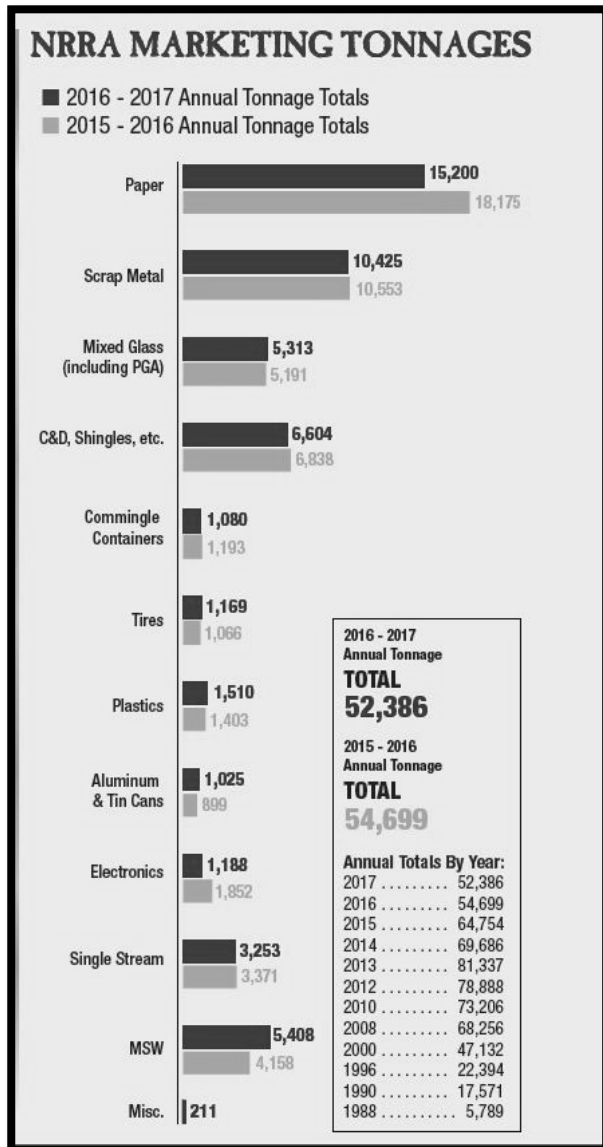
"Partnering to make recycling strong through economic and environmentally sound solutions"

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@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, 37-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 Monthly "Full of Scrap" email news, monthly Marketing meetings, **members' only website**, workshops and Fall Facility Tours;
- **NRRA School Recycling CLUB** - a program to assist schools to promote or advance their recycling efforts;
- **NH DES Continuing Ed Credits**;
- **NH the Beautiful Signs, Grants, Bins and Recyclemobiles.**

NRRA membership has grown to include more than 400 municipalities, businesses and individuals in New Hampshire, Vermont, Massachusetts, Connecticut and Maine. NRRA, as a 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 52,000 tons in fiscal year 2016-2017!

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



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

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

Town of Deerfield, NH

Congratulations for being such active recyclers!

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

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

Recyclable Material	Amount Recycled In 2017	Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources
Electronics	6,692 lbs.	Conserved enough energy to power 0.9 houses for one year!
Scrap Metal	118.8 gross tons	Conserved 332,600 pounds of iron ore!
Tires	11.4 tons	Conserved 7.5 barrels of oil!

Avoided Emissions:

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

By recycling the materials above, you have avoided about **590 tons** of carbon dioxide emissions
This is the equivalent of removing **126 passenger cars** from the road for an entire year

1/16/2018



Partnering to Make Recycling Strong Through Economic and Environmentally

Sound Solutions

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

Telephone: (603) 736-4401

Fax: (603) 736-4402

E-mail: info@nrna.net

Web Site: www.nrra.net



Activity Detail Report

This is not a Bill - Pay from Invoice Only

Deerfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Revenue	Program Expenses	Net Revenue/Expenses
Electronics - Peripheral	2/9/17	214152	1,095	0.55	0.49	1	\$0.145			\$158.78	
Subtotals			1,095	0.55	0.49					158.78	
Electronics - Television	2/9/17	214152	5,337	2.67	2.38	1	\$0.145	\$105.00		\$878.87	
Electronics - Television	2/9/17	214152	260	0.13	0.12	1	\$0.270			\$70.20	
Subtotals			5,597	2.80	2.50			\$105.00		949.07	
Electronics Fuel Surcharge	2/9/17	214152				1	\$17.000			\$17.00	
Subtotals										17.00	
Freon-Units	8/24/17	221445				131	\$9.000			\$1,179.00	
Freon-Units	11/14/17	335785				96	\$8.000			\$768.00	
Subtotals										1,947.00	
Glass-PGA	1/5/17	213038	30,940	15.47	13.81	1	\$30.000			\$464.10	
Glass-PGA	2/23/17	214538	22,680	11.34	10.13	1	\$30.000			\$340.20	
Glass-PGA	4/14/17	216070	25,380	12.69	11.33	1	\$30.000			\$380.70	
Glass-PGA	6/2/17	218002	25,720	12.86	11.48	1	\$30.000			\$385.80	
Glass-PGA	7/21/17	220142	27,340	13.67	12.21	1	\$30.000			\$410.10	
Glass-PGA	9/8/17	222344	25,540	12.77	11.40	1	\$30.000			\$383.10	
Glass-PGA	10/20/17	334431	22,080	11.04	9.86	1	\$30.000			\$331.20	
Glass-PGA	12/7/17	337094	25,600	12.80	11.43	1	\$30.000			\$384.00	
Subtotals			205,280	102.64	91.64					3,079.20	
House Hold Hazardous	9/16/17	218494				1	\$1,650.000			\$1,650.00	
House Hold Hazardous	9/16/17	218494				239	\$25.000			\$5,975.00	
Subtotals										7,625.00	

1/16/2018



Partnering to Make Recycling Strong Through Economic and Environmentally

Sound Solutions

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

Telephone: (603) 736-4401

Fax: (603) 736-4402

E-mail: info@nrna.net

Web Site: www.nrra.net



Activity Detail Report

This is not a Bill - Pay from Invoice Only

Deerfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Revenue	Program Expenses	Net Revenue/Expenses
Propane - 20# Damaged	12/5/17	335786				17	\$0.000			\$0.00	
Subtotals										0.00	
Propane -1#	12/5/17	335786				100	\$1.000			\$100.00	
Subtotals										100.00	
Propane- 20#	12/5/17	335786				63	\$1.500		\$94.50		
Subtotals										94.50	
Propane- 30#	12/5/17	335786				1	\$4.000			\$4.00	
Subtotals										4.00	
Propane- 40#	12/5/17	335786				2	\$4.000			\$8.00	
Subtotals										8.00	
Propane-Fire Extn.	12/5/17	335786				34	\$6.000			\$204.00	
Subtotals										204.00	
Propane-Misc.	12/5/17	335786				1	\$4.000			\$4.00	
Subtotals										4.00	
Propane-Trans.	12/5/17	335786				1	\$0.000	\$25.00		\$25.00	
Subtotals								\$25.00		25.00	
Scrap-Metal	1/10/17	213229	10,160	5.08	4.54	1	\$107.000	\$170.77	\$485.32	\$170.77	
Scrap-Metal	2/24/17	214539	16,800	8.40	7.50	1	\$80.000	\$170.77	\$600.00	\$170.77	
Scrap-Metal	4/5/17	215802	12,080	6.04	5.39	1	\$90.000	\$170.77	\$485.36	\$170.77	
Scrap-Metal	4/19/17	216179	11,980	5.99	5.35	1	\$90.000	\$170.77	\$481.34	\$170.77	
Scrap-Metal	5/9/17	217063	13,620	6.81	6.08	1	\$90.000	\$170.77	\$547.24	\$170.77	
Scrap-Metal	6/1/17	217952	16,100	8.05	7.19	1	\$90.000	\$170.77	\$646.88	\$170.77	

Report provided by: Lindsay

161

report date: 1/16/2018

1/16/2018



Partnering to Make Recycling Strong Through Economic and Environmentally
Sound Solutions

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234
Telephone: (603) 736-4401 Fax: (603) 736-4402
E-mail: info@nrna.net Web Site: www.nrra.net



Activity Detail Report

This is not a Bill - Pay from Invoice Only

Deerfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Program Revenue	Program Expenses	Net Revenue/Expenses
Scrap-Metal	6/20/17	218768	14,180	7.09	6.33	1	\$90.000	\$170.77	\$569.74	\$170.77	
Scrap-Metal	7/5/17	219516	14,780	7.39	6.60	1	\$97.000	\$169.23	\$640.03	\$169.23	
Scrap-Metal	7/24/17	220143	15,740	7.87	7.03	1	\$97.000	\$169.23	\$681.60	\$169.23	
Scrap-Metal	8/4/17	220807	13,140	6.57	5.87	1	\$107.000	\$169.23	\$627.67	\$169.23	
Scrap-Metal	8/18/17	221533	13,580	6.79	6.06	1	\$130.000	\$169.23	\$788.13	\$169.23	
Scrap-Metal	8/29/17	221909	15,580	7.79	6.96	1	\$130.000	\$169.23	\$904.20	\$169.23	
Scrap-Metal	9/5/17	222155	12,700	6.35	5.67	1	\$130.000	\$169.23	\$737.05	\$169.23	
Scrap-Metal	9/11/17	222499	8,980	4.49	4.01	1	\$130.000	\$169.23	\$521.16	\$169.23	
Scrap-Metal	9/29/17	333470	12,500	6.25	5.58	1	\$110.000	\$169.23	\$613.84	\$169.23	
Scrap-Metal	10/16/17	334118	12,900	6.45	5.76	1	\$110.000	\$128.93	\$633.48	\$128.93	
Scrap-Metal	11/3/17	335507	13,080	6.54	5.84	1	\$110.000	\$128.93	\$642.32	\$128.93	
Scrap-Metal	11/16/17	336285	15,160	7.58	6.77	1	\$110.000	\$128.93	\$744.47	\$128.93	
Scrap-Metal	11/21/17	336418	9,600	4.80	4.29	1	\$110.000	\$128.93	\$471.43	\$128.93	
Scrap-Metal	12/11/17	337098	13,420	6.71	5.99	1	\$135.000	\$130.05	\$808.80	\$130.05	
Subtotals			266,080	133.04	118.79			\$3195.00	12,630.06	3,195.00	
Tires-Passenger	4/27/17	216527	7,250	3.63	3.24	290	\$1.750			\$507.50	
Tires-Passenger	8/25/17	221536	6,875	3.44	3.07	275	\$1.750			\$481.25	
Tires-Passenger	12/14/17	336827	8,650	4.33	3.86	346	\$1.750			\$605.50	
Subtotals			22,775	11.39	10.17					1,594.25	
Vegetable Oil - Gallons	12/31/17	338419				56	\$0.000			\$0.00	
Subtotals										0.00	

1/16/2018



*Partnering to Make Recycling Strong Through Economic and Environmentally
Sound Solutions*

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234
Telephone: (603) 736-4401 Fax: (603) 736-4402
E-mail: info@nrra.net Web Site: www.nrra.net



Activity Detail Report

This is not a Bill - Pay from Invoice Only

Deerfield, NH

Commodity	Pickup Date	Release #	Lbs.	Net Tons	Gross Tons	# of Units	Price	Haul Charge	Program Revenue	Expenses	Net ▲Revenue/Expenses
Grand totals			500,827	250.41	223.58				\$12,724.56	\$18,910.30	\$6,185.74

TOWN OF DEERFIELD

BOARDS, COMMISSIONS, & OTHERS



2017 Town Report from the Deerfield Planning Board

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

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

Applications

In 2017 the Planning Board reviewed and approved applications for 5 subdivisions, 1 site plan review, 6 lot line adjustments, and 2 conditional use permits. For a major subdivision (4 new lots or more or a new road) or a site plan, the Planning Board strongly recommends that the applicant meet with the Board first for a preliminary informal consultation. This is an opportunity for the Board and applicant / landowner to discuss the proposal and for the Board to provide guidance. Applicants are also welcome to meet with Town Planner, Sylvia von Aulock for guidance.

Amendments to the Town's Zoning Ordinance

It is recognized that Deerfield has pristine lakes, ponds, wetlands and other water features. In order to ensure these resources remain pristine, the Town Planner worked with the Conservation Commission to begin reviewing the wetland ordinance and setbacks. A comparison was done verifying setbacks established in neighboring communities. In 2018, this work is likely to continue, especially as it pertains to the Pleasant Lake Watershed and other vulnerable watersheds in Deerfield.

Becoming Age-Friendly Community Assessment

Southern NH Planning Commission (SNHPC) invited Town residents, business owners, town staff, and volunteers to address issues for both younger adults (who are leaving the state) and older adults (a population that is growing in NH). Topics covered included housing, transportation, recreation and engagement, and businesses. For those who responded to an age-friendly survey, transportation options and having nearby medical services were the biggest concerns. Additionally, respondents were concerned about finding housing options that will meet their needs as they age. Deerfield has a lower millennial population (15-34 years) when compared to the region as a whole. The number of middle-age residents is higher than the regional average; however, the most senior population (75+) is lower than the region. This could be due to lack of housing choice,

affordability, or scarcity of elderly care facilities. For the full assessment, go to SNHPC.org.

Rollins Excavation and Sand and Gravel:

It took the better part of a year, but the Planning Board, Steve Rollins and his engineer, Earl Sanford worked very hard to resolve a number of issues associated with the Rollins Excavation Permit and developing a site plan for the Sand and Gravel business. Aside from some minor revisions, a Site Plan has been submitted and available for review at the Town Office. The Board expects to continue working with Steve and wrap up loose ends including finalizing the renewal of the excavation permit.

Northern Pass Transmission (NPT) Project:

DPB is guided by a Master Plan, defined through extensive public input. DPB members used the Master Plan Vision, guiding principles, and other planning tools, to provide written testimony on the potential impact of NPT on orderly development in Deerfield. DPB also worked with the Select Board and Conservation Commission to submit comments on environmental and economic issues, as well as consideration of public benefit. The NH Site Evaluation Committee reviewed the project over 70 Adjudicatory Hearing days from early April through late December 2017.

2018 Work Program

In 2018, the Planning Board expects to work on the following:

- Oversee the update Deerfield's Capital Improvement Program;
- Oversee the update of Deerfield's Impact Fee Ordinance;
- Continue progress on traffic calming in Deerfield Center, based on results of the 2016 pilot, including line painting to help slow traffic and protect pedestrians.
- Meeting with applicants and landowners to explain the land use review and approval process;
- Identify items in the Town's land use regulations that need to be updated; and
- Work with the Conservation Commission, Zoning Board of Adjustment and others on land use concerns as they arise.

Planning Board advisors

Sylvia von Aulock Executive Director of the Southern NH Planning Commission assumed the duties of Town Planner starting the end of January, 2017. She created office hours, (Tuesday mornings from 8:00 – 9:00 at Deerfield Building Office and as needed at the SNHPC Office in Manchester) to meet with applicants and property owners.

The five member Planning Board and alternates are volunteers and give of their time to help plan Deerfield's future growth. Given the planning, legal, engineering and

administrative complexity of many projects, the Town benefits from the expertise of professional advisors:

Town Planner: Gerald Coogan, AICP in 2016; Sylvia von Aulock, Executive Director of SNHPC in 2017

Town Engineering Consultants: Keach-Nordstrom Associates (KNA).

Legal Counsel: Atty. James Raymond.

Planning Board Secretary: Jane Boucher

A special “Thank You” goes out to Jane Boucher for her continued service to the Town and especially to the Planning Board. Jane persevered through tragic family loss in the fall of 2017 and managed to come back after a short break to continue assisting the Planning Board with administration duties.

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

Respectfully submitted,

Peter Schibbelhute, Chair

Kate Hartnett, Vice Chair

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

Dave Doran

Greg Mitchell

Richard Pelletier, alternate

Deerfield Planning Board

2017 Town of Deerfield Report

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, 14 hours were spent by SNHPC staff organizing a legislative event for NH Legislators and local officials in the SNHPC region for the 14 municipalities in the region; equally dividing the total hour results in 1 hour of benefits that can be attributed to the Town.

