

2020 Annual Town Report



**Deerfield,
New Hampshire**

Cover Page Photo:

Winter on Pleasant Lake

Courtesy of Kelly Roberts

Dedication

Richard Gilson Sr.

Richard Gilson brought his family to Deerfield in 1965, at his first residence on Parade road. He then built a new house down on his property on Parade Rd., eventually building a new house on Whittier road to stay in Deerfield.

Richard served on active duty in the United States Navy Reserve during WWII and Korea he went on to retire as a Chief Petty Officer.

He became very active, in town serving as a Police Officer, Scout Master for Boy Scout Troop 138 and served several terms on Deerfield School Board. Mr. Gilson was also instrumental in preparing our town for the Bicentennial year. Mr. Gilson, along with a few other dedicated dads in town, restarted the Boys Scouts locally.

Richard retired after 20 years with the State of New Hampshire as a Corporal with the New Hampshire State Police and the New Hampshire Sweepstake Commission.

After retirement he enjoyed working for the Deerfield Fair Association as the Fairgrounds Maintenance Manager. Richard was a member of the American Legion Post 103 and the Mason Rising Sun Lodge 39.

He has four children, Linda Meyer and her husband James of Deerfield, Richard Gilson Jr. and wife Allison of Lancaster, NH, James Gilson and his wife Keiko, of Epsom, NH and John Gilson and his wife Karen of Gilmanton, NH.

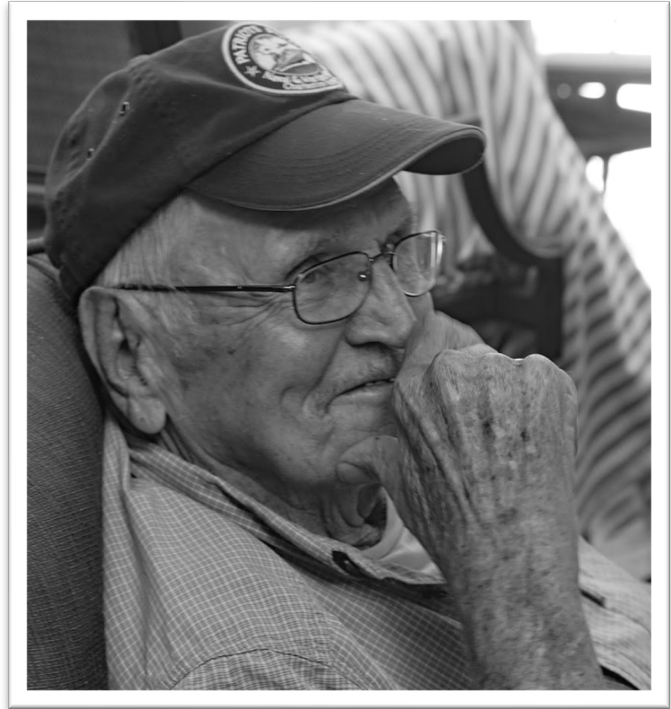


Table of Contents

Annual Town Report – page 1

Budgets, Elections, Minutes, & Warrants	3
Town Elected and Appointed Positions	5
Town of Deerfield State primary Election & General Election	7
2021 Deliberative Session Minutes	21
2021 Proposed Budget	33
2021 Default Budget	44
2021 Warrant Articles	49
 Financial Reports	 53
Audit Management Letter - Melanson Heath & Company PC	55
Auditors - Summary Annual Financial Statements	60
Comparative Statement of Appropriations & Expenditures	115
Detailed Revenue Report	117
Detailed Statement of Payments	118
Employee Wage Roster	131
Parks & Recreation Revolving Fund	135
Summary Inventory of Valuation	138
Town Owned Property	141
Treasurer Report Summary	144
Philbrick-James Library Financials	145
Trustee of Trust Funds	147
Vendor Payments	148
 Department Reports	 163
Animal Control	165
Assessing	166
Board of Selectmen (BOS)	167
Code Enforcement	169
Emergency Management	171
Fire & Rescue	172
Fire Warden and State Forest Ranger Report	173
Highway	174
Library	175
Parks & Recreation	176
Police	177
Town Administrator	179
Transfer Station	180
Welfare	181

Town Clerk/Tax Collector Reports	183
Annual Report	185
Financials	186
MS61 Submitted to DRA	187
Vital Records: Birth, Marriage, & Death	193
 Boards, Commissions, & Other	 199
Conservation Commission	201
Heritage Commission	203
Historical Society	204
Joint Loss Management Committee	205
Planning Board	206
Scenic Roads	208
Southern New Hampshire Planning Commission (SNHPC)	209

Annual School Report - page 211

Budgets, Elections, Minutes, & Warrants	213
Elected Officers of District	215
2020 Deerfield School District Deliberative Session	216
2021 Proposed Budget	233
2021 Default Budget	234
2021 Warrant Article	238
 Financial Reports and Other	 241
Audit Timing Letter	243
Statement of Expenditures	245
Statement of Revenues	246
Special Education Expenditures-Revenues	247
Treasurer Report	248
Certified and Non-Certified Roster	249
Statistical Report and Class Breakdown	252
Graduating Class	253
 Administrative Reports	 255
School Nurse	257
Principal	259
Superintendents	263

2020
ANNUAL TOWN REPORT





2020

BUDGETS, ELECTIONS, MINUTES & WARRANTS

Elected Officials

Board of Selectmen

Cindy McHugh	March, 2021
Richard Pitman (Vice-Chair)	March, 2022
Frederick J. McGarry	March, 2022
R. Andrew Robertson (Chair)	March, 2023
Alden Dill	March, 2023

Town Clerk/Tax Collector

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

Town Treasurer

Harriet Cady	March, 2022
Andrea Hotaling, Appointed	April 30, 2021

Moderator

Dan Holdridge	March, 2022
---------------	-------------

Trustees of Trust Funds

Glenn Meyers	March, 2021
Joanna Waring	March, 2022
John Reagan	March, 2023

Trustees of the Philbrick-James Library

Mal Cameron, Chair	March, 2021
April Purinton	March, 2021
Jane Miller	March, 2022
Sadie K. Reed Stimmell	March, 2022
Emily Oxnard	March, 2022
Christina Eagan	March, 2023
Janice Leviton	March, 2023

Highway Agent

Steve Rollins	March, 2023
---------------	-------------

Municipal Budget Committee

Jo Anne Bradbury	March, 2021
Herman Pretorius (Chair)	March, 2021
Bonnie Beaubien	March, 2021
William Von Hassel	March, 2022
Bradley Briggs (removed)	March, 2022
Terry Roy	March, 2022
Jocelyn Messier	March, 2023
Frances "Maureen" Quinn	March, 2023
Philip H. Bilodeau	March, 2023
R. Andrew Robertson - Selectmen Member	
Zach Langlois - School Board Member	

Planning Board Members

Bill Perron	March, 2021
Harriet E. Cady	March, 2021
Richard Pelletier (Alternate)	April 30, 2021
Peter Schibbelhute Chairman	March, 2022
Robert J. Cote	March, 2023
Frederick McGarry - Selectmen Member	

Cemetery Trustees

Paul Murphy	March, 2021
Dana Van Der Bijl	March, 2022
Rick Druckenmiller	March, 2022
Tina St. Peter	March, 2022
Sam White	March, 2023

Water Commissioners

David Trahan	March, 2021
Ryan Stenger	March, 2022
Sage MacKenzie	March, 2023

Supervisors of Checklist

Joanna Waring	March, 2022
Christina Pretorius	March, 2024
Frances "Maureen" Quinn	March, 2026

Appointments

Building Inspector/Health Officer

Richard Pelletier (Appointed)	April 30, 2021
Denise Greig, Deputy Health Officer (Appointed)	April 30, 2021

Welfare Administrator

Denise Greig (Appointed)	April 30, 2021
--------------------------	----------------

Heritage Commission

Debra Murphy, Chair	April 30, 2021
Carol Levesque	April 30, 2021
Andrew Merrill	April 30, 2021
Carolyn Hoague (resigned)	April 30, 2021
Deborah Boisvert	April 30, 2022
Frances L. Menard, Secretary (resigned)	April 30, 2022
Erroll Rhodes, Secretary	April 30, 2022
Richard Boisvert, Alternate	April 30, 2022
Dana van der Bijl	April 30, 2023
R. Andrew Robertson	Selectboard Member

Board of Adjustment

Anthony DiMauro	April 30, 2021
Stephen Stephenson	April 30, 2021
Jonathan Leer	April 30, 2021
Joshua Freed, Chair	April 30, 2022
Harry Hotaling (Alternate)	April 30, 2022
George H. Thompson, Jr.	April 30, 2023

Forestry Commission

Vacant	April 30, 2021
Vacant	April 30, 2022
Vacant	April 30, 2023

Animal Control Officer

Cindy McHugh	April 30, 2021
--------------	----------------

Veasey Park Commission

Travis McCoy	April 30, 2021
Christopher Cook	April 30, 2022
Gary O'Connell	April 30, 2022
Craig Stevens	April 30, 2022
Cody Lloyd	April 30, 2022

Conservation Commission

Erick Berglund Jr.	April 30, 2021
Serita Frey , Chair	April 30, 2021
Haley Andreozzi	April 30, 2022
Brian Adams	April 30, 2023
Wesley A. Golomb	April 30, 2023

Parks and Recreation Commission

Jeff Shute	April 30, 2021
Brian Fisher	April 30, 2021
Tom DuBois	April 30, 2021
Terry Crotty	April 30, 2021
Jeff D'Agostino	April 30, 2022
Dwight Barnes	April 30, 2022
Erica Menard	April 30, 2022
Katherine Libby	April 30, 2023
Nathan Brown	April 30, 2023
John Dubiansky	April 30, 2023

Emergency Management

Denise Greig (Co-Emergency Management Director)	April 30, 2021
Kevin Barry (Co-Emergency Management Director)	April 30, 2021



Town of Deerfield

State Primary Election Minutes

September 8, 2020

Location

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

Pledge of Allegiance

Moderator asked all to rise for the Pledge of Allegiance.

Polls Declared Open by Town Moderator

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

Board of Selectmen Present

Richard Pitman; Fredrick McGarry; Andrew Robertson

Gatekeeper

Gary Duquette, Police Chief

Others Present

Kelly Roberts, Town Clerk; Kim Crotty, Deputy Town Clerk; Dianne Kimball, Town Clerk Assistant/Election Specialist; Erik Gross, Assistant Moderator; Kevin Barry, Assistant Moderator; Joanna Waring, Supervisor of Checklist; Christina Pretorius, Supervisor of Checklist; Frances Maureen Quinn,

Supervisor of Checklist; Audrey Townsend, Ballot Clerk; Charles "Chuck" Reese, Ballot Clerk; Leslie Randlett, Ballot Clerk; Maura Adams, Ballot Clerk; Sara Butterfield, Ballot Clerk; Sean Beausoleil, Ballot Clerk; Suzanne Steele, Ballot Clerk; Tina McDaniel, Ballot Clerk; Ashley Butterfield, Ballot Clerk; Brooke Laskowsky, Ballot Clerk; John King, Ballot Clerk; Meghan King, Ballot Clerk; Nancy Gross, Ballot Clerk; Rachel Durst, Ballot Clerk; Catherine Dill, Ballot Clerk; Randy Lemieux, Ballot Clerk; Amy Marquis, Ballot Counter; Armond "Jay" Joplin, Ballot Counter; Joyce Pelletier, Ballot Counter; Philip Bilodeau, Ballot Counter; Roger Marquis, Ballot Counter; Aron Dibacco, Ballot Counter; Arthur Dibacco, Ballot Counter; Bernadette Cameron, Ballot Counter; Scott Stantial, Ballot Counter; Tom Dillon, Ballot Counter; Savannah Logan, Ballot Counter; Jenifer Lee, Ballot Counter; Karen Marie Schmitt, Clerk Assistant; Megan Ward, Greeter; Priscilla Durst, Greeter; Brian Adams, Greet; Mickey Linares, Greeter; Jonathan Leslie, Greeter.

Absentee Ballots

At 8:00 am the Moderator, Assistant Moderator, and Town Clerk Assistant began processing absentee ballots.

Kim Crotty went to the Post Office at 5:00 pm to see if any additional absentee ballots had been returned. There were three additional absentee ballots.

435 absentee ballots were processed.

Polls Close

Moderator declared the Polls closed at 7:00 pm.

Results

See following page.

INSTRUCTIONS:

Record the vote for each candidate
whose name appears on the ballot
next to their name below.

Record all WRITE-INS on the separate
return provided for that purpose

STATE OF NEW HAMPSHIRE
RETURN OF VOTES
DEERFIELD
REPUBLICAN
STATE PRIMARY ELECTION
September 8, 2020

Vote September 8, 2020

A true copy attest:

Kelly O'Rourke
Signature of Town/City Clerk

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

For Governor Vote for not more than 1 Karen Testerman <u>80</u> Nobody <u>4</u> Chris Sununu <u>714</u> WRITE-IN	For State Senator Vote for not more than 1 Janet DeLuco <u>131</u> John Reagan <u>608</u> WRITE-IN	For County Treasurer Vote for not more than 1 Scott Priestley <u>614</u> WRITE-IN
For United States Senator Vote for not more than 1 Gerard Beloin <u>13</u> Don Bolduc <u>335</u> Andy Martin <u>27</u> Corky Messner <u>384</u> WRITE-IN	For State Representatives Rockingham District 2 Vote for not more than 3 James Spillane <u>403</u> Kevin Verville <u>545</u> Alan Bershtein <u>452</u> Jocelyn Messier <u>9</u> WRITE-IN Andy Robertson <u>4</u> WRITE-IN Alden Dill <u>2</u> WRITE-IN	For Register of Deeds Vote for not more than 1 Cathy Stacey <u>620</u> WRITE-IN
For Representative in Congress Vote for not more than 1 Steven Negron <u>375</u> Matthew D. Bjelobrk <u>47</u> Lynne Ferrari Blankenbeker <u>268</u> Eli D. Clemmer <u>24</u> WRITE-IN	For State Representative Rockingham District 32 Vote for not more than 1 Terry Roy <u>629</u> Shane Carter <u>1</u> WRITE-IN	For Register of Probate Vote for not more than 1 Ray Tweedie <u>610</u> WRITE-IN
For Executive Councilor Vote for not more than 1 Ted Gatsas <u>648</u> Kevin Verville <u>1</u> WRITE-IN	For Sheriff Vote for not more than 1 Kevin Coyle <u>225</u> Chuck Massahos <u>453</u> WRITE-IN	For County Commissioner Vote for not more than 1 Janet Fairbanks <u>230</u> Bruce R. Breton <u>202</u> Brian K. Chirichiello <u>175</u> WRITE-IN
	For County Attorney Vote for not more than 1 Patricia Conway <u>619</u> Karen Hews <u>1</u> WRITE-IN	For Delegate to the State Convention Vote for not more than 1 Harriet E. Cady <u>547</u> George Edmunds <u>3</u> WRITE-IN

REPUBLICAN BALLOTS CAST

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

656
150
806

2020 STATE PRIMARY ELECTION - September 8, 2020
REPUBLICAN - WRITE IN VOTES

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

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

For GOVERNOR

Dan Feltes

Andru Volinsky

For UNITED STATES SENATOR

Tom Alciere

Paul J. Krautmann

Jeanne Shaheen

For REPRESENTATIVE IN CONGRESS

Ann McLane Kuster

Joseph Mirzoeff

Matt Pesci

For EXECUTIVE COUNCILOR

For STATE SENATOR

For STATE REPRESENTATIVE

Ben Carmen

2

For STATE REPRESENTATIVE

Floterial District if applicable

James Spillane

1

Richard Boiskert

1

For DELEGATE TO THE STATE CONVENTION

Emily Oxnard

2

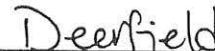
Kevin Verville

2

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

A true copy attest:


Signature of Town/City Clerk



Town/City (Ward)

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

Rep write-in CD2

REPUBLICAN Write-In Votes

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

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

For SHERIFF

For REGISTER OF DEEDS

For COUNTY ATTORNEY

For REGISTER OF PROBATE

Jean Shaheen 3

For COUNTY COMMISSIONER

(Indicate appropriate district No. if applicable)

For COUNTY TREASURER

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

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

INSTRUCTIONS:

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

STATE OF NEW HAMPSHIRE
RETURN OF VOTES
DEERFIELD
DEMOCRATIC
STATE PRIMARY ELECTION
September 8, 2020

Vote September 8, 2020

A true copy attest:

Kelly A. Roberts
Signature of Town/City Clerk

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

For Governor Vote for not more than 1 Andru Volinsky <u>220</u> Dan Feltes <u>276</u>	For State Senator Vote for not more than 1 Nancy R.B. Fraher <u>469</u>	For County Attorney Vote for not more than 1 Steven J. Briden <u>449</u>
For United States Senator Vote for not more than 1 Paul J. Krautmann <u>21</u> Jeanne Shaheen <u>542</u> Tom Alciere <u>4</u>	For State Representatives Rockingham District 2 Vote for not more than 3 Jocelyn Messier <u>485</u> Avis Rosenfield <u>349</u> Richard A. Boisvert <u>413</u>	For County Treasurer Vote for not more than 1 Ty Quinn <u>451</u>
For Representative in Congress Vote for not more than 1 Joseph Mirzoeff <u>36</u> Ann McLane Kuster <u>518</u>	For State Representative Rockingham District 32 Vote for not more than 1 Hal Rafter <u>462</u>	For Register of Deeds Vote for not more than 1 Michael McCord <u>451</u>
For Executive Councilor Vote for not more than 1 Jerome Duval <u>166</u> Mark S. Mackenzie <u>204</u> Kola Adewumi <u>77</u>	For Sheriff Vote for not more than 1 Patrick William Rivard <u>452</u>	For Register of Probate Vote for not more than 1 Bob Davidson <u>458</u>
		For County Commissioner Vote for not more than 1 Stephen L. D'Angelo <u>453</u>

DEMOCRATIC BALLOTS CAST

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

284
295
579

2020 STATE PRIMARY ELECTION - September 8, 2020
DEMOCRATIC - WRITE IN VOTES

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

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

For GOVERNOR

Nobody
 Chris Sununu 16
 Karen Testerman 1

For STATE SENATOR

John Reagan 1
 Nancy Fraher 2

For UNITED STATES SENATOR

Gerard Beloin
 Don Bolduc 2
 Andy Martin
 Corky Messner

For STATE REPRESENTATIVE

Terry Ray 2
 Hal Rafter 2

For REPRESENTATIVE IN CONGRESS

Matthew D. Bjelobrk
 Lynne Ferrari Blankenkener 1
 Eli D. Clemmer
 Steven Negron

For STATE REPRESENTATIVE --

Floterial District if applicable

For EXECUTIVE COUNCILOR

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

A true copy attest:

Kelly A. Raher
 Signature of Town/City Clerk

Deerfield

Town/City (Ward)

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

Dem write-in CD2

DEMOCRATIC Write-In Votes

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

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

For SHERIFF

Patrick Rivard 2
Kevin Coyle 1

For REGISTER OF DEEDS

Bob Davidson 2
Cathy Stacey 1

For COUNTY ATTORNEY

Patricia Conway 2

For REGISTER OF PROBATE

For COUNTY COMMISSIONER

(Indicate appropriate district No. if applicable)

For COUNTY TREASURER

Scott Priestley 2

Janet Fairbanks 1

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

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

Statistics

- Start of day voters on the checklist: 3483
- Election day new voter registrations: 31
- Total voters on the checklist: 3514
- ballots cast: 1385
- voter turnout: 39%

Minutes transcribed and respectfully submitted by,



Kelly Roberts, Certified Town Clerk/Tax Collector



Town Seal



Town of Deerfield General Election Minutes November 3, 2020

Location

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

Swearing In Moderator Pro Tem

Town Moderator Dan Holdridge was not able to moderate the Polls, and swore in Erik Gross as Moderator Pro Tem via Zoom. Dan Holdridge remained available electronically via zoom throughout the day.

Pledge of Allegiance

Moderator Pro Tem asked all to rise for the Pledge of Allegiance.

Polls Declared Open by Town Moderator

Moderator Pro Tem declared the polls open at 7:00 am.

Board of Selectmen Present

Cindy McHugh; Fredrick McGarry; Andrew Robertson; Alden Dill, Richard Pitman.

Gatekeeper

Gary Duquette, Police Chief

Others Present

Kelly Roberts, Town Clerk; Kim Crotty, Deputy Town Clerk; Dianne Kimball, Town Clerk Assistant/Election Specialist; Kevin Barry, Assistant Moderator; Joanna Waring, Supervisor of Checklist; Christina Pretorius, Supervisor of Checklist; Frances Maureen Quinn, Supervisor of Checklist; Ballot Clerks, Greeters, Ballot Counters.

Absentee Ballots

At 8:00 am the Moderator Pro Tem, and Town Clerk Assistant began processing absentee ballots.

Kim Crotty went to the Post Office at 5:00 pm to see if any additional absentee ballots had been returned.

Polls Close

Moderator Pro Tem declared the Polls closed at 7:00 pm.

Results

Offices	Republican Candidates	Other Candidates	Democratic Candidates
For President and Vice-President of the United States Vote for not more than 1	Donald J. Trump Michael R. Pence 1,786	Jo Jorgensen Jeremy Cohen 62	Joseph R. Biden Kamala D. Harris 1,360
For Governor Vote for not more than 1	Chris Sununu - 2,338	Darryl W. Perry - 47	Dan Feltes - 808
For United States Senator Vote for not more than 1	Corky Messner - 1,585	Justin O'Donnell - 102	Jeanne Shaheen - 1,497
For Representative to Congress Vote for not more than 1	Steven Negron - 1,683	Andrew Olding - 96	Ann McLane Kuster - 1,344
For Executive Councilor Vote for not more than 1	Ted Gatsas - 1,919		Mark S. Mackenzie - 1,139

For State Senator Vote for not more than 1	John Reagan - 1,913		Nancy R.B. Fraher - 1,160
For State Representatives Rockingham District 2 Vote for not more than 3	James Spillane - 1,328 Kevin Verville - 1,657 Alan Bershtein - 1,358		Jocelyn Messier - 1,402 Avis Rosenfield - 1,032 Richard A. Boisvert - 1,276
For State Representative Rockingham District 32 Vote for not more than 1	Terry Roy - 1,857		Hal Rafter - 1,148
For Sheriff Vote for not more than 1	Chuck Massahos - 1,897		Patrick William Rivard - 1,055
For County Attorney Vote for not more than 1	Patricia Conway - 1,872		Steven J. Briden - 1,062
For Country Treasurer Vote for not more than 1	Scott Priestley - 1,788		Ty Quinn - 1,103
For Register of Deeds Vote for not more than 1	Cathy Stacey - 1,888		Michael McCord - 1,019
For Register of Probate Vote for not more than 1	Ray Tweedie - 1731		Bob Davidson - 1,151
For County Commissioner Vote for not more than 1	Brian K. Chirichiello - 1,932		Stephen L. D'Angelo - 1,162

WRITE-INS

For PRESIDENT	For STATE SENATOR
John Karich - 1	
Brian Carroll - 1	
Juliann Assange/Edward Snowden - 1	
Gloria LaRiva/Sunil Freeman - 1	
Wiskeris Perkins/Dawn Lemon - 1	
Hillary Clinton/Joe Biden - 1	

Chris Sununu - 2		For STATE REPRESENTATIVE
Kanye West - 1		
Michael Pence - 2		
Tulsi Gabbot - 1		
For UNITED STATES SENATOR		
Gary Blanchette - 1		
		For STATE REPRESENTATIVE
		Floterial District if applicable
For GOVERNOR		
Karen Testerman - 1		
		For SHERIFF
		Jonathan Francis - 1
		Leo Beauchamp - 1
		Hershall John van Innes - 2
		Sean Ring - 1
For REPRESENTATIVE IN CONGRESS		
		For COUNTY ATTORNEY
		Tristan Ricard - 1
For EXECUTIVE COUNCILOR		
For COUNTY TREASURER		For REGISTER OF PROBATE
Benjamin Carmen - 1		Clay Webber -2
James F. H. Mattes - 1		Joe Cabral - 1
Sean Ring - 1		

For REGISTER OF DEEDS		For COUNTY COMMISSIONER (Indicate appropriate district No. if applicable)
Ken Mullett - 1		Andrew Robertson - 1
Scott Hodgdon - 1		Tom Clermond - 1

Statistics

- Start of day voters on the checklist: 3597
- Election day new voter registrations: 253
- Total voters on the checklist: 3850
- ballots cast: 3246
- voter turnout: 84%

Minutes transcribed and respectfully submitted by,

Kelly A Roberts

Kelly Roberts, Certified Town Clerk/Tax Collector

Town Seal





Town of Deerfield

Town Deliberative Session Minutes

May 1, 2021

Location

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

Call to Order

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

Pledge of Allegiance

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

Board of Selectmen Present

Andy Robertson, Chairman, Richard Pitman, Vice Chairman, Frederick J. McGarry, Cindy McHugh, Alden Dill.

Others Present

Dan Holdridge, Moderator, Erik K. Gross, Assistant Moderator, Kelly Roberts, Certified Town Clerk / Tax Collector, John Harrington, Jr., Town Administrator, Legal Counsel, Gary Duquette, Chief of Police, Matt Fisher, Fire Chief, Joanna Waring, Supervisor of the Checklist, Frances Maureen Quin, Supervisor of the Checklist, Christina Pretorius, Supervisor of the Checklist, Bob Molloy of Molloy Sound, Deerfield Women's Club, providing food and refreshments.

Rules of Meeting

Purpose, Rules, & Decorum

Ladies and gentlemen, this is the SB 2 Deliberative Session of the 2021 Deerfield Town Meeting, as defined in NH RSA 652:16-f. You will act as a legislative body to determine the final form of

the Warrant Articles that will be voted on at this location, at the June 8th Town Election. All the Articles, by law, MUST be placed on the ballot.

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

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

The rules for this meeting are as follows, and are updated as of 2021:

Our meeting today is "for the transaction of all business other than voting by official ballot." The first session "shall consist of explanation, discussion, and debate of each warrant article." Since Deerfield operates via Senate Bill #2 Town Meeting, all warrant articles, amended or if not amended, will automatically be placed on the ballot. There is no need for motions to place articles on the ballots, unless they are amended. Please note, all Zoning Articles are not open to amendment per NH RSA 675:3.

Our business today is to consider each warrant article and, within the limits of the law, determine the details of those articles to be voted by official ballot at the June 8th Second Session. Amendments to articles are in order and will be voted at this meeting. However, at the conclusion of our deliberation on each article, we will not vote on passage of the warrant article. Instead, the chair will instruct the Town Clerk to place the article on the official ballot.

In the event you want to make a motion for an amendment, please be sure to write down the amendment information on the slips provided, and once acknowledged by the chair, read your suggested amendment into the microphone. Then, kindly bring the written amendment information to our Town Clerk, Ms. Kelly Roberts for recording of the minutes. Those in the lower level of the Arts and Crafts building, kindly provide your written amendment information to our Assistant Moderator, who will deliver them to our Town Clerk at the conclusion of today's session. Our goal is for our legislative body here this morning to be efficiently on the same page, with all information as discussed.

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

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

All remarks must be confined to the merits of the pending question, or to questions of order or privilege, and all remarks must be addressed to the chair. When recognized, please state your

name and address to begin addressing the chair. Each speaker, if not the author of a warrant article who is presenting the article's information, will be allowed three minutes to express his or her views. You may speak as many times as you wish, but all members who wish to speak will have a first turn before any has a second turn. The overriding principle in all cases is fairness.

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

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

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

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

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

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

As a legislature, we will be discussing the Warrant Articles before us. Those discussions will be respectful of everyone's opinion. We do not cheer nor applaud when someone says something you agree with, and we do not boo nor groan when we disagree with what is said. Please be respectful of all comments and opinions as you would want yours to be respected. To keep personalities out of the debate, please use terms such as "the previous speaker", the selectman, or the Budget Committee Member. All questions and comments are to be directed to the Moderator. There is no requirement that anyone must yield to answer a question poised to them.

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

We may take a break after lengthy articles; however, our goal is to conduct business efficiently for the respect of your valuable time here today. Refreshments are for sale by the Deerfield Woman's Club, who are raising funds for their scholarship programs. Also, this meeting is being recorded for viewing at a later date to be posted on the Town web site.

Thank you for being a part of today's Deliberative Session and participating to help Deerfield become a bright future for generations to come. We hope to see you all again for the May 8th School Deliberative Session next Saturday, here in the Arts and Crafts Building, starting at 9 am. Also, please join us from 7 am to 7 pm on June 8th for the Town Election, also to be held here in the Arts and Crafts Building.

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

Warrant

FIRST SESSION:

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

You are hereby notified to meet at the Arts and Crafts Building, on the Deerfield Fairgrounds, 34 Stage Road, on Saturday, the 1st day of May 2021 at 9:00 am. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Nine (9). 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 Arts and Crafts Building, on the Deerfield Fairgrounds, 34 Stage Road on Tuesday, June 8, 2021. The polls will be open from 7:00 am until 7:00 pm.

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

Article # 1

Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$4,542,412.00? Should this article be defeated, the default budget shall be \$4,006,418.00 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 8-0-0

Estimated Tax Impact Proposed Budget \$6.09

Estimated Tax Impact Default Budget \$5.37

Herman Pretorius, Chairman of the Municipal Budget, spoke in favor of the warrant article. He articulated some of the increases as follows:

- ✓ Costs for FICA, MEDI, and insurance have gone up;
- ✓ Cemetery maintenance costs have increased;
- ✓ Police Department personnel salaries have increased;
- ✓ Adding \$31,200 for a part-time employee to the Fire/Rescue Department;
- ✓ Road maintenance increase by approximately \$200,000 to address road repairs and aging infrastructure;
- ✓ Adding approximately \$60,000 to the Transfer Station budget to cover trucking costs;
- ✓ Adding \$45,000 for a new librarian, and;
- ✓ Adding \$30,000 for an Assistant Parks and Recreation Director.