No.	Hours	Project Description
1	141.5	Deerfield Town Planner Duties: Provided assistance to Deerfield Planning Board, attended meetings, reviewed plans, met with staff;
2	66.25	Becoming Age Friendly: Provided communities and businesses with age-friendly assessments, organized a community forum, continued to work with communities in educating stakeholders on age-friendly topics and concerns;
3	58	Continued updating the regional travel demand model, which has been using in traffic volumes forecasting on roads in the region for the future;
4	38.8	Conducted traffic counts at 13 locations;
5	24.1	Represented the interests of the Town on the Region 8 Regional Coordination Council for the Statewide Coordination of Community Transportation Services Project;
6	23.3	Made updates to the NHDOT 10-year Plan;

7	20	Coordinated Upper Lamprey Scenic Byway Council meetings, undertook mapping updates, and began work on marketing initiatives;
8	16.6	Performed Strategic Highway Research Program 2 (SHRP2) program evaluation and revision - now Partnering for Performance NH (PFPNH);
9	15	Statewide Assistance – Initiated and managed a Statewide Scenic Byway Marketing committee and its efforts to plan 2017 and 2018 forums;
10	13.7	Worked on NH Rail Transit Authority Advisory and Governance Boards projects;
11	12.7	Compiled building permit data and certificate of occupancy permit records to record dwelling unit totals from all municipalities in the region;
12	11	Completed signal warrant study for intersection of NH 43/Deerfield Community School Drive;
13	10.8	Continued with Phases 1 and II of The Brownfields Region Wide Assessment Grant, which is used for environmental studies and investigations to help move contaminated sites to clean up, redevelopment and reuse. Contaminated sites located in town centers and villages and near public water bodies and groundwater drinking sources have a high priority for funding;
14	9.6	Made updates to the Long Range Transportation Plan;
15	9.3	Developed a Complete Street Toolkit; provided an opportunity for communities to participate in a complete streets pilot project program;
16	7.6	The FY 2015-2040 Regional Transportation Plan was developed and approved, TIP: The FY 2017-2020 Transportation Improvement Program was developed and approved;
17	7.1	Organized Outreach and Education Events such as our ongoing Planning Round Table events on Conservation Commission & Open Space Management, bringing in experts from various state agencies such as Census. Also provided a site plan review and analysis class;
18	6.8	Updated and adopted the Title IV Policy and Environmental Justice Program;
29	5.25	Began the update and coordination process for the Deerfield Hazard Mitigation Plan;
19	4.7	Updated Congestion Management Process;
20	4	Assisted with MS4 Storm Water Coalition and Regional Planning Commission Coordination of MS4 Efforts;
21	2.5	Updated interactive maps displaying traffic count locations and traffic volumes for the Town. Maps are now available on the SNHPC.org website;
22	2.5	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;
23	2	Assisted the town with 2018 Road Safety Audit (RSA) applications; coordinated and participated in RSA program;
24	2	Provided staff assistance to Statewide Coordinating Council for Community Transportation (SCC);
25	1.5	Regional Water Supply Assistance Including facilitation of second regional multi-community and agency forum, continued assistance to communities on coordinating information, brought in experts from various agencies and consultant teams;
26	1.5	Identified fatal and incapacitating crash locations in Deerfield;
27	1	Participated on the NH BPTAC (Bike-Ped Transportation Advisory Committee) Counting Subcommittee, preparing a statewide counting plan and conducting the inaugural counts using shared automated counting equipment;
28	1	Organized and facilitated a Legislative Event for NH Legislators and local officials in the SNHPC region.

Town of Deerfield Representatives to the Commission

Frederick J. McGarry, Chair

Frances Menard

Executive Committee Member: Frederick J. McGarry, Chair (as of 10/17)



50 YEARS AND COUNTING!

In 2017 DCC completed its 50th year of service to the Deerfield Community!

As documented in its first report to the Town, on March 14th 1967 Deerfield ***“joined more than 60 other New Hampshire communities when voters in the 1967 Town Meeting approved a conservation commission”***. To mark the 50th anniversary, on March 14th 2017, Deerfield Conservation Commission (DCC) members and many long-time friends of the Commission shared memories and refreshments in celebration. DCC’s first members, Frank Perrotta, Philip H. Oxnam, R. Bruce Elliot and Robert A. Stevens would be proud of their legacy as DCC continues the work its predecessors began on that auspicious day.

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

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

Primary work by DCC members and volunteers in 2017 is outlined below:

LAND CONSERVATION AND PROTECTION

A survey of the 178 acre, town-owned and managed Edythe H. Boisvert Town Forest was completed in 2017. Town Forest status and authorization to convey a conservation easement was granted by vote of the Town on March 14, 2014. Upon completion of the easement, the parcel will become Deerfield’s 9th permanently protected property, in addition to the following six town forests and two conservation areas:

• Freese Town Forest	Tax Map 410 Lot 32	178 Acres
• 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-Flanders 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

The DCC has considered various types of recreational uses of these lands. Many are acceptable because they have very little impact on conservation values. Some are not acceptable because of the significant impact they do have on soils, wildlife habitat, and/or water quality.

The following are two lists of recreational activities, permitted and not permitted. They apply to all Deerfield conservation lands and Town Forests.

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

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

* Please respect – Carry in; Carry out

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

Funding for conservation projects comes from a mix of sources including donations, grants, and the Conservation Fund which is currently supplemented by 50% of the Land Use Change Tax (LUCT). LUCT collections deposited in 2017 provided \$44,315, making it possible for DCC to continue its mission of working strategically to protect Deerfield’s rural character. DCC is grateful for the Town’s continued support for conservation. Grants and other sources of funding, such as through New Hampshire’s *Land & Community Heritage Investment Program* (LCHIP), are routinely sought to supplement conservation funds used for acquiring and protecting these parcels.

DCC encourages the donation of land and conservation easements as a means of preserving Deerfield’s forests and fields, its rivers and streams, and its wetlands and wildlife. Over the years, with the support of the residents of the Town and through the generosity of private landowners, DCC has facilitated the acquisition of properties that enhance the creation of greenways and provide suitable wildlife habitat; all in keeping with the Open Space Plan of Deerfield’s Master Plan, and the NH Wildlife Action Plan.

STEWARDSHIP

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

Members and volunteers re-marked trails on the Dowst-Cate Town Forest, and long-time volunteer Frank Mitchell worked with folks from Liberty Mutual, who contributed their time to paint all existing blazes and put up medallions at regular intervals throughout the Freese Town Forest.

In addition to the Freese boundary work, Al Jaeger and Will Frey were able to GPS and re-locate markers in sections of the Great Brook Corridor. Considered Deerfield’s gem, the Great Brook Corridor was one of the most ambitious local projects funded through New Hampshire’s 1987 *Land Conservation Investment Program* (LCIP) and currently links nearly 700 acres of contiguous lands of seven owners. Trails through the corridor can be accessed from Harvey or Coffeetown Roads.

DCC is grateful to its members, volunteers and partners for the many hours donated in accomplishing these numerous annual tasks, ensuring that Deerfield remains a faithful steward of its ecologically valuable lands.

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

DCC continues to partner with the Forestry Commission and a professional forester to develop forestry management plans for the Town Forests. Forestry activities are undertaken based on the recommendations outlined in their respective plans. Completed management plans for six of the nine Town Forests and conservation areas can be found on the DCC web page of the Town website.

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

Northern Pass Transmission (NPT) Wetland Application Review: This year, DCC independently reviewed and provided input on the project's wetland and shoreland permit applications for subsequent approval by the *NH Department of Environmental Services* (DES). During that process, DCC members met with *Eversource* representatives to assess potential impacts of the project to Deerfield's wetlands. The Conservation Commission, through its member representative, continues to make significant contributions as it actively participates with the Board of Selectmen and Planning Board in the Town's *Motion to Intervene*, which allows Deerfield to join with other towns in the *Site Evaluation Committee* approval process for the NPT project. Participation empowers the Town to provide local input and to attempt to protect Deerfield's environmental interests during the NH Site Evaluation Committee (NH SEC) review process.

TRAILS COMMITTEE

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

PARTNERSHIPS AND OUTREACH

DCC welcomed an opportunity to partner with Deerfield Community School (DCS). A grant from the *New Hampshire Association of Conservation Commissions* (NHACC) was the catalyst for an ongoing collaborative project between Ellen O'Donnell's 7th and 8th grade students and DCC members.

DCC participated in updates to the NH Town & Community Forest Survey as well as the NH GRANIT update. NH GRANIT is New Hampshire's statewide GIS clearinghouse.

Through collaboration with the Deerfield Planning Board, NH Hampshire Fish & Game and the developer of the Brown's Mill subdivision off Mt. Delight Rd, member Kate Hartnett was instrumental in the design of a unique, 29-acre, open space conservation easement area. A former gravel pit is being reclaimed to provide wildlife habitat for turtles, birds, insects, and other species valued in the NH Wildlife Action Plan. The parcel is very near NH Fish & Game's Corey Wildlife Management Area.

DCC strives to address the concerns of residents and organizations that have come to the Commission for advice and support, and routinely reviews activities 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, Northwood Lake, and the Lamprey River. Entities with which the DCC routinely partners are:

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

DCC MEMBERS AND MEETINGS

Although 2017 saw changes in its membership rolls (the loss of Deb Campelia to the Peace Corps and Jim Deely to competing Town obligations), the torch has been passed. Haley Andreozzi and Ben Minerd have fully embraced their respective appointments, becoming active participants in the work of the Commission.

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. Member Kate Hartnett is DCC's Northern Pass representative and Wes Golomb liaisons with the *Lamprey River Watershed Association*. Haley Andreozzi and Ben Minerd are members, who along with volunteers Frank Mitchell, Al Jaeger and Alan Perkins, contribute their time for easement monitoring, trail maintenance, and research, and to assist with land protection projects. 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 organizational research and support to the Commission. DCC is grateful to **ALL** the many volunteers who have given freely of their time in the name of conservation.

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

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

Deerfield Conservation Commission
Serita Frey, Chair

Annual Report of the Deerfield Historical Society

As another year has gone by and we can reflect on all that has happened. We continue our search for a building to house the Deerfield Museum and Deerfield Historical Society. We will have the existing museum (second floor of the Old Town Hall) open for special events in town.

We hosted the New Hampshire Cemetery Association meeting and we did a walk through at the Deerfield Parade Cemetery. We had Melissa Kibbs give a presentation about some of the shapes and markings on the stones, as well as the historic people buried in this cemetery.

This year we also put up a new sign for the Deerfield Historical Society (it is out in front of the Old Town Hall) and we dedicated it to our Town Historian, one of the original founders and still a member, Mrs. Joanne Wasson. As we continue our search for the perfect building (a town historical building), or land to put up a historical looking building, to house all of our treasures that we have collected over the years and we are always happy to accept historically pieces to add to our inventory

For our yearly outing, we went to the “Fort Constitution” In New Castle NH. Our tour guide was Joe Sears and we learn quite a few things about the fort. Everyone had a good time and after we went and had a nice lunch at one of the local restaurants.

Chief State Archeologist Rich Boisvert did a lecture on archeology in NH and explain how things work. The group found it very interesting.

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

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

Thank You,

Dan Tripp Sr.
President DHS

Annual Report of the Joint Loss Management Committee

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

Updated in 2017, the Town Safety Policy aims to meet the following objectives:

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

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

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

Thanks to all the Town employees for their continuing efforts to make Deerfield a safe place to live and work!

In the coming year, the JLMC will implement changes in the Safety Policy, update the inspection checklists for Town properties, and continue its training and outreach to all Departments.

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

Denise Greig, Chair
Joint Loss Management Committee

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2017-12/31/2017

--DEERFIELD--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
STEWART, SAMUEL JAMES	01/05/2017	ROCHESTER,NH	STEWART, BENJAMIN	MCCARRON-STEWART, SARAH
MOORE, JACKSON DAVID	02/04/2017	MANCHESTER,NH	MOORE, JASON	MOORE, SHELBY
ROWZEE, NORA JEAN-VIOLET	03/14/2017	MANCHESTER,NH	ROWZEE, JASON	ROWZEE, CRYSTAL
LANDRY, HARPER ALEXANDRA GRACE	05/07/2017	MANCHESTER,NH	LANDRY, MICHAEL	LANDRY, HEIDI
COUNTEY, CHARLIE MAE	05/16/2017	MANCHESTER,NH	COUNTEY, THOMAS	COUNTEY, STEPHANIE
MINERD, CLAYTON ANDREW	06/03/2017	DEERFIELD,NH	MINERD, BENJAMIN	MINERD, HILLARY
MOULTON, LILLIAN ASHLEY	06/16/2017	MANCHESTER,NH	MOULTON, BRIAN	MOULTON, ASHLEY
MURRAY, AIDEN TAYLOR	07/08/2017	MANCHESTER,NH	MURRAY, MATTHEW	MURRAY, ANDREA
GEDRAITIS, CLARA JUNE	07/15/2017	EXETER,NH	GEDRAITIS, JOHN	GEDRAITIS, INGRID
ST GERMAIN, MAIZY SHEA	07/18/2017	MANCHESTER,NH	ST GERMAIN, LEVI	ST GERMAIN, BETHANY
MUSIITWA, MARGARET SUSAN	08/31/2017	CONCORD,NH	MUSIITWA, MAURICE	MUSIITWA, LAURA
WILLIAMS, CLARA FLORENCE	09/02/2017	CONCORD,NH	TORDELLA-WILLIAMS, IAN	WRIGHT WILLIAMS, HEATHER
SYBERT, LUKE ANDREW	09/06/2017	NASHUA,NH	SYBERT, SCOTT	SYBERT, JILLIAN
AUSTIN, NORA GAIL	11/09/2017	MANCHESTER,NH	AUSTIN, JOSHUA	AUSTIN, MICHELLE
ANDERSON, JACE WILLIAM	11/18/2017	MANCHESTER,NH	ANDERSON, MICHAEL	PHANEUF, SASHA-MARIE
CLEAR, MACKENZIE DEBORAH	12/05/2017	MANCHESTER,NH	CLEAR, MATTHEW	CLEAR, BETHANY
DANNA, SHELBY LEE	12/11/2017	MANCHESTER,NH	DANNA, JONATHAN	DANNA, MICHELLE
LONERGAN, DECLAN EDGAR	12/13/2017	MANCHESTER,NH	LONERGAN, JASON	LONERGAN, CHELSEY
BRUSH, OWEN GEORGE	12/22/2017	CONCORD,NH	BRUSH, DAVIS	SWOPE-BRUSH, LAUREL

Total number of records 19

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
HILTON, THOMAS W PITTSFIELD, NH	LEMIEUX, KELLI O DEERFIELD, NH	DEERFIELD	KINGSTON	05/21/2017
BERGER, MATTHEW J DEERFIELD, NH	TERBUSH, LEAH E DEERFIELD, NH	DEERFIELD	DEERFIELD	06/13/2017
DIMAGGIO, JAMES J DEERFIELD, NH	COOPER, JENNIFER L DEERFIELD, NH	DEERFIELD	DEERFIELD	06/24/2017
MARTIN, DAINEL T DEERFIELD, NH	BOUCHARD, CRISTY L DEERFIELD, NH	DEERFIELD	CHICHESTER	07/09/2017
KEECH, JOHN F DEERFIELD, NH	DIONNE, STACY L DEERFIELD, NH	DEERFIELD	CANDIA	07/15/2017
BRODEUR, CHAD M DEERFIELD, NH	HEATH, ASHLEY A DEERFIELD, NH	DEERFIELD	LISBON	07/29/2017
TOBIN, TYLER P DEERFIELD, NH	FRANKLIN, SARAH G DEERFIELD, NH	DEERFIELD	CANDIA	08/19/2017
RODRICK, KYLE J DEERFIELD, NH	MCGUINNESS, CRISTY A DEERFIELD, NH	DEERFIELD	WATERVILLE	08/25/2017
WHATMOUGH, JOSHUA D DEERFIELD, NH	OSWALD, CARLY A DEERFIELD, NH	DEERFIELD	DEERFIELD	08/26/2017
NELSON, JOHN F DEERFIELD, NH	STAFFORD, VICTORIA L DEERFIELD, NH	DEERFIELD	NEW CASTLE	09/02/2017
SAMUEL, COLIN M DURHAM, NH	JONES, EMILY S DEERFIELD, NH	DEERFIELD	DEERFIELD	09/17/2017

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LABRIE, SEAN R DEERFIELD, NH	MCCUTCHEON, MICHELLE M DEERFIELD, NH	DEERFIELD	DEERFIELD	09/30/2017
ALLEN, DEVON J DEERFIELD, NH	DESAULNIERS, HEATHER B HOOKSETT, NH	DEERFIELD	MANCHESTER	10/16/2017
HALL, MICHAEL C DANVILLE, NH	O'BRIEN, AMANDA M DEERFIELD, NH	DANVILLE	DANVILLE	10/19/2017
RADER, KEVIN A DEERFIELD, NH	CONNEALY, ALLISON E DEERFIELD, NH	DEERFIELD	DEERFIELD	10/21/2017
TORRE, JOSEPH M PEMBROKE, NH	MOSER, COURTNEY S DEERFIELD, NH	DEERFIELD	KINGSTON	10/21/2017
CORSON, SHANE R DEERFIELD, NH	BROWN, SAMANTHA A DEERFIELD, NH	DEERFIELD	DEERFIELD	10/24/2017
WALKER, ROBERT A DEERFIELD, NH	MCDONALD, GAYLE G DEERFIELD, NH	DEERFIELD	FREMONT	11/13/2017
COVART, FRANK R BEDFORD, NH	MOORE, STEPHANIE L DEERFIELD, NH	NASHUA	MANCHESTER	12/03/2017
KEECH, SEAN W DEERFIELD, NH	DANIS, HEATHER L DEERFIELD, NH	DEERFIELD	MANCHESTER	12/28/2017
DEVOE, TYLER R DEERFIELD, NH	DOOLAN, MICHAELA A DEERFIELD, NH	DEERFIELD	DEERFIELD	12/31/2017