Herman Pretorius explained that the approximate 15% increase in the budget is caused by the Town operating under a default budget for the past several years. He recognized that the significant increase in the budget directly resulted from the Town's reluctance to pass a budget. He also suggested that this percentage gap may increase should the Town continue operating under a default budget.

Tyler Boutwell, of Cate Road discussed his concerns about the roads' conditions and the money being spent on them. He feels that correcting the current infrastructure would ultimately lower future costs and maintenance and attract more people to our community.

Kevin Verville of McCarron Road spoke in opposition to the article. He went on to explain the following:

- ✓ The Minneapolis Federal Reserve lists the consumer price index (inflation) at 1.8% for 2019, 1.2% for 2020, and estimates 1.9% for 2021. The United States Bureau of Labor Statistics lists the New England consumer price index for 2020 at 1.7%. A sub-2% inflation

rate has been the baseline and benchmark for the past three years and sub-3% for the past decade.

- ✓ Deerfield proposed municipal budgets passed in 2009, 2011, 2013, and 2017, one-third of the time for the past 12 years. Deerfield's proposed school district budgets passed in seven of those same twelve years, or 58% of the time.
- ✓ This proposed Deerfield municipal budget represents a 13.4% increase over the current operating budget. It represents a 13.4% increase over the 2021 default budget. It represents a 5.6% increase over the 2020 proposed budget, which voters rejected.
- ✓ By contrast, the default Deerfield municipal budget represents a 1.2% increase over the current operating budget. The default budget is in line with the rate of inflation.
- ✓ The Deerfield school board has proposed a budget representing a 6.9% increase over their current operating budget. When both budgets are combined, it amounts to an 8.6% increase in local spending.
- ✓ The Deerfield school district default budget represents a 6.0% increase over the current operating budget. If both default budgets pass, Deerfield local spending will increase 5.0% or more than two and a half times the inflation rate.

Mr. Verville further expounded on his argument that the budget increases are not sustainable and could have devastating effects on our economically vulnerable citizens. He pointed out that the Town, thus far, is currently operating under a default budget consistent with a 2021 default budget. He also reminded the community that our last tax bills went up a third or more last year, an increase that was not well received by the community.

Harriet Cady of Old Centre Road spoke to her concerns regarding \$36,000 being spent on charities. She feels that the tenets of the Constitution are being ignored. Mrs. Cady also expressed her dissatisfaction with hiring a children's librarian, which she feels does not benefit the majority of the Town.

Selectman Robertson clarified to the floor that the children's librarian was voted on and passed by a previous warrant article. Librarian Candace Yost also reiterated this point.

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

Article # 2

Shall the Town vote to raise and appropriate the sum of \$200,000.00 for the purpose of repair and/or reconstruction of existing roads, associated drainage improvements and tree removal? Shall the Town further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work? The funds will be used for the improvement, reconstruction, maintenance, crack sealing, and engineering of roads. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2025.

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

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 8-0-0
Estimated Tax Impact \$0.27

Selectmen Robertson spoke in favor of the article and explained that the Board of Selectmen wanted to give the Town the opportunity to vote on this.

Tyler Boutwell of Cate Road asked if there was a cost-breakdown of road projects. Selectman Robertson answered by explaining there was no separate document itemizing this information by the project; however, to refer to the detailed town budget and expenditures. He explained that information would be provided to him upon his request.

Kevin Verville of McCarron Road spoke in favor of the article and noted that the Town roads have been neglected and require repairs. Mr. Verville requested to know the fund balance of the previous \$200,000 road repair article. Town Administrator John Harrington answered by stating the balance is \$0, and all funds have been spent.

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

Article # 3

To see if the Town will raise and appropriate the sum of \$31,200.00 for a part-time Fire Fighter/EMT position in the Deerfield Fire/Rescue Department. Should this article pass, it would only be funded in the event that the 2021 Operating Budget fails to pass. This request has been supported the past two years as part of the budget by both the BOS and MBC. Looking to have a fall back in the event the budget were to fail again this year.

Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 8-0-0
Estimated Tax Impact \$0.04

Selectman Robertson spoke in favor of the article.

Fire Chief Matt Fisher spoke in favor of the article and explained that he is seeking to add 30 hours to hire an additional part-time position.

Harriet Cady of Old Centre Road wanted to know if statistics were available detailing the department's calls and responses. Selectman Robertson indicated that information is available in the Annual Town Reports.

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

Article # 4

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

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 8-0-0

Estimated Tax Impact \$0.01

Selectman Robertson spoke in favor of the article. He explained that Deerfield has several waterfront properties located on Northwood Lake, and this small expenditure has a significant impact on the lake's water quality. He also noted that waterfront homes pay significantly more in taxes, thus keeping the water free from milfoil is vital in maintaining a positive tax base.

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

Article # 5

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

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 8-0-0

Estimated Tax Impact \$0.01

Selectman Richard Pitman spoke in favor of this article. He noted that Pleasant Lake is a beautiful and clean lake. He explained that over 40 volunteers monitor the Gulf Road Boat Launch 7 days a week to educate and stop the spread of milfoil and invasive plants from entering the water. He explained that this small amount being requested would be money well spent, protecting and preserving this attractive natural feature.

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

Article # 6

To see if the Town will authorize the Select Board to appoint one or more highway agents pursuant to RSA 231:62 that shall have additional duties as the Select board shall prescribe in accordance with RSA 231:63. The appointment authority shall continue in effect until changed by majority vote at an annual or special meeting.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 0-0-0

Estimated Tax Impact \$0.00

Selectman Robertson spoke in favor of the article. He expressed the Board's intentions as follows:

- ✓ To have more direct control over the Highway Department;
- ✓ The Board would prefer to select and hire a Highway Agent through the interviewing and employment application process;
- ✓ The Board wants to hire a Highway Agent based on qualifications and skill-sets;
- ✓ The Highway Department is one of the Town's higher budgets, and they would like to control that;
- ✓ The Board wants to have the ability to hire and Highway Agent in the event nobody is interested in running for the position.

Suzanne Steele of Harvey Road spoke in favor of the warrant article. She agrees that the Board should have the power to hire a person with the proper skill-set. She further stated that continuous communication between the Board and the Highway Agent should occur daily, weekly, and monthly.

Kevin Verville of McCarron spoke in opposition to the article and detailed some questions to the Board as follows:

- ✓ When was the last time that nobody ran for Highway Agent or was uncontested?

Answer: Selectman Robertson stated that he could not recall; however, he does recollect that the prior Highway Agent ran uncontested.

- ✓ Is there an issue with the lack of communication between the Highway Agent and the Board of Selectmen?

Answer: Selectman Robertson stated that he would not speak to that question and the Board's working relationship with the Highway Agent at a public meeting. He explained that the Board would like to see clearer communication in some cases, but some cases are fine.

- ✓ As an elected official, is the Highway Agent on even par in the hierarchy of town government with the Board of Selectmen?

Answer: Selectman Robertson stated yes, he is an independent elected official. He noted there are some NH RSA's that give the Board of Selectmen some control over the Highway Agent. This can include ignoring direct orders by the Board of Selectmen. He also explained that the Board of Selectmen controls the purse-strings, so to speak, for the Highway Department.

Mr. Verville reiterated that the Selectboard already has some control over the Highway Agent, that there has been no issue of people running for the elected position, and that the Board will not articulate the problems between the Selectboard and the current Highway Agent. He said it's not clear what the need for this is. Mr. Verville stated that he does not support this article for those reasons. He recommends that the Town of Deerfield continue electing their Highway Agent.

Erroll Rhodes of Church Street asked the rhetorical question, "When was the last time we had a Highway Agent that wasn't doing two jobs at once?" Selectman Robertson responded by saying, "no comment."

Selectman Richard Pitman stated he was aware of a past Highway Agent that had difficulty obtaining a mortgage because of his elected position.

Harriet Cady of Old Centre Road stated that elected officials could indeed obtain a mortgage contrary to Selectman Pitman's statement.

Kevin Verville of McCarron Road stated that he does recall a past Highway Agent in the 12 years he has lived here, whose sole employment was working for the Town.

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

Article # 7

By petition of 25 or more eligible voters of the Town of Deerfield to see if the Town will vote to urge that the New Hampshire General Court, which is obligated to redraw the maps of political districts within the State following the federal census, will ensure fair and effective representation of New Hampshire voters without gerrymandering.

Additionally, these voters ask the Town of Deerfield to urge the NH General Court to carry out the redistricting in a fair and transparent way through public meetings, not to favor a particular political party, to include communities of interest, and to minimize multi-seat districts.

The record of the vote approving this article shall be transmitted by written notice from the selectmen to Deerfield's state legislators, informing them of the demands from their constituents within 30 days of the vote. (Petition Warrant Article)

Frances Maureen Quinn of Nottingham Road spoke in favor of the warrant article. She described some of the issues that arose from the 2011 redistricting, citing a lack of transparency and questionable methodology. She stressed the importance of equal representation.

Harriet Cady of Old Centre Rd spoke of her concerns with the warrant article. She noted that she worked on the redistricting committee when she was a legislator back in 2003. She felt the process was fair and transparent.

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

Article # 8

To see if the Town will vote to adopt the provisions of RSA 72:61 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for the property tax purposes, for personas owning real property, which is equipped with solar energy systems, wind-powered energy systems or wood heating energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes. (Petition Warrant Article)

Wes Golomb of South Road spoke in favor of this warrant article. He described some of the benefits as follows:

- ✓ Solar electricity saves the power companies money, and those savings benefit all of their customers at reduced rates.
- ✓ Solar Energy creates local jobs right here in New Hampshire. According to a Clean Energy NH report, at the end of 2018, there were 17,000 Renewable Energy Jobs in NH.
- ✓ Net Metered solar (PV) systems put the surplus energy onto the grid at peak loads, which are the hottest sunniest days of the year. This helps to stabilize the grid.
- ✓ The New England ISO, the independent grid operators, reported that from 2014-2019 Solar created \$1.1 billion in energy savings in New England, including \$83 million in NH.
- ✓ Local solar produced 52 million kWh of electricity, equal to 0.5 percent of the State's needs. Local solar powered the equivalent of 7,000 homes.

Kelly Roberts of Penn Ave spoke in favor of the warrant article. She stated that having the exemption would put the possibility of going solar into the average family's affordable reach and would help reduce our carbon footprint. She also referred to the 2008 Master Plan's goal of becoming a net-zero community and feels that this is a logical step in that direction.

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

Article # 9

To see if the Town shall vote to establish the 128-acre Town-owned Marston Family Forest as a Town Forest as defined in RSA 31:111 to be managed by the Conservation Commission and to convey a conservation easement pursuant to NH RSA 477:45-47 to one or more qualified conservation organizations which will permanently restrict its use to open space purposes, including wildlife habitat conservation, forestry, and recreation, as an addition to an existing conservation easement on the property. (Petition Warrant Article)

Serita Frey of Saddleback Mountain Road spoke in favor of the warrant article. She explained that the original property owner donated this property to the Town to become a town forest. The property currently does have a conservation easement on it, and this warrant article would make it an official town forest. This project is part of a more considerable effort to preserve its conservation value and historical value. A notable feature on this property is a historic barn. Should this article pass, the Deerfield Conservation Commission will be reimbursed \$50,000 by an LCHIP grant.

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

Minutes transcribed and respectfully submitted by,

Kelly Roberts

Kelly Roberts, Certified Town Clerk/Tax Collector



Proposed Budget

Deerfield

For the period beginning January 1, 2021 and ending December 31, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
BONNIE BEAUBIEN	Budget Com	Bonnie Beaubien
R. Andrews Robertson	B.O.S.	R. Andrews Robertson
Jocelyn A. Messier	MBL	Jocelyn A. Messier
PHILIP H. BILLOREAU	MBL	Philip H. Billoreau
Rebecca J. Lajoie	SLB	Rebecca J. Lajoie
Terry Boy	MBL	Terry Boy
JOANNE BRADBURY	MBL	Joanne Bradbury
Maureen Quin	MBL	Maureen Quin
HELMAN PETERSON	MBL	Helman Peterson

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	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	01	\$342,195	\$368,981	\$389,534	\$0	\$389,534	\$0
4140-4149	Election, Registration, and Vital Statistics	01	\$23,602	\$11,713	\$13,222	\$0	\$13,222	\$0
4150-4151	Financial Administration	01	\$61,255	\$58,634	\$64,154	\$0	\$64,154	\$0
4152	Revaluation of Property	01	\$152,221	\$92,678	\$84,284	\$0	\$84,284	\$0
4153	Legal Expense	01	\$21,530	\$43,572	\$44,000	\$0	\$44,000	\$0
4155-4159	Personnel Administration	01	\$89,048	\$94,903	\$102,246	\$0	\$102,246	\$0
4191-4193	Planning and Zoning	01	\$36,045	\$48,493	\$54,596	\$0	\$54,596	\$0
4194	General Government Buildings	01	\$154,636	\$224,795	\$237,657	\$0	\$237,657	\$0
4195	Cemeteries	01	\$21,452	\$21,452	\$46,401	\$0	\$46,401	\$0
4196	Insurance	01	\$378,993	\$452,760	\$452,333	\$0	\$452,333	\$0
4197	Advertising and Regional Association	01	\$4,385	\$4,019	\$4,390	\$0	\$4,390	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,285,362	\$1,422,000	\$1,492,817	\$0	\$1,492,817	\$0
Public Safety								
4210-4214	Police	01	\$791,845	\$774,377	\$861,165	\$0	\$861,165	\$0
4215-4219	Ambulance	01	\$13,000	\$11,500	\$13,000	\$0	\$13,000	\$0
4220-4229	Fire	01	\$240,444	\$281,529	\$307,409	\$0	\$307,409	\$0
4240-4249	Building Inspection	01	\$51,749	\$53,254	\$64,572	\$0	\$64,572	\$0
4290-4298	Emergency Management	01	\$5,410	\$7,368	\$7,368	\$0	\$7,368	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,102,448	\$1,128,028	\$1,253,514	\$0	\$1,253,514	\$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	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
Highways and Streets								
4311	Administration	01	\$218,413	\$214,076	\$217,335	\$0	\$217,335	\$0
4312	Highways and Streets	01	\$729,660	\$751,934	\$741,636	\$0	\$741,636	\$0
4313	Bridges	01	\$0	\$1	\$1	\$0	\$1	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other	01	\$400	\$400	\$500	\$0	\$500	\$0
Highways and Streets Subtotal			\$948,473	\$966,411	\$959,472	\$0	\$959,472	\$0
Sanitation								
4321	Administration	01	\$70,485	\$77,821	\$82,587	\$0	\$82,587	\$0
4323	Solid Waste Collection	01	\$24,854	\$43,344	\$41,904	\$0	\$41,904	\$0
4324	Solid Waste Disposal	01	\$286,052	\$235,101	\$292,900	\$0	\$292,900	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$381,391	\$356,266	\$417,391	\$0	\$417,391	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	01	\$2,754	\$6,326	\$7,777	\$0	\$7,777	\$0
4415-4419	Health Agencies, Hospitals, and Other	01	\$29,374	\$34,316	\$38,816	\$0	\$38,816	\$0
Health Subtotal			\$32,128	\$40,642	\$46,593	\$0	\$46,593	\$0
Welfare								
4441-4442	Administration and Direct Assistance	01	\$33,498	\$70,834	\$71,522	\$0	\$71,522	\$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			\$33,498	\$70,834	\$71,522	\$0	\$71,522	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	01	\$98,334	\$116,879	\$143,040	\$0	\$143,040	\$0
4550-4559	Library	01	\$114,737	\$169,066	\$153,557	\$0	\$153,557	\$0
4583	Patriotic Purposes	01	\$600	\$1,200	\$1,200	\$0	\$1,200	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$213,671	\$287,145	\$297,797	\$0	\$297,797	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	01	\$13,301	\$13,339	\$3,305	\$0	\$3,305	\$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			\$13,301	\$13,339	\$3,305	\$0	\$3,305	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2020	Appropriations for period ending 12/31/2020	Selectmen's Appropriations for period ending 12/31/2021 (Recommended)	Selectmen's Appropriations for period ending 12/31/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2021 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	01	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$1	\$1	\$0	\$1	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$4,542,412	\$0	\$4,542,412	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$200,000	\$0	\$200,000	\$0
Purpose: Road Repair and Reconstruction						
Total Proposed Special Articles			\$200,000	\$0	\$200,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2021 (Recommended) (Not Recommended)
4220-4229	Fire	03	\$31,200	\$0	\$31,200	\$0
		Purpose: Additional F/R P/T FF/EMT Position				
4619	Other Conservation	05	\$2,500	\$0	\$2,500	\$0
		Purpose: Pleasant Lake Attendants				
4619	Other Conservation	04	\$8,000	\$0	\$8,000	\$0
		Purpose: Northwood Lake Milfoil				
Total Proposed Individual Articles			\$41,700	\$0	\$41,700	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Selectmen's Estimated Revenues for period ending 12/31/2021	Budget Committee's Estimated Revenues for period ending 12/31/2021
Taxes					
3120	Land Use Change Tax - General Fund	01	\$30,400	\$20,000	\$20,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	01	\$13,075	\$10,000	\$10,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	01	\$56,229	\$40,000	\$40,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$99,704	\$70,000	\$70,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	01	\$32,483	\$30,000	\$30,000
3220	Motor Vehicle Permit Fees	01	\$1,132,703	\$1,100,000	\$1,100,000
3230	Building Permits	01	\$44,231	\$40,000	\$40,000
3290	Other Licenses, Permits, and Fees	01	\$32,750	\$30,000	\$30,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,242,167	\$1,200,000	\$1,200,000
State Sources					
3351	Municipal Aid/Shared Revenues	01	\$51,353	\$51,000	\$51,000
3352	Meals and Rooms Tax Distribution	01	\$235,758	\$230,000	\$230,000
3353	Highway Block Grant	01	\$150,984	\$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	\$1,363	\$1,200	\$1,200
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$439,458	\$432,200	\$432,200



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2020	Selectmen's Estimated Revenues for period ending 12/31/2021	Budget Committee's Estimated Revenues for period ending 12/31/2021
Charges for Services					
3401-3406	Income from Departments	01	\$62,949	\$63,000	\$63,000
3409	Other Charges		\$302	\$0	\$0
Charges for Services Subtotal			\$63,251	\$63,000	\$63,000
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$259,531	\$0	\$0
3502	Interest on Investments	01	\$11,743	\$10,000	\$10,000
3503-3509	Other	01	\$25,360	\$12,000	\$12,000
Miscellaneous Revenues Subtotal			\$296,634	\$22,000	\$22,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$21,548	\$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		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$21,548	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0
Total Estimated Revenues and Credits			\$2,162,762	\$1,787,200	\$1,787,200



Budget Summary

Item	Selectmen's Period ending 12/31/2021 (Recommended)	Budget Committee's Period ending 12/31/2021 (Recommended)
Operating Budget Appropriations	\$4,542,412	\$4,542,412
Special Warrant Articles	\$200,000	\$200,000
Individual Warrant Articles	\$41,700	\$41,700
Total Appropriations	\$4,784,112	\$4,784,112
Less Amount of Estimated Revenues & Credits	\$1,787,200	\$1,787,200
Estimated Amount of Taxes to be Raised	\$2,996,912	\$2,996,912



Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,784,112
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>)	\$4,784,112
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$478,411
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$5,262,523



2021
MS-DTB

Default Budget of the Municipality

Deerfield

For the period beginning January 1, 2021 and ending December 31, 2021

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.

[illegible]

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

**2021
MS-DTB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$363,941	\$0	\$0	\$363,941
4140-4149	Election, Registration, and Vital Statistics	\$11,713	\$0	\$0	\$11,713
4150-4151	Financial Administration	\$57,750	\$0	\$0	\$57,750
4152	Revaluation of Property	\$92,315	\$0	\$0	\$92,315
4153	Legal Expense	\$43,572	\$0	\$0	\$43,572
4155-4159	Personnel Administration	\$87,351	\$0	\$0	\$87,351
4191-4193	Planning and Zoning	\$48,188	\$0	\$0	\$48,188
4194	General Government Buildings	\$224,024	\$0	\$0	\$224,024
4195	Cemeteries	\$21,452	\$0	\$0	\$21,452
4196	Insurance	\$452,760	\$6,933	\$0	\$459,693
4197	Advertising and Regional Association	\$4,019	\$0	\$0	\$4,019
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$1,407,085	\$6,933	\$0	\$1,414,018
Public Safety					
4210-4214	Police	\$763,449	\$39,232	\$0	\$802,681
4215-4219	Ambulance	\$11,500	\$0	\$0	\$11,500
4220-4229	Fire	\$278,602	\$0	\$0	\$278,602
4240-4249	Building Inspection	\$52,106	\$0	\$0	\$52,106
4290-4298	Emergency Management	\$7,368	\$0	\$0	\$7,368
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$1,113,025	\$39,232	\$0	\$1,152,257
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$209,791	\$0	\$0	\$209,791
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		\$762,126	\$0	\$0	\$762,126



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$76,191	\$0	\$0	\$76,191
4323	Solid Waste Collection	\$43,344	\$0	\$0	\$43,344
4324	Solid Waste Disposal	\$235,101	\$0	\$0	\$235,101
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$354,636	\$0	\$0	\$354,636
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	\$6,266	\$0	\$0	\$6,266
4415-4419	Health Agencies, Hospitals, and Other	\$34,316	\$0	\$0	\$34,316
Health Subtotal		\$40,582	\$0	\$0	\$40,582
Welfare					
4441-4442	Administration and Direct Assistance	\$70,297	\$0	\$0	\$70,297
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$70,297	\$0	\$0	\$70,297
Culture and Recreation					
4520-4529	Parks and Recreation	\$99,864	\$0	\$0	\$99,864
4550-4559	Library	\$108,630	\$0	\$0	\$108,630
4583	Patriotic Purposes	\$1,200	\$0	\$0	\$1,200
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$209,694	\$0	\$0	\$209,694



New Hampshire
Department of
Revenue Administration

2021
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$2,807	\$0	\$0	\$2,807
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$2,807	\$0	\$0	\$2,807
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		\$3,960,253	\$46,165	\$0	\$4,006,418



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4196	increase in rates
4210-4214	increase in rate

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 Arts and Crafts Building, on the Deerfield Fairgrounds, 34 Stage Road, on Saturday, the 30th day of January 2021 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Nine (9). 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 Arts and Crafts Building, on the Deerfield Fairgrounds, 34 Stage Road on Tuesday, March 9, 2021. The polls will be open from 7:00 a.m. until 7:00 p.m.

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

Article # 1 Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$4,542,412.00? Should this article be defeated, the default budget shall be \$4,006,418.00 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

Recommended by the Board of Selectmen 5-0-0

Recommended by the Municipal Budget Committee 8-0-0

Estimated Tax Impact Proposed Budget \$6.09

Estimated Tax Impact Default Budget \$5.37

Article # 2 Shall the Town vote to raise and appropriate the sum of \$200,000.00 for the purpose of repair and/or reconstruction of existing roads, associated drainage improvements and tree removal? Shall the Town further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work? The funds will be used for the improvement, reconstruction, maintenance, crack sealing, and engineering of roads. This will be a non-lapsing appropriation as per RSA 32:7, VI and will not lapse until December 31, 2025.

Roadway Construction - Background: *Road rehabilitation and reconstruction continues to be a challenge. In an effort to work towards a goal of improving overall road conditions within the Town, these funds will be utilized to systematically improve roads based on the results of the Road Service Management System Report completed by NH*

Southern Planning Commission and in consultation with the Road Agent. Road program priorities are generally guided by road condition, traffic volumes, and opportunities to coordinate road construction with other projects.

*Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 8-0-0
Estimated Tax Impact \$0.27*

Article # 3 To see if the town will raise and appropriate the sum of \$31,200.00 for a part-time Fire Fighter/EMT position in the Deerfield Fire/Rescue Department. Should this article pass, it would only be funded in the event that the 2021 Operating Budget fails to pass. This request has been supported the past two years as part of the budget by both the BOS and MBC. Looking to have a fall back in the event the budget were to fail again this year.

*Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 8-0-0
Estimated Tax Impact \$0.04*

Article # 4 To see if the Town will vote to raise and appropriate the sum of \$8,000 to be used by Northwood Lake Watershed Association to control the Milfoil in Northwood Lake.

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

Article # 5 To see if the town will vote to raise and appropriate the sum of \$2,500 to be used by the Pleasant Lake Preservation Association to increase the number of hours for trained attendants to provide courtesy boat inspection at the public access ramp on Gulf Road to prevent the introduction and spread of exotic aquatic plants, like variable milfoil and aquatic nuisance animals like zebra mussels from entering Pleasant Lake.

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

Article # 6 To see if the Town will authorize the Select board to appoint one or more highway agents pursuant to RSA 231:62 that shall have additional duties as the Select board shall prescribe in accordance with RSA 231:63. The appointment authority shall continue in effect until changed by majority vote at an annual or special meeting.

*Recommended by the Board of Selectmen 5-0-0
Recommended by the Municipal Budget Committee 0-0-0
Estimated Tax Impact \$0.00*

Article # 7 By petition of 25 or more eligible voters of the town of Deerfield to see if the town will vote to urge that the New Hampshire General Court, which is obligated to redraw the maps of political districts within the state following the federal census, will ensure fair and effective representation of New Hampshire voters without gerrymandering.

Additionally, these voters ask the town of Deerfield to urge the NH General Court to carry out the redistricting in a fair and transparent way through public meetings, not to favor a particular political party, to include communities of interest, and to minimize multi-seat districts.

The record of the vote approving this article shall be transmitted by written notice from the selectmen to Deerfield's state legislators, informing them of the demands from their constituents within 30 days of the vote. (Petition Warrant Article)

Article # 8 To see if the town will vote to adopt the provisions of RSA 72:61 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for the property tax purposes, for personas owning real property, which is equipped with solar energy systems, wind-powered energy systems or wood heating energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes. (Petition Warrant Article)

Article # 9 To see if the Town shall vote to establish the 128-acre Town-owned Marston Family Forest as a Town Forest as defined in RSA 31:111 to be managed by the Conservation Commission and to convey a conservation easement pursuant to NH RSA 477:45-47 to one or more qualified conservation organizations which will permanently restrict its use to open space purposes, including wildlife habitat conservation, forestry, and recreation, as an addition to an existing conservation easement on the property. (Petition Warrant Article)

Given our hands and seal this 19th day of January in the year of our Lord Two Thousand and Twenty-one.

TOWN OF DEERFIELD
BOARD OF SELECTMEN



R. Andrew Robertson, Chairman



[RW pitman \(Jan 20, 2021 16:25 EST\)](#)

Richard W. Pitman, Vice Chairman



[Frederick J. McGarry \(Jan 20, 2021 16:27 EST\)](#)

Frederick J. McGarry



[Cynthia McHugh \(Jan 20, 2021 16:46 EST\)](#)

Cynthia B. McHugh



[Alden Dill \(Jan 20, 2021 17:13 EST\)](#)

Alden Dill

A True copy,
Attest:

*TOWN OF DEERFIELD
BOARD OF SELECTMEN*



R. Andrew Robertson, Chairman



[RW pitman \(Jan 20, 2021 16:25 EST\)](#)

Richard W. Pitman, Vice Chairman



[Frederick J McGarry \(Jan 20, 2021 16:27 EST\)](#)

Frederick J. McGarry



[Cynthia McHugh \(Jan 20, 2021 16:46 EST\)](#)

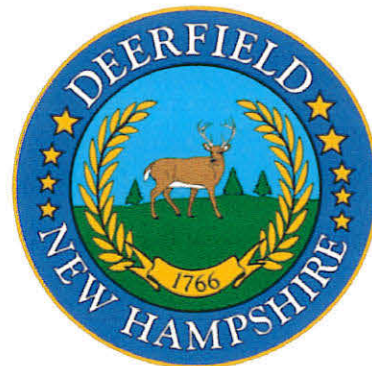
Cynthia B. McHugh



[Alden Dill \(Jan 20, 2021 17:13 EST\)](#)

Alden Dill

Town Seal





2020

FINANCIAL REPORTS



TOWN OF DEERFIELD, NEW HAMPSHIRE

Management Letter
For the Year Ended December 31, 2019

CONTENTS

	<u>Page</u>
TRANSMITTAL LETTER	1
1. Improve Impact Fee Accounting and Reporting	3
2. Continue Improvements in Departmental Receipt Procedures	3



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, 2019, 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 a 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. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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.


Nashua, New Hampshire
Manchester, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine



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.



Nashua, New Hampshire
October 13, 2020

1. Improve Impact Fee Accounting and Reporting

Issue:

During our audit, we noted the Excel spreadsheet used to track the receipt and expenditures of impact fees does not include a detail of amounts that were collected and expended prior to 2011. As a result, the accounting lacks completeness. We recommend that the Town update the Excel spreadsheet to include this detailed information using source documentation.

Town's Response:

The Excel spreadsheet used to track the receipt and expenditures of Impact Fees pre-dates any of the current staff in the Finance office. It is uncertain as to whether or not additional detail can be ascertained prior to 2011 for the existing fees. The spreadsheet has been reviewed and improved from its original tracking capabilities. It is an issue that continues to be priority in that an improved tracking system needs to be developed and will be a goal for the next year.

2. Continue Improvements in Departmental Receipt Procedures

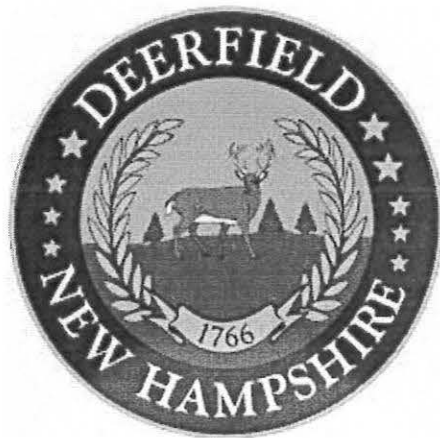
Issue:

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

- The Town should implement policies and procedures over departmental receipts and provide training to all departments.
- The Town should require all department heads provide a signed copy of their completed revenue 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 Department should retain all of the documentation related to these reviews for the external auditors.

Town's Response:

This has been identified internally as a situation that needs to be corrected. Strategies for resolving the internal revenue collections will be examined and proposals for better accountability will be developed to correct this concern. Changes to internal procedures will need to be developed and implemented.



TOWN OF DEERFIELD, NEW HAMPSHIRE

Annual Financial Statements
For the Year Ended December 31, 2019

(With Independent Auditors' Report Thereon)

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	11
Statement of Activities	12
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	17
Fiduciary Funds:	
Statement of Fiduciary Net Position	18
Statement of Changes in Fiduciary Net Position	19
Notes to Financial Statements	20
REQUIRED SUPPLEMENTARY INFORMATION:	
Pension:	
Schedule of Proportionate Share of the Net Pension Liability (GASB 68)	45
Schedule of Pension Contributions (GASB 68)	46

OPEB:

Schedule of Proportionate Share of Net OPEB Liability (GASB 75)	47
Schedules of Changes in the Net OPEB Liability and Contributions (GASB 75)	48

SUPPLEMENTARY INFORMATION:**Governmental Funds:****Combining Financial Statements:**

Combining Balance Sheet - Nonmajor Governmental Funds	49
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	51



INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Deerfield, New Hampshire

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, 2019, 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

Nashua, New Hampshire
Manchester, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine



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, 2019, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and certain Pension and OPEB schedules 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

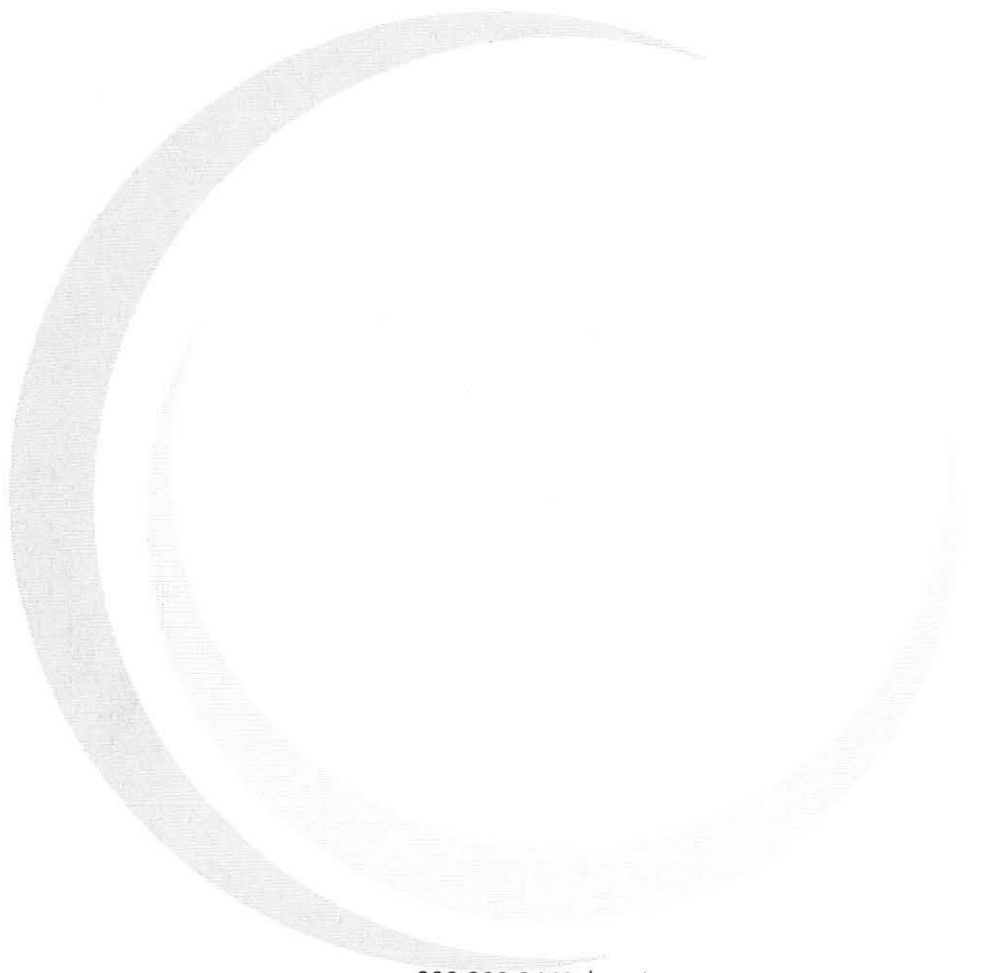
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Deerfield, New Hampshire's basic financial statements. The schedules of Nonmajor Governmental Funds appearing on pages 49 - 52 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the



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

Melanson

Nashua, New Hampshire
October 13, 2020



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, 2019.

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. The schedules of Nonmajor Governmental Funds appearing on pages 49 - 52 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Financial Highlights

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$11,320,588 (i.e., net position), a change of \$337,248 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$2,816,487 a change of \$400,442 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$1,362,833, a change of \$437,344 in comparison to the prior year.

Government-Wide Financial Analysis

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

NET POSITION

	Governmental Activities	
	2019	2018
Current and other assets	\$ 9,967,716	\$ 8,829,083
Capital assets	<u>10,268,788</u>	<u>10,338,139</u>
Total assets	20,236,504	19,167,222
Deferred outflows of resources	238,080	351,736
Current liabilities	6,426,277	5,661,106
Noncurrent liabilities	<u>2,569,076</u>	<u>2,621,075</u>
Total liabilities	8,995,353	8,282,181
Deferred inflows of resources	158,643	253,437
Net investment in capital assets	10,268,788	10,338,139
Restricted	1,094,812	1,166,547
Unrestricted	<u>(43,012)</u>	<u>(521,346)</u>
Total net position	<u>\$ 11,320,588</u>	<u>\$ 10,983,340</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 \$11,320,588 a change of \$337,248 in comparison to the prior year.

The largest portion of net position is \$10,268,788, 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, \$1,094,812, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit of \$(43,012) primarily resulting from unfunded pension and OPEB liabilities.

CHANGES IN NET POSITION

	Governmental Activities	
	<u>2019</u>	<u>2018</u>
Revenues:		
Program revenues:		
Charges for services	\$ 536,141	\$ 545,602
Operating grants and contributions	129,377	166,012
Capital grants and contributions	225,704	193,180
General revenues:		
Property taxes	2,367,352	1,971,050
Interest, penalties, and other taxes	163,377	148,246
Motor vehicle registration fees	1,101,064	1,100,882
Grants and contributions not restricted to specific programs	295,818	234,119
Investment income	27,399	18,195
Miscellaneous	92,594	30,396
Total revenues	<u>4,938,826</u>	<u>4,407,682</u>
Expenses:		
General government	1,417,572	1,322,881
Public safety	1,266,897	1,294,305
Highways and streets	895,602	1,034,319
Sanitation	338,700	342,499
Health	33,306	37,285
Welfare	31,744	35,218
Culture and recreation	554,282	528,212
Conservation	63,475	25,314
Total expenses	<u>4,601,578</u>	<u>4,620,033</u>
Change in net position before transfers	<u>337,248</u>	<u>(212,351)</u>
Change in net position	337,248	(212,351)
Net position - beginning of year	<u>10,983,340</u>	<u>11,195,691</u>
Net position - end of year	<u>\$ 11,320,588</u>	<u>\$ 10,983,340</u>

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$337,248. Key elements of this change are as follows:

General fund operations	\$ 472,176
Nonmajor funds change in fund balance	(71,734)
Capital assets funded with operating monies, net of dispositions	329,508
Depreciation expense	(398,859)
Changes in long-term liabilities	(21,824)
Other	27,981
Total	<u>\$ 337,248</u>

Financial Analysis of 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 \$2,816,487, a change of \$400,442 in comparison with the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ 472,176
Nonmajor funds change in fund balance	(71,734)
Total	<u>\$ 400,442</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$1,362,833, while total fund balance was \$1,721,674. 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>12/31/19</u>	<u>12/31/18</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 1,362,833	\$ 925,489	\$ 437,344	35.1%
Total fund balance	\$ 1,721,674	\$ 1,249,498	\$ 472,176	44.4%

Total fund balance of the general fund changed by \$472,176 during the current year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (304,000)
Revenues in excess of budget	282,539
Expenditures less than budget	87,138
Other financing source/use in excess of budget	74,325
Change in capital reserves	66,832
Other	<u>265,342</u>
Total	<u>\$ 472,176</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>12/31/19</u>	<u>12/31/18</u>	<u>Change</u>
Capital reserve funds	\$ 349,966	\$ 283,134	\$ 66,832

General Fund Budgetary Highlights

There were no differences between the Town's original and final budgets in 2019.

Capital Asset and Debt Administration

Capital Assets

Total investment in capital assets for governmental activities at year-end amounted to \$10,268,788 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery, equipment and vehicles, and infrastructure.

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

- \$235,256 for infrastructure improvements to various Town roads.
- \$62,720 for Town Hall roof replacement and improvements

Long-Term Debt

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

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

Requests for Information

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

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

Statement of Net Position
December 31, 2019

	Governmental <u>Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 6,499,682
Investments	460,568
Receivables, net of allowance for uncollectibles:	
Property taxes	<u>2,565,460</u>
Total Current Assets	9,525,710
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	148,341
Tax deeded properties held for resale	293,665
Land and construction in progress	5,317,201
Other capital assets, net of accumulated depreciation	<u>4,951,587</u>
Total Noncurrent Assets	10,710,794
Deferred Outflows of Resources	
Related to pensions	228,348
Related to OPEB	<u>9,732</u>
Total Assets and Deferred Outflows of Resources	20,474,584
Liabilities	
Current:	
Accounts payable	45,074
Accrued liabilities	31,650
Due to school district	6,333,553
Current portion of long-term liabilities:	
Landfill post-closure	<u>16,000</u>
Total Current Liabilities	6,426,277
Noncurrent:	
Net pension liability	2,048,080
Net OPEB liability	403,480
Landfill post-closure, net of current portion	96,000
Compensated absences, net of current portion	<u>21,516</u>
Total Noncurrent Liabilities	2,569,076
Deferred Inflows of Resources	
Related to pensions	134,303
Related to OPEB	606
Other	<u>23,734</u>
Total Liabilities and Deferred Inflows of Resources	9,153,996
Net Position	
Net investment in capital assets	10,268,788
Restricted for:	
Grants and other statutory restrictions	658,787
Permanent funds:	
Nonexpendable	331,535
Expendable	104,490
Unrestricted	<u>(43,012)</u>
Total Net Position	<u>\$ 11,320,588</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, 2019

		Program Revenues			(Expenses) Revenues and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities					
General government	\$ 1,417,572	\$ 76,561	\$ 66,364	\$ 614	\$ (1,274,033)
Public safety	1,266,897	117,195	2,521	6,218	(1,140,963)
Highways and streets	895,602	-	-	218,872	(676,730)
Sanitation	338,700	41,435	-	-	(297,265)
Health	33,306	-	-	-	(33,306)
Welfare	31,744	-	1,108	-	(30,636)
Culture and recreation	554,282	300,950	16,035	-	(237,297)
Conservation	63,475	-	43,349	-	(20,126)
Total	<u>\$ 4,601,578</u>	<u>\$ 536,141</u>	<u>\$ 129,377</u>	<u>\$ 225,704</u>	<u>(3,710,356)</u>
General Revenues and Transfers					
Property taxes					2,367,352
Interest, penalties, and other taxes					163,377
Motor vehicle registration fees					1,101,064
Grants and contributions not restricted to specific programs					295,818
Investment income					27,399
Miscellaneous					92,594
Total general revenues					<u>4,047,604</u>
Change in Net Position					337,248
Net Position					
Beginning of year					<u>10,983,340</u>
End of year					<u>\$ 11,320,588</u>

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

Governmental Funds Balance Sheet December 31, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash and short-term investments	\$ 5,926,582	\$ 573,100	\$ 6,499,682
Investments	-	460,568	460,568
Receivables:			
Property taxes	2,734,657	-	2,734,657
Due from other funds	-	92,926	92,926
Tax deeded property held for resale	<u>293,665</u>	<u>-</u>	<u>293,665</u>
Total Assets	<u>\$ 8,954,904</u>	<u>\$ 1,126,594</u>	<u>\$ 10,081,498</u>
Liabilities			
Accounts payable	\$ 45,074	\$ -	\$ 45,074
Accrued liabilities	31,650	-	31,650
Due to school district	6,333,553	-	6,333,553
Due to other funds	<u>61,145</u>	<u>31,781</u>	<u>92,926</u>
Total Liabilities	6,471,422	31,781	6,503,203
Deferred Inflows of Resources			
Unavailable revenues	761,808	-	761,808
Fund Balances			
Nonspendable	-	331,535	331,535
Restricted	-	763,278	763,278
Committed	349,966	-	349,966
Assigned	8,875	-	8,875
Unassigned	<u>1,362,833</u>	<u>-</u>	<u>1,362,833</u>
Total Fund Balances	<u>1,721,674</u>	<u>1,094,813</u>	<u>2,816,487</u>
Total Liabilities, Deferred Inflows of Resources	<u>\$ 8,954,904</u>	<u>\$ 1,126,594</u>	<u>\$ 10,081,498</u>

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, 2019

Total governmental fund balances	\$ 2,816,487
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	10,268,788
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	717,218
Long-term liabilities, including compensated absences, net pension liability, net OPEB liability are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(2,481,905)</u>
Net position of governmental activities	<u><u>\$ 11,320,588</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, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 2,340,821	\$ -	\$ 2,340,821
Interest, penalties, and other taxes	163,377	26,302	189,679
Licenses, permits and fees	1,213,562	-	1,213,562
Intergovernmental	514,690	-	514,690
Charges for services	68,024	355,682	423,706
Investment income	34,231	85,909	120,140
Miscellaneous	19,228	90,469	109,697
Total Revenues	4,353,933	558,362	4,912,295
Expenditures:			
Current:			
General government	1,261,252	74,705	1,335,957
Public safety	1,087,351	81,345	1,168,696
Highways and streets	926,175	65,000	991,175
Sanitation	343,344	-	343,344
Health	33,306	-	33,306
Welfare	31,744	-	31,744
Culture and recreation	193,139	351,017	544,156
Conservation	2,771	60,704	63,475
Total Expenditures	3,879,082	632,771	4,511,853
Excess (deficiency) of revenues over expenditures	474,851	(74,409)	400,442
Other Financing Sources (Uses):			
Transfers in	74,325	77,000	151,325
Transfers out	(77,000)	(74,325)	(151,325)
Total Other Financing Sources (Uses)	(2,675)	2,675	-
Change in fund balance	472,176	(71,734)	400,442
Fund Equity, at Beginning of Year	1,249,498	1,166,547	2,416,045
Fund Equity, at End of Year	\$ 1,721,674	\$ 1,094,813	\$ 2,816,487

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, 2019

Net changes in fund balances - total governmental funds \$ 400,442

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	329,508
Depreciation	(398,859)

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.

26,531

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Net pension liability and related deferred outflows and inflows of resources	(51,405)
Net OPEB liability and related deferred outflows and inflows of resources	13,581
Other	17,450

Change in net position of governmental activities \$ 337,248

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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues				
Property taxes	\$ 2,075,479	\$ 2,075,479	\$ 2,075,479	\$ -
Interest, penalties, and other taxes	95,500	95,500	163,377	67,877
Licenses, permits and fees	1,095,000	1,095,000	1,213,562	118,562
Intergovernmental	440,141	440,141	514,690	74,549
Charges for services	63,100	63,100	68,024	4,924
Investment income	15,000	15,000	27,399	12,399
Miscellaneous	15,000	15,000	19,228	4,228
Total Revenues	3,799,220	3,799,220	4,081,759	282,539
Expenditures				
General government	1,429,452	1,429,452	1,261,252	168,200
Public safety	1,096,173	1,096,173	1,087,351	8,822
Highways and streets	757,993	757,993	926,175	(168,182)
Sanitation	353,036	353,036	343,344	9,692
Health	40,518	40,518	33,306	7,212
Welfare	69,777	69,777	31,744	38,033
Culture and recreation	205,993	205,993	193,139	12,854
Conservation	13,277	13,277	2,771	10,506
Debt service	1	1	-	1
Total Expenditures	3,966,220	3,966,220	3,879,082	87,138
Excess (deficiency) of revenues over expenditures	\$ <u>(167,000)</u>	\$ <u>(167,000)</u>	\$ <u>202,677</u>	\$ <u>369,677</u>
Other Financing Sources/Uses				
Transfers in	-	-	74,325	74,325
Transfers out	(137,000)	(137,000)	(137,000)	-
Use of fund balance:				
Operating budget	304,000	304,000	304,000	-
Total Other Financing Sources/Uses	167,000	167,000	241,325	74,325
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>444,002</u>	\$ <u>444,002</u>

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, 2019

	Private Purpose Trust <u>Funds</u>	Agency <u>Funds</u>
Assets		
Cash and short-term investments	\$ 535	\$ 880,480
Investments		
Equity Securities	<u>9,016</u>	<u>359,103</u>
Total Assets	9,551	1,239,583
Liabilities		
Trustees of Trust Funds:		
School funds	-	744,677
Historical society funds	-	317,095
Other funds	-	26,693
School impact fees	-	26,016
Other liabilities	<u>-</u>	<u>125,102</u>
Total Liabilities	<u>-</u>	<u>\$ 1,239,583</u>
NET POSITION		
Restricted for other purposes	<u>9,551</u>	
Total net position held in trust	<u>\$ 9,551</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, 2019

	Private Purpose <u>Trust Funds</u>
Additions:	
Investment income	\$ 216
Change in value of investments	<u>1,381</u>
Total contributions	<u>1,597</u>
Net increase	1,597
Net position restricted for pensions and other purposes:	
Beginning of year	<u>7,954</u>
End of year	<u>\$ 9,551</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:

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 2019, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of

related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

Fund Financial Statements

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

The Town reports the following major governmental fund:

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

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

The Town reports the following fiduciary funds:

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

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.

Investments

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

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

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).

Capital Assets

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

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

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

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

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

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.

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.

Fund Equity

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

Fund Balance

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

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

Net Position

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling

legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

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

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.

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).

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 Transfers In</u>	<u>Expenditures and Transfers Out</u>	<u>Other Financing Sources/Uses</u>
Revenues/expenditures/transfers (GAAP basis)	\$ 4,353,933	\$ 3,879,082	\$ (2,675)
Adjust tax revenue to accrual basis	(265,342)	-	-
Recognize use of fund balance as a funding source	-	-	304,000
Reverse effect of combining capital reserve funds with general fund	<u>(6,832)</u>	<u>-</u>	<u>(60,000)</u>
Budgetary basis	<u>\$ 4,081,759</u>	<u>\$ 3,879,082</u>	<u>\$ 241,325</u>

3. Cash and Investments

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, 2019, \$1,314,821 of the Town's bank balances totaling \$7,275,681 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, 2019, \$1,249,134 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.

Credit Risk

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

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

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>
Bond mutual funds and ETFs	\$ 329	N/A	\$ 329
Corporate equities and ETFs	<u>500</u>	N/A	<u>500</u>
Total investments	<u>\$ 829</u>		<u>\$ 829</u>

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, 2019, 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.

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, 2019, the interest rate risk associated with the Trustees' investments in various bond mutual funds and ETFs cannot reasonably be determined.

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, 2019, the foreign currency risk associated with the Trustees' investments in various bond and equity mutual funds and ETFs cannot reasonably be determined.

Fair Value

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

The Town has the following fair value measurements as of December 31, 2019 (in thousands):

<u>Description</u>	Fair Value Measurements Using:	
	<u>Quoted prices in active markets for identical assets (Level 1)</u>	
Investments by fair value level:		
Debt securities		
Bond mutual funds and ETFs	\$ 329	\$ 329
Equity securities	<u>500</u>	500
Total	<u>\$ 829</u>	

4. Property Taxes Receivable

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 8% 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 lienied 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 14%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Property taxes receivable reported in the government-wide financial statements, net of an allowance of doubtful accounts are \$2,565,460.

Taxes Collected for Others

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

5. Interfund Fund Receivables/Payables***Receivables/Payables***

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2019 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ -	\$ 61,145
Special revenue funds:		
Recreation	77,762	-
250th Anniversary	11,470	-
Special Detail	-	31,781
Other Special Funds	3,544	-
Trust funds:		
Town Hall Restoration	150	-
Total	<u>\$ 92,926</u>	<u>\$ 92,926</u>

Transfers

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

<u>Governmental Funds:</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ 74,325	\$ 77,000
Trust funds:		
Fire Emergency Water Supply	32,000	-
Municipal Government Buildings	25,000	74,325
Fire Department Vehicle and Equipment	20,000	-
Total	<u>\$ 151,325</u>	<u>\$ 151,325</u>

6. Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,129	\$ 63	\$ -	\$ 1,192
Machinery, equipment, and furnishings	994	-	-	994
Vehicles	1,673	32	-	1,705
Infrastructure	<u>5,032</u>	<u>235</u>	<u>-</u>	<u>5,267</u>
Total capital assets, being depreciated	8,828	330	-	9,158
Less accumulated depreciation for:				
Buildings and improvements	(342)	(52)	-	(394)
Machinery, equipment, and furnishings	(607)	(94)	-	(701)
Vehicles	(1,047)	(85)	-	(1,132)
Infrastructure	<u>(1,811)</u>	<u>(168)</u>	<u>-</u>	<u>(1,979)</u>
Total accumulated depreciation	<u>(3,807)</u>	<u>(399)</u>	<u>-</u>	<u>(4,206)</u>
Total capital assets, being depreciated, net	5,021	(69)	-	4,952
Capital assets, not being depreciated:				
Land	5,255	-	-	5,255
Construction in progress	<u>62</u>	<u>-</u>	<u>-</u>	<u>62</u>
Total capital assets, not being depreciated	<u>5,317</u>	<u>-</u>	<u>-</u>	<u>5,317</u>
Governmental activities capital assets, net	<u>\$ 10,338</u>	<u>\$ (69)</u>	<u>\$ -</u>	<u>\$ 10,269</u>

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

Governmental Activities:	
General government	\$ 42
Public safety	128
Highways and streets	207
Sanitation	11
Culture and recreation	<u>11</u>
Total governmental activities	<u>\$ 399</u>

7. Deferred Outflows of Resources

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

on net position, similar to assets. Deferred outflows of resources related to pensions and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

8. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2019 expenditures paid in 2019.

9. Long-Term Debt

Changes in General Long-Term Liabilities

During the year ended December 31, 2019, the following changes occurred in long-term liabilities (in thousands):

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Less <u>Current</u> <u>Portion</u>	Equals <u>Long-Term</u> <u>Portion</u>
Governmental Activities						
Net pension liability	\$ 2,053	\$ -	\$ (5)	\$ 2,048	\$ -	\$ 2,048
Net OPEB liability	433	-	(29)	404	-	404
Landfill liability	128	-	(16)	112	(16)	96
Compensated absences	<u>23</u>	<u>-</u>	<u>(1)</u>	<u>22</u>	<u>-</u>	<u>22</u>
Totals	\$ <u>2,637</u>	\$ <u>-</u>	\$ <u>(51)</u>	\$ <u>2,586</u>	\$ <u>(16)</u>	\$ <u>2,570</u>

10. Landfill Post-Closure Care Costs

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

The \$112,000 reported as landfill postclosure care liability at December 31, 2019 represents the remaining estimated postclosure maintenance costs. These amounts are based on what it would cost to perform all postclosure care in 2019. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

11. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and is more fully described in the corresponding pension and OPEB notes. *Unavailable revenues* are reported in the

governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

12. Governmental Funds - Balances

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

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

The following types of fund balances are reported at December 31, 2019:

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, 2019:

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 331,535	\$ 331,535
Total Nonspendable	-	331,535	331,535
Restricted			
Special revenue funds:			
Conservation	-	184,325	184,325
Highway/Solid waste impact fees	-	78,572	78,572
Recreation funds	-	81,306	81,306
Library funds	-	83,323	83,323
Expendable trusts	-	196,283	196,283
Other	-	34,979	34,979
Expendable permanent funds	-	104,490	104,490
Total Restricted	-	763,278	763,278
Committed			
Capital reserve funds:			
Fire apparatus and equipment	349,966	-	349,966
Total Committed	349,966	-	349,966
Assigned			
Flood insurance	8,875	-	8,875
Total Assigned	8,875	-	8,875
Unassigned			
General fund	1,362,833	-	1,362,833
Total Unassigned	1,362,833	-	1,362,833
Total Fund Balances	\$ 1,721,674	\$ 1,094,813	\$ 2,816,487

13. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting to the State of New Hampshire for tax rate setting purposes. The major

difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

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

GAAP basis balance	\$ 1,362,833
Unavailable revenue	<u>761,808</u>
Tax Rate Setting Balance	<u>\$ 2,124,641</u>

14. Retirement System

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

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.

Benefits Provided

Group 1 benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of

service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

<u>Years of creditable service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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 11.08% to 27.79% of covered compensation. The Town's contribution to NHRS for the year ended December 31, 2019 was \$185,235, which was equal to its annual required contribution.

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.

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

At December 31, 2019, the Town reported a liability of \$2,048,080 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. 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, 2019, the Town's proportion was .04256499%.

For the year ended December 31, 2019, the Town recognized pension expense of \$252,950. 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	\$ 40,738	\$ (73,533)
Differences between expected and actual experience	11,324	(44,040)
Changes of assumptions	73,484	-
Net difference between projected and actual earnings on pension plan investments	-	(16,730)
Contributions subsequent to the measurement date	<u>102,802</u>	<u>-</u>
Total	<u>\$ 228,348</u>	<u>\$ (134,303)</u>

The amounts reported as deferred outflows of resources and deferred (inflows) 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 2020. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2020	\$ 67,334
2021	(54,548)
2022	(25,561)
2023	<u>4,018</u>
Total	<u>\$ (8,757)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 – June 30, 2015.

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

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long- Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	4.25%
Small/Mid Cap Equities	<u>7.50</u>	4.50%
Total domestic equities	30.00	
Int'l Equities (unhedged)	13.00	4.50%
Emerging Int'l Equities	<u>7.00</u>	6.00%
Total international equities	20.00	
Core Bonds	9.00	1.12%
Global Multi-Sector Fixed Income	10.00	2.46%
Absolute Return Fixed Income	<u>6.00</u>	1.50%
Total fixed income	25.00	
Private equity	10.00	7.90%
Private debt	<u>5.00</u>	4.89%
Total alternative investments	<u>15.00</u>	
Real estate	<u>10.00</u>	3.00%
Total	<u><u>100.00</u></u> %	

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.

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

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

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
\$ 2,742,464	\$ 2,048,080	\$ 1,474,178

Pension Plan Fiduciary Net Position

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

15. Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, replaces the requirements of *Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This Statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Town OPEB Plan

All the following OPEB disclosures are based on a measurement date of June 30, 2019.

General Information about the OPEB Plan

Plan Description

The Town indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the Town who participate in this single-employer plan pay 100% of the healthcare premiums to participate in the Town's healthcare program. Since they are included in the same pool as active employees, the insurance rates are implicitly higher for current employees due to the age consideration. This increased rate is an implicit subsidy the Town pays for the retirees.

Benefits Provided

The Town provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

Funding Policy

The Town's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute. Additional contributions are based on actuarially determined amounts.

Plan Membership

At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	1
Active employees	<u>19</u>
Total	<u><u>20</u></u>

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined using the alternative method as of June 30, 2019, in accordance with the parameters of GASB Statement No. 75. Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The alternative measurement method used the

following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	5.6%, average, including inflation
Discount rate	2.75%
Healthcare cost trend rates	8% for 2019, decreasing to an ultimate rate of 4.5% in 8 years
Retirees' share of benefit-related costs	100%

The discount rate was based on the municipal bond index at June 30, 2019.

Mortality rates were based on mortality tables at the National Center for Health Statistics. The 2014 United States Life Tables for Males and Females were used.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent experience study of the New Hampshire Retirement System, which was for the period July 1, 2010 – June 30, 2015.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Total OPEB Liability

The Town's total OPEB liability of \$209,271 was measured as of June 30, 2019, and was determined by the alternative method.

Changes in the Total OPEB Liability

The following summarizes the changes in the net OPEB liability for the past year:

	Total OPEB <u>Liability</u>
Balances, beginning of year	\$ 229,597
Changes for the year:	
Service cost	24,899
Interest	5,755
Changes in assumptions or other inputs	(17,974)
Benefit payments	<u>(33,006)</u>
Net Changes	<u>(20,326)</u>
Balances, end of year	\$ <u><u>209,271</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.71% in 2018 to 2.75% percent in 2019. All other assumptions were the same as those used in the previous measurement.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1%</u> <u>Decrease</u>	Current Discount <u>Rate</u>	<u>1%</u> <u>Increase</u>
\$ 226,305	\$ 209,271	\$ 198,659

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

<u>1%</u> <u>Decrease</u>	Current Healthcare Cost Trend <u>Rates</u>	<u>1%</u> <u>Increase</u>
\$ 190,451	\$ 209,271	\$ 219,895

OPEB Expense and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to OPEB

For the year ended December 31, 2019, the Town recognized an OPEB expense of \$35,567. The Town did not have any deferred outflows or (inflows) of resources related to the total OPEB liability.