Total number of records 21

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



RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--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
LEONARD, RICHARD	01/20/2017	DEERFIELD	LEONARD, LAWRENCE	SCOTT, HAZEL	Y
WYMAN, DOLORES	01/25/2017	BRENTWOOD	VAN DOREN, WILLIAM	WILLIAMS, HILDA	N
HURLBUTT, GARDNER	01/27/2017	DEERFIELD	HURLBUTT, EDSON	BARBER, JENAT	Y
CHRISTIAN, DOROTHY	02/09/2017	DEERFIELD	LAWRENCE, ALEXANDER	SURBUR, LILLIA	N
GLINES JR, CHESTER	02/23/2017	MANCHESTER	GLINES SR, CHESTER	GRAVES, OLIVE	Y
TURNQUIST, GLADYS	03/03/2017	DEERFIELD	CLOUGH, GEORGE	MCCARTHY, ALICE	N
HANGLIN, PAMELA	05/02/2017	DEERFIELD	HANGLIN III, PAUL	PORTELANCE, MARY	N
O'BRIEN, JOHN	05/05/2017	DEERFIELD	O'BRIEN, JAMES	BRIAN, VIOLA	Y
TREAT SR, RICHARD	05/18/2017	DEERFIELD	TREAT, IRWIN	STRNISTE, MAE	N
LESSARD, LINDA	05/31/2017	MANCHESTER	CORLISS, ARTHUR	MILLER, SYLVIA	N
WORONIAK, JOAN	06/07/2017	PORTSMOUTH	DEWAN, CHARLES	EDWARDS, SHIRLEY	N
MCKENZIE, JOSEPH	07/09/2017	DEERFIELD	MCKENZIE, FREDERICK	SADKOWSKI, SOPHIE	N
HARTNESS, LISA	08/20/2017	MANCHESTER	UNKNOWN, UNKNOWN	HILLIARD, LINDA	N
CHASE, ALICE	09/17/2017	CONCORD	D'AMBROISE, GEORGE	LEMIRE, ALVA	N
SMITH JR, FREDERICK	10/14/2017	MERRIMACK	SMITH SR, FREDERICK	COTE, DONNA	N
MARTIN, PAULINE	10/19/2017	MANCHESTER	PLANTE, LEO	JEAN, MARIE-ANNE	N
BOUCHER, RONALD	11/05/2017	MERRIMACK	BOUCHER, ARTHUR	LEVESQUE, BLANCHE	Y
MCMAMARA, STEPHEN	11/27/2017	DEERFIELD	MCMAMARA, ROBERT	O'HARA, HELEN	N

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--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
FITTS, ALICE	12/05/2017	DEERFIELD	WRIGHT, HARRY	WOOD, OLIVE	N
JOHNSON, RUSSELL	12/18/2017	MANCHESTER	JOHNSON, ROBERT	WIGGIN, ELIZABETH	N

Total number of records 20

2017
ANNUAL REPORT



DEERFIELD SCHOOL DISTRICT

**OFFICERS OF THE DISTRICT
For the Year Ending June 2017**

MODERATOR
Jonathan Hutchinson

SCHOOL BOARD

Shelley Tetrault	Term Expires 2018
Zachary Langlois	Term Expires 2018
Nathan Oxnard	Term Expires 2019
Ken Heckman	Term Expires 2020
James Deely	Term Expires 2020

DISTRICT CLERK
Julie A. O'Brien

DISTRICT TREASURER
Judith Lynn Marshall

CO-SUPERINTENDENT OF SCHOOLS
Patty Sherman ~ Dr. Gail E. Paludi

BUSINESS ADMINISTRATOR
Amber Wheeler

PRINCIPAL
Paul Yergeau

Principal Report

This was the last year of Paul Yergeau's tenure, and he finished it the way he did every year, with hard work and dedication. It was an honor to work under and beside him, and I learned a great deal in a short time.

This year saw Deerfield Community School (DCS) recognized by the New Hampshire Excellence in Education Awards Program (EDies) as a New Hampshire school of excellence. This was due not only to the hard work of the teachers and staff, but also to the amazing work that our students have been doing. As part of the EDie's process we sent a delegation of students to answer questions about our school. They spoke so eloquently and with such confidence that there was little doubt of our receiving the award. This partnership between the students and the teachers is precisely what makes DCS great.

Our new staff: Amanda Przybylski (2nd grade), Samantha Wilson (1st grade), Courtney Taber (Kindergarten), Olivia Smith (2nd grade), Rosalyn Gordon (World Language), Mark Ruest (Physical Education), and Lisa McConnell (Special Education) have been real assets to our program.

The board approved my hiring as Principal, as well as the hiring of Mr. Grieve who returned to his former position of Assistant Principal.

DCS continued its work with PACE, and chose to remain at tier 2 for another year to ensure that we could continue our work in the thoughtful and professional fashion which is the hallmark of our school. Our PACE work fits within the ESSA framework and not only puts the accountability for student achievement in the hands of the state rather than the federal government, but it also allows us as a community the opportunity to be part of the group which designs the common performance assessments which will replace the SBAC in some grades.

Because of the effectiveness of the "bring your own devices" program in the fifth grade, it was expanded to the 6th, 7th and 8th grades. Classrooms each had 10-15 devices with some devices available for check-out for use at home. Teachers offered regular opportunities for students to use their devices to access materials that encouraged a greater depth of learning.

This year we were also proud to add 12 new inductees to the National Junior Honors Society (NJHS), and look forward to the continuation of this program next year.

The library also made some interesting use of technology this year. The fifth-grade classes participated in a game of mystery Skype where they Skyped with another fifth-grade class from another state, and each group tried to guess where the other was located in a twenty questions

type format. Also, on World Read Aloud day, the Kindergarten classes enjoyed the company of author Miranda Paul who read “Water is Water” via Skype.

On January 26, 2017 the annual school spelling bee was held at DCS. Twenty-four 4th-8th grade students participated in the contest. It was clear through the entire competition that Deerfield has many extremely talented spellers. After five rounds of competition it was down to three students, 7th grader Cassie van der Bijl, 7th grader John Murphy and last year’s champion 8th grader Inle Bush. In previous rounds Cassie correctly spelled “enervating” and “vengeance” but was tripped up by “recusant.” John and Inle battled for two more rounds, John correctly spelled “lilliput” and “castellated” but transposed the e and u in “rheumatic” in round ten of the bee, leaving Inle the opening he needed to win. Inle spelled both “phosphine” and “outré” correctly to win the bee. Inle made the decision not to participate in The NH State Spelling Bee. Runner-up John Murphy competed at The Capitol Center for the Arts in Concord on February 25th representing DCS.

The music department was very busy this year. They opened the Deerfield Fair with performances by the 7th and 8th grade band and chorus. The middle school band and chorus contributed at the in-school assembly after the 7th grade hosted its Veteran’s Day breakfast. They performed both a Spring and Winter concert, and they put on a production of High School Musical, which was very well received.

In February 2017 our Physical Education Department worked with the American Heart Association to host a Jump Rope / Hoops for Heart event. The event was a culminating activity for our jump rope and basketball units of study. Jump / Hoops for Heart provides a fun way for our school community to get involved with the Heart Association’s mission which is to educate the public on ways to maintain a heart healthy lifestyle and provide funding for research that improves the lives of those suffering from heart related medical conditions. Approximately 150 students helped collect more than \$11,000.00 during the fundraising period and DCS was the second highest fundraising school in NH compared to other schools of similar size.

This year in sports was eventful for the Deerfield basketball teams. The girls on the A-team, under the leadership of Jared Woodman, were the Southeast League champions. The boys on the A-team, under the leadership of Scott Schimer, were the Southeast League runners-up. For the first time, the Southeast League hosted a tournament for the B teams as well. The Deerfield boys B-team was the champion. While the girls B-team was the runner-up in their tournament.

The Deerfield boy’s and girl’s cross-country teams continued to do well at the local, state and regional level as well. The DCS girls were the Southeast League girls champions; this was their 6th straight team title. The DCS boys were the Southeast League boys runners up. In the NH State Middle School Championship, both the boys’ and girls’ teams were runners up. And at the regional level, teams from all over New England participated in the 2016 Thetford Woods Trail Run. The Deerfield girls are 2016 Thetford Woods Trail Run Champions, and the Deerfield boys were the Thetford Woods Trail Run runners up.

The PTO continues its partnership with DCS and this year was as amazing a year as we've come to expect from them. The PTO organized various fundraisers, they offered support to classrooms and individual students, and they provided many surprises for teachers during teacher appreciation week culminating in a staff luncheon.

I would echo Mr. Yergeau's sentiments from last year and say that there is no way to thank all of the individual people who helped us out over the past year, but please know that we are very grateful for all that everybody does for us. Having said that, this year's Friend of Education award went to Paul Yergeau, who worked at DCS for a remarkable 39 years. Mr. Yergeau's work at DCS spanned his entire career; once he came here he never left.

In the Spring of 2017 two of our middle school students, Samantha Lemay and Lily Fifield, were recipients of the New England League of Middle Schools Scholar Leader Awards. This award is given to two students from each middle level school in the state who have distinguished themselves as outstanding scholars and leaders amongst their peers.

They attended a statewide awards banquet with their parents, Mr. Yergeau and their Magnet advisors. Also attending were the Governor, the Commissioner of Education and other dignitaries. Both students received a plaque and had their picture taken with the Governor.

This year's talent show saw performances by over 40 students who engaged in activities ranging from musical numbers to a comedy routine. All students showed great energy and really raised the bar. Staff performed a couple of mini numbers and ultimately brought Mr. Yergeau out and sang a song dedicated to him. At the end of the show para-educator Greg Burkland upstaged everyone when he performed a song and then ended his performance by proposing to Courtney Folland, his longtime girlfriend; She said yes!

This year was eventful and there was a lot to take in, but all that happened was possible due to the partnerships that have been formed within the school and incorporating people from the town as well. We will work hard to strengthen these partnerships going forward and invite your continued feedback.

Respectfully submitted,

Chris Smith
Principal

SAU #53 Serving the Districts of Allenstown, Chichester, Deerfield, Epsom, and Pembroke

Report of the Superintendents

“The function of education is to teach one to think intensively and to think critically. Intelligence plus character - that is the goal of true education.” - Martin Luther King, Jr.

Over the course of this past year the SAU Executive Board voted to designate each of us as Superintendents of our respective school districts and to eliminate the title of Co-Superintendents. While this title change highlights our primary leadership responsibilities for our individual school districts, we devoted just as much time collaborating with each other and our SAU staff to improve outcomes for all of our students across the entire SAU. We remain impressed with the strength and commitment of our dedicated teachers, support staff, and administrators who join together each day to provide the very best learning opportunities for all students, and we are excited at what the future holds.

Our SAU team welcomed two new employees this past year including Superintendent David Ryan (replaced the retired Dr. Gail Paludi) and Director of Curriculum, Instruction, and Assessment Christopher Motika (new position). Both new team members began on July 1 and have been working hard to make immediate contributions to the five districts while learning about the history and culture of the SAU.

One area that both superintendents dedicate a great deal of time working on is the development of the school district budgets. This work began near the beginning of August and continues through the early spring. We have been working alongside our staff and our five school boards to keep costs to a minimum and, in some districts, turned in budget proposals showing a reduction. In all cases of the five towns' budgets, the primary focus was to consider the financial impact on the taxpayers while continuing to provide a quality education.

This year, teachers in all of our buildings have conducted a significant amount of work in the area of Curriculum, Instruction, and Assessment. It has been exciting to see teachers collaborate in order to improve student learning. All five school districts have been deeply entrenched in the redesign of academic competencies, curriculum units of study, and associated performance assessments. While each school and district is focused on different components of Curriculum, Instruction, and Assessment work, they are aligned in their vision to best support students through authentic, engaging learning experiences based on rigorous, locally developed curriculum standards. Districts are sharing practices and materials with one another as a means of growing professionally and creating the best experience for all of our kids. New Hampshire is leading the way in best

educational practices at the National level, and our districts are key participants in the innovations that are producing strong students and prepared citizens.

We are pleased with how our year has progressed and wish to thank all of our communities for their support and hard work in making our schools great. In our roles as superintendents, it is important to maintain high levels of communication with all stakeholders and increase awareness and involvement in our schools. Please feel free to contact either of us or any member of the SAU team if you have questions, a request for information, or suggestions for improvement. Our schools are only as strong as the communities they serve, so please consider being involved with programs or activities in any of our districts. We personally invite everyone to stake a claim in educating all of our children, and we welcome your input on educating our next generation of learners.

Respectfully submitted,

Patty Sherman, Superintendent
Deerfield, Pembroke, SAU

David Ryan, Superintendent
Allenstown, Chichester, Epsom

Meeting Minutes: Deerfield School District Deliberative Session – February 11, 2017

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 11, 2017 held at the Deerfield Community School, 66 North Road, Deerfield, NH. Mr. Hutchinson opened the meeting at 9:00am on February 11, 2017 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 2017 Deerfield School District Meeting. The officials seated before you this morning are...

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

School District Clerk: Julie O'Brien

Also present are...

Assistant Moderator: Erik Gross

SAU 53 Superintendent: Patty Sherman

Deerfield Community School (DCS) Principal: Paul Yergeau

School District Business Manager: Amber Wheeler

School District Attorney: Kathleen Peahl (from Law Office of Wadleigh, Starr & Peters)

Supervisors of the Checklist: Harriet Cady and Gloria Riel

Ballot Clerks: Barbara Daley, Cynthia Tomilson, Kathy Berglund and Cherie Sanborn

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 14th 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 Community School in said District on the 11th day of February, 2017 at 9:00 o'clock in the forenoon to deliberate upon the warrant articles below. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Voting on warrant articles will be conducted by official ballot at the second session scheduled for March 14, 2017 at the Deerfield Town Hall from 7:00 A.M. to 7:00 P.M.

Warrant Article #1

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$12,542,427? Should this article be defeated, the default budget shall be \$12,939,365 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 Does Not Recommend Approval [0-5-0]
Budget Committee Recommends Approval [5-2-0]*

If passed, the new estimated tax rate will be \$18.09 [per thousand], which will result in a \$.55 increase over the previous year tax rate.

[Note: Warrant Article #1 (operating budget article) does not include separate Warrant Articles 2, 5]

Moderator: Do we have a motion to place this article on the ballot as printed? Mr. Spillane?

James Spillane (Chairman- Municipal Budget Committee [MBC]): As the Chairman of the Budget Committee, I so move.

Kevin Verville(Member-MBC): Second.

Moderator: It has been moved and seconded to place Article 1 on the ballot as printed. The article is now open for discussion. Mr. Spillane?

Mr. Spillane: The budget committee through lots of work and lots of contention, arrived at the number that we felt was fair given the over budgeting and under spending that have taken place for the last 10 years. I fully expect that this body will look at the numbers and come back with something that is fair to everybody. That's our democratic process and I appreciate it. Thank you.

Moderator: Yes?

Alden Dill: I'd like to propose an amendment to Article 1 to restore the budget to the original proposed number of the school board, which I'm sure they can provide.

Zachary Langlois(Member-School Board): Second.

Moderator: It's been moved to to amend the budget to the amount proposed by the school board which would replace the \$12,542,427 with \$13,018,326 which was the original School Board proposal. The amendment is now open for discussion. Mr. Dill? Okay.

Moderator: Yes?

Maryann Clark: Just so people know who am I, I served six years on the school board, 4 of which were as the rep. to the MBC. I'm very concerned about the cuts that were made by the MBC because they end up limiting us and what we can do. There are facts....we can't cut contracted services, buses, (or) high school. We can't cut special ed., it's required by law, and there aren't really any new initiatives. I've looked at the budget and there's nothing new. We can't cut the health insurance that's increased and we can't cut the major increases in the retirement costs that we have in that budget. So the only thing left with these major cuts proposed by the MBC is cutting teachers, and that affects all of the students in the school. So, I'm very concerned about the MBC's "Hail Marys" they made at the last minute to make a political point which really is it at the expense of the kids. Thank you.

Moderator: We have to be careful not to speak to the motives of others. Mr. Verville?

Mr. Verville: Certainly. So we've got almost \$700,000 year-on-year to 5.7% increase with absolutely no new academic initiatives. So how is it that our budget has increased? So while I agree that the bottom line cut probably was made in haste, I would like to offer an amendment the motion on the floor. I would like it to be amended (so) that \$395,365 be added to the bottom line of the Deerfield School District budget and the individual line items of the entire Deerfield School District budget be restored to the amount that was agreed upon by the Deerfield Municipal Budget Committee on January 3rd, 2017, up to...

Moderator: We're going to have to take that up as a separate amendment. We need to stick to the amendment that we are on or else make a *specific* modification to that amendment. This is not a specific modification to the amendment we have on the floor right now. We must consider this amendment and then you can offer yours subsequently. Thank you.

Mr. Verville: Well then, I will go back to the original amendment and say that the \$700,000 increase is very large year on year. A 5.7% increase with nothing new added to student services, no new teachers, nothing to address the math deficiencies, as expressed by the principal during the school board meeting where they discussed Smarter Balanced data. There is none of that. What we have is escalating SAU costs, and some downshifting from the state. But that does not equal \$700,000 that has been added into this budget. What this is, is dribs and drabs that add up to a whole lot of money that is not going directly to the education of our children. Thank you Mr. Moderator.

Moderator: Thank you. Other speakers on the amendment?

Andrea Hotaling: I have some questions. One is that I was at a MBC meeting where I saw a detailed list of employees and salaries. On the teacher list there were six teachers identified as TBD, to be decided, retired for 2017/2018. My question simply is, are they going to be retired for 2017/2018 or will they be retired in 2018/2019?

Moderator: Is there anyone who can speak to that? Yes, Mr. Deely?

James Deely (Chairman-School Board): I can answer that one. They will be retired 2017/2018, the year we are budgeting for.

Andrea Hotaling: I have a question looking at them. Most of them, the people that would be retiring, are at what is called Step 12, the highest level (of pay). So, in your deliberations with budgeting, it would seem a reasonable approach would be, shouldn't we cut some of the teaching salary budget? Because if we have seven highest level people retiring, once you budget to bring in new people, which would be much lower, so can we just take 7 x 30 thousand of the difference, between

the 70(the high) and the 40(the low)? So that's one item. I have a second item but I'll wait till somebody else has a chance to speak. So, for the 1st, when the school board is budgeting I would hope they would be attentive enough to the changes that are actually happening to make a fair and reasonable number. The people in this district, there's about 20% of us that are over age 65. Some of those people who got 0% last year and 3/10% this year were told there was no inflation. So 5.7% is too much. Why don't we just budget a fair number for the salaries?

Moderator: Let's get this amendment dealt with and then we can work that one out. Yes?

Tim Griffin: The statement was just made about 7 teachers retiring. I think it's also important to realize that all of the teachers in the school are going up a step. If they are one more year in service their salaries are obviously going up as well. So, I just wanted to make that point.

Moderator: Alright. We need to keep our focus on this amendment, because there are other discussions here that could easily turn into amendments. Let's get this one dealt with first. So do you favor having the number we're working with \$13,018,326 or \$12,542,427? Do you want the school board's original or the MBC's recommended budget? Let's deal with that and then these other items can be brought up and we can work them. Yes?

Dick Boisvert: I'm in favor of the amendment. The reason is, as much as anything, how budgets are structured and implemented. To take out an enormous number like that means, correct me if I'm wrong, if the school board must then budget that amount, the only areas that are really available for that kind of reduction would be teachers. They would have to budget that at the beginning of the school year. If there happened to be some savings at the end, they could not go back in time and rehire the teachers and put them back on the staff. They simply cannot budget something that they don't have the money for in the budget. The idea that 'there's money left over at the end and that's not a good thing, but they should have budgeted better' does not recognize a lot of the contingencies that occur during the year, like students coming in to the high school, leaving the high school, special ed. costs, changes in the cost of fuel oil, etc. I believe that the school board is doing its best to come up with an accurate amount. If there happens to be money left over it is reprogrammed back into the general fund, unless there's a warrant article to use some of that possible surplus. The fact of the matter is that if the budget is cut, they will have to take the money out the budget, even though there may occur some surplus at the end. The effects will be at the beginning, even though there may be a savings, or may not be a savings, at the end. For that reason I think this amendment is a good thing. Second, I believe the retiring teachers will be on that budget to the end of it. If they're in there for 2017/2018 they will be leaving the school employment at the end of the school year in 2018. So it's not like they won't be in the budget. They're going to be working. Thank you.

Moderator: Yes?

Claudia Libis: Thank you very much. Very simply, we're a growing community. This year alone I'm told, you can have this confirmed or denied, that we have 500 additional students than we had last year. I'm seeing people shaking their heads. They think I'm kidding? We have two new developments going in. How can we cut four teachers at this time? You may think that schools are rolling in cash, but things cost more than they used to, and this school is famous for operating on a shoestring budget. I think we need to support the amendment.

Moderator: Yes, Ms. Hotaling?

Ms. Hotaling: I have a second question and that has to do with the tuition to Concord. As I read the tuition agreement, it says that the amount of tuition to be charged will be set by December 15th. I'm wondering if in the budget I saw, was it just an estimated 5% increase which is included with that 13 million budget that you're proposing to put back? Do we have a final figure from Concord and can that line item be adjusted in that? If we were supposed to know by December 15th, and if we don't know by December 15th, why didn't we follow up?

Moderator: I want to help you but we need to finish with this amendment first. Can I call you back after that?

Ms. Hotaling: Well no. Because if this amendment gets a pass, if you vote for the \$13(million), does that then get set or can we continue to amend?

Moderator: No. You can continue to the amend and that would be the appropriate time. If you would like to make a motion we can help you do that, but not at this moment. Just let us finish this one and then we'll get back to you. We have a new speaker. Yes, Mr. Pitman?

Richard Pitman: I move the question.

Alden Dill: Second.

Moderator: It's been moved and seconded to take a vote on the amendment. This is a previous question. It requires a two-thirds vote. All in favor of closing debate on the amendment at this time, please....

Harriet Cady: Point of order Mr. Moderator!

Moderator: Yes, Mrs. Cady?

Harriet Cady: One of the things I keep hearing is that people don't discuss. Then you come here and you want to ask questions, they move the question and you allow it! In my opinion if we really want to know what our community is spending, the question should be allowed until somebody's asking the same thing over and over. When we are spending \$13 million dollars....

Moderator: We will not be finished with this article. There will be more time for discussion. There was no one at the microphones when previous question was called. All those in favor of closing debate and moving to the vote on the

amendment please raise your voting cards and keep them raised. Thank you, cards down. Those opposed, please raise your voting cards. It's unanimous, the ayes have it. Now we move to the vote on the amendment. All in favor of amending amount in Article 1 from \$12,542,427 to \$13,018,326, please raise your voting cards and keep them raised. Thank you, cards down. Those opposed, please raise your voting cards and keep them raised. The ayes have it. The amendment is adopted and now we are back on the main motion and we can take up other things. This is a good time Ms. Hotaling. Yes, Mr. Verville?

Mr. Verville: I move the Deerfield School District budget be modified to the budget that was discussed and agreed upon by the Deerfield Budget Committee as of its meeting on the 3rd of January, 2017, up to but not including the bottom line budget cut of \$395,365, to a new bottom line of \$12,937,792.

Moderator: Is there a second?

Mr. Spillane: Second.

Moderator: It's been moved and seconded to reduce the budget by a little less than \$80,000 about, from \$13,18,326 to \$12,937,792. The amendment is now open for discussion. So, Ms. Hotaling we're going to have to wait again. I'm sorry. We've got to deal with this one. The amendment is now open for discussion, Mr. Verville?

Mr. Verville: Actually, Mr. moderator I'd like to modify that a little.

Moderator: We've got a motion now.

Mr. Verville: (to Mr. Spillane) Can you withdraw your second?

Moderator: No, you can't do that, it belongs to the meeting now. Do you want to amend your amendment?

Mr. Verville: Yes.

Moderator: Let's see if we can get permission of the body to withdraw your amendment. The maker of the motion and his second have asked for withdrawal. If there is unanimous consent, if there are no objections, we will allow them to withdraw their motion. Are there any objections? Do you object?

Audience: Yes

Mr. Verville: Mr. Moderator, I would encourage the body to vote against the motion. Thank you.

Moderator: Is there any further discussion on this amendment? Yes?

Tim Griffin: I move the question.

Moderator: As many as are in favor of this motion to reduce the budget from \$13,018,326 to \$12,937,792 please signify by raising your voting cards and keeping them raised. There are no cards. It is unanimous. The nays have it. The amendment is defeated. Mr. Verville?

Mr. Verville: Making sausage is messy. I would move the Deerfield School District budget be modified to the amount as agreed by the Deerfield Municipal Budget Committee as of its meeting on January 3, 2017, up to but not including the bottom line budget cut of

Moderator: Wait, we need a number.

Mr. Verville: I don't have a number because I don't have a number to work from unless I go digging through the minutes.....

Moderator: Take a few minutes, get a number and come back. I have to have something to work with.

Mr. Verville: I'm going to go to the question on the floor. A 5.7% increase with no increase in services to our students, with no new academic programs, no new teachers, no help to the math department that has historically been underperforming as admitted by the principal. This 5.7% increase Mr. Moderator has nothing for our kids. There is no increase in supplies of note in the \$700,000. This is money that is being wasted on administrative services and other things like that that are of little to no benefit, to our students. While I can support an increase in a budget if it goes to direct student services, so if somebody can articulate how an increase like this in the budget will help my kids, will help your kids, will help all of our kids to learn and to thrive I could get behind that. I could add a million dollars to this budget if it was for teachers and professionals and education curricula and materials. That is not what this 5.7% increase is. This money is not going to your teachers other than contractual increases. It doesn't add teachers. It doesn't add services. It is \$700,00 down the drain when our seniors and other people on fixed incomes have no pay raises to mop this up. Can I afford this 5% on the school side and 5% on the town side? Yes, I am fortunate enough, thank God, to afford it. Twenty percent of our students in this town are on free or reduced lunch. We are increasing a budget by \$700,000 and we do nothing to provide anything to those kids.

Moderator: Thank you. Yes?

Mr. Langlois: Mr. Moderator, I'm seeing an increase of \$480,000. Could he please explain how he's coming up with \$700,000 and some change?

Moderator: No. Wait. Ms. Cady?

Harriet Cady: I'm not sure if I can bring this up now but you can tell me. I asked under the Right to Know for the additions and subtractions in the default budget. And I have a real question on the Change and Transfer to Food Services of \$191,151. I'd like my school board to explain to this group how is our hot lunch program working that we have to transfer \$191,151 and where is the revenue from the federal lunch program?

Moderator: Does someone have an answer to that? Mr. Deely?

Mr. Deely: We do have some equipment that has been in need of replacement for a long time. There is a significant cost

there.

Mrs. Cady: Could you tell me what the equipment cost is?

Mr. Deely: It is \$12,000 for the steam tables.

Mrs. Cady: Ok. So that's \$12,000 away from \$191,000. What's the rest?

Amber Wheeler (Business Administrator-SAU 53): The document that you are referring to, the word that should not be in there is "change". The actual change to that line in the budget in your packet is \$9,937. So the cost you're looking at is the total cost of that program.

Mrs. Cady: I've asked you for the one time increase/decrease. You've given me the total cost and added it to \$12,939,000 to make \$13,018,000. Under the law, in the default budget, you only add the one time increase and subtract the one time decrease.

Moderator: So this number is not on any of the documents that we have here today?

Mrs. Cady: I don't think they've given it to you.

Amber Wheeler: It is not.

Mrs. Cady: I now know the steam table was \$12,000.

Moderator: We can't go any further on this because we do not have the documents to look at. Thank you. Mr. Verville?

Mr. Verville: I'd like to answer School Board member Langlois' question. By my records the 2016/2017 school budget that was voted for in March of last year was \$12,321,520. If I'm not mistaken, the budget for last year was \$13,018,326. The difference between the two is \$696,806, a 5.7% increase year on year. Is that the answer you are looking for Mr. Langlois?

Mr. Langlois: The budget in front of you lists the 2016/2017 budget for the Deerfield School District as \$12,538,426.67. The difference is about \$480,00.

Mr. Verville: Mr. Langlois, I got my number from the Town Clerk office from the election results of last March, off of the school warrant. May I inquire as to the source of your number?

Mr. Langlois: I am using the school district budget.

Mr. Verville: I am using the number I actually voted on in March. If you'd like, I can get you the election results as published by the Town Clerk for your review.

Moderator: We can't have a debate. Mr. McGarry?

Fred McGarry: Regarding the previous speaker questioning Food Services Operations in the default budget account code 3100. The prior year approved budget was \$181,213. There was an increase of \$9,938, resulting in the default budget of \$191,151. So we're only looking at an increase of \$9,938 in the default budget.

Moderator: Thank you. Ms. Hotaling?

Ms. Hotaling: Reading the Concord School District contract we have for tuition there, it says that we should have the actual figure charged for the tuition for our students for next year by December 15th. My question is that the original budget came out a little before that and I'm hoping that if the number came in at something other than the budgeted 5% increase that we would adjust to that figure. Do we have a new figure?

Moderator: Do we have a contracted number for Concord High for next year?

Mr. Deely: It is not always delivered to us on time. It has not been given to us yet.

Ms. Hotaling: To the same idea, a 5% increase seems to be a high estimate. I don't know what we can hold them to, but it seems to be a problem that we are supposed to have a number for budgeting, so that we have an adequate number.

Mr. Deely: I agree that we would like to get the number on time. It is a point of contention. However, they do provide us with the number when they provide us the number. This board also does adjust the budget depending on what comes in.

Ms. Hotaling: I'd like to go back to my other question. In that list of people retiring, there is really only one person retiring. I'd like some clarification. If we are budgeting for all those high paid people to be here through the whole year that's one thing, but if people are retiring shouldn't we adjust the budget? Many of us have lived through years in our employment where if it's a tight year, we don't get a raise. In addition to the teachers that have their raises, there are people in the budget that are budgeted for a 3.5% increase. But, I don't know why when we're looking for dollars and cents, why we wouldn't budget what we know. How many teachers are actually retiring and how are we budgeting for that?

Moderator: Mr. Langlois?

Mr. Langlois: I believe the number of retiring teachers is 3. When a teacher retires and we budget for the following year, we remove their salary and we budget for a salary in the middle of the pay scale.

Ms. Hotaling: Ok. Then why didn't that happen this year? I'm looking at numbers from a meeting I was at that lists the actual salaries. The salaries of the people that are retiring are with the TBDs. Maybe those aren't the right people that are retiring but I don't see any replacement people. I only see names of actual people.

Mr. Langlois: The adjustments are made in the budget so that when we know that someone is retiring, the year after their retirement we budget to replace that person at the middle of the pay scale.

Ms. Hotaling: I see where that's reasonable. But I just don't see that this happened this year.

Mr. Langlois: I'd have to go hunting into the budget, but the numbers are corrected that way.

Moderator: Thank you. Yes?

Mr. Dill: I'd like to move the question as amended.

Moderator: We have a speaker at the microphone and then we'll take that up. Ms. Cady?

Mrs. Cady: Could we have the DCS student population last year and this year?

Mr. Deely: We currently have 517 students and we are projecting 524 students at DCS. We do not know until the beginning of the school year how many students will show up.

Mrs. Cady: In 2004 the student population was 580 students. So, we've actually gone down in student population. I'm looking at this sheet that was sent to me by the SAU. Whoever made this sheet up should have connected this with the actual numbers in the budget. Although Mr. McGarry would like to correct me, I'd like to have him look at this and tell me that what this says is not \$191,000. I understand that we voted an increase in the contract for teachers and an increase for the paraprofessionals. I do understand budgeting. But I don't understand when something is made up without the the budget numbers beside it. But this says that it's adding \$191,151 to Food Services.

Moderator: We have to work off the budget that we have in our hands. The previous question has been moved. All those in favor of placing this article on the ballot as amended, please signify by raising your voting cards and keeping them raised. Thank you cards down. Those opposed please raise your voting cards and keep them raised? The ayes have it. The clerk will place the article on the ballot in the amount of \$13,018,326.

Warrant Article #2

2. Shall the Deerfield School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Para Educators Association for the 2017/18, 2018/19 and 2019/20 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2017/18	\$31,540
2018/19	\$32,773
2019/20	\$36,650

and further to raise and appropriate the sum of \$31,540 for the 2017/18 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [8-2-0]*

[Estimated tax impact of this article is \$0.06 per thousand]

Moderator: Do we have a motion to place this article on the ballot as printed?

Nate Oxnard: I'd like to move this article as printed.

Shelly Tetrault (School Board member): Second.

Moderator: Mr. Oxnard, the article is now open for debate.

Mr. Oxnard: Between the School Board and the Deerfield Para Educators Association we came to an agreement that we both felt was beneficial. The para educators agreed to take a less expensive health plan and we felt that it was important to increase their wages over the next 3 years.