New Hampshire Retirement System Medical Subsidy Plan Description

General Information about the OPEB Plan

Plan Description

In addition to the OPEB plan discussed in Note 15A, the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. Collectively, they are referred to as the OPEB Plan.

Benefits Provided

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The monthly Medical Subsidy rates are:

1 Person -	\$375.56
2 Person -	\$751.12
1 Person Medicare Supplement -	\$236.84
2 person Medicare Supplement -	\$473.68

Actuarial Assumptions and Other Inputs

The Town's proportionate share of the NHRS Medical Subsidy as of June 30, 2019 is based upon an actuarial valuation performed as of June 30, 2018 (rolled forward to June 30, 2019) using a measurement date of June 30, 2019. The actuarial valuation used the following actuarial assumptions:

Price inflation	2.50%
Wage inflation	3.25%
Salary increases	5.60%
Investment rate of return	7.25%
Discount rate	7.25%

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent experience study, which was for the period July 1, 2010 – June 30, 2015.

Net OPEB Liability, Expense, and Deferred Outflows and Inflows

The Town's proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2019 was \$194,209.

For the year ended June 30, 2019, the Town recognized an OPEB expense related to the NHRS Medical Subsidy of \$26,737. At June 30, 2019 the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Contributions subsequent to the measurement date	\$ 9,732	\$ -
Difference between expected and actual experience	-	(338)
Changes in proportion	-	(50)
Net difference between projected and actual OPEB investment earnings	-	(218)
Total	\$ <u>9,732</u>	\$ <u>(606)</u>

The \$9,732 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending June 30, 2020.

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

<u>Fiscal Year Ended:</u>	
2020	\$ (533)
2021	(145)
2022	15
2023	57
Total	\$ <u>(606)</u>

Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 210,649	\$ 194,209	\$ 179,924

Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and Inflows

The following consolidates the Town's total OPEB liability and related deferred outflows/inflows, and the Town's proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/inflows at December 31, 2019:

	Total OPEB <u>Liability</u>	Total Deferred Outflows of <u>Resources</u>	Total Deferred (Inflows) of <u>Resources</u>	Total OPEB <u>Expense</u>
Town OPEB Plan	\$ 209,271	\$ -	\$ -	\$ 35,567
Proportionate share of NHRS Medical Subsidy Plan	<u>194,209</u>	<u>9,732</u>	<u>(606)</u>	<u>26,767</u>
Total	<u>\$ 403,480</u>	<u>\$ 9,732</u>	<u>\$ (606)</u>	<u>\$ 62,334</u>

16. Commitments and Contingencies

Property Tax Abatement/Refund Claims

On an ongoing basis, there are typically pending legal issues in which the Town is involved. According to the Town's management, there is a pending case with PSNH which could potentially lead to a liability, however, the exact amount is not determinable at this time.

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.

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the Town, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

17. Leases

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

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

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

18. Subsequent Events

Management has evaluated subsequent events through October 13, 2020, which is the date the financial statements were available to be issued.

TOWN OF DEERFIELD, NEW HAMPSHIRE

Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability (GASB 68)
December 31, 2019
(Unaudited)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
December 31, 2019	June 30, 2019	0.04256499%	\$2,048,080	\$ 1,202,464	170.32%	65.60%
December 31, 2018	June 30, 2018	0.04264042%	\$2,053,223	\$ 1,173,565	174.96%	64.73%
December 31, 2017	June 30, 2017	0.04532742%	\$2,229,199	\$ 1,209,159	184.36%	62.66%
December 31, 2016	June 30, 2016	0.04425028%	\$2,353,051	\$ 1,151,128	204.41%	58.30%
December 31, 2015	June 30, 2015	0.04250530%	\$1,683,859	\$ 1,094,525	153.84%	65.50%

Schedule is 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

Required Supplementary Information
Schedule of Pension Contributions (GASB 68)

December 31, 2019

(Unaudited)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Contributions in Relation to the			Contributions as a Percentage of Covered Payroll
		Contractually Required Contribution	Contractually Required Contribution	Contribution Deficiency (Excess)	
December 31, 2019	June 30, 2019	\$ 185,235	\$ 185,235	\$ -	15.40%
December 31, 2018	June 30, 2018	\$ 180,223	\$ 180,223	\$ -	15.36%
December 31, 2017	June 30, 2017	\$ 182,153	\$ 182,153	\$ -	15.06%
December 31, 2016	June 30, 2016	\$ 163,350	\$ 163,350	\$ -	14.19%
December 31, 2015	June 30, 2015	\$ 229,204	\$ 229,204	\$ -	20.94%
			\$ 1,202,464		
			\$ 1,173,565		
			\$ 1,209,159		
			\$ 1,151,128		
			\$ 1,094,525		

Schedule is 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 Proportionate Share of the Net OPEB Liability (GASB 75)
December 31, 2019
(Unaudited)

New Hampshire Retirement System Medical Subsidy

Fiscal Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the		Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Net OPEB Liability
			Net OPEB Liability	Covered Payroll		
December 31, 2019	June 30, 2019	0.04429841%	\$194,209	\$ 1,251,433	15.52%	7.75%
December 31, 2018	June 30, 2018	0.04440126%	\$203,289	\$ 1,222,027	16.64%	7.53%

Schedule is 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

Other Post-Employment Benefits (OPEB) Schedules of Changes in the Total OPEB Liability and Contributions (GASB 75) (Unaudited)

	<u>2019</u>	<u>2018</u>
Total OPEB Liability		
Service cost	\$ 24,899	\$ 27,785
Interest on unfunded liability - time value of \$	5,755	8,520
Changes of assumptions	(17,974)	(8,945)
Benefit payments, including refunds of member contributions	<u>(33,006)</u>	<u>(34,146)</u>
Net change in total OPEB liability	(20,326)	(6,786)
Total OPEB liability - beginning	<u>229,597</u>	<u>236,383</u>
Total OPEB liability - ending	<u><u>\$ 209,271</u></u>	<u><u>\$ 229,597</u></u>

Does not include New Hampshire Retirement System Medical Subsidy.

Schedule of Contributions

	<u>2019</u>	<u>2018</u>
Actuarially determined contribution*	\$ 35,567	\$ 37,499
Contributions in relation to the actuarially determined contribution	<u>35,567</u>	<u>37,499</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

*Includes only the implicit subsidy, which is required to be funded by statute, and not an amount required to fully fund the plan over time.

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

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

TOWN OF DEERFIELD, NEW HAMPSHIRE

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Special Revenue Funds						
	Recreation Funds	Conservation Fund	Impact Fees	Library Operating	Library Building	Other Special Funds	250th Anniversary
ASSETS							
Cash and short-term investments	\$ -	\$ 184,325	\$ 78,572	\$ 33,089	\$ 50,234	\$ 55,290	\$ -
Investments	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Due from other funds	81,306	-	-	-	-	-	11,470
Total Assets	\$ 81,306	\$ 184,325	\$ 78,572	\$ 33,089	\$ 50,234	\$ 55,290	\$ 11,470
LIABILITIES							
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES							
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	81,306	184,325	78,572	33,089	50,234	55,290	11,470
Total Fund Balance	81,306	184,325	78,572	33,089	50,234	55,290	11,470
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 81,306	\$ 184,325	\$ 78,572	\$ 33,089	\$ 50,234	\$ 55,290	\$ 11,470

(continued)

TOWN OF DEERFIELD, NEW HAMPSHIRE

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

(continued)

	Permanent Funds				Total
	Special Detail	Expendable Trust Funds	Subtotals	Library Funds	Nonmajor Governmental Funds
ASSETS					
Cash and short-term investments	\$ -	\$ 147,247	\$ 548,757	\$ 19,271	\$ 573,100
Investments	-	48,886	48,886	84,003	460,568
Accounts receivable	-	-	-	-	-
Due from other funds	-	150	92,926	-	92,926
Total Assets	\$ -	\$ 196,283	\$ 690,569	\$ 89,075	\$ 1,126,594
LIABILITIES					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	31,781	-	31,781	-	31,781
Total Liabilities	31,781	-	31,781	-	31,781
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	249,087	331,535
Restricted	(31,781)	196,283	658,788	82,448	763,278
Total Fund Balance	(31,781)	196,283	658,788	89,075	1,094,813
Total Liabilities, Deferred Inflows, and Fund Balances	\$ -	\$ 196,283	\$ 690,569	\$ 89,075	\$ 1,126,594

TOWN OF DEERFIELD, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Special Revenue Funds						
	Recreation Funds	Conservation Fund	Impact Fees	Library Operating	Library Building	Other Special Funds	250th Anniversary
Revenues:							
Interest, penalties, and other taxes	\$ -	\$ 26,302	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	300,950	-	-	-	-	-	-
Investment income	-	468	762	-	25	934	-
Miscellaneous	2,847	16,579	26,292	(4,595)	-	46,911	-
Total Revenues	303,797	43,349	27,054	(4,595)	25	47,845	-
Expenditures:							
Current:							
General government	-	-	3,337	-	-	71,143	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	349,656	-	-	1,281	-	-	3
Conservation	-	60,704	-	-	-	-	-
Total Expenditures	349,656	60,704	3,337	1,281	-	71,143	3
Excess (deficiency) of revenues over (under) expenditures	(45,859)	(17,355)	23,717	(5,876)	25	(23,298)	(3)
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Change in fund balances	(45,859)	(17,355)	23,717	(5,876)	25	(23,298)	(3)
Fund Balances, beginning of year	127,165	201,680	54,855	38,965	50,209	78,588	11,473
Fund Balances, end of year	\$ 81,306	\$ 184,325	\$ 78,572	\$ 33,089	\$ 50,234	\$ 55,290	\$ 11,470

(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, 2019

(continued)

	Special Revenue Funds			Permanent Funds			Total Nonmajor Governmental Funds
	Special Detail	Expendable Trust Funds	Subtotals	Cemetery Funds	Library Funds	Subtotals	
Revenues:							
Interest, penalties, and other taxes	\$ -	\$ -	\$ 26,302	\$ -	\$ -	\$ -	\$ 26,302
Charges for services	54,732	-	355,682	-	-	-	355,682
Investment income	-	12,347	14,536	53,615	17,758	71,373	85,909
Miscellaneous	-	1,235	89,269	1,200	-	1,200	90,469
Total Revenues	54,732	13,582	485,789	54,815	17,758	72,573	558,362
Expenditures:							
Current:							
General government	-	-	74,480	225	-	225	74,705
Public safety	81,345	-	81,345	-	-	-	81,345
Highways and streets	-	65,000	65,000	-	-	-	65,000
Culture and recreation	-	-	350,940	-	77	77	351,017
Conservation	-	-	60,704	-	-	-	60,704
Total Expenditures	81,345	65,000	632,469	225	77	302	632,771
Excess (deficiency) of revenues over (under) expenditures	(26,613)	(51,418)	(146,680)	54,590	17,681	72,271	(74,409)
Other Financing Sources (Uses):							
Transfers in	-	77,000	77,000	-	-	-	77,000
Transfers out	-	(74,325)	(74,325)	-	-	-	(74,325)
Total Other Financing Sources (Uses)	-	2,675	2,675	-	-	-	2,675
Change in fund balances	(26,613)	(48,743)	(144,005)	54,590	17,681	72,271	(71,734)
Fund Balances, beginning of year	(5,168)	245,026	802,793	292,360	71,394	363,754	1,166,547
Fund Balances, end of year	\$ (31,781)	\$ 196,283	\$ 658,788	\$ 346,950	\$ 89,075	\$ 436,025	\$ 1,094,813

See Independent Auditors' Report.

2020 COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES

<u>PURPOSE OF APPROPRIATIONS</u>	<u>APPROPRIATION</u>	<u>EXPENDITURE</u>
General Government		
Board of Selectmen	\$ 7,461.00	\$ 15,860.00
Town Administration	\$ 236,730.00	\$ 208,879.04
Town Clerk/Tax Collector	\$ 119,750.00	\$ 117,456.33
Supervisors of Checklist	\$ 2,624.00	\$ 3,430.25
Town Meeting/Election	\$ 9,089.00	\$ 20,171.50
Information Technology	\$ 56,808.00	\$ 60,873.31
MBC	\$ 942.00	\$ 382.14
Revaluation of Property	\$ 92,315.00	\$ 152,220.51
Legal Expense	\$ 43,572.00	\$ 21,530.00
Town FICA/MEDI	\$ 87,351.00	\$ 89,047.61
Planning Board	\$ 44,802.00	\$ 33,898.28
Zoning Board	\$ 3,386.00	\$ 2,147.12
Government Buildings	\$ 99,383.00	\$ 88,134.60
GB White Building	\$ 92,418.00	\$ 46,065.79
Town Hall	\$ 32,223.00	\$ 20,435.20
Cemeteries	\$ 21,452.00	\$ 21,452.00
Insurance	\$ 452,760.00	\$ 378,993.43
Advertising/Regional Dues	\$ 4,019.00	\$ 4,385.00
Public Safety		
Police Department	\$ 763,449.00	\$ 791,845.53
Ambulance	\$ 11,500.00	\$ 13,000.00
Fire Department	\$ 271,401.00	\$ 235,608.15
Rescue Squad		
Forest Fires/Water Holes	\$ 7,201.00	\$ 4,835.63
Building Inspection	\$ 52,106.00	\$ 51,748.65
Highway Safety		
Emergency Management	\$ 7,368.00	\$ 5,409.84
Highways and Streets		
Highway Administration	\$ 209,791.00	\$ 218,412.81
Road Maintenance	\$ 269,131.00	\$ 296,715.80
Road Resurfacing	\$ 265,303.00	\$ 205,466.09
Road Reconstruction	\$ 1,500.00	\$ -
Gravel Roads	\$ 16,000.00	\$ 27,477.94
Bridges	\$ 1.00	\$ -

Dams	\$	400.00	\$	400.00
Sanitation				
Transfer Station Administration	\$	76,191.00	\$	70,484.97
Solid Waste Collection	\$	43,344.00	\$	24,853.95
Solid Waste Disposal	\$	235,101.00	\$	286,052.11
Health				
Animal Control	\$	6,266.00	\$	2,753.75
Health Department	\$	34,316.00	\$	29,374.50
Welfare				
General Assistance	\$	70,297.00	\$	33,498.39
Culture and Recreation				
Recreation	\$	70,103.00	\$	72,540.48
Veasey Park	\$	29,761.00	\$	18,243.44
Library	\$	108,630.00	\$	114,737.18
Memorial Day	\$	600.00	\$	-
Heritage Commission	\$	600.00	\$	600.00
Conservation Commission	\$	2,801.00	\$	2,801.00
Forestry Commission	\$	6.00	\$	-
	Debt Service			
Tax Anticipation Note	\$	1.00	\$	-
Total Operating Budget	\$	3,960,253.00	\$	3,792,222.32
Prior Year Encumbrances	\$	-	\$	-
Warrant Articles	\$	434,413.00	\$	328,050.00
Use of fund balance	\$	142,000.00	\$	142,000.00
Totals	\$	4,536,666.00	\$	4,262,272.32
	\$	(4,536,666.00)	\$	(4,262,272.32)
	\$	-	\$	-

2020 Detailed Revenue Report

Acct #	Description of Account #	<u>2020 Estimated</u> Revenue MS-434	<u>2020 Actual</u> Revenue
3120	Change Use Tax	34,000.00	30,400.00
3185	Yield Tax	15,000.00	13,075.00
3190	Penalties, Interest & Costs	37,000.00	56,229.00
3187	Excavation Tax (.02 cents per cu yd)	250.00	0.00
3210	Business Licenses & Permits	30,000.00	32,493.00
3220	Motor Vehicle Lic, Permits & Fees	1,200,000.00	1,132,118.00
3230	Building Permits	30,000.00	31,346.00
3290	Other Licenses, Permits & Fees	30,000.00	45,629.00
3351	Shared Revenue Block Grant	51,353.00	51,353.00
3352	Meals & Rooms Tax	235,758.00	235,758.00
3353	Highway Block Grant	151,001.00	150,984.00
3356	State & Federal Forest Lands Grant	1,363.00	1,363.00
3359	Other State Grants & Reimbursements	0.00	0.00
3401-3406	Income From Departments	50,000.00	
	Selectmen's Office Income		51.00
	Planning Board Income		4,399.00
	Zoning Board Income		1,760.00
	Other		18.00
	Cemetery Income		0.00
	Police Department Income		4,256.00
	Police Outside Detail		15,456.00
	Transfer Station User Fees		21,705.00
	Transfer Station Recycling		15,295.00
	Rescue		8.00
	Electric Revenue		302.00
3401-3406	Total		63,250.00
3501	Sale of Municipal/deeded property	1,500.00	259,531.00
3502	Interest on Investments / Treasurer	20,000.00	11,743.00
3503-3509	Other Miscellaneous Revenue	11,000.00	
3503	Rent-Town Hall		0.00
3503	Rent-GBW		12,250.00
3504	Fines & Forfeits		648.00
3506	Insurance Dividends & Reimbursements		5,011.00
3509	Miscellaneous Revenue		7,343.00
3509	Reimbursement for GA appropriation		108.00
3503-3509	Total	11,000.00	25,360.00
3916	Transfers from Trust & Agency Funds	7,550.00	21,548.00
	Totals	\$1,905,775.00	\$2,162,180.00

2020 DETAILED STATEMENT OF PAYMENTS

EXECUTIVE

Selectmen	3,200.00
Treasurer	4,160.00
Trustee of Trust Funds	8,500.00
Merit Increase	0.00
	<hr/>
	15,860.00

TOWN ADMINISTRATION

Full Time Employee	137,189.70
Part Time Employee	7,408.06
Overtime	0.00
Mileage	802.30
Auditing Services	8,500.00
Legal Notices	0.00
Telephone	1,199.96
Software Upgrades	0.00
Registry Recordings	21.55
Record Retention	0.00
Contract	24,124.50
Maintenance - Vendors	9,538.51
Rental & Leases	3,906.12
Dues & Subscriptions	150.00
Supplies	2,295.24
Postage	3,820.05
Books & Periodicals	496.90
Miscellaneous	604.90
Reimbursement – Tuition	0.00
Equipment – Computer/Copier	164.78
Seminars/Meetings	388.36
Grant	0.00
Other Charges & Expenses	8,268.11
	<hr/>
	208,879.04

TOWN CLERK/TAX COLLECTOR

Full Time Employee	81,660.54
Part Time Employee	2,295.00
Overtime	0.00
Mileage	2,720.90
Auditing Services	8,500.00
Telephone	238.00
Software Upgrades	0.00
Registry Recordings	378.20
Record Retention	500.69
Tax Search	411.90

Maintenance – Vendors	6,849.25
Dues & Subscriptions	734.83
Supplies	5,533.25
Dog Licenses	449.00
Postage	6,797.27
Books & Periodicals	170.50
Equipment	0.00
Meetings/Seminars	217.00
Grant	0.00
	<hr/>
	117,456.33

TOWN MEETING/ELECTIONS

Moderator	969.45
Assistant Moderator	431.38
Ballot Clerks	2,394.99
Ballot Counters	692.38
Election Assistant	6,229.06
Legal Notices	0.00
Sound System	1,550.00
Maintenance & Repairs	500.00
Accu-Vote Tabulator	0.00
Supplies	588.10
Ballots	5,490.20
Equipment	1,325.94
Grant	0.00
	<hr/>
	20,171.50

INFORMATION TECHNOLOGY

Part Time Employee	44,351.84
Mileage	0.00
Telephone	3,267.75
Software Upgrades	285.82
Public Media	0.00
Contract	618.80
Vendor Maint. & Support	4,393.30
Printing Services	4,694.94
Supplies	32.39
Postage	1,231.14
Equipment	1,997.33
Meetings/Seminars	0.00
Grant	0.00
	<hr/>
	60,873.31

MBC

Part Time Employee	382.14
Printing Service	0.00

Supplies	0.00
Miscellaneous	0.00
Equipment	0.00
Meetings/Seminars	0.00
	382.14

REVALUATION OF PROPERTY

Part Time Employee	17,258.72
Contract Appraiser	125,199.69
Tax Maps Updating/Maintenance	2,900.00
Registry Recordings	119.20
Maintenance-Vendors	5,853.07
Dues & Subscriptions	0.00
Supplies	613.20
Postage	161.55
Equipment	95.08
Meetings/Seminars	20.00
	152,220.51

SUPERVISORS OF CHECKLIST

Supervisors of Checklist	3,217.50
Mileage	0.00
Legal Notices	0.00
Software Upgrades	0.00
Maintenance – Vendor	0.00
Supplies	76.00
Postage	48.75
Equipment	88.00
Training/Workshops	0.00
Grant	0.00
	3,430.25

PLANNING BOARD

Part Time Employee	8,709.88
Mileage	88.66
Engineering Reviews	0.00
Legal Services	2,905.59
Legal Notices	124.40
Consultants	0.00
Registry Recordings	163.10
Master Plan	0.00
Contract	17,347.76
Maintenance – Vendors	481.07
Printing Services	192.00
Dues & Subscriptions	3,071.07
Supplies	0.00

Postage	664.05
Books & Periodicals	150.70
Refunds/Reimbursement	0.00
Equipment	0.00
Meetings/Seminars	0.00
Grants	0.00
	33,898.28

ZONING BOARD

Part Time Employee	630.64
Legal Services	389.24
Legal Notices	248.80
ZBA Maintenance - Vendors	481.04
Printing Services	0.00
Supplies	0.00
Postage	397.40
Equipment	0.00
Meetings/Seminars	0.00
Grant	0.00
	2,147.12

LEGAL EXPENSE

Town Attorney	21,530.00
---------------	-----------

TOWN FICA/MEDI

FICA	66,447.07
MEDI	22,600.54
	89,047.61

TOWN HALL

Telephone	563.81
Contract	0.00
Electricity	5,071.96
Heating Oil	6,285.98
Maintenance	1,080.96
Sprinkler System maintenance	1,984.00
Rubbish collection	5,348.49
Other Charges & Expenses	100.00
	20,435.20

CEMETERIES

Superintendent	665.00
Tree Care	5,001.00
Contractors	15,585.00
Supplies	200.00
Grant	1.00
	21,452.00

INSURANCE

Health Insurance	175,127.90
Dental	15,399.79
Short Term Disability	7,209.68
Long Term Disability	6,140.78
Life Insurance	2,374.62
Life/AD & D Insurance/Emergency	5,003.00
Retirement	77,009.94
Unemployment Tax	0.00
Worker's Compensation	42,353.20
Section 125	90.75
Property & Liability	42,984.72
Deductibles	5,299.05
	378,993.43

ADVERTISING/REGIONAL ASSOCIATION

NHMA Dues	4,385.00
GOVERNMENT BUILDINGS	
Part Time Employee	30,271.76
Mileage	328.56
Legal Notices	0.00
Telephone	0.00
Contract-Mowing	5,220.00
Contract	24,393.00
Electricity	5,849.67
Heating Oil	748.42
Propane	3,052.40
GB Repairs & Maintenance	7,822.22
Service Calls	0.00
Rubbish Collection	7,015.00
GB Supplies	2,894.71
Equipment & Tools	538.86
Grant	0.00
Other Charges & Expenses	0.00
	88,134.60

GB WHITE BUILDING

Legal Notices	0.00
Telephone	126.00
Water Testing	3,062.50
Electricity	23,478.98
Heating Oil	11,618.92
Repairs & Maintenance	7,558.15
Diesel	125.24
Miscellaneous	96.00
Capital Improvements	0.00

Grant	0.00
Other Charges & Expenses	0.00
	46,065.79

POLICE DEPARTMENT

Full Time Employee	466,083.00
Part Time Employee	5,737.17
Overtime	17,687.01
Clerical	50,027.61
Special Detail Officer	0.00
Retirement	138,878.84
Uniforms	1,405.02
Legal Services	0.00
Legal Notices	0.00
Telephone	4,761.86
Computer Technology	925.16
Contract	26,172.62
Maintenance Agreement	556.25
Lease	1,404.00
Dues & Subscriptions	865.00
Supplies	2,108.94
Postage	346.40
Gasoline	12,017.21
Vehicle Maint. & Repairs	11,486.23
Books & Periodicals	180.00
Ammunition & Firearms	2,336.06
Photo & Video Equipment	0.00
Dare Program	740.13
Miscellaneous	481.42
Reimbursement - Tuition	0.00
Equipment Non-Electronics	246.05
Equipment Electronics	1,763.65
Cruiser	39,903.00
Meetings & Seminars	4,187.90
Grant	1,545.00
	791,845.53

AMBULANCE

Contract	13,000.00
----------	-----------

FIRE DEPARTMENT

Part Time Employee	116,404.00
Uniforms	876.97
FD Protective Gear	27,114.03
Legal Services	0.00
Telephone	4,301.49
Software Upgrades	4,838.75

Testing	4,667.50
Contract	0.00
Building Maintenance & Repairs	834.00
Lease	0.00
Dues & Subscriptions	3,996.98
Supplies	5,496.49
Postage	0.00
Equip Maint & Repairs	2,793.50
Gasoline	1,565.21
Diesel	1,390.66
Oxygen	320.00
Vehicle Maint & Repairs	24,220.87
Public Safety	0.00
Equipment-None Electric	8,532.11
Equipment - Electronic	12,926.14
Fire Hose Replacement	3,598.45
Meetings/Seminars/Training	5,731.56
Grant	5,999.44
	235,608.15

FOREST FIRES/WATER HOLES

Telephone	0.00
Water Holes	2,800.00
Forest Fires	337.63
Training	0.00
Grant	1,698.00
	4,835.63

BUILDING INSPECTION

Full Time Employee	45,805.99
Part Time Employee	0.00
Mileage	0.00
Legal Services	64.88
Legal Notices	0.00
Telephone	168.00
Software Upgrades	0.00
Permits Forms	0.00
Dues & Subscriptions	465.00
Supplies	170.29
Postage	3.50
Vendor Maint. & Support	1,895.07
Gasoline	474.56
Vehicle Repairs	481.49
Books & Periodicals	1,129.87
Health	45.00
Equipment - Hardware Upgrades	0.00
Vehicle	725.00

Enforcement	0.00
Meetings/Seminars/Training	320.00
Grant	0.00
	51,748.65

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	127.65
Telephone	1,583.68
Maintenance-Vendor	3,698.51
Supplies	0.00
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
	5,409.84

HIGHWAY ADMINISTRATION

Full Time Employee	200,661.98
Part Time Employee	0.00
Overtime	17,750.83
	218,412.81

HIGHWAY & STREETS

Uniforms	3,679.52
Legal Service	0.00
Legal Notices	0.00
Telephone	1,761.40
Tree Care	8,530.00
Contract General	2,835.00
Contract - Mowing	8,875.00
Contract- Winter Maintenance	111,662.50
Electricity	2,031.86
Heating Oil	1,032.16
Propane	54.35

Equipment Rental/Lease	0.00
Supplies	2,473.47
Parts	8,254.66
Signs	2,247.31
Building Maint. & Repair	1,633.63
Grease/Oil	0.00
Gasoline	746.25
Diesel	9,949.37
Oxygen/Acetylene	444.24
Vehicle Maint. & Repairs	37,249.96
Miscellaneous	124.13
Salt	46,333.02
Sand	27,255.00
Cold Mix	5,517.78
Tires	3,958.54
Town Lands & Parks	0.00
Properties & Parking Lots	0.00
Culverts	2,396.76
Equipment	341.55
Cutting Edges	7,273.34
Vehicle Lease	0.00
Seminars/Meetings/Training	55.00
Grant	0.00
	296,715.80

ROAD RESURFACING

Resurfacing	0.00
Tarring/Sealing	0.00

ROAD RECONSTRUCTION

Surveys	0.00
Blasting	0.00
Contract	9,700.00
Culverts	600.00
Material	9,153.36
Hot Top/Grinding	186,012.73
Road Reconstruction	0.00
	205,466.09

GRAVEL ROADS

Gravel (processed)	27,477.94
--------------------	-----------

BRIDGES

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

DAMS

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

TRANSFER STATION ADMINISTRATION

Full Time Employee	11,452.13
Part Time Employee	59,032.84
	70,484.97

SOLID WASTE COLLECTION

Mileage	14.38
Uniforms/Protective Gear	379.86
Engineering & Testing	4,106.99
Legal Notices	0.00
Telephone	538.93
Testing	0.00
Mowing	2,150.00
Contract	6,270.80
Electricity	2,888.44
Dues & Subscriptions	313.60
Supplies	652.95
Maintenance & Repairs	2,933.78
Gasoline	0.00
Diesel	1,044.54
Heavy Equipment Cont/Loader	3,409.68
Meetings/Seminars/ Training	150.00
Grant	0.00
	24,853.95

SOLID WASTE DISPOSAL

Disposal/Solid Waste	246,210.70
Disposal/Refrigerators	1,293.70
Disposal/Recyclable	20,175.71
Disposal/Tires	3,365.45
Disposal/Oil	0.00
Disposal/Electronics	7,006.55
Hazardous Waste Day	8,000.00
	286,052.11

ANIMAL CONTROL

Part Time Employee	1,000.48
Legal Notices	0.00
Telephone	32.43
Veterinary Services	1,200.00
Supplies	0.00
Miscellaneous	0.00
Equipment	520.84
Meetings/Seminars/Training	0.00
Grant	0.00
	2,753.75

AGENCIES-HEALTH & SOCIAL

Employee Physicals & Testing	338.50
Social Service Agencies	29,036.00
	29,374.50

GENERAL ASSISTANCE

Part Time Employee	26,976.11
Mileage	0.00
Legal services	0.00
Telephone	259.28
Maintenance – Vendor	0.00
Dues	0.00
Supplies	0.00
Postage	5.55
Books & Periodicals	0.00
Miscellaneous	0.00
Equipment	0.00
Appropriation	6,192.45
Meetings/Seminars/Training	65.00
Grants	0.00
	33,498.39

PARKS AND RECREATION

Full Time Employee	72,540.48
Bicentennial Field	0.00
Supplies	0.00
Gasoline	0.00
Vehicle Maint./Repair	0.00
Grant	0.00
	72,540.48

VEASEY PARK

Part Time Employee	12,470.00
Swim Instructor	0.00
Uniforms	303.00
Legal Notices	0.00
Telephone	306.23
Contract	1,809.50
Electric	348.00
Repairs	1,256.42
Rubbish Collection	0.00
Supplies	338.91
Miscellaneous	1,061.38
Reimbursement	350.00
Grant	0.00
Safety Compliance	0.00
	18,243.44

LIBRARY

Full Time Employee	59,056.57
--------------------	-----------

Part Time Employee	29,579.84
Telephone	669.56
Professional Development	240.59
Contract	5,072.60
Electric	1,627.83
Heating Oil	1,577.82
Maint. & Repair	1,675.00
Supplies	1,535.01
Equipment Maintenance	0.00
Books	11,992.83
Humanities	564.23
Equipment	1,145.30
Grant	0.00
	114,737.18

<u>MEMORIAL DAY</u>	0.00
----------------------------	------

<u>HERITAGE COMMISSION</u>	600.00
-----------------------------------	--------

<u>CONSERVATION COMMISSION</u>	
---------------------------------------	--

Part Time Secretary	1,430.00
Legal Services	300.00
Easement Monitoring	50.00
Printing Publication – Outreach	1.00
Dues	533.00
Supplies	200.00
Postage	31.00
Open Space Committee	1.00
Conservation Comm. Projects	1.00
Trails	200.00
Conservation Fund Reimburse	1.00
Land	1.00
Equipment	1.00
Meetings/Seminars/Training	50.00
Grant	1.00
	2,801.00

<u>FORESTRY COMMISSION</u>	
-----------------------------------	--

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	0.00
Fire Department Encumbrance	0.00
	0.00

2020 WARRANT ARTICLES

#2 Repair/reconstruction roads	200,000.00
#3 Winter road maintenance	65,000.00
#5 Library - INCLUDED IN LIBRARY	0.00
#6 Police building fund	50,000.00
#7 Fire capital equipment	50,000.00
#8 Town employee raises - INCLUDED W/EACH DEPARTMENT	0.00
#9 Fire emergency	32,000.00
#11 Municipal government building	25,000.00
#12 Fire vehicle	20,000.00
#13 Field maint	7,550.00
#14 Rescue vehicle	10,000.00
#15 Northwood Lake	8,000.00
#16 Pleasant Lake Preservation	2,500.00
	470,050.00

TOTAL

4,262,272.32

-4,262,272.32

0.00

2020 Employee Wage Roster

Employee Name	Department	Gross Amount
Acevedo, Arllen M	Fire Department	\$1,563.99
Ahern, Shea R	Fire Department	\$9.22
Andersen, Savanna R	Recreation	\$476.30
Bacon, Jeremy T	Fire Department	\$9,005.10
Bellavance, Evelyn L	Recreation	\$480.00
Bernier, Lucas C	Police	\$59,985.37
Berry, Casandra J	Veasey Park	\$0.00
Berube, Nicholas D	Police	\$49,095.58
Bjorndahl-McCarter, Allison	Library	\$11,797.88
Blake, Benjamin	Fire Department	\$7,074.89
Blake, Katherine R	Veasey Park	\$390.00
Blenkhorn, Emma C	Recreation	\$480.35
Bolster, Marie	Transfer Station	\$1,413.75
Bosworth, Jesse W	Fire Department	\$2.24
Bosworth, Joseph H	Fire Department	\$579.74
Boucher, Jane L	Planning Board	\$9,300.73
Brinson, Colin D	Recreation	\$0.00
Burklund, Gregg A	Recreation	\$0.00
Bushey, Raymond A	Fire Department	\$7,101.87
Butchkoski, Evin S	Recreation	\$309.50
Butler, Charles R	Fire Department	\$2,501.36
Butler, Richard E	Fire Department	\$4,092.72
Cady, Aaron B	Fire Department	\$1,234.14
Cady, Harriet	Executive	\$3,120.00
Carr, Rowan	Veasey Park	\$1,172.50
Carr, Todd B	Police	\$57,726.89
Comire, Brandon L	Recreation	\$481.92
Comire, Katelyn E	Recreation	\$0.00
Cornell, Maddox L	Recreation	\$0.00
Cote, Alex E	Fire Department	\$15.12
Cox, Elizabeth M	Recreation	\$0.00
Crawford, Olivia P	Recreation	\$0.00
Crotty, Kim L	Town Clerk/Tax Collector	\$36,450.01
Crotty, Tristen D	Recreation	\$0.00
Dellas, Helen	Fire Department	\$8.11
Deyermond, Daniel C	Police	\$0.00
Dill, Alden	Executive	\$450.00
Dubiansky, John P	Fire Department	\$21,817.14
Duquette, Gary J	Police	\$85,571.84
Ellis, Raymond B	Government Buildings	\$25,053.52

Fifield, Julia M	Veasey Park	\$1,707.00
Fifield, Lily C	Veasey Park	\$2,085.00
Fisher, Laura M	Fire Department	\$567.62
Fisher, Matthew S	Fire Department	\$12,160.68
Furtado, Kerri A	Recreation	\$1,703.86
Furtado, Kerri A	Recreation	\$0.00
Gallant, Christopher R	Fire Department	\$1,198.86
Gamache, Amanda M	Recreation	\$796.64
Gamache, Christopher	Fire Department	\$0.74
Gamache, Megan L	Recreation	\$0.00
Garneau, Kassidy P	Recreation	\$163.40
Gill, Adam G	Fire Department	\$1.49
Gill, Joseph R	Fire Department	\$30.36
Gontarski, Sarah	Library	\$6,461.76
Greig, Denise A	Welfare	\$26,893.22
Gross, Chloe C	Veasey Park	\$447.00
Harrington Jr, John H	Town Administration	\$81,045.20
Hill, Kevin C	Recreation	\$29,904.67
Hills, Bethany L	Fire Department	\$52.44
Hills, Brenda A	Fire Department	\$2,291.91
Hills, Philip J	Fire Department	\$130.47
Hills, Tristan M	Fire Department	\$0.00
Hochschwender, Benjamin P	Fire Department	\$22,721.10
Hoglund, Laura Kay	Fire Department	\$0.50
Houle, Laura A	Recreation	\$198.28
Houser, Timothy E	Recreation	\$0.00
Hughes, Joel	Police	\$68,771.04
Jamele, Steven F	Information Technology	\$44,377.00
Kilgore, Sydney	Veasey Park	\$2,420.00
Kimball, Dianne L	Fire Department	\$19,814.42
Kimball, Matthew D	Highway Administration	\$48,192.59
Kimball, Paul R	Highway Administration	\$50,020.40
Lane, Matthew J	Recreation	\$260.90
Lavoie, Michael E	Police	\$82,380.05
Lawrence, Nicholas L	Recreation	\$53,807.30
Lemay, Peter J	Town Administration	\$58,491.21
Lindquist, James R	Fire Department	\$0.00
Long, Randi P	Town Administration	\$4,014.09
Lopez, William M	Fire Department	\$119.21
Mahoney, Morgan K	Recreation	\$0.00
Marquis, Jennifer J	Recreation	\$81.00
Marshall, Judith L	Conservation Commission	\$1,369.62
Mason, Hannah R	Recreation	\$0.00

McGarry, Frederick J	Executive	\$600.00
McHugh, Cynthia B	Animal Control	\$11,814.65
McPherson, Philip R	Recreation	\$3,602.37
Meyers, Anne E	Library	\$0.00
Mitchell, Norman N	Transfer Station	\$0.00
Molet, Alexander R	Police	\$64,814.68
Murphy, Steven C	Transfer Station	\$20,682.26
Newell, Mitchell S	Police	\$81,099.18
Oehler, Carl E	Highway Administration	\$60,502.48
Pappalardo, Alyssa M	Recreation	\$2,101.09
Pappalardo, Angela M	Recreation	\$0.00
Paradise, Dennis M	Transfer Station	\$28,793.74
Pegnam, Kaitlyn S	Recreation	\$0.00
Pelletier, Emily R	Recreation	\$830.49
Pelletier, Richard H	Building Inspection	\$62,450.18
Pitman, Richard W	Executive	\$600.00
Poisson, Taryn E	Recreation	\$625.90
Pomainville, St4ven	Transfer Station	\$2,242.50
Rapsis, Jason S	Fire Department	\$3,142.02
Riley, Liam D	Recreation	\$731.84
Riley, Patrick R	Recreation	\$714.05
Robert, Ernest A	Fire Department	\$4,613.88
Robert, Kristine L	Assessing	\$16,380.08
Roberts, Kelly A	Town Clerk/Tax Collector	\$47,597.31
Robertson, Robert A	Executive	\$800.00
Rodd, Kevin E	Fire Department	\$2,164.30
Rollins, teven	Highway Administration	\$47,409.37
Sanborn, Cherie A	Assessing	\$950.00
Schibblehute, Doreen	Fire Department	\$1,853.71
Schirl, Paul A	Fire Department	\$953.48
Seidner, John D	Fire Department	\$0.77
Shimer, Cody R	Recreation	\$30.60
Shimer, Meadow B	Recreation	\$0.00
Shute, Jeffrey R	Executive	\$150.00
Sinnamon, Lorena A	Executive	\$1,040.00
Smith, Glenda J	Police	\$50,041.61
Smith, Jeffrey P	Fire Department	\$3,213.76
St. Onge, Roger N	Police	\$5,758.32
St. Peter, Tina J	Municipal Budget Committee	\$382.14
Stevens, Hailey A	Recreation	\$1,340.24
Sullivan, Eric C	Recreation	\$0.00
Tetrault, Dalton	Veasey Park	\$1,272.50
Thorne, Madison E	Veasey Park	\$612.00

Torti, Kurt M	Transfer Station	\$5,851.00
Treantafel, Cameron G	Recreation	\$1,827.37
Treantafel, Deborahann	Recreation	\$6,504.49
Trimmer, Jacqueline	Recreation	\$450.00
Vennerbeck, Ann H	Library	\$17,634.69
White, Jessica B	Veasey Park	\$2,364.00
Wimsatt, Zebulon M	Library	\$0.00
Wyman, Debora L	Fire Department	\$2,750.90
Wyman, Donald A	Fire Department	\$1,028.17
Yost, Candace M	Library	\$51,762.19
Young, Mark M	Highway Administration	\$19,223.97
		\$1,664,751.09
		(\$1,664,751.09)
		\$0.00

Parks and Recreation Revolving Fund

<u>Program Name</u>	<u>G/L Number</u>	<u>2019 Balance</u>	<u>2020 Revenue</u>	<u>2020 Expenses</u>	<u>2020 Balance</u>	<u>Profit / Loss</u>
Undesignated		17,797.75	-	-	17,797.75	
Adult Co-Ed Softball	01	7,727.08	-	-	7,727.08	-
Adult PU Basketball	03	4,628.70	105.00	-	4,733.70	105.00
Adult PU Volleyball	04	(101.28)	-	-	(101.28)	-
Adult Tai-Chi	06	1,924.75	-	-	1,924.75	-
Adult Yoga	07	10,380.04	1,100.00	984.00	10,496.04	116.00
Concessions	10	1,812.23	-	-	1,812.23	-
Gazebo Field	11	(24,657.56)	-	-	(24,657.56)	-
Old Home Day	12	(23,205.58)	201.00	1,432.63	(24,437.21)	(1,231.63)
Dances	13	8,776.82	600.00	245.49	9,131.33	354.51
Toddler Events	14	2,284.09	722.00	1,335.16	1,670.93	(613.16)
Trips	15	(11,619.42)	2,724.00	2,724.00	(11,619.42)	-
Youth Baseball	16	(25,562.60)	8,004.50	7,269.96	(24,828.06)	734.54
Youth Basketball	17	12,412.65	2,105.00	1,716.11	12,801.54	388.89
Youth birthday parties	18	(771.67)	2,593.50	2,595.49	(773.66)	(1.99)
Youth Flag Football	19	469.00	-	-	469.00	-
Youth Fall Soccer	20	(8,729.10)	9,060.00	4,014.66	(3,683.76)	5,045.34
Youth Hoop Camp	21	6,721.51	-	-	6,721.51	-
Youth Hoop Classic	22	31,180.61	3,200.00	7,140.14	27,240.47	(3,940.14)
Youth Soccer Camps	23	2,252.15	-	-	2,252.15	-
Youth summer Flag football	24	239.94	-	-	239.94	-
Youth tennis camp	25	(2,526.39)	-	-	(2,526.39)	-
Youth travel basketball	26	(1,223.09)	-	-	(1,223.09)	-
Senior Programs	27	(4,399.12)	5,002.00	3,050.00	(2,447.12)	1,952.00
Nutrition 365	28	185.73	17.82	-	203.55	17.82
Dodge ball	29	(110.18)	-	-	(110.18)	-

Lil hot shots	30	(0.49)	-	-	(0.49)	-
Women's hoop	31	44.00	-	-	44.00	-
Rec ball	32	507.02	-	-	507.02	-
High school hoops	33	211.00	-	-	211.00	-
Summer Day Camp	34	44,022.63	31,412.00	31,976.92	43,457.71	(564.92)
3 and 3	35	7,657.81	-	-	7,657.81	-
Line Dancing	36	2,102.90	-	-	2,102.90	-
After School Programs	37	220,983.07	36,650.00	31,173.98	226,459.09	5,476.02
Ball room dancing	38	35.00	-	-	35.00	-
Salaries	40	(16,102.50)	-	-	(16,102.50)	-
Aerobics	41	608.55	-	-	608.55	-
Adult tennis	42	10.49	-	-	10.49	-
Dance cam	43	79.25	-	-	79.25	-
Zumba	44	4,949.63	-	-	4,949.63	-
Joe Stone good sport fund	45	(1,000.00)	-	-	(1,000.00)	-
Full Body Blast	46	8,166.02	160.00	374.05	7,951.97	(214.05)
Lacrosse	47	(104.00)	-	-	(104.00)	-
Adult flag football	48	(2,220.35)	-	-	(2,220.35)	-
SENHRBL basketvall ref	49	(2,595.90)	-	-	(2,595.90)	-
Postage	50	(1,017.76)	-	-	(1,017.76)	-
Gymnastics	51	3,030.13	-	-	3,030.13	-
Special events	52	(26,069.62)	640.00	1,870.56	(27,300.18)	(1,230.56)
Tutoring	53	734.49	-	-	734.49	-
Special Events	52	-	-	-	-	-
FICA	54	(55,140.53)	-	1,893.44	(57,033.97)	(1,893.44)
Medi	55	(12,831.40)	-	442.83	(13,274.23)	(442.83)
Youth wrestling	56	(1,801.80)	-	-	(1,801.80)	-
Retirement	57	(6,527.99)	-	781.50	(7,309.49)	(781.50)
Credit card fees	58	(3,506.00)	-	0.37	(3,506.37)	(0.37)
Capital Improvements	59	(9,114.22)	-	-	(9,114.22)	-
Equipment (Major)	60	(2,547.15)	-	1,143.88	(3,691.03)	(1,143.88)
Equipment M&R	61	(1,448.32)	-	910.30	(2,358.62)	(910.30)

Facility M&R	62	(25,348.22)		4,017.87	(29,366.09)	(4,017.87)
Vehicles	63	(19.18)		-	(19.18)	-
Vehicle M&R	64	(743.99)		62.12	(806.11)	(62.12)
Administration	98	(53,127.74)	17,720.04	19,035.17	(54,442.87)	(1,315.13)
Dormant Programs		-			-	-
		77,761.89	122,016.86	126,190.63	73,588.12	(4,173.77)

Joe Stone			
	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
From 81 Fund			\$1,797.21
2013	\$1,737.00	\$1,000.00	\$2,534.21
2014	\$0.00	\$1,000.00	\$1,534.21
2015	\$651.00	\$1,000.00	\$1,185.21
2016	\$1,511.00	\$1,000.00	\$1,696.21
2017	\$1,318.00	\$1,000.00	\$2,014.21
2018	\$765.00	\$500.00	\$2,279.21
2019	\$2,846.50	\$1,582.00	\$3,543.71
2020	\$300.00	\$2,000.00	\$1,843.71

Summary Inventory of Valuation

<u>Value of Land</u>	<u>Acreage</u>	<u>Value</u>	LESS: ESTIMATED REVENUES & CREDITS	
Land - Current Use	\$19,209.76	\$1,707,746.00		
Conservation Restriction Assmt	\$1.50	\$95.00	Land Use Change Tax	\$34,000.00
Discretionary Preservation Easement	\$1.36	\$18,550.00	Yield Tax	\$15,000.00
Residential Land	\$7,434.95	\$261,335,800.00	Interest & Penalties on Delinq. Tax	\$37,000.00
Commercial Land	\$483,500.00	\$7,461,500.00	Excavation Tax (\$.02 cents per cu yd)	\$250.00
			Business Licenses & Permits	\$30,000.00
Residential Buildings		\$387,172,811.00	Motor Vehicle Permit Fees	\$1,200,000.00
Manufactured Housing		\$6,055,200.00	Building Permits	\$30,000.00
Commercial Buildings		\$17,417,700.00	Other Licenses, Permits & Fees	\$30,000.00
Discretionary Preservation Easement	\$20.00	\$113,489.00	Shared Revenue	\$51,353.00
Public Utilities		<u>\$66,936,400.00</u>	Meals & Rooms Tax	\$235,758.00
Valuation before exemptions		\$748,219,291.00	Highway Block Grant	\$151,001.00
			State & Federal Forest Lands Reimb	\$1,363.00
Less -Total Exemptions		<u>\$2,167,000.00</u>	Other State Grants & Reimb	\$0.00
NET VALUATION (All Other Taxes)		\$746,052,291.00	From Other Governments	\$0.00
			Income from Departments	\$50,000.00
Less - Public Utilities - Electric		<u>\$66,936,400.00</u>	Sale of Municipal Property	\$1,500.00

NET VALUATION (State Education Tax)	\$679,115,891.00	Interest on Investments	\$20,000.00
		Other	\$11,000.00
		Special Revenue Funds	\$0.00
		Trust & Agency Funds	<u>\$7,550.00</u>
STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED			\$1,905,775.00
Executive	\$364,883.00		
Election, Registration & Vital Statistics	\$11,713.00	Fund Balance Voted Surplus	\$142,000.00
Informatin Technology	\$56,808.00	General Fund Balance	\$0.00
Revaluation of Property	\$92,315.00	TOTAL REVENUES & CREDITS	\$2,047,775.00
Legal Expense	\$43,572.00		
Personnel Administration	\$87,351.00	Appropriations (less encumbrances)	\$4,394,666.00
Planning & Zoning	\$48,188.00	Less: Net Revenues Adjusted	(\$1,905,775.00)
General Government Buildings	\$224,024.00	(Not Including Fund Balance)	
Cemeteries	\$21,452.00	Less: Fund Balance Voted Surplus	(\$142,000.00)
Insurance	\$452,760.00	Less: Fund Balance to Reduce Taxes	\$0.00
Advertising & Regional Association	\$4,019.00	Add: Overlay	\$254,206.00
Police Department	\$763,449.00	Add: War Service Credits	\$241,000.00
Ambulance	\$11,500.00		

Fire Department/Forest Fires	\$278,602.00	Net Town Appropriation	\$2,488,891.00
Building Inspection	\$52,106.00	Net School Appropriation	\$9,909,025.00
Emergency Management	\$7,368.00	State Education Tax	\$1,158,341.00
Highway Administration	\$209,791.00	County Tax Assessment	\$609,758.14
Highways & Streets	\$551,934.00		
Bridges	\$1.00	ALLOCATION OF TAX DOLLAR 2020 Tax Rate \$19.67	
Dams	\$400.00		
Transfer Station Administration	\$76,191.00	Town	School
Solid Waste Collection	\$43,344.00	County	ST ED
Solid Waste Disposal	\$235,101.00	\$3.86	\$13.28
Animal Control	\$6,266.00		\$0.82
Health Agencies & Hospitals	\$34,316.00		\$1.71
General Assistance	\$70,297.00	2020 Tax Rate	\$19.67
Parks & Recreation	\$99,864.00	2019 Tax Rate	\$23.11
Library	\$108,630.00	2018 Tax Rate	\$23.07
Patriotic Purposes	\$1,200.00	2017 Tax Rate	\$23.30
Conservation	\$2,807.00	2016 Tax Rate	\$22.20
Tax Anticipation Note	\$1.00	2015 Tax Rate	\$22.01
Use of fund balance	\$142,000.00	2014 Tax Rate	\$23.01
Warrant Articles	\$434,413.00	2013 Tax Rate	\$22.65
	\$4,536,666.00	2012 Tax Rate	\$21.91
		2011 Tax Rate	\$21.45
		2010 Tax Rate	\$22.96
		2009 Tax Rate	\$19.41
	(\$4,536,666.00)		
	\$0.00		

TOWN OWNED PROPERTY

<u>Map & Lot</u>	<u>Description</u>	<u>Property Location</u>	<u>Acres</u>	<u>Value</u>
201-15		Sand Pit Avenue	0.14	\$ 91,200
201-21	R Cyphers Land	Kenoza Ave	0.90	\$ 119,400
204-14	Clark Land	Off Pleasant Hill Road	9.80	\$ 90,500
205-1	Jarious Page Land	Off Griffin Road	2.90	\$ 2,900
205-4		Griffin Road	0.07	\$ 34,900
205-76	Veasey Park	Pleasant Lake	5.95	\$ 750,200
208-1	Freesees Land	North Road	5.10	\$ 101,000
208-3		North Road	0.40	\$ 18,900
208-14		Route 107	0.09	\$ 39,500
208-15	Dolliver Land	North Road	1.10	\$ 80,800
208-20	Kenney Land-Freesees Pond	Hammond Road	0.12	\$ 4,400
208-59	West Land-Freesees Pond	North Road	0.51	\$ 20,800
208-117	Crosley Land	Lewis Drive	0.08	\$ 11,100
208-118	Crosley Land	Lewis Drive	0.10	\$ 11,800
208-119	Crosley Land	Lewis Drive	0.10	\$ 13,900
208-122	Freesees Land-Gravel Bank	Off Blakes Hill Road	4.07	\$ 111,900
209-1	Daniel Stevens Land	North Road	0.78	\$ 74,700
209-25	Freesees Land	Off North Road	7.20	\$ 86,800
209-29	Freesees Pond Dam	Route 43-107	0.50	\$ 133,800
209-32	Freesees Land	Freesees Pond Road	3.90	\$ 83,500
209-34	Freesees Land	North Road	11.50	\$ 130,400
210-2	Soldiers Memorial Lot & Bldg	4 Church Street	0.33	\$ 394,400
210-3	Fire Station-Old Center Rd South	6 Church Street	0.25	\$ 322,900
210-5	Town Hall Lot & Bldg			
	Highway Bldg - Old Center Rd South	10 Church Street	9.41	\$ 896,900
403-2	Hart Land	Griffin Road	71.00	\$ 176,200
404-2	Edythe H. Boisvert Land	Dow Road	178.77	\$ 117,600
				\$
405-19		Off North Road	0.04	100
405-33		Whittier Road	0.12	\$ 41,200
		Northwood Town Line		
		Pleasant Lake Dam Land, Flowage		
405-98	Susan Yeaton Land	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	\$ 129,800
408-35	Tuttle Land	Coffeetown Road	0.64	\$ 74,100
409-1	Parade Cemetery (Joseph Mills)	Nottingham Road	0.60	\$ 68,200
409-2	Academy Lot (Joseph Mills)	Nottingham Road	0.05	\$ 2,000
409-54	Gile Beye, Conservation land	Nottingham Road	128.00	\$ 5,500
410-32	Freese Property	Mount Delight Road	175.50	\$ 82,900
410-85		Old Centre Road	0.50	\$ 65,500
410-109	Old Center Cemetery	Meetinghouse Hill Road	2.40	\$ 77,600

411-14		Mount Delight Road	0.11	\$	47,200
411-16	Mt Delight Poor Farm Cemetery	Mount Delight Road	0.16	\$	2,900
411-34		Swamp Road	0.67	\$	49,800
411-39	Wells Lot	Dow Road	83.00	\$	98,000
411-40		Mount Delight Road	0.13	\$	48,100
413-3	Cemetery Fellows	Sanborn	0.30	\$	53,100
413-22-12		Middle Road	0.15	\$	49,000
413-58		Old South Road	0.31	\$	59,500
413-96	Alvah Chase Land	Thurston Pond Road	10.90	\$	19,400
414-32		Ridge Road	0.50	\$	7,400
414-33	Cemetery Fellows	Sanborn	0.05	\$	10,000
414-37	Miller Land	Putnam Lane	10.00	\$	39,100
414-38	Fowler Land	Putnam Lane	8.30	\$	11,200
414-39	Miller Land	Putnam Lane	8.00	\$	36,900
414-40	Miller Land	Putnam Lane	12.00	\$	41,100
414-73	Arthur Chase Land	Ridge Road	38.00	\$	88,100
414-97-1	Land Gifted from Roger & Peg King	Ridge Road	11.25	\$	142,800
414-139	Land Around Haynes Cemetery	Haynes Road	0.25	\$	53,500
414-146		Ridge Road	0.06	\$	23,100
415-1	GBW Building	8 Raymond Road	4.50	\$	1,461,400
415-3	Morrison Cemetery	Raymond Road	2.90	\$	78,100
415-30	Lindsay Conservation Area	Raymond Road	68.07	\$	161,900
415-31	Athletic Field	13 Raymond Road	3.93	\$	154,600
415-32	Land Across from GBW	Off Raymond Road	9.30	\$	175,900
415-35		Candia Road	0.12	\$	47,700
415-38	Flanders Land-Tannery Site	Candia Road	0.12	\$	5,400
415-48	Jackson Land	Adams Hill Rd	0.90	\$	29,500
415-79		Mountain Road	3.19	\$	83,000
415-92	Devries Land	Off Mountain Road	4.00	\$	7,200
416-12	Cate Land-Cemetery	Nottingham Road	3.50	\$	78,500
416-16	Dowst-Cate Town Forest	Nottingham Road	110.30	\$	298,900
416-18	Weiss Land	Nottingham Road	93.40	\$	205,500
416-74		Nottingham Road	0.18	\$	50,300
416-82	Brower Land	Mountain Road	9.32	\$	11,700
					\$
418-6	Owner Unknown	Off Raymond Road	0.30		500
418-25	A Estrella Property	Reservation Road	23.00	\$	235,300
418-26	A Estrella Property	Off Raymond Road	5.70	\$	10,300
418-45		Tandy Road	2.00	\$	78,000
418-62	A Estrella Property	Reservation Road	76.00	\$	318,200
418-82	Maynard-Philbrick	Stage Road	0.14	\$	5,100
419-36		Middle Road	0.08	\$	38,100
419-46-21	Tukcor Land-Open Space	Hartford Brook Road	1.00	\$	10,900
419-46-22	Tukcor Land-Open Space	15 Hartford Brook Road	10.05	\$	226,300
420-09		South Road	0.09	\$	43,400
420-30		South Road	0.21	\$	51,700

420-58	South Fire Station Lot & Bldg	33 Birch Road	0.51	\$	195,600
420-65-2	Firepond	Birch Road	0.07	\$	10,800
423-21		South Road	0.27	\$	54,400
423-43	Dearborn Land	Old Candia Road	0.31	\$	6,100
424-26	Wilson Land	Brown Road	55.20	\$	140,300
424-27	Sanitary Landfill	51 Brown Road	36.78	\$	546,200
424-55	John Doe Land-Back Land	Off Raymond Road	4.20	\$	7,600
424-78		Raymond Road	0.50	\$	6,800
424-82		Pinecrest Road	0.38	\$	41,300
Totals	92 Parcels		1422.08	\$	10,262,100

Town Treasurer Report 2020

Checking Account Balance January 1, 2020		\$ 4,726,022.37
Receipts from Tax Collector	\$ 14,218,182.82	
Receipts from Selectmen	1,563,393.06	
Receipts from Town Clerk	1,598,335.35	
Receipts from Parks & Recreation Revolving Fund	126,939.09	
Receipts from Other Sources	109,152.63	
Transfers from Conservation and Escrow Accounts	72,126.06	
Total Cash Receipts		\$ 17,688,129.01
Payments Approved by Selectmen Board		- 16,099,926.25
Checking Account Balance December 31, 2020		\$ 6,314,225.13

Town Accounts

Citizens Bank Money Market	\$ 314,727.25
Conservation Fund	256,839.91
Deerfield Rescue	12,204.08
Fire Department Equipment Fund	1,010.34
Forest Maintenance	29,020.13
Heritage Foundation	5,968.11
Highway Donations	
Impact Fees – Highways	53,788.51
Impact Fees – School	92,591.73
Impact Fees – Solid Waste	38,857.70
Lamprey River Advisory Committee	621.67
Misc. Planning Board Engineering	18,947.92
Parks and Recreation Ice Rink	791.53
Police Department – Pistol Permits	489.64
Rollins N Engineering Review	513.86
Rollins n Reclamation B	10,775.04
Town Hall Accessibility Fund	7,853.13
Town Planner Fees	2,305.73
Veasey Park	10,236.09
Wheelabrator Community Partnership Grant	3,945.02
 Total	 \$ 861,487.39

Harriet Cady
Town Treasurer

Financial Report of Philbrick-James Library

TD Bank Accounts

Checking balance, January 1, 2020	\$31,777.68
Savings balance, January 1, 2020	\$50,236.71

Expenditures

Full time employees	\$58,223.95
Part time employees	\$29,432.57
Telephone	\$669.56
Professional Development	\$240.59

includes professional dues, NHLA
librarian and trustee membership,

Contracts	\$5,072.60
-----------	-------------------

Cleaning service contract	\$3,960.00
NLCS copier maintenance	\$386.68
DLL copier lease	\$516.17
Bluehost web hosting service	\$209.75

Electricity (Eversource)	\$1627.83
Heating Oil (Rymes)	\$1577.82
Building Maintenance & Repair	\$1,675.00

Office supplies	\$1,535.01
-----------------	-------------------

Office water	\$138.48
Other	\$1,396.53

Equipment maintenance (lift)	\$0.00
------------------------------	--------

Books/Other Media Materials		\$11,992.83
	Books	\$9,881.54
	Magazines	\$171.99
	Newspapers	\$362.30
	Audiobooks/Videos	\$1277.00
	Other	\$300.00
Humanities		\$564.23
	Castle in the Clouds pass	\$250.00
	Currier Museum	\$80.00
	2020 Collaborative Summer Library Program	\$126.90
	Other	\$107.33
New Equipment		\$1145.30
Total Expenditures		\$113,757.29

Report of the Deerfield Trustee of Trust Funds for the Year 2020

The town's funds continue to receive custodial management by the Trustees and Cambridge Trust Company of Concord NH.