Moderator: Is there any further discussion on this article? Ms. Sears?

Ms. Sears: On the previous article, I believe that we voted to close debate but not on the actual article. Did we vote on the article?

Moderator: We don't need to vote on the article. Every article that is on the warrant will be placed on the ballot. Further discussion on Article 2? Yes?

Michael Kline: The first step is a 3% increase and the next one is an 11% increase. Can you elaborate on why we are anticipating an increase of this size?

Moderator: Mr. Oxnard?

Nate Oxnard: We took into consideration the number of para educators (paras) at particular levels of the pay scale and those who were potentially reaching the top of the scale, in order to make the increase a reasonably constant increase each year. We wanted to increase the salaries of the para educators and we felt that balance from the decrease in the cost of health insurance offset that amount.

Michael Kline: Hopefully you can appreciate that not all of us are receiving an 11% raise. The way that it is worded may not come across real well. If there is a way to add wording, it may stand a better chance (at the polls).

James Deely: Mr. Moderator?

Moderator: Just a minute. Are you finished (Mr. Kline)?

Michael Kline: Yes.

Moderator: Yes, Mr. Deely?

James Deely: It's the cumulative amount for salary increases. It's not an 11% increase. It's the cumulative increase across the entire contract (including the increase in cost for medical insurance etc.).

Moderator: Yes, Ms. Foulkes?

Madeline Foulkes: I'm not sure if this is a Point of Order, but I'd like a vote taken to restrict the reconsideration of Article 1.

Moderator: We'll take that up later, after this article. Mr. Verville?

Kevin Verville: I haven't committed the proposed contract to memory, but if memory serves, it seems that the bottom levels of the contract have been eliminated. There is a shift up. They may or may not have added more tiers to the top in the contract.

Moderator: Can someone do a bullet for what the new contract is and what the changes are?

James Deely: The new contract is a 3 year contract. The number of people affected by the change of the bottom 3 steps is 4 people. There were no steps added to the top. The new starting salary for paras is going to be \$12 per hour rather than \$10 per hour. We wanted to make the pay more attractive based on what surrounding towns are offering. The health insurance did have a decrease in the costs. There was an increase in the pay for toileting of \$0.75 to \$1.00 per hour, because it above and beyond what they normally do. We felt it was a fair and reasonable adjustment to their pay.

Moderator: Yes?

Rebecca Hutchinson: What is the pay range for para educators? What is the high end? What do paras do?

James Deely: The high end of the pay range is \$15.19. They do numerous things throughout the school, from helping individuals with one on one need, to helping students who need shared support, to helping with things like toileting and major challenges. They are part of the vibrancy of the school. They are a dedicated group who actively take their profession seriously and help quite a bit throughout the day.

Rebecca Hutchinson: I appreciate that range and feel it is a good range. It's a wise move on your part.

Moderator: Yes, Ms. Cady?

Harriet Cady: The lady asked a question about the teachers retiring.....

Moderator: We're talking about Article 2. Is your question about this article?

Harriet Cady: No.

Moderator: Then it is out of order. Is there anyone else who wishes to speak to Article 2? Seeing none, the clerk will place Article 2 on the ballot as printed. Ms. Foulkes, now would be a good time to take up your question.

Madeline Foulkes: I'd like to move to restrict reconsideration of Article 1.

Maryann Clark: Second.

Moderator: It has been moved and seconded to restrict reconsideration of Article 1. This means that we cannot entertain a motion to reconsider Article 1 in this meeting. Those in favor of restricting reconsideration of Article 1, please signify by raising your voting cards and keeping them raised. Thank you. Cards down. Those opposed to restricting the reconsideration of Article 1, please raise your voting cards. Thank you. Cards down. The motion to restrict reconsideration of Article 1 has prevailed. The article is now sealed. Article 3.....

Harriet Cady: Mr. Moderator?

Moderator: Yes, Ms. Cady?

Harriet Cady: A question was asked about the teachers that are retiring. We have a teacher's contract that says that if the teachers give notice that they are going to retire that they receive a bonus. Has the School Board received notice from 7 teachers? If so, please tell us.

Moderator: We need to take that up at the end of the meeting. We've already moved past Article 2.

Warrant Article #3

3. Shall the Deerfield School District, if article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 2 cost items only? (Majority vote)

Moderator: Do we have a motion to place Article 3 on the ballot as printed? Mr. Deely?

James Deely: So moved.

Zachary Langlois: Second.

Moderator: It has been moved and seconded to place Article 3 on the ballot as printed. The article is now open for discussion. Mr. Deely?

James Deely: This is to allow us to go into negotiations if Article 2 does fail on the ballot.

Moderator: Is there further discussion on Article 3? Seeing none, the clerk will place Article 3 on the ballot as printed.

Warrant Article #4

4. To see if the Deerfield School District will vote to raise and appropriate the sum of up to thirty thousand dollars (\$30,000) to be added to the *Facilities Repair and Improvement Expendable Trust Fund* previously established. This sum to come from the June 30, 2017 fund balance available for transfer on July 1, 2017. No amount to be raised from taxation.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [10-0-0]*

Moderator: Do we have a motion to place this article on the ballot?

Zachary Langlois: So moved.

Shelley Tetrault: Second.

Moderator: It has been moved and seconded to place Article 4 on the ballot as printed. The article is now open for discussion. Mr. Langlois?

Zachary Langlois: This allows us to add funds to our Building Repair Trust. The current balance of that trust as of Nov. 8, 2016 is \$183,144.64. The board uses funds from this trust to make repairs to the facility for items that cannot be easily forecasted, such as a roof or heating system, etc.

Moderator: Is there any further discussion on Article 4? Seeing no further discussion, the clerk will place Article 4 on the ballot as printed.

Warrant Article #5

5. To see if the Deerfield School District will vote to raise and appropriate the sum of up to one-hundred and two thousand dollars (\$102,000) for the purpose of replacing the Deerfield Community School gym floor.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [10-0-0]*

[Estimated tax impact of this article is \$0.19 per thousand]

Moderator: Is there a motion to place Article 5 on the ballot as printed?

Shelley Tetrault: Mr. Moderator, I'd like to move it as printed.

Zachary Langlois: Second.

Moderator: It has been moved and seconded to place Article 5 on the ballot as printed. The article is now open for discussion. Ms. Tetrault?

Shelley Tetrault: We're asking for this to be placed on the ballot because the school is not the only people who use the gym. Members from the community use the gym as well. Over the years we have averaged over \$35,000 in repairs. We have several spots on the floor that are bubbling. Some of the spots can not be re-sanded anymore and the parquet can not be replaced. Thank you.

Moderator: Is there further discussion of Article 5? Ms. Hotaling?

Ms. Hotaling: We just voted to move \$30,000 into the (Facilities Repair) fund. Why do we let it get to the amount it is when we need funds to repair the gym floor. Why is the cost of the floor repair not being paid for out of the repair fund?

Zachary Langlois: When the SB discussed how to handle the funding of the repairs to the gym floor, we felt it was important for the community to make the decision. Although the gym is widely used by members of the community, it (the repair of the gym floor) is not a *necessity* for the school building to function. The floor is failing. We talked about using money from the Trust Fund to make the repairs, but felt it was important for the community to make that decision. Money in trust fund is for the aging building. It is 27 years old and we have to prepare for inevitables. We need to prepare to replace the roof. The estimates for that are about \$165,000. We need to be able to have the money on hand to replace the roof when we need to do it.

Moderator: Is there any further discussion? Seeing no further discussion, the clerk will place Article 5 on the ballot as printed.

Warrant Article #6

6. To see if the Deerfield School District will vote to raise and appropriate the sum of up to thirty-five thousand dollars (\$35,000) to be added to the *Facility Paving Plan Expendable Trust Fund* previously established. This sum to come from the June 30, 2017 fund balance available for transfer on July 1, 2017. No amount to be raised from taxation.

*School Board Recommends Approval [5-0-0]
Budget Committee Recommends Approval [10-0-0]*

Moderator: Is there a motion to place Article 6 on the ballot as printed?

Ken Heckman: Mr. Moderator, so moved.

Nate Oxnard: Second.

Moderator: It has been moved and seconded to place Article 6 on the ballot as printed. It is now open for discussion. Mr. Heckman?

Ken Heckman: There is currently a balance of \$260 in the fund. We need to re-fund that so we can finish the project (paving the parking lot).

Moderator: Mr. Langlois?

Zachary Langlois: Some additional information is that there is an additional \$35,000 being added to the fund at the end of the fiscal year. So we're looking for an additional \$35,000. The estimated cost to pave of the upper lot is in \$60-\$70,000 range. We are looking to seed the fund so that when the time comes, we will be able to complete the project.

Moderator: Any further discussion or amendment on Article 6? Seeing none, the clerk will place Article 6 on the ballot as printed.

Warrant Article #7

7. Due to the lack of any meaningful action by the Deerfield School Board relative to a Warrant Article of similar language passed by a majority voters during the March 2015 Deerfield election, and supported by 48% of the voters during the March 2016 Deerfield election we seek redress for the will of the people by asking for the third time:

Shall the Deerfield School District vote to reject and immediately discontinue participation in the Common Core State Standards, in favor of proven world class academic standards, and recommend that the Deerfield School Board form a committee (consisting of representatives from the school board, school administrators, teachers, and community members) to recommend said set academic standards.

Further, that the Deerfield School District vote to instruct the Deerfield School Board to notify parents of their right to refuse their children's participation in the 'Smarter Balance Assessment' by way of notification in the Deerfield Community School newsletter, 'The Bridge'. [This article is submitted by petition]

Moderator: Do we have a motion to place Article 7 on the ballot as printed? Mr. Verville?

Mr. Verville: I move the article as written.

Mr. Spillane: Second.

Moderator: It has been moved and seconded to place Article 7 on the ballot as printed. The article is now open for discussion. Mr. Verville?

Mr. Verville: Clearly parents have the right to choose their children's participation in the Smarter Balanced assessments. This simply is to notify parents of their right (to refuse their children's participation). As for the Common Core State Standards, we've heard testimony that they are world class standards, when compared to the grade level equivalencies that we previously used (for English Language Arts and Mathematics). However, this has not been confirmed or refuted. We can see in the data that the Common Core progress at the state and national level has begun to decline. At a recent SB meeting, Principal Yergeau attested to the lack of progress in the Mathematics Department curriculum. This data is for federal and the state. It is published and I can share it with anybody that would like to see it. It has been presented to the SB in great detail and has not been refuted, nor have counter arguments been made. For the better of our children's education, it is time to end this demonstratively failed experimental education program, and go back to the methods that are proven to work to better educate our children, to meet the needs of tomorrow. Thank you Mr. Moderator.

Moderator: You could take your displays and put them up somewhere so people could look at them during breaks etc. Mr. Yergeau?

Mr. Yergeau: Mr. Verville has talked about how I (at a recent SB meeting) pointed out that our mathematics scores are horrendous. That is *not* what I said. What I said was that our Math scores were lower than our English Language Arts scores. It looks like the testing data that he is holding up is NECAP data. If that is NECAP data, and we have not given NECAP data for 3 years now, because we've been using the Smarter Balanced. What I *did* point out at the SB meeting is that there are only 2 points of data (in what Mr. Verville has presented) and that it is difficult to connect two points of data and make sweeping generalizations about gross increases or decreases in Mathematics and English Language Arts performance.

Moderator: Yes, Mr. Boisvert?

Mr. Boisvert: There seems to be a mixing of discussion of evaluation methodologies and teaching content. We need to be clear about what we are talking about. I think there is a logistical problem with this warrant article as it is written. I would like to offer an amendment. I would seek to delete from the middle "to reject....Deerfield School Board". Also, at the end I would like to change "said set academic standards" and change it to "alternative world-class academic standards".

Kevin Verville: Second.

Moderator: A motion to place Article 7 on the ballot, as read, has been moved and seconded. The article is now open for discussion. Mr. Boisvert?

Mr. Boisvert: There is no time limit on this. This would leave in place the current testing modes and allow people to look at alternatives. I only want to address this section at this time and will let others address other sections if they feel the need to do so. Thank you.

Moderator: I would like the School District Attorney to speak to one of the elements of this article.

Kathleen Peahl: I have been asked to clarify to the body (audience) that this type of article is simply advisory. It does not set policy. It is the responsibility of the School Board to set policy.

Moderator: I wanted to be sure that the body understands the amendment. It's important to have articles like this because they express the sense of the community. The article has real value, but it does not set policy.

Mr. Verville: I would like to thank my neighbor, Mr. Boisvert, for the friendly amendment. What this article goes to is a set of academic standard that the data has shown is ineffective....

Moderator: Please stay on the amendment.

Mr. Verville: It's already advisory. All we are looking for is a set of standards to help better educate our kids. Thank you for your time.

Moderator: Are we ready for the vote? The vote is on the amendment to have paragraph 2 of Article 7 read as follows:

Shall the Deerfield School District vote to form a committee(consisting of representatives from the school board, school administrators, teachers, and community members) to recommend alternative world class academic standards.

As many as are in support of this amendment, please signify by raising your voting cards and keeping them raised. Those opposed, please raise your voting cards and keep them raised. The ayes have it. The amendment is adopted. We are now back on the article. Mr. Verville?

Mr. Verville: This article goes to standards and not curriculum. So if you were to take your standards and crinkle them up and threw them in the garbage, the curriculum would still be the same on the next school day. Have no fear people the sun will rise in the East and set in the West. Thank you.

Moderator: Ms. Libis?

Claudia Libis: I'd like to propose a further amendment. I propose to eliminate the 1st paragraph, as it seems contentious.

Jenna Wilson: Second.

Moderator: It has been moved and seconded. The motion is now open for discussion. Ms. Libis? Are you ready for the vote? The vote is on the amendment to delete the 1st paragraph from Article 7. As many as are in favor of removing that paragraph, please signify by raising your voting cards and keeping them raised. Those opposed? The ayes have it. We are now back on the main article with 2 paragraphs (remaining). Is there any further discussion on Article 7? Mr. Yergeau?

Mr. Yergeau: I would just have to clarify Mr. Verville's statement that the curriculum would not be thrown out. Actually, if this article were to pass, if these standards were so bad....the standards would be thrown out and a new curriculum would need to be developed to support these "new standards", whatever those world-class standards might be. We would have to find those new standards and then build a new curriculum around them. So we *would* need to have a new curriculum.

Moderator: We have a new speaker. Yes?

Gigi Klipa: The standards were raised and we expected the test scores to go down initially, because we raised the standards. The standards give us the anchor from which we build our standards. We identify our standards and work backward, creating our curriculum from there. So we would need *both*. The law says that the children will participate in these evaluations. So the refusal is a refusal against a *law* that is in place. I just wanted to clarify those things.

Moderator: Yes, Mr. Verville?

Mr. Verville: Many people in the audience probably don't know that we actually apparently have just adopted brand new Science standards in the Deerfield School District. So *in fact*, all that curricula has to be aligned to those new standards recently adopted by the Deerfield School District. So, adopting new standards and changing curriculum to match those standards is *not* such a burden, because we are *already* doing that at the Deerfield School. So don't be afraid of the potential

of changing curriculum, because we are doing that with Science.

Moderator: Mr. Deely?

James Deely: As a point of clarification, we have not adopted new Science standards. The Curriculum Committee is looking at these. But, it will be brought to the board level, to be presented and voted upon by the school board. The school board makes all the decisions about curriculum.

Moderator: Yes?

Tim Griffin: After amending this article, it reads to me now that the 2 paragraphs are 2 separate thoughts. Is it possible to separate these into 2 different warrant articles?

Moderator: I wish we could. I have inquired about this before, but I haven't been able to get approval to do that from the Attorney General. Ms. Clark?

Maryann Clark: I would like to propose an amendment to the 3rd paragraph, at the end of the last line, by removing "their right to refuse".

Zachary Langlois: Second.

Moderator: It has been moved and seconded. Please keep in mind that this article is only advisory. The amendment is now open for discussion. Ms. Clark?

Maryann Clark: There are a number of thoughts on this and I wouldn't want to put something in an article that wasn't supported by the law. I think it is important that families know that their children are participating in a Smarter Balanced assessment and what it is. But as for "the right to refuse", I'm not sure that they need to be made aware of something that is not supported by the academic community.

Moderator: Further discussion of this amendment? Mr. Verville?

Kevin Verville: I am unclear about the proposed wording to the final sentence. Could you please re-read it?

Moderator: I will read the paragraph again with the *proposed* amendment. It would read as follows: **Further, that the Deerfield School District vote to instruct the Deerfield School Board to notify parents of their right to refuse their children's participation in the 'Smarter Balance Assessment' by way of notification in the Deerfield Community School newsletter, 'The Bridge'.**

Kevin Verville: Can I speak to it Mr. Moderator?

Moderator: Yes?