The capital reserve funds are invested in a Fidelity Money Market account and earn money market rates. They began the year with a total value of \$1,202,378. Contributions to the funds totaled \$502,000. Withdrawals from the funds totaled \$76,907. The funds earned \$6,013. The end of year fair value of the funds totaled \$1,633,485.

The common funds or charitable trust funds get managed as investments with an aim to produce income. The common funds began the year with a market value of \$877,823. Contributions to the funds totaled \$4,450 and withdrawal from the funds totaled \$525. The year-end market value for the common funds totaled \$946,504. The return on the fund's investments was 8%.

Beginning in 2019, the Town of Deerfield Board of Selectmen agreed to pay the management fee for the trust funds from the executive budget.

Glenn Meyers - Term expires 3/2021

Joanna Waring - Term expires 3/2022

John Reagan - Term expires 3/2023

Vendor Payments

<u>Vendor Name</u>	<u>Paid Amount</u>
2-Way Communications Service	\$14,897.67
360 SportScapes	\$6,150.00
7 Church Street, LLC	\$3,226.16
A. J. LeBlanc Heating, Inc.	\$237.50
AAA Police Supply	\$1,340.00
AMI Graphics LLC	\$0.00
ANCO Signs & Stamps, Inc	\$152.50
ANHPEHRA	\$15.00
AQ Fence	\$1,675.00
Above All Collision Center	\$1,000.00
Ace Industrial Supply, Inc	\$922.35
Action Cleaning Service	\$3,960.00
Adams, Brian	\$56.19
Adams, Maura	\$61.62
Advance Auto Parts	\$311.46
Advanced Emergency Products	\$1,456.00
Aerial Solutions, LLC	\$8,140.00
Aftermath	\$275.00
Aids Response Seacoast	\$300.00
Airgas USA, LLC	\$444.24
Alexander, Dorise	\$92.50
All-Ways Accessible, Inc.	\$2,922.75
Allard, Herbert E.	\$1,850.00
Allsafe & Lock Inc	\$562.50
American Fences, Inc.	\$2,250.00
American Red Cross	\$550.00
American Sport Floors, Inc	\$42,361.00
Anderson Equipment Co.	\$3,409.68
Aqua Finance Inc	\$4,964.83
Arborcare Tree Service	\$3,575.00
Area HomeCare &	\$718.00
Atlantic Broadband	\$1,594.28
Atlantic Recycling Equipment, LLC	\$17,636.03
Averell Landscape & Design LLC	\$5,055.00
Averell, Benjamin	\$39.13
Avery, Virginia	\$988.80
Avitar Associates of N.E. Inc	\$127,944.96
Axon Enterprise, Inc	\$7,932.90
Babalis, Jayne	\$2,314.00
Baker & Taylor	\$9,096.77

Banks Chevrolet Inc.	\$7,536.96
Barker Architects, PLLC	\$6,500.00
Barnes, Erika	\$94.50
Barristers Title & Closing Services	\$12.48
Barry, Kevin	\$356.03
Bear-Paw Regional Greenways	\$100.00
Beauregard Equipment Inc	\$3,528.18
Beausoleil, Sean	\$125.69
Bedard, Alain	\$40.00
Bedard, Vickie	\$80.00
Bedford Basketball League	\$200.00
Bellemore	\$600.00
Ben's Uniforms	\$1,529.00
Bergeron Protective Clothing, LLC	\$12,494.92
Berglund, Kathleen	\$188.50
Bertoncini, Kate	\$234.50
Bilodeau, Philip	\$65.25
Bisson, Jenny	\$1,216.00
Blaisdell, Roscoe	\$151.63
Blenefeld, Laurie	\$30.81
Blenkhorn, Diane	\$120.00
Blinn, Anthony	\$200.00
Blue Book	\$71.95
Blue Sky Landscaping, LLC	\$21,230.00
Blue360 Media, LLC	\$85.75
Bobo, Sheila	\$80.00
Bocchino, Joseph	\$40.00
Boisvert, Richard	\$371.26
Bonnell, Holly	\$100.00
Boom, Michelle	\$63.00
Boston Red Sox Group Sales	\$2,250.00
Boucher, Jane	\$235.70
Bound Tree Medical	\$1,182.84
Boyle, Mary Anne	\$10.00
Boyson, Holly	\$50.00
Briggs, Alexandra	\$63.00
Brines Team Sales	\$4,410.00
Brodeur, Ashley	\$80.00
Brooks, Lindsay	\$40.00
Brookside Mechanical, Inc	\$600.00
Bruce, Virginia	\$40.00
Butterfield, Ashley	\$7.25
Butterfield, Sara	\$32.63

CAI Technologies	\$5,300.00
CASA	\$500.00
CMA Engineers, Inc	\$4,106.99
CORELOGIC	\$13,651.00
CSLP	\$204.85
Cady, Aaron B	\$2,004.00
Calkins, Dustin	\$1,248.00
Cambridge Trust Company	\$8,500.00
Cameron, Bernadette	\$29.00
Cameron, Malcolm	\$36.25
Candace Yost	\$116.44
Candia Lumber,	\$1,077.36
Carr, Christopher	\$400.00
Carr, Josh	\$105.00
Carter, Robin	\$90.00
Casella Waste Systems, Inc	\$162,096.89
Casey, Christine	\$445.00
Castle in the Clouds	\$250.00
Center Point Large Print	\$373.92
Chaplin, Sarah	\$529.00
Chappell Tractor Sales, Inc.	\$413.99
Chasse Steel	\$7,500.00
Child Advocacy Center	\$1,400.00
Citizen's Bank	\$27,693.78
CivicPlus, Inc.	\$2,050.00
Clark, Noelle	\$70.00
Clean Rentals, Inc.	\$2,979.55
Clear Air, LLC	\$885.00
Clivus New England, Inc	\$714.50
Coastal Electronics Inc.	\$7,304.12
Colbath Landscaping - Irrigation	\$300.00
Collins Sports Center	\$2,569.70
Colonial Life	\$2,366.38
Comire, Grace	\$35.00
Computer Hut of NE	\$88.00
Concord Monitor	\$285.60
Consolidated Communications	\$10,685.14
Cook, David	\$500.00
Cooney, Krystin	\$189.00
Cooper, Leah	\$267.50
Cooper, Sarah	\$63.00
Cornell, Jodi	\$3,306.00
Cortez, James	\$630.00

Costanzo, Julie	\$63.00
Crawn, Anne	\$188.50
Creative Product Sourcing, Inc.	\$740.13
Cross, Edward & Sandra	\$311.69
Croteau, Stepfani	\$816.00
Crotty, Kim	\$1,464.86
Crystal Hills Spring Water Co	\$208.40
Currier Museum of Art	\$80.00
D'Agostino, Jeffrey	\$40.00
D'Agostino, Nicholas	\$345.00
D'Agostino, Tammy	\$115.00
D-Town Garage	\$4,647.00
D.L. Docko & Son	\$225.00
DBI Glass & Aluminum, LLC	\$32.94
DE LAGE LANDEN	\$516.17
Daley, Barbara	\$188.50
Damboise, Nancy	\$984.00
Dan Ives Plumbing & Heating	\$206.50
Darisse Landscape Maintenance LLC	\$2,800.00
DeFranzo, John	\$6.00
Dearborn Life Insurance Company	\$15,725.08
Deerfield Conservation Commission	\$62,470.64
Deerfield Fair Association	\$1,000.00
Deerfield Food Pantry	\$4,000.00
Deerfield Sand & Gravel	\$68,191.60
Deerfield School District	\$10,333,553.00
Deerfield Trustees of Trust Funds	\$254,375.00
Deerfield Veterinary Clinic, Inc.	\$1,450.00
Demco	\$609.51
Deveau-Hurd, Yvette	\$2,000.00
DiBacco, Aron	\$50.75
DiBacco, Arthur	\$29.00
Dill, Catherine	\$175.69
Dillon, Thomas	\$52.56
Donovan Spring Co Inc	\$2,246.94
Dorman, Dana	\$10.00
Dorval, Kevin	\$525.00
Dostie, Bobby-Ann	\$1,635.00
DuBois, Amanda	\$385.00
Dubiansky, John	\$319.94
Dunham, Stephanie	\$1,268.00
Duquette, Gary	\$134.45
Durst, Brian	\$29.00

Durst, Priscilla	\$68.00
Durst, Rachel	\$138.76
Dussault, Erin	\$323.00
ESO Solutions, Inc	\$3,141.50
Eagle Point Gun	\$835.18
East Coast Emergency Outfitter	\$181.97
East Coast Signals, Inc.	\$2,757.00
Eddington Christine	\$210.00
Edin, Carl	\$200.00
Ekeberg, Karl	\$70.00
Elliot Hospital	\$300.00
Ellis, Raymond	\$373.52
Emergency Education Consultants LLC	\$3,473.91
Emergency Medical Products, Inc.	\$1,029.33
Emergency Services Marketing Corp,	\$810.00
Espinosa, Pascual	\$160.00
Eversource	\$4,172.86
Eversource	\$185.00
Eversource	\$4,020.38
Eversource	\$398.68
Eversource	\$30,613.65
Eversource Energy	\$340.17
Exeter Hospital	\$2,299.05
F.K. Bassett & Sons	\$1,651.00
FBI-LEEDA	\$695.00
Fail Safe Testing	\$3,047.50
Ferguson Waterworks #576	\$2,396.76
Fimbel Garage Doors	\$619.60
Firematic Supply Co Inc	\$20,182.71
Fisher, Kevin	\$19,091.00
Fisher, Matthew	\$2,421.52
Fisher, Rebecca	\$40.00
FleetScreen LTD	\$53.00
Floyd, Crystal	\$592.50
Fontaine, Thomas	\$225.00
Formax	\$353.50
Franklin Associates	\$950.00
French, Sharon	\$63.44
Frisella, Eve	\$630.00
GLOCK Professional, Inc.	\$500.00
GOPHER	\$78.33
Gagnon, Rebecca	\$5,934.00
Gallentine, Nicole	\$70.00

Galls, LLC	\$715.97
Gamache, Michelle	\$105.00
Garland, John C.	\$2,400.00
Gedraitis, Ingrid	\$1,381.00
Gendron, Nick	\$0.00
George E. Sansoucy P.E. LLC	\$1,519.00
George, Tim	\$405.00
George, Tracy	\$566.00
Get Wired Electric NH	\$1,100.00
Gilkinson, Deana	\$145.00
Goldstar Products Inc	\$469.89
Goodridge, Janet	\$739.00
Grainger	\$67.23
Granite Image	\$361.74
Granite State Analytical LLC	\$3,062.50
Granite State Glass	\$14,490.00
Granite State Minerals, Inc.	\$46,333.02
Granite State Police	\$495.00
Grappone Automotive Group	\$6,152.32
Great West Trust Company, LLC	\$5,850.00
Greater Seacost Coordinated Access	\$100.00
Green Insurance Associates	\$2,395.00
Greenlands Equipment corp	\$37.50
Greenleaf, Dan	\$200.00
Griffin, Timothy	\$20.00
Gross, Chloe	\$500.00
Gross, Erik	\$444.07
Gross, Nancy	\$404.38
Gross, Sophie	\$32.63
Guay, Andrew	\$200.00
H.O.P. Sales & Service	\$413.10
HCR Truck & Equipment Repair	\$10,668.96
Hanna Metalworks, Inc	\$750.00
Hannaford Pharmacy	\$108.77
Hanrahan, Ruth	\$15,925.00
Harmon, Cheryl	\$270.00
Harrington, Amy	\$32.63
Harrington, John	\$29.89
Harris Computer Systems	\$11,189.10
Hart, William Ryan Jr.	\$15,000.00
Hartmann Enterprises	\$3,654.00
Harvey, Wendy	\$50.00
Haven	\$3,066.00

HealthTrust	\$21,720.80
Heckman, Beth	\$121.50
Heritage Commission	\$550.00
Heritage Hardware, LLC	\$267.99
Hillsboro CDJR	\$29,700.00
Holdridge, Daniel	\$512.69
Home Depot Credit Services	\$3,448.76
Houston, Jennifer	\$60.00
Howard P. Fairfield, LLC	\$988.73
Hross, Ryan	\$165.00
Hughes, William	\$180.00
Hunter, Tara	\$34.44
IACP	\$275.00
IAFC	\$255.00
IDS	\$449.00
International Code Council, Inc	\$1,004.87
International Institute of	\$200.00
Interware Development Company, Inc.	\$866.00
Intoximeters, Inc.	\$62.85
Irving Energy	\$10,137.93
J & D Power Equipment, Inc.	\$4,812.27
JLN Associates LLC	\$305.00
Jackman, Josselyn	\$1,440.00
Jackson Lumber & Millwork Co, Inc	\$216.79
James R. Rosencrantz & Sons Inc	\$1,098.00
James R. St. Jean Auctioneers	\$1,250.00
Jaskolka, Amanda	\$150.00
Jim Trombly Plumbing,	\$1,725.00
Jones, Heather	\$237.50
Joplin, Armond	\$52.56
Jordan Equipment Co	\$5,426.47
Jutras Signs and Flags	\$952.50
Keach-Nordstrom Associates, Inc	\$11,655.77
Keefe, Alison	\$94.50
Kelley, Michael S.	\$480.00
Kelliher, Rebecca	\$114.50
Kelly, David	\$22,686.52
Kimball Midwest	\$1,889.21
Kimball, Dianne	\$21.75
King, John	\$74.31
King, Meghan	\$63.44
L'Esperance, Andrea	\$180.00
LEAF	\$6,708.00

LHS Associates Inc	\$5,990.20
LINSTAR	\$12.80
Lakes Region Fire Apparatus, Inc	\$1,002.24
Lambright, Sally	\$370.00
Lamprey Health Care	\$4,000.00
Lamprey River Little League	\$1,000.00
Lamprey River Watershed Association	\$100.00
Landry, Heidi	\$25.00
Lane, Katie	\$418.00
Laskowsky, Brooke	\$56.19
Launier, Norman	\$77.00
Lavoie, Michael	\$250.00
Law Enforcement Seminars, LLC	\$385.00
Lawrence, Nick	\$40.59
Lebel, Stephanie	\$262.50
Lee, Jenifer	\$14.50
Lemay, Peter	\$40.00
Lemieux, Randy	\$65.26
Leonard, Christine	\$347.00
Leslie, Jonathan	\$61.63
Leslie, Sarah	\$30.81
Levesque, Stephanie	\$962.00
Libby, Katie	\$575.00
Liberty International	\$6,560.54
Library Journal	\$157.99
Life Savers, Inc.	\$5,863.40
Linares, Mickey	\$68.88
Lindquist, James	\$1,000.00
Lindsay Water Conditioning Inc	\$235.40
Littlefield Concrete Foundations	\$1,800.00
Littlefield, Nina	\$347.50
Logan, Savannah	\$47.13
Londonderry Basketball Club	\$1,800.00
Long, Randi	\$631.00
Loretsen, Lynne	\$32.63
MB Tractor & Equipment	\$149.38
MacCannell, Azure	\$252.00
MacFarlane, Shannon	\$105.00
Mailloux, Ashley	\$35.00
Mailways, Inc	\$3,149.16
Maine Oxy	\$320.00
Manchester Paving	\$2,850.00
Marchionni, Mark	\$21.75

Market Street Settlement Group, LLC	\$126.50
Marquis, Amy	\$14.50
Marquis, Roger	\$50.75
Mathews, Barbara	\$188.50
Matthew Bender & Co., Inc.	\$114.43
Matthew, Fred	\$630.00
McCarthy, Rebekah	\$18.13
McCoy, Travis	\$212.38
McDaniel, Tina	\$96.06
McGregor Memorial EMS	\$1,400.00
McKesson Medical-Surgical	\$347.97
McNeil, Karen	\$120.00
McPherson, Phil	\$50.24
Melanson	\$17,000.00
Mello Consulting & Training	\$275.00
Mellor, Heather	\$20.00
Menard, Erica	\$94.50
Menard, Frances	\$60.00
Menard, Frances	\$103.31
Menard, Frances	\$187.38
Menard, Jeanne	\$29.00
Messina, Dawn	\$35.00
Messina, Jared	\$5,867.00
Miccio, Martin	\$43.00
Michael, Denise	\$20.00
Miles, Crystal	\$279.50
Mission Control Networks	\$1,081.20
Mitchell, Lisa	\$210.00
Molloy, Robert F.	\$1,550.00
Moore, Shelby	\$190.00
Mosgrober, Julie	\$20.00
Motorola	\$12,889.45
Moulton, Brian	\$209.69
Municipal Resources, Inc.	\$23,584.80
Munson, Magan	\$387.25
Murphy, Steven	\$84.00
Murray, Andrea	\$1,262.00
Myers, Sara	\$60.00
NCSI	\$164.00
NEACTC	\$70.00
NESPIN	\$100.00
NFPA	\$795.60
NH Assoc. of Assessing Officials	\$20.00

NH Association of Chiefs of Police	\$175.00
NH Association of Conservation Comm	\$325.00
NH Building Officials Association	\$640.00
NH City and Town Clerks Assoc	\$40.00
NH Correctional Industries	\$1,717.47
NH Electric Cooperative Inc	\$4,197.02
NH Health Officers Association	\$45.00
NH Library Trustees Association	\$210.00
NH Motor Transport	\$80.00
NH Municipal Association	\$4,385.00
NH Municipal Management Association	\$100.00
NH Preservation Alliance	\$50.00
NH Public Works Mutual Aid	\$25.00
NH Retirement System	\$319,429.99
NH Road Agents Association	\$30.00
NH State Firemen's Association	\$952.00
NH Tax Collectors Association	\$150.00
NHGFOA	\$55.00
NHLWAA	\$15.00
NLCS, Inc	\$386.68
Neily, Erica	\$94.50
New England Barricade Co.	\$626.96
New England Marine & Industrial	\$475.20
Newmarket Youth Basketball Assoc	\$600.00
North Coast Services, LLC	\$7,006.55
Northeast Detailing	\$1,749.00
Northeast Earth Mechanics, Inc.	\$27,255.00
Northeast Resource Recovery	\$15,493.27
Northern Oak	\$1,777.50
Northwood Garage, LLC	\$10,316.91
Northwood Lake Watershed Assoc.	\$8,000.00
Noyes, Malinda	\$256.00
O'Neal Auto & Truck Repair	\$481.49
Occupational Health Centers of the	\$105.50
Oehler, Carl	\$569.99
Oljey, Melissa	\$389.00
Oyster River Youth Assoc	\$400.00
PLEASANT LAKE PRESERVATION ASSOC	\$2,500.00
Palacios, Loranda	\$1,198.00
Palmer, Danielle	\$1,467.50
Papadopoulos, Angelo	\$60.00
Paradise, Dennis	\$143.16
Park Street Foundation	\$1,277.00

Patch, Jason	\$105.00
Patrol PC	\$425.00
Pelissier, Cory	\$40.00
Pelletier, Joyce	\$36.25
Pete's Tire Barns, Inc	\$848.00
Phenix Title Services	\$1,124.00
Philbrick James Library	\$354.96
Pichette, Shakira	\$190.00
Pike Industries Inc	\$5,517.78
Pilcher, Marc	\$500.00
Pinard Waste Systems Co., Inc.	\$4,345.00
Pinault, Allyson	\$629.00
Platinum Chemicals, Inc	\$929.00
Pociask, Brian	\$100.00
Poirier, Amy	\$396.00
Pollack, Linda	\$126.00
Pomeroy, Brittany	\$157.50
Potash, Amanda	\$2,764.00
Power Up Generator Service Co.	\$946.00
Precision Pest Control	\$150.00
Pretorius, Christina	\$1,085.00
Primex	\$85,337.92
Public Agency Training Council	\$525.00
Quadient Finance USA, Inc	\$9,000.00
Quadient Leasing USA, Inc	\$1,818.12
Quill Corporation	\$486.86
Quinn, Maureen	\$847.50
R & D Paving, Inc	\$346,389.45
R.B. Lewis	\$14,256.00
R.C. Brayshaw & Company, Inc.	\$5,490.76
RTH Mechanical Services, Inc	\$602.00
Radio Grove Hardware	\$649.05
Ralph Mahoney & Sons, Inc.	\$14,256.86
Randlett, Christina	\$70.00
Randlett, Leslie	\$32.63
Raymond Amubance Inc	\$13,000.00
ReadyRefresh by Nestle	\$91.15
RecDesk Software	\$3,600.00
Reczkowski, Jennifer	\$1,894.50
Red Brick Clothing	\$95.00
Red Door Title, LLC	\$130.00
Reese, Charles	\$121.44
Relyco Sales, Inc.	\$337.18

Rexel	\$410.47
Richie McFarland	\$2,000.00
Ritchie, Carol	\$3,113.00
Rivet, Ariell	\$40.00
Robert, Kristine	\$149.55
Robert, Kristine	\$7.00
Roberts, Kelly	\$1,285.70
Rockingham Community Action	\$5,300.00
Rockingham County	\$50.00
Rockingham County Registry of Deeds	\$677.05
Rockingham County Treasurer	\$0.00
Rockingham Nutrition and	\$1,602.00
Rockingham Teamwear	\$195.00
Rockingham Truck Repair	\$748.29
Rockingham Turf Care, Inc.	\$450.00
Rollins Body Works	\$3,075.00
Rollins, Nellie	\$116.00
Rollins, Steve	\$354.99
Rollins, Steven	\$27,784.69
Roy, Terry	\$36.25
Rymes Propane & Oil	\$22,334.47
Rymes Propane & Oils, Inc.	\$3,106.75
SHS Boys Basketball Boosters Club	\$200.00
SKM Title & Closing Services	\$6.00
SYNCB/AMAZON	\$22,603.32
Sanborn Industries	\$12,820.00
Sanborn, Cherie	\$188.50
Sanders Searches, LLC	\$411.90
Sanel Auto Parts #35	\$5,031.24
Sayers, Jerry	\$102,575.24
Schaeffer, Jennifer	\$189.00
Schmitt, Karen Marie	\$30.81
Schwaab Inc	\$72.25
Schwallie, Cho-Ae	\$2,158.00
Schwartz Motor Transportation, Inc	\$570.00
Sciola, Elizabeth	\$200.00
Seacoast Business Machines	\$3,156.45
Seacoast Chief Fire Officers	\$720.00
Seacoast Mental Health Center	\$900.00
Seacoast Technical Assistance	\$1,544.38
Searing, Chip	\$550.00
Sears, Amanda	\$175.00
Shea, Heidi	\$105.00

Shepard, Megan	\$90.00
Shimer, Cody	\$500.00
Sidmore, Jason & Heather	\$385.98
Sinnamon, Lorena	\$380.00
Sirchie Finger Print Lab., Inc.	\$246.05
Smellie, Andrew	\$99.00
Smith, Paul M	\$10,033.00
Southern NH Planning Commission	\$24,252.52
Southworth-Milton, Inc	\$2,161.16
Speedy Printing & Copying	\$27.41
Stantial, Scott	\$65.25
Staples Credit Plan	\$1,230.72
State of NH - Criminal Records	\$100.00
State of NH Judicial Branch	\$1,100.00
Steele, Suzanne	\$94.44
Stimmell, Sadie	\$235.00
Stone, Tara	\$229.00
Stratham Tire	\$2,532.00
Stryker Sales Corporation	\$1,465.36
Student Transportation of America	\$250.00
Suncook Interlibrary Cooperative	\$300.00
Swart, Danielle	\$1,093.00
TALCO Enterprises	\$8,875.00
TMDE Calibration Labs, Inc.	\$383.80
Talient Action Group	\$1,084.55
Tanguay, Stacy	\$30.81
Tapply-Thompson Community Center	\$200.00
Taylor, Mark	\$235.00
Thomson Reuters - West	\$476.90
Tibbetts, Mark A.	\$3,618.50
Timson, Danielle	\$679.00
To Your Arts Content	\$1,880.00
Tobin, Catherine	\$518.00
Tomilson, Cynthia E.	\$229.25
Torti, Kurt	\$183.87
Town of Brentwood	\$200.00
Town of Deerfield	\$500.00
Town of Deerfield	\$500.00
Townsend, Audrey	\$67.06
TransUnion Risk & Alternative	\$500.00
Treantafel, Cameron	\$500.00
Treasurer State of NH	\$150.00
Treasurer State of New Hampshire	\$400.00

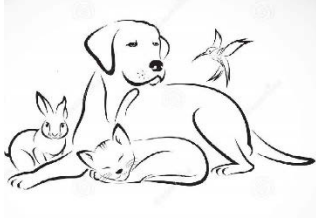
Treasurer State of New Hampshire	\$523.00
Treasurer, State of NH	\$549.00
Treasurer, State of NH	\$75.00
Treasurer, State of NH	\$296.00
Treasurer, State of NH	\$75.00
Treasurer, State of NH	\$724.00
Treasurer, State of NH	\$30.00
Treasurer, State of NH	\$981.00
Treasurer, State of New Hampshire	\$2,427.00
Treasurer, State of New Hampshire	\$450.00
Triangle Portable Service	\$7,803.20
Trimmer, Jacqueline	\$165.00
Tritech Software Systems	\$5,046.00
Tufts Health Freedom Plan	\$186,575.74
Twombly, Waldo	\$12,515.00
US Postal Service	\$727.70
Ulin, Lyndsay	\$32.63
Union Leader	\$76.70
Union Leader Corporation	\$373.20
United Ag & Turf NE	\$312.46
Upton & Hatfield LLP	\$26,877.95
Verizon Wireless	\$10,305.21
Vinyl Freaks	\$303.00
Visiting Nurse Association	\$4,000.00
W. D. Perkins	\$2,843.98
W.B. Mason Company, Inc.	\$5,040.61
Wain, Stephanie	\$1,781.00
Ward, Megan	\$32.63
Ward, Tara	\$1,297.00
Waring, Joanna	\$4,383.48
Waste Management of Rochester	\$8,058.49
Waypoint	\$1,000.00
Wells Fargo Real Estate Tax Service	\$2,916.00
Wex Bank	\$14,564.95
Wheelabrator Technologies	\$104,043.33
White, Sara-Beth	\$70.00
Wicked Apparel LLC	\$313.42
Winmill Equipment Company, Inc.	\$11,375.00
Winslow, Jonathan C.	\$1,940.00
Witham, Chris	\$310.00
Wolfgram, Jennette	\$60.00
Worksafe Traffic Control Industries	\$339.00
Yankee	\$399.80

Yankee Magazine	\$13.99
Yannis Pizzeria	\$602.54
Young, Glenn	\$6,680.00
Young, Kevin M.	\$10,669.50
Young, Mark M	\$11,896.99



2020

DEPARTMENT REPORTS



2020 ACO Report

The Animal Control Officer is responsible for enforcing State Laws and Local Ordinances pertaining to the welfare and control of domestic animals. We can assist you with wild animal issues if it is an immediate safety of humans or domestic animals. Any other wild animal issue we recommend you call NH Fish and Game.

In 2020, the number of registered dogs in our community grew to 1307, 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. Please remember that when licensing your dog connect their tags to their collar and include a phone number on the paper work so they can be returned home when found.

Also remember it is not only dogs that require Rabies Vaccinations. According to NH law 436:100 Rabies Vaccination Required: every dog, cat, and ferret 3 months of age and older shall be vaccinated against rabies. So please make sure your animals are vaccinated.

Again, this year Kelly and Kim will be holding the Top Dog contest. Get your dog registered and have a chance that they could be Deerfield's 2021 Top Dog.

Respectfully,

Cindy McHugh

Animal Control Officer

Annual Report of the Assessing Department

Avitar Associates of N.E. acts as the assessing representative for the Board of Selectmen. Avitar continues to implement cyclical inspections in order to ensure consistency and fairness between taxpayers, and makes sure physical data is accurate. This process involves the measuring and listing for each parcel, both taxable and non-taxable. In 2020 Avitar completed a five year cycle review that updated all property assessments to full market value. Pursuant to RSA 75:8-a, this is required once every five years.

The Assessing Office is Responsible for the following:

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

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

Public Service Company	\$1,124,187.00
Deerfield Fair Association	\$137,519.00
NH Electric Cooperative	\$77,990.00
Messina, Dawn C.	\$32,359.00
Huebner, William J.	\$29,754.00
George, Simon G. Trustee	\$29,645.00
Whatmough, David E.	\$28,555.00
Fisher, Scott T.	\$28,465.00
Hahn, Timothy	\$28,143.00
Rollins, Nellie A.	\$26,578.00

The Assessing office is open Monday through Thursday from 8:00am – 12:00pm.

Respectfully Submitted,

Kristine Robert
Assessing Clerk

Deerfield Select Board Report

The year 2020 was very much about the covid-19 pandemic and the Deerfield Select Board spent much of the year dealing with the challenges of the disease and trying to keep the community as safe as possible. The board reluctantly closed municipal buildings, curtailed recreational and public gatherings, set pandemic policies and tried to instill goodwill and cooperation within the confusion and angst. The community did an excellent job keeping case numbers low and the sacrifice and hard work of all is much appreciated.

One of the immediate pandemic complications to frustrate the board was the suspension of in person public meetings. Working from lap top computers and cell phones board members mastered Zoom meetings, e-signing documents, screen sharing, we even figured out headsets, facial lighting, and how to keep our pets out of the meetings. Town administrator John Harrington was instrumental in keeping meetings up, online, and open to the public. His assistance was (and still is) much appreciated.

The pandemic also threatened to throw a wrench into the smooth operation of our state and national elections. Town moderator Dan Holdridge, ably assisted by assistant moderator Erik Gross and Town Clerk Kelly Roberts, assembled an election team and got to work devising a plan to safely and securely hold elections that could be accessed by all. The unique election process also brought forth a new crop of election volunteers who worked diligently to hold safe elections. The board sends out a huge thank you to all involved and especially appreciated the Deerfield Fair Association stepping up and letting the town use the Arts & Crafts building at the fairgrounds as our polling place, a selfless action that greatly enhanced voter and community safety.

In addition to the pandemic there were the usual challenges, the board's requested budget was voted down in favor of the default budget, inclement weather and industrious beavers caused some unexpected road damage, unexpected equipment repairs needed to be dealt with, but there were some bright spots. Deerfield welcomed a new children's librarian, Highway Agent Steve Rollins and crew rebuilt major sections of 3 roads that were badly in need of repair and the town managed to recoup a significant portion of bad tax debt through a property auction. Parks and Recreation and an exuberant group of volunteers erected an awesome ice skating rink at Hartford Brook Field that is extremely popular – kudos to all who helped get it up and going!

Challenges remain on the horizon; a property re-evaluation coupled with limited leftover funds at the municipal level resulted in an increase in second half tax bills for a majority of the town's property owners. The town also lost a valuation challenge from Eversource which will lower anticipated tax revenue moving forward. As a result the board postponed moving forward on capital projects like the much needed Police Dept. building and also limited warrant articles that required funding.

All in all 2020 was a tough year for Deerfield, only made worse by the cancellation of the Fair. Deerfield's selectmen and women are looking forward to a brighter 2021 and thank the town employees, elected and appointed officials, volunteers and everyone else who pitched in and helped get the community through the ordeal. Here's to a happier 2021!

Sincerely,

The Deerfield Select Board

Town of Deerfield Code Enforcement Report

This past year new home starts were again fairly consistent with the last few years at 22. Most of these have been spec homes and sold before completion. Indications are sales are still steady and inventory seems sufficient. Deerfield appears to continue being a desirable community especially for equestrian enthusiasts. Most contractors have indicated work has been busy but not overwhelming.

We had one small subdivision on Range Rd that created 4 lots Two have been built and one is under construction. The balance has been scattered single lots around town. A few seasonal homes have transitioned into permanent dwellings.

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	11	12	13	14	15	16	17	18	19	20
Building permits	90	85	85	75	114	134	93	113	127	
Dwellings Units	17	13	14	15	25	24	24	21	22	

Electrical	62	75	70	133	95	85	94	79
Plumbing	26	24	22	34	38	35	42	49
Mechanical	68	62	78	107	117	67	89	97

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

Respectfully Submitted

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

2020 EMERGENCY MANAGEMENT ANNUAL REPORT

Deerfield's Co-Emergency Management Directors, Denise Greig and Kevin Barry, work with the Deerfield Emergency Management Team, the Board of Selectmen, the State Division of Homeland Security and Emergency Management (NH HSEM) and Federal Emergency Management Agency (FEMA) to coordinate preparedness, response, and recovery activities for disasters that affect Deerfield.

The Emergency Management (EM) Team includes: Police Chief Gary Duquette, Fire / Rescue Chief Matt Fisher, DCS Principal Kristen Withee, Health Officer Rick Pelletier, Government Buildings Supervisor Ray Ellis, Road Agent Steve Rollins, Town Administrator John Harrington and the Co-EMDs.

Without question, the Covid 19 pandemic dominated the activities of the EM Team in 2020. From March through December, Covid prevention, screening, personal protective equipment procurement, treatment and vaccination occupied our efforts. Guidance was pushed out to our employees, residents, local, regional and State partners. The EM Team obtained funding assistance from local, State and federal programs. It also pushed out assistance program information to residents. All of these efforts will continue well into 2021. For residents seeking the latest information about Covid, please go to www.nh.gov/covid19/ or call 211.

One other 2020 focus of the EM Team was the planning process that serves residents in case of an emergency; these plans are an essential step if the Town seeks federal / state disaster funds or grants. In late 2020, the EM Team began a major update of the Town's Emergency Operations Plan (EOP). It also worked with Deerfield Community School (DCS) representatives to complete their 2019 update of the DCS Emergency Operations Plan.

Members of the EM Team participate in training, drills and exercises, testing the effectiveness of above-mentioned Plans. They also apply for grants to secure training and equipment. These efforts promote preparedness which assists our emergency responders in times of disaster. We ask that you do all you can to be ready if and when emergencies arise:

- Be Resilient! Remember, individual emergency preparedness is critical!
- Sign up for NH Alerts at www.readynh.gov/!
- Go to www.readynh.gov/, www.ready.gov, or www.townofdeerfieldnh.com, EM page.
- Make a kit, make a plan, stay informed and help your neighbor!

Deerfield's EM webpage contains many resources and describes our use of shelters in a disaster. If you need assistance getting to a shelter, please fill out and return the survey which will be mailed out in the Voters' Guide. If you have questions or are interested in volunteering, please call Denise at 463 8811x310.

Respectfully Submitted,
Denise Greig, Co-Emergency Management Director
Kevin Barry, Co-Emergency Management Director

2020 Annual Report for Fire Rescue Department

The Deerfield Fire Rescue Department responded to a total 439 emergency calls along other related service calls, life safety inspections and other calls for service. As we are all aware this past year was a challenge, and we have all experienced shifts in our norms and day to day operations. The members of the department have taken these changes in stride and continue to provide top level service during these difficult times.

We would like to extend a sincere thank you to our community and local nonprofits for their support this year. We were extremely lucky to receive several thousand dollars in donations through the Raymond Area Rotary which was used to purchase top of the line respirators for EMS members while providing patient care. We have seen a continuous influx of masks and additional PPE from local nonprofits / community members and the State of New Hampshire.

The members continued to provide a high level of public service to the community through various programs such as the "Vial of Life" program, community CPR / AED Classes, and our Fire Prevention / Fire Safety program to name a few. Our members continued to attend not only in-house department training but visited other departments and the State Fire Academy furthering their training and our ability to serve our community.

As the department continues to move forward with increasing our services to the community, we continue to search for ways to reduce the tax impact to the community through grants that may be available. We were successful this year obtaining a grant for a 50/50 match through the State of New Hampshire for additional Forest Fire Equipment and Protective Gear.

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

As a reminder the department offers free smoke and carbon monoxide detectors to Deerfield residents. If you are in need of new detectors or would like assistance with checking or replacing the ones that you currently have please contact the station.

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

Respectfully Submitted,

Matthew S. Fisher

Fire Chief

Deerfield Fire Rescue Department.

Report of Forest Fire Warden and State Forest Ranger

This year we experienced challenging wildfire conditions which led to deep burning fires in remote locations that were difficult to extinguish. 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. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is 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. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

Between COVID-19 and the drought conditions, 2020 was a unique year. The drought conditions led to the need to have a Proclamation from the Governor, which banned much of the outdoor burning statewide. This, along with the vigilance of the public, helped to reduce the number of serious fires across New Hampshire. However, the fires which we did have burned deep and proved difficult to extinguish due to the lack of water. While the drought conditions have improved, we expect many areas of the state to still be experiencing abnormally dry and drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: Always **Be** Careful with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

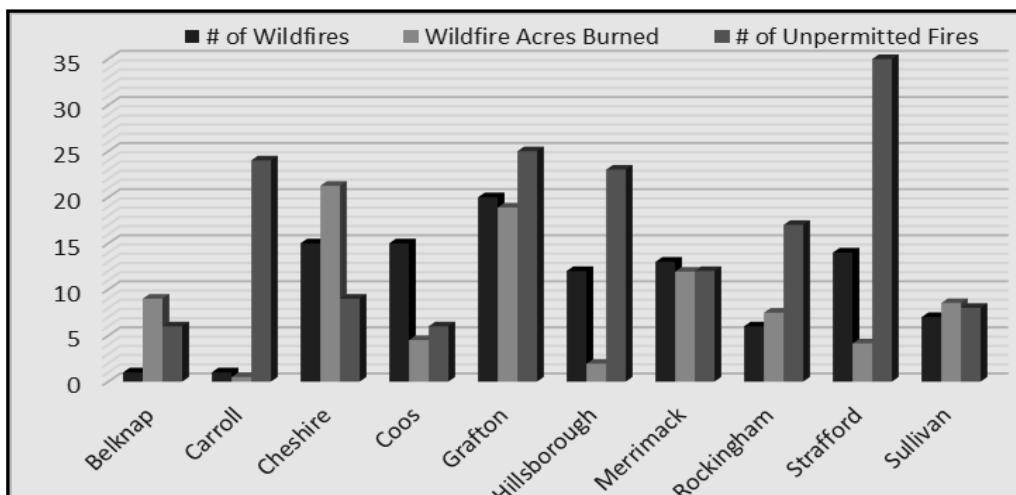
As we prepare for the 2021 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely 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 for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/. For up to date information, follow us on Twitter: **@NHForestRangers**

Scan here for
Fire Permits



2020 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2020)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159

*Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	22	21	4	3	1	4	10	44

*Miscellaneous includes power lines, fireworks, electric fences, etc...

2020 Highway Department Report

This year brought many changes as well as challenges to the Highway Department. First, I would like to say thank you and best wishes to Mark Young. Mark served the town as the Highway Agent since March of 2014 with an unwavering dedication and passion. His commitment and legacy will serve as a role model for myself and those who follow.

2020 brought many unique challenges, not only to the world, but also to the Highway Department. A change in leadership has its own challenges but coupled with the 2020 Covid-19 pandemic, those challenges were exacerbated. Road construction projects were also affected by the pandemic and many of them had a late start, but we were able to accomplish them.

This year we were able to complete paving projects on Candia Rd. of 4700 ft, Middle Rd. of 4600 ft and South Rd. of 3350 ft. The paving contractor was R + D Paving out of Franklin, NH. Thank you to all of our subcontractors that helped make these projects a success.

Other focus's around town was the removal of dying ash trees, keeping the knotweed under control, and ditch/culvert cleaning and the removal of ledge on Nottingham Rd and Harvey Rd to create ditches and better visibility.

In conclusion, I would like to personally thank Carl, Matt and Paul for helping to make this year a successful one.

Respectfully Submitted,
Steven Rollins
Road Agent

Annual Report of the Philbrick-James Library

Highlights of 2020:

- Cultural passes were offered to Bedrock Gardens, Canterbury Shaker Village, Currier Art Gallery, SEE museum (Science Enrichment Encounters), NH Historical Society, Seacoast Science Center, Strawberry Banke, and the Woodman Institute.
- Continued our membership to the NH Downloadable Audiobooks consortium offered by the NH State Library. This includes the mobile app Libby that simplifies the process of borrowing eBooks and digital audiobooks.
- Facilitated 3 local book groups.
- Threw a New Year Open House.
- Sponsored the 2020 Summer Reading Program: "Imagine Your Story." This included outdoor and grab and go programming for all ages (activity and craft packets, etc.).
- Available during shutdown: WIFI, Access to our garden, Online Storytimes, Story Walks, Scavenger Hunts, Nature Weaving, Crafts.
- PJJ To Go: twice weekly pickup of materials, placed outside safely.
- Offered two weekly storytimes pre pandemic: Wee Wiggles (designed for those under 16 months and their caretakers), and Family Storytime (for all ages and their caretakers).
- Provided Winter Reading Bingo and Summer Reading Bingo.
- Our art gallery displayed the works of local artists, including children that frequent the library.
- Hosted a Fairy House Building event.
- Began a monthly online trivia contest.
- Added Movie Night In Kits and Book Theme Bundles to our collection.
- Maintained town website presence and active Facebook page (<https://www.facebook.com/PhilbrickJamesLibrary>)
- Launched our own website, philbrickjameslibrary.org
- Leased a color copier/scanner for public use.
- Hosted an in-person NH Humanities Program "Songs of Emigration: Storytelling Through Traditional Irish Music"
- Offered two virtual NH Humanities programs, "Harnessing History: On the Trail of New Hampshire's State Dog, the Chinook" and (Not So) Elementary, My Dear Watson: The Popularity of Sherlock Holmes
- Started a Seed Library sharing program
- Hired fulltime, dedicated Children's Librarian.

As I write this, our doors are shut, but the library is open. Meaning, staff is here, providing all possible services, while considering safety of staff and patrons. Please check our website, Facebook, or just call (463-7187) to see what we are currently offering. We eagerly await the time when we are able to invite the community back into our building. When we do, please remember that all of our programs are free of charge and open to the public!

Respectfully Submitted,

Candace Yost,

Library Director

2020 Deerfield Parks & Recreation Annual Report

The year 2020 presented Deerfield Parks and Recreation Department with many adverse challenges amid the coronavirus pandemic. Though programs came to a halt in mid-March, the department remain fixed on its mission “to address the need of the community by offering a variety of programs and services that are healthy and enjoyable.”

With its mission motivating DPR, the department persevered throughout the year to offer modified versions of several sports and events. The first program to launch in June was the youth baseball program. Operating this program in unison with the Lamprey River Little League served as a valuable test run for DPR in how it would work to keep the community engaged in activities while doing its part to keep the public safe. The department’s ability to successfully organize and facilitate the baseball program gave it confidence to deliver other programs later in the year, like youth soccer, youth basketball, Old Home Day, Veteran’s Day Remembrance, Sit with Santa and others without compromising the health of the community. Other programs like Summer Camp and After School Clubhouse remain on hold going into 2021 due to a lack of public access to the George B. White Building where those programs are based.

New guidelines and parameters put in place also tested DPR to see what offerings it could provide to make up for some of its lost traditional programming. A few examples of new and exciting recreational activities included the 30-day virtual Lego challenge in April, the Easter Bunny Stroll, and the implementation of the town’s brand new ice rink. In early December 2020, the Deerfield Parks and Recreation Commission initiated a fundraising effort to purchase the new rink for the public to enjoy. The effort was very successful, raising nearly \$7,000 in just a couple weeks’ time. The rink was purchased and installed at the Hartford Brook Baseball Field in late December. The ice rink is an investment that DPR expects will provide outdoor winter fun for several years and its location is aimed to be relocated to the Gazebo Field in future skating seasons for centralization and practical accessibility purposes.

The Joe Stone Good Sport Scholarship recipients for 2020 were Cody Shimer, Cameron Treantafel, Chloe Gross, and David Cook. DPR commends these three individuals for carrying on the community-minded spirit of Joe Stone in Deerfield. The Joe Stone Scholarship is awarded annually to high school seniors from Deerfield who give back to their communities. Review of applications takes place each spring and they are due annually by late April. Please contact DPR for more information.

In 2021, DPR will strive to return to a greater sense of normalcy with consistent program offerings that are safe and appropriate throughout the year. If you have ideas for programming that you think would benefit the community or you’d like to lead a program yourself, please reach out to us. Your input is valued and we encourage all feedback, so please feel free to contact us anytime at the office in person, by phone, or by e-mail: parks@townofdeerfieldnh.com. We wish you all a safe and healthy 2021!

Sincerely,

Nicholas L. Lawrence
Director of Parks & Recreation

2020 ANNUAL REPORT OF THE POLICE DEPARTMENT

I am pleased to present the Fiscal Year 2020 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 2019. 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 2020, the Deerfield Police Department fulfilled this mission with a force of eight (8) full-time officers, one (1) part-time officer, and a full-time administrative assistant.

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. Training topics included: Interview and Interrogation, De-Escalation and Conflict Resolution, Human Trafficking, Problem Oriented Policing, Breath Test Operator, Fair and Impartial Policing, Internal Affairs Investigations, Ethics in Law Enforcement, and Patrol Drug Investigations, to name but a few of the classes that were attended by our officers in 2020. The Deerfield Police Department remains committed to providing as much relevant training as our budget allows.

The pandemic had a significant impact on the way that we normally conduct business. We had to implement many changes in order to limit our exposure to Covid-19. These changes affected how we conduct traffic stops and responded to calls for service. It also, unfortunately, eliminated all the community events that we either sponsor, or participate in. The Deerfield Fair, Old Home Days, National Night Out, Haunted Barn and the D.A.R.E program were all cancelled because of the pandemic. It is my hope that we can return to some semblance of normality in 2021, and continue on with our community outreach programs.

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

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 extend a sincere and heartfelt thank you to the officers of the Deerfield Police Department. During a very challenging year they continued to perform their duties admirably, and with dedication and professionalism. It is an honor and privilege to work with such outstanding people.

Respectfully submitted,

Gary Duquette
Chief of Police

Annual Report of the Town Administrator

It is my pleasure to submit my fourth report to you as your Town Administrator.

This has been a year of challenges for all in our community; both personally and professionally, from the youngest to the most senior. All of us have seen life change from the smallest of events to those more significant in our lives. As we endeavor to bring back a sense of normality to everyday life, we continue to get up each day and go about the business of our lives, and so too have the employees of the Town of Deerfield. We have tried to stay informed and ahead of the everchanging information stream concerning the COVID-19 pandemic. The department heads have stayed versatile to continue to provide services in the safest, most accessible way to the community we serve.

Although our Town Offices remain closed to public traffic, we have made changes to enable the public to conduct their business with Town. From the offering of a walk-up window at the Town Clerk's office to eventually installing a new door to the outside to enable patrons to walk into the Town Clerk's lobby as winter approached, we have strived to evolve our way of serving the public. We remain open every day and continue to see people by appointment, if necessary.

This new year brings hopes of returning to a new normal and bringing back open access to all government buildings and the allowance of free movement throughout the facilities. We understand the additional stresses that these restrictions sometimes bring to the community, but ask your continued patience as we all work through these times. Through virtual or remote meetings, the various Boards and Committees have been able to continue the ongoing business of the Town.

I believe this community is strong and committed to the ongoing health and success that awaits us all in the near future. As we move forward, I believe we will emerge as a closer, stronger, more thankful community for the return to a more open and freer everyday life.

Respectfully Submitted,

John Harrington, Jr.
Town Administrator

Annual Report of the Transfer Station

This year the Town has seen a sizable increase in our annual waste disposal cost. As a result, we've exceeded what was in our budget. Two reason for this issue most of our cost are contracted with built in increases base on the market with our vendors. Since we have to estimate our annual tonnage, it is not an exact science with covid19 this year many residents appeared to have done extensive house cleaning, an increase in new residents and many home improvement projects. Secondly the Town budget has not stayed in step with overall cost. Utilities continue to increase the facility is getting older and maintenance are

Recycling as a whole is very beneficial. The market has been very soft this year and as a result our return has been much lower. It helps the environment, and reduces disposal costs. I cannot emphasize enough to residents that the more they recycle the less tax dollars will be spent on disposing of trash. We 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 to bring contaminated oil as this create issue with the furnace. The main culprit being water and antifreeze mixed in.

Respectfully Submitted
Richard H Pelletier

2020 OFFICE OF WELFARE ANNUAL REPORT

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

There were numerous changes in Federal, State and local non-profit assistance programs during the Covid 19 pandemic. There was a strong demand for information which is expected to continue in 2021. In 2020, this Office saw a level number of families seeking local financial assistance. This was likely due to the ready availability of Covid financial assistance, especially for the unemployed. Although Deerfield's unemployment figure spiked early in the pandemic, it returned to 3.5% and has remained there for months. However, an extremely tight rental market and potential increased unemployment remain significant concerns in 2021.

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

In addition to coordinating the General Assistance Program, the Office of Welfare assists the Deerfield Food Pantry and coordinates holiday charitable activities. The Deerfield Food Pantry serves approximately forty households. When Covid struck, it immediately offered "GOT LUNCH", a lunch delivery program, for DCS school children. This continued for fourteen weeks of the school year and through the nine-weeks of summer. It was a tremendous effort by many dedicated volunteers!

The Office of Welfare is active in the Town's Emergency Management planning, including sheltering, and disaster preparedness. The Office of Welfare works cooperatively with the Office of Health to promote the well-being of our residents. The Town participates in the Greater Manchester Public Health Network and its activities. Both these areas saw significant activity and active coordination at the local and State levels because of the pandemic.

For information, including 24-hour hotlines, go the Welfare webpage at www.townofdeerfieldnh.com or call 463-8811 x310. For after-hours info, call 211. For senior services, call Service Link at 866-634-9412. For 24-hour addiction information call The Doorway at 211. **For Covid info go to www.nh.gov/covid19/ or call 211.**

You may reach me at 463-8811 x310 for more information.

Respectfully Submitted,
Denise Greig, Welfare Administrator



2020

TOWN CLERK/TAX COLLECTOR

Department Report, Financials & Vital Statistics

Annual Report of the Town Clerk/Tax Collector

2020 was a difficult year. The COVID 19 pandemic that plagued the world brought about some of the most difficult obstacles and professional decisions that I have had to make. It was hard to balance the transactional need during closure. We were closed to the public for nearly 10 months, beginning in March 2020.

We started processing transactions via curbside and drop box, until a make-shift window was made to allow us to take customers at our department's window. This was a wonderful workaround that enabled us to provide more consistent service to our customers. Running around the building and parking lot had begun to take its toll us, and the time lost was adding up in paperwork that still needed to get done.

Thankfully, the Board of Selectmen approved the construction of a new entrance to the Clerk's Office that was paid for by grant money. On December 7, 2020, we opened to the public with a two-person limit in our public lobby. This has enabled us to return to some normalcy when processing transactions with customers, enabling us to provide higher quality customer service.

The State Primary and General Election were two major events that occurred during the COVID 19 pandemic that will go down in the history books. The task of administering elections during a pandemic was no easy feat, and required a tremendous amount of careful planning and cooperation from multiple officials, departments, staff, the Deerfield Fair Association, and volunteers.

Despite all the obstacles that we had to deal with in 2020, I am happy to report that the Clerk's Office came through the other side: stronger, wiser, and prepared to tackle anything. As we move forward in 2021, we are eager and ready to serve the residents of Deerfield. We are excited to see what the New Year brings!

We wish everyone in the community health, happiness, and prosperity. It has been a pleasure serving you this past year, despite all the obstacles. Thank you for giving us the opportunity to do what we love!

Kind regards,

Kelly Ann Roberts

Certified Town Clerk/Tax Collector

Annual Report of the Town Clerk

Financial Reports

January 01, 2020 to December 31, 2020

Motor Vehicle Permits

January	\$ 102,410.92
February	\$ 88,807.16
March	\$ 91,048.80
April	\$ 90,880.96
May	\$ 102,727.44
June	\$ 105,426.60
July	\$ 97,270.96
August	\$ 93,892.67
September	\$ 92,061.60
October	\$ 94,149.68
November	\$ 78,834.00
December	\$ 93,351.13
TOTAL MOTOR VEHICLE REVENUE	\$ 1,130,861.92

OTHER REVENUES

Title Fees.....	\$ 2,302.00
Municipal Agent Fees.....	\$ 25,206.00
UCC's.....	\$ 2,550.00
Dog Licenses.....	\$ 4,884.00
Dog Late Fee.....	\$ 433.00
Bad Check Fee.....	\$ 259.08
Marriage Licenses.....	\$ 203.00
Certified Copies – Birth.....	\$ 529.00
Certified Copies – Death.....	\$ 245.00
Certified Copies – Marriage.....	\$ 353.00
Checklist Copies.....	\$ 0.00
Misc. Copies.....	\$ 40.15
Pole Petition Fees.....	\$ 0.00
Vital Statistics Fees	\$ 0.00
Articles of Agreement	\$ 5.00
TOTAL OTHER REVENUE	\$ 37,009.23

REMITTANCE TO THE TREASURER **\$ 1,167,871.15**

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



Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name
Street No. Street Name Phone Number
Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2019	Year: 2018	Year: 2017+
Property Taxes	3110		\$2,558,604.45		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$15,600.00		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$23,734.19)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2019	
Property Taxes	3110	\$14,325,664.16		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$107,000.00		
Yield Taxes	3185	\$18,111.93		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2019	2018	2017+
Property Taxes	3110	\$30,868.17			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$3,903.31	\$18,150.53		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$14,461,813.38	\$2,592,354.98	\$0.00	\$0.00



Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2019	2018	2017+
Property Taxes	\$11,498,005.13	\$2,483,783.26		
Resident Taxes				
Land Use Change Taxes	\$98,100.00	\$15,600.00		
Yield Taxes	\$17,277.73			
Interest (Include Lien Conversion)	\$3,866.31	\$16,640.53		
Penalties	\$37.00	\$1,510.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$74,818.19		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2019	2018	2017+
Property Taxes	\$3,226.16	\$3.00		
Resident Taxes				
Land Use Change Taxes	\$8,900.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2019	2018	2017+
Property Taxes	\$2,884,721.13			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$834.20			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$53,154.28)			
Other Tax or Charges Credit Balance				
Total Credits		\$14,461,813.38	\$2,592,354.98	\$0.00
			\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$2,832,401.05
Total Unredeemed Liens (Account #1110 - All Years)	\$150,085.38



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2019	Year: 2018	Year: 2017+
Unredeemed Liens Balance - Beginning of Year			\$77,984.18	\$69,095.87
Liens Executed During Fiscal Year		\$80,246.24		
Interest & Costs Collected (After Lien Execution)		\$793.87	\$5,325.20	\$16,041.06
Total Debits	\$0.00	\$81,040.11	\$83,309.38	\$85,136.93

Summary of Credits

	Last Year's Levy	Prior Levies		
		2019	2018	2017+
Redemptions		\$21,555.70	\$35,225.06	\$20,460.15
Interest & Costs Collected (After Lien Execution) #3190		\$793.87	\$5,325.20	\$16,041.06
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$58,690.54	\$42,759.12	\$48,635.72
Total Credits	\$0.00	\$81,040.11	\$83,309.38	\$85,136.93

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$2,832,401.05
Total Unredeemed Liens (Account #1110 -All Years)	\$150,085.38



DEERFIELD (115)

1. CERTIFY THIS FORM

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

Preparer's First Name

Kelly

Preparer's Last Name

Roberts

Date

Jan 18, 2021

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



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

RESIDENT BIRTH REPORT

01/01/2020-12/31/2020

--DEERFIELD--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
LABRIE, MAISEY SUE	01/08/2020	DOVER,NH	LABRIE, SEAN	LABRIE, MICHELLE
TATE, THEODORE CAMP	01/13/2020	DOVER,NH	TATE, SPENCER	ANDREOZZI, HALEY
JOHANSMEYER, JAMES PETER	01/31/2020	MANCHESTER,NH	JOHANSMEYER, MATTHEW	JOHANSMEYER, MACKENZIE
JOHANSMEYER, PARKER JEFFERY	01/31/2020	MANCHESTER,NH	JOHANSMEYER, MATTHEW	JOHANSMEYER, MACKENZIE
GIROUX, SADIE ROSE	02/22/2020	MANCHESTER,NH	GIROUX, SHAWN	GIROUX, REBECCA
JELLEY, MAIZIE RAE	02/24/2020	CONCORD,NH	JELLEY JR, CHRISTOPHER	STEVENS, LILY
MOSKEVICH, EMERSYN MAE	03/11/2020	MANCHESTER,NH	MOSKEVICH, BRIAN	DUNN, ALYSSA
COSTA, ELLERY RYAN	04/09/2020	MANCHESTER,NH	COSTA, MICHAEL	COSTA, TIFFANY-LEE
SUNDERLIN, ROLLO COOKE	04/12/2020	MANCHESTER,NH	SUNDERLIN, ERIC	SUNDERLIN, JULIA
GARLAND, JASON RICHARD	04/22/2020	DERRY,NH		GARLAND, CRYSTAL
BRUSH, BRIDGER SWOPE	05/02/2020	CONCORD,NH	BRUSH, DAVIS	SWOPE-BRUSH, LAUREL
QUINNO, BRINSYN IVY	06/06/2020	EXETER,NH	QUINNO, BRANDON	QUINNO, KARISSA
ASHBURNER, ETHAN BENJAMIN	07/15/2020	MANCHESTER,NH	ASHBURNER, BENJAMIN	ASHBURNER, LAURA
FISHER, VICTORIA ROSE	08/09/2020	CONCORD,NH	FISHER, MATTHEW	FISHER, LAURA
BURKE, CHARLI GRACE	08/26/2020	DOVER,NH	BURKE, RONALD	BRACK, ANGELA
SMITH, AYL A JANE	09/01/2020	SALEM,NH	SMITH, BRANDEN	SMITH, AMY
HEATH, SOPHIA CAITLIN	09/01/2020	CONCORD,NH	HEATH, KEATON	DEEDS, MIRANDA
REARDON, CLAIRE ELAYNE	10/25/2020	DEERFIELD,NH	REARDON III, JOSEPH	REARDON, MARIA
LONERGAN, DELANEY ANN	11/10/2020	MANCHESTER,NH	LONERGAN, JASON	LONERGAN, CHELSEY
VECCHIONE, OWEN JOSEPH	11/29/2020	MANCHESTER,NH	VECCHIONE, KEITH	GANNON, JESSICA
BACON, EZRA THEODORE	12/07/2020	CONCORD,NH	BACON, JEREMY	BACON, BARBARA