Mr. Verville: I would encourage the body *not* to adopt this amendment. The citizen petitioned warrant article is one of our few forms of redress. Significant signatures were gathered to get it on the ballot and this substantially changes what the meaning is. I would ask the meeting *not* to support the amendment. Thank you.

Moderator: Yes?

Judy Marshall: I have a question for Mr. Verville. Can Mr. Verville speak to the law or RSA that states that the parents have a legal right to refuse?

Moderator: Yes, Mr. Verville?

Kevin Verville: I'd like to thank Ms. Marshall for her question. I can't cite the RSA and I apologize for that, I should be able to. The case law studies show that if a parent deems any instruction to be inappropriate for their child, that the parent can refuse that their child participate in that activity, but instead participate in an alternative activity. The Smarter Balanced test is long and takes away hour and hours of instructional time or WIN time (What I Need time), for training. For me, I would rather have my children reading in the library than wasting their time taking a test that is simply a spot analysis that is politically charged.

Moderator: Mr. Deely?

James Deely: Just as Mr. Verville has said, this board has respected any request from a parent to not do something. This SB can not advocate and push forward a policy that people can opt out, because the law does not give us that option.

Christina Pretorius: I just wanted to clarify that the RSA is RSA 193:C6 that he was referring to. I would also like to clarify and remind everyone that if the state does fall below 95% of participation in the statewide assessments, that federal funding could be in jeopardy.

Moderator: We have a new speaker. Yes, Ms. Kilham?

Patrice Kilham: This whole article is advisory. So, I would encourage the body to let it stand and not favor this amendment and see what the community believes. I'd like to see us allow this to go through and allow the voice of the town to be heard.

Moderator: Mr. Verville?

Kevin Verville: Mr. Deely is a little bit incorrect. In the Manchester School District....so there is precedent for this.

Moderator: Any further discussion the amendment on Article 7? Yes?

Michael Kline: I don't understand the contention and controversy about the Smarter Balanced assessment. If it is printed here, haven't the parents already been notified?

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

Ernie Robert: Does the right to refuse only apply to Smarter Balanced? Do I as a parent have the right to refuse any type of testing or assessment?

James Deely: Yes, you could do that.. We used to use the NEWA testing and a parent could have refused to have their student participate.

Moderator: Any further discussion on the amendment? It has been moved and seconded to amend Article 7. All those in favor to amending Article 7, please signify by raising your voting cards and keeping them raised. All those opposed? The ayes have it. The amendment is adopted. We are now back on the main article as amended. Is there any further discussion or amendment to this article? Yes?

Ernie Robert: I move to amend paragraph 3, to strike “Smarter Balanced assessment” and replace with the “various forms of educational assessment”

Moderator: Is there a second?

Judith Marshall: Second.

Moderator: It has been moved and seconded and the amendment is now open to discussion. Mr. Robert?

Mr. Robert: Why just limit it to the Smarter Balanced assessment if it is an option for all of them?

Moderator: Mr. Boisvert?

Dick Boisvert: I think that this amendment is too vague and could be misconstrued to include all forms of testing, beyond its intent. I think it would be appropriate to not accept this amendment.

Moderator: Mr. McGarry?

Fred McGarry: I concur with Mr. Boisvert that this amendment is too vague and that it would require us to give notification even if giving a quiz. It is far too broad.

Moderator: Mr. Verville?

Kevin Verville: It doesn't matter. The article has been neutered from its original intention anyway. You might as well strike the entire paragraph.

Moderator: Are we ready for the vote. The vote is on the amendment to amend paragraph 3, to strike “Smarter Balanced assessment” and replace with the “various forms of educational assessment”. All those in favor, signify by raising your voting cards and keeping them raised. There are none. All those opposed? There is more than one. The amendment is defeated. We are now back on the main article. Is there any further discussion or amendment on Article 7? Seeing none, the clerk will place the article on the ballot as (previously) amended.

Warrant Article #8

8. Shall the Deerfield School District vote to reject and immediately discontinue participation in the State of New Hampshire Department of Education PACE (Performance Assessment Competency Education) program, and further reject and discontinue competency based education in the Deerfield School District? [This article is submitted by petition]

Moderator: Do we have a motion to place this article as written?

Mr. Verville: I would move the article as written.

Moderator: Yes, Mr. Verville?

Mr. Verville: I would like to amend this article by striking everything after the word “and”. It would read **Shall the Deerfield School District vote to reject and immediately discontinue participation in the State of New Hampshire Department of Education PACE (Performance Assessment Competency Education) program, and further reject and discontinue competency based education in the Deerfield School District?**

Moderator: Do we have a second? Seeing none we are back on the main article. Yes?

Deb Boisvert: I would like to amend the article. To remove read: **Shall the Deerfield School District vote to reject and immediately discontinue** carefully monitor participation in the State of New Hampshire Department of Education PACE (Performance Assessment Competency Education) program, and ~~further reject and discontinue~~ competency based education in the Deerfield School District?

Maryann Clark: Second.

Moderator: So it would read: **Shall the Deerfield School District vote to reject and immediately discontinue** carefully monitor participation in the State of New Hampshire Department of Education PACE (Performance Assessment Competency Education) program, and ~~further reject and discontinue~~ competency based education in the Deerfield School District? It has been moved and seconded to make that amendment to Article 8. The amendment is now open to discussion. Mrs. Boisvert?

Deb Boisvert: I would like to ask that the School Board continue to carefully monitor. As an educator, I feel that the PACE assessment is a world class assessment, and is worthy of our consideration. The SB has been having monthly updates about the implementation of PACE and there have been monthly community outreach meetings about the implementation of PACE. I feel very strongly that this type of community outreach should continue. Thank you.

Moderator: Is there any further discussion of the amendment? Mr. Verville?

Kevin Verville: We are currently a Tier 2 PACE school. The State of NH expects us to vote on becoming a Tier 1 PACE school very soon. This would mean that we would have to drop all of the Smarter Balanced testing and move to assessments that are locally developed, but that would need to be approved by the State. So we wouldn't have local control, they would have to approve what we do. This is downshifting. The teachers are tasked with too much already. This is a huge undertaking. If this program goes through this would be a huge load on the teachers.

Moderator: Any further discussion on the amendment? Yes?

Alden Dill: Mr. Verville, I am confused. You've stood here for years and told us about the need for local control. But now, when we might develop our own, you state that it is not a good idea. However, my comment and your comment is not on the amendment. I do support the amendment. Thank you.

Christina Pretorius: I would like to support the amendment. These teachers are not creating the curriculum in a silo, but in a consortium with other districts and teachers. The teachers have had very positive feedback. Many have reported that it has actually improved their instruction and that it is working very well in their classrooms. Thank you.

Moderator: Are you ready for the vote on the amendment? The amended language would be: **Shall the Deerfield School District vote to reject and immediately discontinue carefully monitor participation in the State of New Hampshire Department of Education PACE (Performance Assessment Competency Education) program, and further reject and discontinue competency based education in the Deerfield School District?** If you favor the amended language, please signify by raising your voting cards and keeping them raised. Thank you cards down. Those opposed? The ayes have it. The amendment is adopted. We are now back on the main article, Article 8. Mr. Verville?

Kevin Verville: The numbers do not bear out that the PACE program and schools that are following it are the leaders. The schools that are not adopting this are the academic leaders.

Moderator: Ms. Pretorius?

Christina Pretorius: I'd like to remind Mr. Verville that PACE is not curriculum, nor is it standards. It is simply a matter of assessment.

Moderator: Mr. Deely?

James Deely: For informational purposes, Concord High School, which is where our students will be going is a PACE school.

Moderator: Is there further discussion or amendment of Article 8? Seeing none, the clerk will place Article 8 on the ballot as amended.

Warrant Article #9

9. We the undersigned Deerfield voters hereby petition to have an article that proposes rescinding the authority of the Deerfield Municipal Budget Committee placed on the school warrant in accordance with sections II, III and V of the New Hampshire RSA 32:14. If the article receives a majority of votes in the affirmative the Municipal Budget Committee shall be made an advisory committee. *[This article is submitted by petition]*

Moderator: Is there a motion to place this article on the ballot as printed?

Mr. Steve Barry: I move the question.

JoAnn Bradbury: Second.

Moderator: The article is now open for discussion and amendment. Mr. Barry? Ms. Cady?

Mrs. Cady: Could you word which part is going to be on the ballot? If it is *proposes* to, it has to come later doesn't it?

Moderator: If this meeting votes to amend the article, it will appear differently on the ballot. Otherwise, it will appear precisely as petitioned.

Mrs. Cady: If you are *proposing* to have something put on, then it is not going to be put on, correct?

Moderator: Thank you. Ms. Clark?

Maryann Clark: In the interest of what Mrs. Cady has just said, I would like to ask our attorney if there is any language that would help us to get the point across?

Kathleen Peahl: You could amend this to say....~~We the undersigned Deerfield voters hereby petition to have an article that proposes rescinding~~ *To see if the Deerfield School District will vote to rescind* the authority of the Deerfield Municipal Budget Committee placed on the school warrant in accordance with sections II, III and V of the New Hampshire RSA 32:14. If the article receives a majority of votes in the affirmative the Municipal Budget Committee shall be made an advisory committee.

Maryann Clark: I'd like to make a motion to make that change.

Rebecca Hutchinson: Second.

Moderator: It has been moved and seconded to amend Article 9 to: ~~We the undersigned Deerfield voters hereby petition to have an article that proposes rescinding~~ *To see if the Deerfield School District will vote to rescind* the authority of the Deerfield Municipal Budget Committee placed on the school warrant in accordance with sections II, III and V of the

New Hampshire RSA 32:14. If the article receives a majority of votes in the affirmative the Municipal Budget Committee shall be made an advisory committee. The amendment is now open for discussion. Ms. Clark? Would you like to speak to this?

Mrs. Clark: No.

Moderator: Mr. Barry?

Steve Barry: Do we keep the rest?

Moderator: All the rest of the language is the same. Sometimes there is specific language in the law that we cannot amend, but we do not have that in this case. Any further discussion? Ms. Hotaling?

Mrs. Hotaling: I would like to speak *against* this article. I am an accountant by profession. I have been doing it for 45 years. I would hate to throw out a procedure that is an important part of the budgeting process.....

Moderator: You are speaking to the article and not the amendment, but we need to get the amendment finished first. Are we ready for the vote? The vote is to amend the language of Article 9 to: *To see if the Deerfield School District will vote to rescind the authority of the Deerfield Municipal Budget Committee placed on the school warrant in accordance with sections II, III and V of the New Hampshire RSA 32:14. If the article receives a majority of votes in the affirmative the Municipal Budget Committee shall be made an advisory committee.* As many are as in favor of the amended language, please signify by raising your voting cards and keeping them raised. Thank you. Cards down. Those opposed? The ayes have it. The article stands amended. Ms. Hotaling you have the mic. Yes?

Ms. Hotaling: As I have said, I am speaking against the article for the *record*, so that people can hear what I'm saying. As I have said I am an accountant and I can certainly see where the SB could have made adjustments to make these numbers a little lower to avoid some contention. Thank you Mr. Moderator.

Moderator: Mr. Verville?

Mr. Verville: Mr. Moderator, by way of analogy, every year are required to make a cake using a recipe that calls for 11 eggs. What is better Mr. Moderator, a homemade cake made from local ingredients, or a store bought cake? If we sample the homemade cake and for any reason dislike it, the store bought cake will always be available in the form of the Default Budget. Shall we continue to produce our own homemade cake or shall we limit ourselves to only store bought cake? Thank you Mr. Moderator.

Moderator: Ms. Bradbury?

JoAnn Bradbury: I believe that since the article has been amended, the language in the article "**placed on the school warrant**" should be removed in the interest of the ordinary rules of English syntax and grammar.

Moderator: We have a motion to remove "**placed on the school warrant**" from the article. Do we have a second?

Fred McGarry: Second.

Moderator: It has been moved and seconded to remove "**placed on the school warrant**". The amendment is now open for discussion. Ms. Bradbury?

Ms. Bradbury: I think that it doesn't make sense to keep the language in there since it has been amended.

Moderator: Any further discussion on the amendment? Are we ready for the vote on the amendment? I will read the amended language. It shall read: *To see if the Deerfield School District will vote to rescind the authority of the Deerfield Municipal Budget Committee placed on the school warrant in accordance with sections II, III and V of the New Hampshire RSA 32:14. If the article receives a majority of votes in the affirmative the Municipal Budget Committee shall be made an advisory committee.* All those in favor signify by raising your voting cards and keeping them raised. Thank you. Cards down. Those opposed raise you voting cards. Thank you. The ayes have it. The article stands as amended. We are now back on Article 9. Ms. Berglund?

Kathy Berglund: I'd like to remind people that we did have an advisory budget committee for many years. It worked very well. It was a respected board to which people were elected. The MBC was voted in back in the mid 1970's, I believe 1975. It was not brought on just because of SB-2. Thank you.

Moderator: Is there further discussion on Article 9 as amended? Seeing none, the clerk will place Article 9 on the ballot as amended.

Warrant Article #10

10. Shall we adopt the provisions of RSA 40:14-b to delegate the determination by vote of registered voters for the Deerfield default school budget to the municipal budget committee which has been adopted under RSA 32:14?

Moderator: Do we have a motion to place Article 10 on the ballot as printed?

Harriet Cady: I move to place it on the ballot.

Kevin Verville: Second.

Moderator: It has been moved and seconded to place Article 10 on the ballot. The article is now open for discussion.

Alden Dill: Point of information? Shouldn't it be noted at the bottom of the article that "This article is submitted by

petition”?

Moderator: Yes it should state that. There is an error in our form. We will make that adjustment. Ms. Cady, you have the floor.

Harriet Cady: I’m just trying to understand the budget. Default Budgets by law contain 1 time expenditures. I’ve gone through this book and I’ve looked for the Food Services line. Can you tell me what page that is on?

Moderator: Can I have some help with that? It’s on page 12. Are you looking for that line in the budget or the MS…?

Harriet Cady: On page 10, it says Transfer to Reserve & Trust and above that on line 275 it says Transfer to Food Services

Fred McGarry: Mr. Moderator, it’s pg. 18 line 3100, 2017 Default Budget……

Moderator: Please wait to be recognized (Mr. McGarry). Ms. Cady?

Harriet Cady: So, that says there’s a 72.67% increase of \$48,262. Then, under revenues, on pg 12, line 3100 is the \$191,151 figure that I was speaking about. I found revenue of \$85,000 and I can’t find again. Is the \$191,151 less the \$85,000 in revenue in the Default Budget?

Moderator: Ms. Wheeler?

Amber Wheeler: When you’re looking at the Default you have to take last year’s expenditure from Fund 1. The Food Service Budget is Fund 4, a different budget. The total cost of the Food Services program for next year is going to be \$191,151. The difference from the current year and next year is \$9,937.79.

Harriet Cady: If that’s the difference, you’re only supposed to in the Default Budget, add the difference from last year’s budget, not the whole sum again.

Amber Wheeler: I would welcome a meeting with you to discuss this further. I believe you are mixing up the budgets…

Harriet Cady: If you *do not* and *can not* explain this to the meeting so we know what we are voting, then what’s the sense in having a meeting? We might as well let the executives make the budget!

Moderator: Ms. Cady, we need to stay on the topic of this article. Should the SB or the MBC determine the Default Budget?

Harriet Cady: The Default Budget by law is only supposed to have the increase from last year’s budget. I’m not getting it.

Moderator: Thank you. Yes?

Tim Griffin: I propose an amendment to the article that would read.Shall the Deerfield School District budget remain the responsibility of the Deerfield School Board?”

Moderator: Do we have a second?

Moderator: Ms. Cady?

Harriet Cady: You cannot change this article. It comes right out of RSA 40:13.

Moderator: Can you show that to me in the law? Thank you. (Pause) Nevermind Harriet. You don’t have to look that up. You are right. We need to adopt the language in the RSA? The language should be: **Shall we adopt the provisions of RSA 40:14-b to delegate the determination by vote of registered voters for the Deerfield of the default school budget to the municipal budget committee which has been adopted under RSA 32:14?**

Moderator: I hope I can get a motion to adopt this language? Can I get a motion to amend the language as I just read it?

Harriet Cady: I make the motion.

Kevin Verville: Second.

Moderator: It has been moved and seconded to amend the language of Article 10 to the legal language of the RSA. The amendment is now open for discussion. Yes?

Alden Dill: The wording does not change the intent of the article. Do we need to vote to amend it?

Moderator: We still need to vote on the amendment because it is a change to the petitioned article to use the language from the RSA. Ms. Foulkes?

Madeline Foulkes: What would happen if the vote on the amendment didn’t pass?

Moderator: We can only use the language that was petitioned or the legal language of the RSA. Ms. Grieg?

Denny Grieg: Did you change any of the words when you read it back?

Moderator: No. Some were removed and the only words added were “of the”, before the word “default”. Mr. Griffin?

Tim Griffin: Should the word “school” be in there?

Moderator: The word “school” doesn’t need to be there since it’s the SD meeting. Ms. Bilodeau?

Joan Bilodeau: Could I ask for clarification on the intent of the article? Would this take away the authority of the School Board? Why would we vote for that?

Moderator: Is there someone who could speak to this? Mr. Deely?

James Deely: What this would do is take the authority of the default budget and give it to the MBC, for them to create the default budget.

Moderator: Ms. Cady?

Harriet Cady: Given the questions asked and not getting answers, I think we need someone who knows what they are doing.

Moderator: Further discussion on the amendment. Seeing none are we ready for the vote? The vote is on the amendment to Article 10 that will read: **Shall we adopt the provisions of RSA 40:14-b to delegate the determination by vote of**

registered voters for the Deerfield of the default school budget to the municipal budget committee which has been adopted under RSA 32:14?

Jane Miller: Point of order. Should it be stated at the bottom of the article that "This article is submitted by petition"?

Moderator: Yes. That will be added to the form. As many as are in favor of the amended language, please raise your voting cards and keep them raised. Thank you cards down. Those opposed please raise your voting cards and keep them raised. We'll have to count. Where are our vote counters...Cherie Sanborn, Dick Boisvert, Kathy Berglund?

Moderator: For Article 10, shall the amended language be: **Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the default budget to the municipal budget committee which has been adopted under RSA 32:14?** As many as are in favor of the amended language, the language that is in the law, please signify by raising your voting cards and keeping them raised, while you are counted. Cards down. Now those opposed please raise your voting cards and keep them raised. Please count those. The results of the vote tally are Yes=54, No=42. The amendment passes. Is there any further discussion or amendment of the article? Seeing none, the clerk will place Article 10 on the ballot as amended in the language of the RSA.

Moderator: So this would be informal, but is there any other business to be taken up? Are there any questions or announcements? Yes?

Tim Griffin: I'd like to thank you Jack for your time today and keeping us all in line.

Moderator: Thank you. That will be my School District meeting. It has been many years. Thank you. Yes?

Derek Shooster (Southern NH Planning Commission [SNHPC]): We're conducting a survey and we would like your help. I'll be in the corner. If you could stop by we would appreciate your help. Thank you.

Moderator: Ok, thank you. It would be good to stop by and see them. It is a worthy cause. Ms. Boisvert?

Deb Boisvert: I would like to recognize Paul Yergeau for his last participation in a School District meeting.

Mr. Yergeau: Thank you. No speech, I know you all want to get home. Thank you.

Moderator: Are there any other announcements? Seeing none, is there a motion to adjourn?

Ken Heckman: So moved.

Zachary Langlois: Second.

Moderator: It has been moved and seconded. This meeting stands adjourned.

Meeting adjourned at 11:52 a.m.

Respectfully submitted,



Julie A. O'Brien
Deerfield School District Clerk

**DEERFIELD SCHOOL DISTRICT
2018/19 BUDGET**

Purpose of Appropriation	Expenditures 2016/17	Approved Budget 2017/18	Budget Committee	
			Recommended 2018/19	Not Recommended 2018/19
INSTRUCTION				
Regular Programs	4,888,653	5,132,014	5,249,960	5,249,960
Special Programs	2,431,381	2,868,100	2,902,153	2,902,153
Other Programs	38,855	43,040	49,303	49,303
SUPPORT SERVICES				
Student Support Services	254,309	264,320	264,724	264,724
Instructional Staff Services	142,198	165,021	170,481	170,481
General Administration	0	0	0	0
Other School Board	35,584	47,479	30,431	30,431
Executive Administration	0	0	0	0
SAU Management Services	298,067	333,991	340,887	340,887
All Other Administration	0	0	0	0
School Administrative Services	349,997	379,400	388,503	388,503
Business Services	0	0	0	0
Operation/Maint. of Plant	438,456	487,401	444,569	444,569
Student Transportation	651,287	723,684	812,666	812,666
Other Support Services	2,230,356	2,356,359	2,533,043	2,533,043
Non-Instructional Services				
Food Service	188,014	191,151	175,029	175,029
Federal Program Grants	-	-	-	0
Impact Fees	-	-	-	0
Facilities Acquisitions & Const.	-	-	-	0
Site Acquisition	-	1	1	1
Site Improvement	28,000	1	1	1
Architectural/Engineering	-	1	1	1
Building Acquisition/Construction	-	1	1	1
OTHER OUTLAYS	-	-	-	0
Debt Service - Principal	-	-	-	0
Debt Service - Interest	-	-	-	0
To Food Service Fund	29,459	43,262	26,519	26,519
Intergovernmental Agency Allocation	13,942	14,640	4,342	4,342
TO CHARTER SCHOOLS	0	0	0	0
SPECIAL WARRANT ARTICLES	0	0	0	0
To Expendable Trust Fund	-	-	-	0
To Expendable Trusts/Fiduciary Funds	45,000	65,000	75,000	75,000
To Expendable Trusts/Fiduciary Funds	0	0	75,000	75,000
From Expendable Trust	-38,001	0	0	0
INDIVIDUAL WARRANT ARTICLES	0	0	0	0
Ed. Asso. Collective Bargaining	0	0	0	0
Para Asso. Collective Bargaining	0	0	0	0
TOTAL APPROPRIATIONS	12,025,557	13,114,866	13,542,614	13,542,614



2018
MS-27

School Budget Form

Deerfield Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2018 to June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 26, 2018

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Philip H. Bileorlean	MBE	Philip H. Bileorlean
Leah H. Langlois	MBE	Leah H. Langlois
R. Andrews Robertson	MBE/BOB	R. Andrews Robertson
James Spillane	MBE	James Spillane
Benjamin Minard	MBE	Benjamin Minard
John Dubinski	MBE	John Dubinski
Alma O'Neil	MBE Chair	Alma O'Neil
Andrea Notaling	MBE	Andrea Notaling

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

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



New Hampshire
Department of
Revenue Administration

2018
MS-27

Appropriations

Account	Purpose	Article	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	01	\$4,888,653	\$5,132,014	\$5,249,960	\$0	\$5,249,960	\$0
1200-1299	Special Programs	01	\$2,431,381	\$2,868,100	\$2,902,153	\$0	\$2,902,153	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$38,855	\$43,040	\$49,303	\$0	\$49,303	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$7,358,889	\$8,043,154	\$8,201,416	\$0	\$8,201,416	\$0
Support Services								
2000-2199	Student Support Services	01	\$254,309	\$264,320	\$264,724	\$0	\$264,724	\$0
2200-2299	Instructional Staff Services	01	\$142,198	\$165,021	\$170,481	\$0	\$170,481	\$0
Support Services Subtotal			\$396,507	\$429,341	\$435,205	\$0	\$435,205	\$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	01	\$35,584	\$47,479	\$30,431	\$0	\$30,431	\$0
General Administration Subtotal			\$35,584	\$47,479	\$30,431	\$0	\$30,431	\$0



New Hampshire
Department of
Revenue Administration

2018
MS-27

Appropriations

Account	Purpose	Article	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)
Executive Administration								
2320 (310)	SAU Management Services	01	\$298,067	\$333,991	\$340,887	\$0	\$340,887	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$349,997	\$379,400	\$388,503	\$0	\$388,503	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$438,456	\$487,401	\$444,569	\$0	\$444,569	\$0
2700-2799	Student Transportation	01	\$651,287	\$723,684	\$812,666	\$0	\$812,666	\$0
2800-2999	Support Service, Central and Other	01	\$2,230,356	\$2,356,359	\$2,533,043	\$0	\$2,533,043	\$0
Executive Administration Subtotal			\$3,968,163	\$4,280,835	\$4,519,668	\$0	\$4,519,668	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$188,014	\$191,151	\$175,029	\$0	\$175,029	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$188,014	\$191,151	\$175,029	\$0	\$175,029	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition	01	\$0	\$1	\$1	\$0	\$1	\$0
4200	Site Improvement	01	\$28,000	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	01	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	01	\$0	\$1	\$1	\$0	\$1	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$28,000	\$4	\$4	\$0	\$4	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



2018
MS-27

Appropriations

Account	Purpose	Article	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)
Fund Transfers								
5220-5221	To Food Service	01	\$29,459	\$43,262	\$26,519	\$0	\$26,519	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	01	\$13,942	\$14,640	\$4,342	\$0	\$4,342	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$43,401	\$57,902	\$30,861	\$0	\$30,861	\$0
Total Operating Budget Appropriations			\$12,018,558	\$13,049,866	\$13,392,614	\$0	\$13,392,614	\$0



2018
MS-27

Special Warrant Articles

Account	Purpose	Article	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		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	02	\$0	\$0	\$75,000	\$0	\$75,000	\$0
<i>Purpose: To Increase Facility and Repair and Improvement Ex</i>								
5252	To Expendable Trusts/Fiduciary Funds	03	\$0	\$0	\$75,000	\$0	\$75,000	\$0
<i>Purpose: Increase Facilities Repair and Improvement Expenda</i>								
Total Proposed Special Articles			\$0	\$0	\$150,000	\$0	\$150,000	\$0



Individual Warrant Articles

Account	Purpose	Article	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)
Total Proposed Individual Articles								



New Hampshire
Department of
Revenue Administration

2018
MS-27

Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	01	\$21,500	\$20,556	\$20,556
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$500	\$500	\$500
1600-1699	Food Service Sales	01	\$85,533	\$87,215	\$87,215
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$1,200	\$1,200	\$1,200
Local Sources Subtotal			\$108,733	\$109,471	\$109,471
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$70,029	\$63,618	\$63,618
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$2,087	\$2,157	\$2,157
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	01	\$1,000	\$1	\$1
State Sources Subtotal			\$73,116	\$65,776	\$65,776



New Hampshire
Department of
Revenue Administration

2018
MS-27

Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Federal Sources					
4100-4539	Federal Program Grants	01	\$96,154	\$96,154	\$96,154
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$59,467	\$59,135	\$59,135
4570	Disabilities Programs	01	\$134,688	\$134,688	\$134,688
4580	Medicaid Distribution	01	\$121,561	\$102,328	\$102,328
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$411,870	\$392,305	\$392,305
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	01	\$43,262	\$26,519	\$26,519
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	02	\$0	\$75,000	\$75,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$43,262	\$101,519	\$101,519
Total Estimated Revenues and Credits			\$636,981	\$669,071	\$669,071



Budget Summary

Item	Current Year	School Board Ensuing FY (Recommended)	Budget Committee Ensuing FY (Recommended)
Operating Budget Appropriations	\$13,018,326	\$13,392,614	\$13,392,614
Special Warrant Articles	\$65,000	\$150,000	\$150,000
Individual Warrant Articles	\$31,540	\$0	\$0
Total Appropriations	\$13,114,866	\$13,542,614	\$13,542,614
Less Amount of Estimated Revenues & Credits	\$1,180,878	\$669,071	\$669,071
Less Amount of State Education Tax/Grant		\$2,932,252	\$2,932,252
Estimated Amount of Taxes to be Raised		\$9,941,291	\$9,941,291



Supplemental Schedule

1. Total Recommended by Budget Committee	\$13,542,614
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$13,542,614
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,354,261
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$14,896,875



New Hampshire
Department of
Revenue Administration

2018
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$5,132,014	\$87,083	\$0	\$5,219,097
1200-1299	Special Programs	\$2,868,100	\$34,053	\$0	\$2,902,153
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$43,040	\$0	\$0	\$43,040
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$8,043,154	\$121,136	\$0	\$8,164,290
Support Services					
2000-2199	Student Support Services	\$264,320	\$503	\$0	\$264,823
2200-2299	Instructional Staff Services	\$165,021	\$3,858	\$0	\$168,879
Support Services Subtotal		\$429,341	\$4,361	\$0	\$433,702
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$47,479	(\$50)	(\$19,998)	\$27,431
General Administration Subtotal		\$47,479	(\$50)	(\$19,998)	\$27,431
Executive Administration					
2320 (310)	SAU Management Services	\$333,991	\$6,896	\$0	\$340,887
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$379,400	\$11,907	\$0	\$391,307
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$487,401	(\$15,140)	\$0	\$472,261
2700-2799	Student Transportation	\$723,684	\$88,732	\$0	\$812,416
2800-2999	Support Service, Central and Other	\$2,356,359	\$144,574	\$0	\$2,500,933
Executive Administration Subtotal		\$4,280,835	\$236,969	\$0	\$4,517,804
Non-Instructional Services					
3100	Food Service Operations	\$191,151	(\$17,759)	\$0	\$173,392
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$191,151	(\$17,759)	\$0	\$173,392



**New Hampshire
Department of
Revenue Administration**

**2018
MS-DSB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$1	\$0	\$0	\$1
4200	Site Improvement	\$1	\$0	\$0	\$1
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$1	\$0	\$0	\$1
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$4	\$0	\$0	\$4
Other Outlays					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
Other Outlays Subtotal		\$0	\$0	\$0	\$0
Fund Transfers					
5220-5221	To Food Service	\$43,262	(\$18,380)	\$0	\$24,882
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$65,000	\$0	(\$65,000)	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$14,640	(\$10,298)	\$0	\$4,342
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$122,902	(\$28,678)	(\$65,000)	\$29,224
Total Operating Budget Appropriations		\$13,114,866	\$315,979	(\$84,998)	\$13,345,847



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
3100	reorganization of Food Service to reduce cost
2200-2299	CBA contractual item
5300-5399	Less students attending PACE Academy
2600-2699	One time expenses were taken out, reduction in oil
1100-1199	increase in high school tuition, ELL services, substitute increase
2320 (310)	increase in ADM due to student enrollment
2400-2499	contractual items increased
1200-1299	Increase in contracted services for sped ed services
2700-2799	Special Education Transportation Increased
2800-2999	Health increased 3.4% and dental 2.3%
5220-5221	reorganization in staff reduced cost in Food Service

Additional Offices:

Nashua, NH
Andover, MA
Greenfield, MA
Ellsworth, ME

January 10, 2018

To the School Board
Deerfield School District

Melanson Heath is in the process of performing Deerfield School District's financial statement audit for the year ended June 30, 2017. The final fiscal year 2017 audited financial statements will be available for inclusion in the subsequent year annual report. The fiscal year 2016 audited financial statements are also in the process of being finalized.

Sincerely,



Sheryl L. Stephens Burke, CPA, MST
Vice-President

Deerfield STATEMENT OF EXPENDITURES

For the Year Ending June, 2017

INSTRUCTION

Regular Education Programs	5,964,123	
Special Education Programs	2,859,418	
Vocational Programs	-	
Other Instructional Programs	52,333	
	<hr/>	\$ 8,875,873

SUPPORT SERVICES

Student Services	575,288	
Instructional Staff	185,050	
General Administration	330,938	
School Administration	490,028	
Operation/Maintenance of Plant	512,514	
Student Transportation	651,287	
Central	0	
	<hr/>	2,745,106

DISTRICT WIDE EXPENDITURES

Facilities Acquisition & Construction	38,001	
	<hr/>	38,001

OTHER FINANCING USES

Debt Service - Principal	0	
Debt Service - Interest	0	
	<hr/>	0

FUND TRANSFERS

Trust/Agency Funds	102,459	
	<hr/>	102,459

INTERGOVERNMENTAL AGENCY ALLOCATIONS

To Charter Schools	13,942	
		13,942

SPECIAL REVENUE EXPENDITURES-INSTRUCTION

Regular Education Programs	75,267	
Special Programs	0	
	<hr/>	75,267

SPECIAL REVENUE EXPENDITURES-SUPPORT SERVICES

Student Services	27,319	
Instructional Staff	16,325	
General Administration	2,257	
Operation/Maintenance of Plant	0	
Student Transportation	0	
	<hr/>	45,901

FOOD SERVICE FUND

Food Service Operation	189,422	
	<hr/>	189,422

CAPITOL PROJECTS

Building Improvement		0
		<hr/>

TOTAL EXPENDITURES

12,085,972

STATEMENT OF REVENUES

For the Year June 30, 2016

REVENUES FROM LOCAL SOURCES

Current Appropriation \$ 8,581,045.00

TUITION

TUITION FROM INDIVIDUALS

Regular Day School 21,585.00

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) 2,269.10

Food Service 88,897.90

Rentals -

Other Local Revenue 7,587.91

TOTAL LOCAL REVENUES

8,701,384.91

REVENUE FROM STATE SOURCES

Equitable Education Aid 1,798,211.70

Statewide Enhanced Education Tax 1,095,785.00

Other 0.00

School Building Aid -

Catastrophic Aid 61,492.85

Vocational Education (Transportation) 0.00

Child Nutrition 2,199.34

TOTAL STATE REVENUE

2,957,688.89

REVENUE FROM FEDERAL SOURCES

Elementary/Secondary - Title I 59,622.24

Elementary/Secondary - Other 61,545.80

Adult Education -

Child Nutrition Program 57,173.74

Disabilities Programs 132,972.44

Medicaid Distributions 146,180.37

TOTAL FEDERAL REVENUE

457,494.59

OTHER FINANCING SOURCES

Transfer from General Fund 74,459.38

Transfer from Capital Reserve Fund -

Transfer from Other Expendable Trust Funds 38,001.05

112,460.43

TOTAL OTHER FINANCING SOURCES

TOTAL REVENUES

12,229,028.82

DEERFIELD SCHOOL DISTRICT
2016/17
SUMMARY REPORT
SPECIAL EDUCATION EXPENDITURES/REVENUES

In accordance with RSA 32:11-a, the following summary represents actual special education expenditures and offsetting revenues for the previous two fiscal years.

	<u>FY 2015/16</u>	<u>FY 2016/17</u>
Actual Expenditures	\$3,287,696	\$3,319,944
Actual Revenues		
♦ Catastrophic Aid	\$ 15,586	\$ 61,493
♦ Medicaid	144,898	\$ 146,180
♦ Federal Grant (IncludesIDEA Grant)	224,873	\$ 254,140
♦ Tuition	-0-	-0-
Total Offsetting Revenues	\$385,357	\$ 461,813

- 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, 2016 to June 30, 2017

CASH ON HAND JULY 1, 2017		\$686,193.61
Received from Selectmen	\$ 9,714,831.05	
Revenue from State Sources	2,297,493.93	
Received from all Other Sources	<u>115,836.71</u>	
TOTAL RECEIPTS		<u>\$12,128,161.69</u>
Total Amount Available for Fiscal Year		\$12,814,355.30
Less School Board Orders Paid		<u>(12,006,152.56)</u>
BALANCE ON HAND JUNE 30, 2017		\$808,202.74

Judith Lynn Marshall
School District Treasurer

CO-SUPERINTENDENTS' SALARY

PATRICIA SHERMAN / DR. GAIL PALUDI
2017/18

Allenstown	\$28,825
Chichester	24,299
Deerfield	47,407
Epsom	40,498
Pembroke	<u>97,195</u>
	\$238,224

BUSINESS ADMINISTRATOR'S
SALARY 2017/18

Allenstown	\$11,748
Chichester	9,903
Deerfield	19,321
Epsom	16,505
Pembroke	<u>39,613</u>
	\$97,090

2016~2017 School Nurse Report

We have seen another busy year here in the Health Office at DCS. Throughout the year we have students moving in and out of town, with the majority of this occurring over the summer months. The year begins with organizing paperwork to maintain compliance with the State of NH requirements. It is also a time of setting up dates for our annual Fall health screenings and Spring dental screenings. Each year, we assess and treat acute visits for scrapes, bumps and bruises, nosebleeds, gastrointestinal and respiratory illnesses, administer medications, and so much more. Let's not forget simply giving TLC. ☺

Bonnie Heisey and Lisa Shepard continued with their same schedules this school year; Bonnie covered the office four days a week, and Lisa two days, which allowed for a double nurse day to provide health screenings and field trip coverage as needed.

School nurse duties include, but are not limited to the following:

- Organizing and maintaining health records in accordance with State of NH Immunization Laws.
- Reviewing and preparing records for new students entering DCS, as well as those transferring out to other schools.
- Entering personal medical information into our health module (SNAP), along with daily charting of all visits.
- Informing staff of any medical concerns/allergies related to their students to ensure safety.
- Administering first aid and emergency care, providing assessments and treatment, giving medications, referring students and staff as necessary, and providing follow-up care and interpretation of orders by medical professionals.
- Preparing any field trip medications and arranging 1:1 nursing care that may be necessary, and ensuring that attending staff are CPR/first aid certified.
- Performing annual health screenings for vision, hearing, height and weight for K-5th grade students, and blood pressures for 5th graders, as well as height and weight on all middle school students. DCS thanks Dr. Fischer, from Northeast Eye Care here in Deerfield, who once again performed the vision screens for students in grade levels 1, 3 and 5; we are grateful for her years of service to our school.
- Organizing annual dental education, screenings and cleanings for students K-5, which were performed by dental hygienist, Bonnie Greaney, from Lamprey Health Care School-Based Dental Program in Raymond. The students and staff thank Bonnie for her service, as she always makes the visits fun for all.
- Contributing medical information pertinent to students' 504 plans and IEPs, and attending meetings as able.
- Continuing to work closely with the Deerfield Welfare Department and Food Pantry to benefit families in need.
- Organizing the annual Fall flu clinic in October for any staff wishing to be immunized at school versus elsewhere. Though it is not mandated, we encourage getting a flu shot to aid in protecting against influenza.

- Planning and implementation of the annual Wellness Day in January, where staff enjoys a healthy pot luck lunch, and participate in health and wellness activities of their choice. Feedback provided by staff assured that the day was well-received and looked forward to each year.
- Organizing an afternoon for the students in April, where several NHTI health majors share health and wellness facts and activities that help to raise awareness. The students enjoyed the event and learned about the negative effects of smoking, as well as benefits of both healthy eating and physical activity. We would like this to become an annual event.
- Organizing the 20th annual blood drive in May, sponsored by the Deerfield Girl Scout troop, where the American Red Cross collected 21 pints of blood, an increase from the previous year.
- Organizing the annual helmet drive through the CNS Children-N-Safety Program, where safety helmets were purchased at affordable prices. The Health Office donates several helmets to the Tricky Tray fundraiser each May, which is sponsored by FOCUS.
- Overseeing local nursing students throughout the year, as they meet their school nurse observation requirements.

Over 75% of our staff remains CPR and First Aid certified, contributing to our CPR Safe School status. We offered the training through McGregor out of Durham. Many of our staff took advantage of the convenience of the two-day course, which was held at the school in October of 2016. It will be offered again during the Fall of 2018.

The school participated in monthly fire drills and scheduled intruder alerts, so that we may expect the best possible outcome, should the actual situation ever arise.

The Health Office provided a donated collection of outerwear which was made available for students who did not have the proper attire for outdoor winter recess. Jackets, snow pants, hats, mittens, and boots were seen lining the health office during cold weather months, ready to be borrowed for playtime use! We also provided nonperishable snacks to students as needed.

In closing, we would like to express our continued appreciation to all parents and community members who volunteered their time and talents to assist in the Health Office for health or dental screenings, as well as within the classrooms and other various settings throughout our wonderful school. Thank you!

Bonnie Heisey, RN
 Lisa Shepard, RN
 DCS Nurses

2016-2017 Interventions

Total visits to the Health Office	5635
Assisted students taking medications	2062
Parent contacts	886

DEERFIELD COMMUNITY SCHOOL
CERTIFIED ROSTER

<u>SUBJECT</u>	<u>TEACHER'S NAME</u>	<u>2017-18</u>
Art Teacher	Chase, Sarah	\$62,984.00
Art Teacher	Dickey, Jessica	\$64,309.00
Assistant Principal	Grieve, Brian	\$72,500.00
Kindergarten Teacher	Knowlton, Olivia	\$43,384.00
Kindergarten Teacher	Maynard, Linda	\$65,916.73
Kindergarten Teacher	Plater, Sarah	\$65,916.73
Kindergarten Teacher	Taber, Courtney	\$41,059.00
Grade 1 Teacher	Hanson, Cindy	\$58,274.33
Grade 1 Teacher	Martin, Erica	\$51,303.00
Grade 1 Teacher	Audley Jaimy	\$43,384.00
Grade 1 Teacher	Wilson, Samantha	\$41,059.00
Grade 2 Teacher	Przybylski, Amanda	\$55,009.00
Grade 2 Teacher	Sanborn, Susan	\$68,339.83
Grade 2 Teacher	Shute, Nancy	\$61,808.53
Grade 2 Teacher	Smith, Olivia	\$38,734.00
Grade 3 Teacher	Edmonds, Amy	\$45,709.00
Grade 3 Teacher	Ferdinand, Matthew	\$38,734.00
Grade 3 Teacher	Ferguson, Matthew	\$67,084.20
Grade 3 Teacher	Nelson, Sherri	\$65,916.73
Grade 4 Teacher	Laskowsky, Suzanne	\$57,334.00
Grade 4 Teacher	Tatulis, Edith	\$68,339.83
Grade 5 Teacher	Maxfield, Lynsey	\$65,916.73
Grade 5 Teacher	Potter, Sarah	\$65,916.73
Guidance Counselor	Yuknewicz-Boisvert, Greg	\$65,916.73
Guidance Counselor	Swanson, Heather	\$65,916.73
Librarian	Schonwald, Virginia	\$65,916.73
Math Specialist	Cook, Heidi	\$65,916.73
Middle School Lit Teacher	Cook, Barbara	\$57,334.00
Middle School Literacy Teacher	Clark, Anna	\$56,745.00
Middle School Literacy Teacher	Davies, Angela	\$51,303.00
Middle School Math Teacher	Dudley, Robert	\$61,808.53
Middle School Math Teacher	St. Germain, Nick	\$65,916.73
Middle School Science Teacher	O'Donnell, Ellen	\$69,014.28
Middle School Science Teacher	Peasley, Kira	\$68,339.83
Middle School Soc. Studies Teacher	Fladd, John	\$65,916.73
Middle School Soc. Studies Teacher	Flanagan, Stefanie	\$58,274.33
Music Teacher	Davis, Melissa	\$52,895.00
Music Teacher	Isaak, Maria	\$59,698.00
Nurse (P.T.)	Heisey, Bonnie.	\$44,545.00
Nurse (P.T.)	Shepard, Lisa	\$10,899.85

Occu. Therapist	Ouellette, Anna	\$64,309.00
Occu. Therapist (P.T.)	Flinton, Margaret	\$34,964.00
Physical Education	Ruest, Mark	\$58,274.33
Physical Education	Yelle, Jasmine	\$55,009.00
Preschool Teacher 50%	Fortier, Elizabeth	\$27,504.50
Preschool Teacher 50%	Stanley, Sheri	\$30,068.38
Principal	Christopher Smith	\$85,000.00
Reading Teacher	McGovern, Elizabeth	\$64,348.00
Reading Specialist (1-4)	Davis, Kristin	\$69,014.28
Reading Specialist (4-8)	Ghoting, Nathan	\$67,311.00
Sp./Lang. Pathologist	Fitton, Robin	\$69,014.28
Sp./Lang. Pathologist	Benson, Stephenie	\$38,734.00
Special Ed Coordinator	Trottier, Deborah	\$78,233.86
Special Ed. Teacher 50%	Fortier, Elizabeth	\$27,504.50
Special Ed. Teacher	Greene, Lindsey C	\$38,734.00
Special Ed. Teacher	Hardekopf, Gabrielle	\$40,203.00
Special Ed. Teacher	Leuchter, Valerie	\$68,339.33
Special Ed. Teacher	McConnell, Lisa	\$67,331.00
Special Ed. Teacher	Smith, Jerrica	\$65,916.73
Special Ed. Teacher 50%	Stanley, Sheri	\$30,068.38
Special Ed. Teacher	Vitagliano, Lena	\$68,339.33
Technology Coord.	Boisvert, Deborah	\$68,339.83
Wellness Teacher 50%	Young, Russell	\$32,958.37
World Lang. Teacher	Gordon, Rosalyn	\$68,339.83

NON-CERTIFIED ROSTER

<u>SUBJECT</u>	<u>NAME</u>	<u>2017/18</u>
Maintenance Supervisor	Greenwood, Micol	\$39,557.69
Custodian (PT)	Hale, Donald	\$17,440.00
Custodian	Dery, William	\$21,840.00
Custodian (PT)	Estee, Lori	\$11,970.40
Custodian	Paille, Pierre	\$26,728.00
Custodian	Surrells, Karen	\$23,504.00
Hot Lunch Director	Duchano, Paula	\$33,346.24
Hot Lunch Worker	Caron, Pauline	\$13,266.47
Hot Lunch Worker	True, Paula	\$16,080.91
Hot Lunch Worker	Gayhardt, Justine	\$3,861.00
Library Aide	Moore, Patricia	\$18,638.62
Office Manager	Lafond, Patricia	\$36,899.20
Administrative Assistant	Davitt, Carmella	\$36,004.80
Secretary (PT)	Messier, Jocelyn	\$9,971.10
SPED Administrative Assistant	Crawn, Amy	\$20,069.73
SPED Aide	Andrikowich, Lisa	\$15,466.36

SPED Aide	Berry, Kathy	\$19,989.06
SPED Aide	Duhamel, Jacqueline	\$18,587.66
SPED Aide	Hogan, Elaine	\$19,989.06
SPED Aide	Kilham, Patrice	\$19,989.06
SPED Aide	Laurencelle, Pamela	\$15,466.36
SPED Aide	MacKensie, Sage H.	\$12,407.08
SPED Aide	Marquis, Amy	\$19,989.06
SPED Aide	Mikkelsen, Courtenay	\$16,103.36
SPED Aide	O'Brien, Julie	\$15,509.13
SPED Aide	Shaw, LueAnn	\$17,937.92
SPED Aide	Spindel, Mary	\$19,898.06
SPED Aide	Burgess, Elizabeth	\$19,989.06
SPED Aide	Cameron, Patricia	\$19,352.06
SPED Aide	Caron, Nichole	\$19,989.06
SPED Aide 1:1	Boucher, Laurie	\$20,626.06
SPED Aide 1:1	Bradley, Charlotte	\$17,950.66
SPED Aide 1:1	Burklund, Gregg	\$17,950.66
SPED Aide 1:1	Carozza, Marie	\$20,626.06
SPED Aide 1:1	Colpitts, Meridith	\$20,626.06
SPED Aide 1:1	Corson, Samantha	\$16,740.36
SPED Aide 1:1	Defranzo, Janice	\$20,626.06
SPED Aide 1:1	Gaudette, Theresa	\$20,626.06
SPED Aide 1:1	Greenwood, Jennifer	\$16,103.36
SPED Aide 1:1	Hogan, Sheri-Lyn	\$16,103.36
SPED Aide 1:1	Kukla, Julie	\$20,626.06
SPED Aide 1:1	Lacroix, Donna	\$20,626.06
SPED Aide 1:1	Maimone, Cynthia	\$17,950.66
SPED Aide 1:1	Nickels, Brandy	\$16,470.36
SPED Aide 1:1	O'Brien, Donna	\$16,103.36
SPED Aide 1:1	Powers, Jessica	\$16,103.36
SPED Aide 1:1	Riley, Shaunna L.	\$13,909.42
SPED Aide 1:1	Smith, Alice Martha	\$20,626.06
SPED Aide 1:1	Taylor, Shannon	\$17,259.97
Teachers Aide	Bailey, Skye Jill	\$18,587.66
Teachers Aide	Coronati, Kimberly	\$18,587.66
Teachers Aide	Linares, Miclana B.	\$8,158.08
Teachers Aide	Poole, Cathy J.	\$18,587.66
Teachers Aide	Shepard, Lori	\$19,989.06
Teachers Aide	Veilleux, Dale G.	\$19,275.62
PC/ Network Technician	Layton, Robert	\$55,000.00

**2017 DEERFIELD SCHOOL DISTRICT
STATISTICAL REPORT**

YEAR	REGISTERED	AVERAGE DAILY ATTENDANCE
2012/13	*462	426.5
2013/14	469	424.9
2014/15	497	466.97
2015/16	497	451.5
2016/17	517	464.0

**Correction*

CLASS BREAKDOWN

2016/17

Pre-School	37
Kindergarten	55
Grade 1	54
Grade 2	64
Grade 3	49
Grade 4	55
Grade 5	44
Grade 6	62
Grade 7	46
Grade 8	51

DEERFIELD COMMUNITY SCHOOL

Class of 2017

Wyatt Andersen	Brayden Kearns
David Andritsakis	Sydney Kilgore
James Bilodeau	Spenser Knowlton
Joshua Blye	Sebastian Kuhse
Aidan Boucher	Brianna LeBlond
Paul Buckles	Samantha Lemay
Inle Bush	Miles Liptak
Ryan Ciesluk	Kathryn Mann
Brandon Comire	Elizabeth Marino
Keelan Coronati	John Mazgelis
Donald Cote	Tyler Nicholson
Riley Curtis	Tabatha O'Brien
Conor Desgroseilliers	Kassidy Phillips
Zachary Dionne	Logan Poisson
Priscilla Durst	Cooper Reese
Griffin Ellis	Patrick Riley
Shayla Fay	Quinn Smith
Matthew Ferrarone	Jenna Souhlaris
Lily Fifield	Chelsey St. Peter
Leah Gianotis	Tristan Stringneur
Steven Helm	Abbigail Townsend
Grace Hillyer	Brenden Uber
Joshua Hogan	Elizabeth Vicnaire
Jaidan Hough	Gage Watts
Jessica Hoyt	Jessica White
Jacob Jett	Christian Williams
Jacob Jobin	Joy Yurek