Total number of records 21

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

RESIDENT MARRIAGE REPORT

01/01/2020 - 12/31/2020

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BENWAY, DYLAN M DEERFIELD, NH	GIFFORD, BRIANA M DEERFIELD, NH	DEERFIELD	DEERFIELD	02/11/2020
BEAUCHAMP, PAUL W DEERFIELD, NH	GIGUERE, LOUISE A DEERFIELD, NH	DEERFIELD	EPSOM	02/29/2020
KING, ADAM W DEERFIELD, NH	MCINTIRE, MELISSA A DEERFIELD, NH	DEERFIELD	DEERFIELD	03/06/2020
MATHESON, DANIEL DEERFIELD, NH	POTASH, AMANDA M DEERFIELD, NH	DEERFIELD	DEERFIELD	03/06/2020
O'CONNELL, PAUL H DEERFIELD, NH	HYNES, KATHLEEN M DEERFIELD, NH	EPSOM	NORTHWOOD	03/28/2020
CARTER, SHANE A DEERFIELD, NH	SAVIC, KIRA DEERFIELD, NH	DEERFIELD	DEERFIELD	05/10/2020
WANISKI III, BENJAMIN J DEERFIELD, NH	HICKEY, BONNIE L DEERFIELD, NH	DEERFIELD	DEERFIELD	08/06/2020
PARENT, ADAM S DEERFIELD, NH	MERMET, RACHEL L DEERFIELD, NH	DEERFIELD	SANDOWN	08/06/2020
O'CONNELL, ERIC E DEERFIELD, NH	PLUMMER, BRIANA C DEERFIELD, NH	DEERFIELD	CANDIA	08/22/2020
GAUTHIER, RYAN J DEERFIELD, NH	MOSER, CHRYSYDAL S CONCORD, NH	DEERFIELD	DEERFIELD	09/12/2020
SHAFFER, LINDSEY M DEERFIELD, NH	DRENNEN, COURTNEY I DEERFIELD, NH	DEERFIELD	THORNTON	09/17/2020

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

RESIDENT MARRIAGE REPORT

01/01/2020 - 12/31/2020

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
RAMSDEN, RIKKI J DEERFIELD, NH	BERUBE, WAYNE G PEMBROKE, NH	PEMBROKE	PEMBROKE	09/19/2020
PELLETIER, TRAVIS A DEERFIELD, NH	SCOTT, CRYSTAL L MERRIMACK, NH	MERRIMACK	MERRIMACK	10/10/2020
WALL, CHRISTOPHER J DEERFIELD, NH	JONES, TRICIA A DEERFIELD, NH	DEERFIELD	DEERFIELD	10/10/2020
HOGAN, MYLES J DEERFIELD, NH	HUTCHINSON, RACHEL D DEERFIELD, NH	DEERFIELD	DEERFIELD	10/10/2020
HEATH, JONATHAN B DEERFIELD, NH	MILNE, TAYLOR M DEERFIELD, NH	DEERFIELD	DEERFIELD	10/20/2020
FICO, NICHOLAS J DEERFIELD, NH	LUONGO, MICHELLE M DEERFIELD, NH	DEERFIELD	DEERFIELD	11/25/2020

Total number of records 17

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



RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
VOGLER, ELIZABETH S	01/05/2020	CONCORD	VOGLER, CHARLES	THORPE, SARAH	N
RIVARD, MARY ANN	01/05/2020	MANCHESTER	BURGESS, THOMAS	FITZPATRICK, MAUREEN	N
RIEL, GLORIA A	01/09/2020	DEERFIELD	BAKER, ROY	COVEY, LEAH	N
PEARL, MARVIN ROBERT	01/22/2020	DEERFIELD	PEARL, LEWIS	ASSINK, HENRIETTA	Y
OSBORNE, LAURIE ANN	02/18/2020	DEERFIELD	OSBORNE, RICHARD	MICHAUD, SHIRLEY	N
BEAN JR, ARTHUR E	02/23/2020	CONCORD	BEAN SR, ARTHUR	SARGENT, BEULAH	Y
POTTER, DORIS FRANCES	02/29/2020	DEERFIELD	LARTON, WALTER	SWEENEY, EDITH	N
LANGLOIS, PAUL MACLAREN	03/02/2020	CONCORD	LANGLOIS, PAUL	KIMBALL, ELIZABETH	Y
SULLIVAN, JOANN STARR	03/31/2020	RAYMOND	PRATT, MORIS	UNKNOWN, ANNA	N
SCOTT, CHRISTOPHER M	04/06/2020	DERRY	SCOTT SR, JAMES	WOOLLEY, SUE	N
JOHNSTON, JUDITH WETHERBY	04/10/2020	CONCORD	WETHERBY, WALTER	LEWIS, DONNA	N
RILEY, LINDA JEAN	04/15/2020	DEERFIELD	CASH, LESTER	PIKE, ALICE	N
HOGAN, STEPHEN JOHN	05/25/2020	CONCORD	HOGAN, MYLES	BECKER, EMMA	N
WENTZELL, GORDON R	05/29/2020	DEERFIELD	WENTZELL, CECIL	GILLIN, LILA	Y
DUMONT, FLEURETTE P	06/10/2020	DEERFIELD	CHICOINE, ARTHUR	OUELLETTE, LYDIA	N
BOURQUE, DOROTHY	06/17/2020	DEERFIELD	HOWARD, RAYMOND	MCCONNELL, SARAH	N
GIAQUINTA, RONALD THOMAS	07/02/2020	DEERFIELD	GIAQUINTA, THOMAS	FROST, BARBARA	N
WENTZELL, VICKY J	07/05/2020	MANCHESTER	SWARTZ, VICTOR	PERKINS, MARY	N

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



RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
KENISTON, GERALDINE A	08/15/2020	DEERFIELD	KENISTON SR, LESLIE	FUREY, ELLEN	U
TUCKER, JONATHAN S	08/18/2020	DEERFIELD	TUCKER, EDGAR	JOSLIN, VIRGINIA	N
CARTER, RUTH EVELYN	08/27/2020	DEERFIELD	HOEY, ALBERT	MCMAHON, EVELYN	N
NICOLAZZO, NANCY JANE	08/27/2020	DEERFIELD	LEAVITT, ALBERT	SAPERSTEIN, MARY	N
MAHN, DAVID	09/07/2020	DEERFIELD	MAHN, OSCAR	AIKEN, ELSIE	Y
MCNAMARA, MARIA BERNADETTE	09/12/2020	EXETER	GIANNETTI, BERNARD	GOYETTE, OLGA	N
MELINO-GETZ, CHARLOTTE INEZ	09/18/2020	DEERFIELD	BELBIN, CLEVELAND	LINSCOTT, INEZ	N
GOODRICH, DAVID D	11/06/2020	DEERFIELD	GOODRICH, RUEL	THYNG, LORRAINE	N
YOUNG, GERALDINE LOUISE	11/06/2020	MANCHESTER	LAWLER, ARTHUR	SURPRENANT, YVONNE	N
TAYLOR, PAUL M	11/13/2020	EXETER	TAYLOR, WALTER	DENYOU, PEARL	Y
HALE JR, DONALD A	11/19/2020	DEERFIELD	HALE SR, DONALD	CURTIS, HARRIET	Y
WITCRAFT, TINA ANN	11/21/2020	DEERFIELD	STEINHOFF, DUANE	ANSTEY, MARGARET	N
GORE, PAMELA W	11/26/2020	DEERFIELD	GORE, RICHARD	HEFFELFINGER, ADALINE	N
PERRY, ROBERT ARTHUR	12/19/2020	BEDFORD	PERRY, ROBERT	BOHANON, SHIRLEY	N

Total number of records 32



2020

BOARDS, COMMISSIONS & OTHER

Deerfield Conservation Commission 2020 Annual Report

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

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

LAND CONSERVATION AND PROTECTION

Conservation land in Deerfield includes both privately-owned and Town-owned land protected by conservation easements granted to qualified land trusts such as the Society for the Protection of NH Forests, Bear-Paw Regional Greenways, the Southeast Land Trust of NH, Rockingham County Conservation District, the USDA Wetland Reserve Program, and others.

The DCC encourages both the donation of land and of conservation easements as a means of preserving Deerfield’s forests and fields, its rivers and streams, wetlands and wildlife. Over the years, with the strong support of Town residents, and the generosity of private landowners DCC has facilitated the acquisition of properties that enhance and support the Town’s conservation goals.

Guided by criteria contained in the Deerfield Open Space Plan (DOSP) of Deerfield’s Master Plan, and the NH Wildlife Action Plan, open space protection focuses on properties that are rich in high quality conservation values including a parcel’s location within Deerfield’s green infrastructure, the existence of important soils, its proximity and contribution to the protection of wetlands, streams, surface waters, lakes and wildlife habitats (including wildlife corridors) and its role in connecting large, unfragmented ecologically sensitive areas.

In addition to numerous privately-owned conserved parcels, there are currently 996 acres of town-owned parcels in Deerfield that are permanently protected by conservation easements.

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

Visitors are encouraged to freely roam Deerfield’s conservation areas but are reminded that only non-motorized access is allowed. Carry in – Carry out. Below are permitted and not-permitted activities.

<u>Permitted Uses</u>	<u>Not Permitted Uses</u>
Non-motorized activities, including:	Motorized vehicle use, including:
Walking, hiking, trail running	ATV use, snowmobiling,
Cross country skiing	dirt biking, mud trucking
Snowshoeing	Mountain biking
Wildlife observation	Fires or firewood collection
Orienteering	Horseback riding
Photography	Camping, large group games
Dog walking – leash and scoop	Target Shooting

Funding for conservation projects comes from a mix of sources including donations, grants, and the Conservation Fund. The Conservation Fund is a major funding tool of the Conservation Commission for carrying out its mission to protect Deerfield open space. The Conservation Fund is supported by Land Use Change Tax (LUCT) revenues which are paid to the Town by landowners when properties are removed from current use status. Per the Town vote on March 14, 2006, 50% of the LUCT revenues are transferred to the Conservation Fund. Conservation Fund monies are routinely supplemented by donations and grants, such as those from the Land & Community Heritage Investment Program (LCHIP).

A joint effort between DCC, Bear-Paw, LCHIP and the NH State Attorney General's Office finalized the deed language for the easement to be conveyed on the 128-acre parcel donated to the Town by Gile Beye in 2018. Passage of a 2021 warrant article to convey an easement on the Marston parcel in Great Brook will result in the Town being reimbursed \$50,000 by LCHIP. The warrant article will also ask the Town to officially designate the parcel a Town Forest under RSA 31:111.

STEWARDSHIP

Annual monitoring of Deerfield's Town Forests and conservation areas ensures that they comply with the terms of their respective easements. This year, DCC members consulted with NH Fish & Game to formulate stewardship plans for the Corey Wildlife Open Space Subdivision (Browns Mill CE) Map 411 Lot 45-13. The Conservation Commission also responds to resident reports of wetland disturbances, safety issues, unauthorized cutting, dumping, and ATV activity on conservation parcels and in wetland areas. Particular attention over the past year has once again focused on renewed reports of ATV use, target shooting, and other violations taking place on the trails of the Lindsay-Flanders Conservation Area.

PARTNERSHIPS AND OUTREACH

DCC strives to address the concerns of residents and organizations that have come to the Commission for advice and support. In addition, the DCC continues to partner with the Town's Boards and Commissions and with local and State organizations such as NH Fish & Game, NH Department of Environmental Services, Pleasant Lake Preservation Association, Lamprey River Watershed Association and Advisory Committee, the Southern NH Planning Commission and Bear-Paw Regional Greenways. This past year, revisions to the Deerfield Zoning Ordinance Section 210 – Wetlands Conservation District, the result of a year-long partnership with the Deerfield Planning Board, won the approval of the Town on Voting Day in March 2020.

The DCC meets on the second Monday of each month at 7 pm at the GB White building and interested citizens are always welcome to attend the meetings.

Deerfield Conservation Commission
Serita Frey, Chair

Deerfield Heritage Commission – Town Report

Building on the past to help shape the future

Current Members:

Debra Murphy, Chair	Dana van der Bijl, Member
Deborah Boisvert, Member and Treasurer	Andrew Merrill, Member
Erroll Rhodes, Member and Secretary	Karen Leavitt, Member
Carol Levesque, Member	Richard Boisvert, Alternate Member
Andrew Robertson, Select Board Liaison	

“Our mission is to work with the town in preserving and promoting the rich cultural and historical heritage of the Town of Deerfield, including advising and providing resources to protect and maintain Deerfield’s rural character and quality of life”.

It’s been a crazy year for all of us, and after getting to grips with Zoom we have continued to hold our monthly meetings successfully. We are for the moment hosting meetings on the third Thursday of every month at 7pm.

The Commission recently completed a postcard mailing to the residents of the Town to try and let people know some of the upcoming missions of the Heritage Commission and how we can assist with particular areas of interest. Some projects we are working on include:

Deerfield Heritage Map: we are working on a multi-layered, culturally based map which will be interactive and allow people to explore various interests in the Town of Deerfield. Layers will include Deerfield cemeteries, scenic byways and roads, historic old barns and more.

Town Hall Study: a study of the current and potential usage of the historic Town Hall will shortly be underway in conjunction with the Town and will include a look at how the building was used in the past and how it may be a valuable resource to the town in the future.

Town Hall Window Project: the Commission is currently working with the Town to examine the extent of the repairs that need to be done to the antique windows in the Town Hall to bring them back to their original state and make them as efficient as possible.

If you are interested in learning more about the Heritage Commission or would like to be involved in any of our upcoming projects, feel free to reach out to us at www.facebook.com/DeerfieldHeritage or info@deerfieldheritage.org.

Sincerely,

Debra Murphy, Chair

Deerfield Historical Society

3 February, 2021

We started the year (2020) off well, a plan was in place for what we needed to get accomplished. Volunteers were ready to get started on the inside work, floors, walls, lighting and what we need to do for our landscaping come spring.

When COVID hit, everything came to a halt. I was watching the State and government to see how we would approach this. The Executive Committee met (based on State guidelines) and we talked about what to do going forward. The decision was made to postpone meetings and wait to see what the State was going to do next.

A few people continued to work on the museum getting walls sheet rocked and removing an old tile floor. On the outside, new windows were installed and new window framing was put in. The siding was power washed and sealed to protect it. Windows frames were painted with a new coat of paint. Even the front door was restored to its original glory.

The process has been slow, but we are still moving in the right direction. In November we presented a public Zoom presentation to let everyone know what has been happening since the beginning of the year. We are looking forward to lots of exciting developments in the upcoming year.

Submitted by: Dan Tripp Sr., President, Deerfield Historical Society

Annual Report of the Joint Loss Management Committee

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

The Town Safety Policy aims to meet the following objectives:

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

At its meetings, the JLMC reviews accident reports, identifies areas of concern and goals for the coming year. The JLMC promotes employee safety training, providing Safety Bulletins and online Primex training opportunities. During the year, the JLMC conducts an inspection of Town buildings/properties and, based on the results, makes suggestions to the Board of Selectmen for improvements. Finally, it advises the Board on matters relating to the Safety Policy and Program.

In 2020, the JLMC focused on the Covid 19 pandemic. During the pandemic, many town properties were closed or had limited services or hours; some underwent structural adjustments. Employees received frequent updates relating to the NH DHHHS Public Health Division guidance as the pandemic evolved. In conjunction with Emergency Management, the JLMC promoted and provided to employees personal protective equipment.

In the coming year, the JLMC will return to in-person safety training when it is safe to do so. It will continue to integrate new online training opportunities.

The JLMC thanks all of the Town employees for their continuing efforts to make Deerfield a safe place to live and work!

Residents with questions or concerns may call Ray Ellis or Denise Greig at the Town Offices, 463 8811.

Let's be safe out there!

Ray Ellis, Chair
Joint Loss Management Committee

2020 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 2020, the Planning Board (PB) reviewed and approved applications for 3 subdivisions, 1 site plan conceptual review, 2 lot line adjustments, 1 conditional use permits, and 2 watershed agreements. For a major subdivision (4 new lots or more or a new road) or a site plan, the PB strongly recommends that the applicant meet with the Board first for a preliminary informal consultation. This is an opportunity for the Board and applicant / landowner to discuss the proposal and for the Board to provide guidance. Applicants are also welcome to meet with Town Planner, Sylvia von Aulock for guidance.

2021 Covid-19 Challenges

The Planning Board (PB) took a unique stance in working through the challenges of meeting during the pandemic. In the beginning, the PB didn't meet due to their light schedule. Then they tried an on-site meeting and remaining distanced. It was determined that it was not the best solution. They then went with a hybrid system: PB members and Applicant representatives could come in person or attend via Zoom with the general public. The Planner hosted the Zoom meetings while attending in person so that Zoom attendees could take part in the process and the PB could address questions from Deerfield residents and other stakeholders. The Board had many Zoom attendees, on some occasions up to a dozen people attended. Various IT issues arose over the course of the year, with the majority of complaints being about to ability to hear applicants and board members adequately. Starting in Jan. 2021, the Planner utilized a new computer plug-in-microphone, which will hopefully address this issue.

Amendments to the Town's Zoning Ordinance

This year, the Planning Board (PB) opted to create a subcommittee headed by PB member, Harriet Cady, to review the open space subdivision and other sections of the zoning ordinance for possible amendments. The subcommittee invited developers to voice issues discovered during the subdivision process. Due to a lack of time prior to zoning amendment deadlines, it was determined that the committee should reconvene during 2021.

Anticipated 2021 Work Program

In 2021, the Planning Board expects to work on the following:

- Continue meeting in a hybrid mode with public availability via Zoom and allowance for Planning Board members, Planner, applicants, and eventually residents and others to meet in person
- Create an action plan to update Deerfield's Master Plan;
- Meet with applicants and landowners to explain the land use review and approval process;
- Possibly reconvene the Planning Board Subcommittee to identify items in the Town's land use regulations that may be considered roadblock or unwarranted obstacles requiring modification; and
- Work with the Conservation Commission, Zoning Board of Adjustment and others on land use concerns or zoning amendments.

Planning Board advisors

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

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

Legal Counsel: Atty. James Raymond.

Planning Board Secretary: Jane Boucher

The Town coordinates and works with the Southern NH Planning Commission when appropriate. Learn more about the Planning Board and planning documents by visiting the Town's website at

http://www.townofdeerfieldnh.com/Pages/DeerfieldNH_BComm/Planning/index or attend a meeting. Normally, meetings are held on the 2nd and 4th Wednesday of the month, with possible exception in November and December. You can contact us at 463 – 8811. Thank you.

Respectfully submitted,

Peter Schibbelhute, Chair

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

Harriet Cady

Bob Cote

Bill Perron

Richard Pelletier, alternate

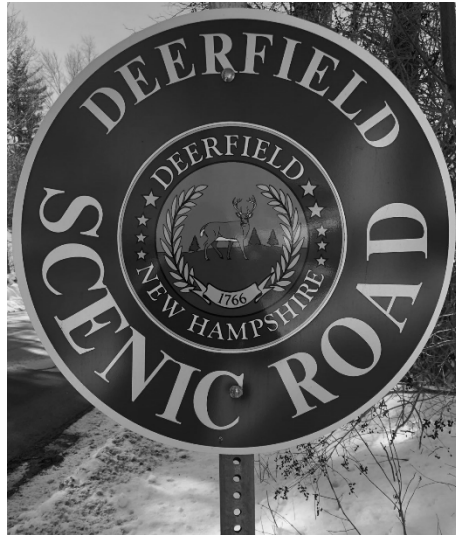
Scenic Roads

Meetinghouse Hill Road

(From Rt. 107 to Old Centre Road)

Article 22 of Town Meeting Warrant voted on March 12, 1974,
which was a re-convened meeting from March 5, 1974.

Perry Road
(From Nottingham
Road to Cate Road)
Article 14 of Town
Meeting Warrant
voted on March 4,
1975.



Whittier Road
(From Griffin
Road to Dead
End)

Article 23 of
Town Meeting
Warrant voted on
March 12, 1974,
which was a re-
convened
meeting from
March 5, 1974.

Mountain Avenue - now known as Harvey Road

Article 20 of Town Meeting Warrant voted on March 4, 1978.

Cate Road, Bean Road & Coffeetown Road

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

Candia Road & Cole Road

Article 28 of Town Meeting Warrant voted on March 13, 1993.
RE: Candia Road - amended to add "a portion of Candia Road
between Old Centre Road and Middle Road."

Gulf Road

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

2020 Town of Deerfield Report

by Southern New Hampshire Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) has a wide range of services and resources available to help member communities with a variety of land use planning and transportation challenges and concerns. Each year, with the approval of appointed representatives, the Commission's skilled staff designs and carries out programs of regional significance mandated by New Hampshire and federal laws or regulations, as well as local projects which pertain more exclusively to a specific community.

Often, Community Planning Boards, Conservation Commissions, and Governing Boards request assistance from SNHPC for traffic, pedestrian, and bicycle counts, grant assistance, specific studies, mapping, and facilitation services. Technical assistance is provided in a professional and timely manner as SNHPC carries out projects of common interest and benefit to all member communities; keeps officials apprised of changes in planning and land use regulations; and in conjunction with the New Hampshire Municipal Association, offers annual training workshops for Planning Board and Zoning Board members.

In 2020, some of the highlighted projects the Commission assisted the Town of Deerfield with included:

- Providing outreach and education on Census programs, including the New Construction program (2020 response rate: 72.5% compared to 2010: 71.4%)
- Conducting traffic counts
- Completing a roadway "bike level of stress" analysis and mapping
- Conducting field assessment for the Roadway Surface Management Plan
- Providing staff support for the Upper Lamprey Scenic Byway and hosting an educational forum for Scenic Byway volunteer members and municipal staff
- Providing culvert field assessments and analysis for the regional Vulnerability Assessment

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

Hours	Description
198.75	Deerfield Town Planner Duties: Provided technical and professional assistance to Deerfield Planning Board, met with and provided guidance to property owners and Applicants, reviewed land use regulations pertaining to applications, reviewed and analyzed plans, reviewed application history and potential concerns with staff.
89.9	Analyzed transportation needs of each municipality for inclusion in the SNHPC Metropolitan Transportation Plan. Added significant projects beyond the current Ten-Year Plan period with projected available funding to 2045.
83	Assisted the town with a Road Surface Management System (RSMS) project to analyze the condition of paved, town-maintained roads. Met with town staff, conducted field review of road conditions, completed forecasting phase of project.
65	Provided staff support to the Upper Lamprey Scenic Byway, including meeting preparation, communication, and follow-up activities.
30.5	Conducted 5 culvert field assessments in the Town of Deerfield for ongoing development of the Regional Vulnerability Assessment; this work identifies climate related risk to culverts and small bridges.
27	Continued updating the regional travel demand model, which is used to forecast traffic volumes on roads in throughout the region.

24.1	Coordinated with regional municipalities and the NHDOT to develop the 2023-2032 Ten-Year Transportation Improvement Plan.
22.3	Completed the congestion management process, which included working with municipal and state transportation officials in conducting assessments and identifying strategies for congestion management on federal and state route segments and intersections throughout the region.
15.8	Implemented the Becoming Age-Friendly Pilot Program Phase IV: Continued outreach efforts with community representatives and staff, created outreach materials from phases I-III including PowerPoint presentations and a new webpage.
15	Provided monthly information to the Planning Board regarding upcoming SNHPC meetings, project and grant updates, webinars and other training opportunities through the SNHPC's quarterly Newsletters, monthly Media Blasts and periodic E-Bulletins.
14.1	Completed a major update to the SNHPC regional Public Participation Plan including expanded regional planning outreach efforts to engage people and increase participation within underserved populations.
12.6	Represented the interests of the town on the Region 8 Regional Coordinating Council, coordinating community transportation, maintaining a directory of regional providers, and soliciting projects for Federal Transit Administration's (FTA) 5310 program.
11.2	Conducted a statewide volunteer driver program (VDP) survey to understand the impacts of COVID-19, created a forum for VDPs to review survey results and discuss needs and resources and continued outreach efforts to share VDP mapping tool with service agencies across the state.
7.8	Completed amendments and minor revisions to the FY 2019-2022 Transportation Improvement Program.
7.3	Participated in the NHDOT Complete Streets Advisory Committee. Provided feedback especially on mapping resources to be utilized in the NHDOT State Bicycle/Pedestrian Plan.
6.8	Assisted the Statewide Coordinating Council for Community Transportation in developing state-level coordination systems, working toward improved transportation options for communities statewide, and working with regional groups to establish regional councils.
6.3	Continued work with the Environmental Protection Agency (EPA) Brownfields Region-wide Assessment Grant for environmental studies and investigations to help move contaminated sites to clean up, redevelopment and reuse.
4.8	Updated and maintained the Commission's GIS transportation database for project evaluation. Updates included FEMA flood zones, NHDES dams, culverts, land use changes, and political boundaries among many others. The database was also successfully migrated to a new server.
4.1	SNHPC staff reviewed municipal regulations for the towns of Deerfield, Candia, and Chester to provide municipal-level regulatory data for the Piscataqua Region Environmental Planning Assessment (PREPA).
3.4	Conducted outreach to towns for the development of Road Safety Audit (RSA) and Highway Safety Improvement Program (HSIP) funding applications to the NHDOT.
3.2	Assisted the town in preparing for the 2020 Census by partaking in the Participant Statistical Area program, New Construction program, and statewide Complete Count Committee. Assisted in outreach, encouraging residents to participate in the Census to ensure a successful self-response rate.
2.9	Implemented a Bicycle Level of Traffic Stress (LTS) analysis in which a rating was given to a road segment indicating the traffic stress it imposes on bicyclists. Staff completed LTS analysis on public roads within the SNHPC region through coordination with other regional planning commissions and Plymouth State University.
2.5	Developed regional transportation and safety benchmarks and performance targets in performance measurement categories such as Safety, Bridge and Roadway Condition, and overall System Performance (for transportation) to measure improvement over time.
2.2	Collaborated with Executive Director of the New Hampshire Land and Community Heritage Investment Program (LCHIP) to provide a virtual workshop about LCHIP-supported projects and funding in the SNHPC region.

Town of Deerfield Representatives to the Commission

Frederick J. McGarry

Robert Cote

Executive Committee Member: Robert Cote



2020 ANNUAL SCHOOL REPORT



Deerfield Community
School



2020

BUDGETS, ELECTIONS, MINUTES & WARRANTS

**OFFICERS OF THE DISTRICT
For the Year Ending June 2020**

**MODERATOR
ERIK GROSS**

SCHOOL BOARD

Zachary Langlois	Term Expires 2021
Georgianna Klipa	Term Expires 2021
Nathan Oxnard	Term Expires 2022
Jeffrey Kelley	Term Expires 2023
Andrew Riordan	Term Expires 2023

**SCHOOL DISTRICT CLERK
Julie A. O'Brien**

**SCHOOL DISTRICT TREASURER
Judith Lynn Marshall**

~~~~~

**SUPERINTENDENTS  
Patty Sherman  
Deerfield, Pembroke, SAU**

**Peter Warburton  
Allenstown, Chichester, Epsom**

**BUSINESS ADMINISTRATOR  
Amber Wheeler**

**PRINCIPAL  
Kristen Withee**

## **Meeting Minutes: Deerfield School District Deliberative Session – February 8, 2020**

Good morning my name is Erik Gross. I'm the school district moderator for the Town of Deerfield. Before we get started, please note: There is no smoking in the building or on the school grounds. Also, note the location of exits from this building, in the case of emergency.

In recognition of the labor and sacrifice of those who created, defended, and refined the privilege of a democratic government under which we assemble this morning, please rise and join in our Pledge of Allegiance, and please remain standing for a brief meditation.

*"I PLEDGE ..."*

*In the wise words of former moderator Joe Brown -*

"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.**

Welcome to the First Session of the 2020 Deerfield School District Meeting. The officials seated before you this morning are...

School Board Members: Zachary Langlois, Nathan Oxnard, Ken Heckman

School District Clerk: Julie O'Brien

Also present are...

SAU 53 Superintendent: Patti Sherman

Deerfield Community School (DCS) Principal: Kristen Withee

Deerfield Community School (DCS) Vice Principal: Brian Grieve

School District Business Manager: Amber Wheeler

School District Attorney: Dean Eggert

Supervisors of the Checklist: Joanna Waring and Christina Pretorius

I would like to thank Bob Molloy and Gary Archambault for handling our sound needs this today. Also, we thank the facility support staff of the school for setting up our venue this morning and especially for ensuring safe passage into the building. Just a last quick note before we get down to business. Candidates Night is this coming Wednesday, February 12th. starting at 6:30 p.m., in this space.

Ladies and gentlemen – this is the Deliberative Session of the Deerfield School District, and you will act as the legislative body to determine the final form of the Warrant Articles to be voted on at the Second Session on March 10.

Each member who wishes to vote in this meeting should have checked in with the Supervisors of the Checklist and should have received a voting card and a sheet of Yes/No ballots. If you are a registered voter and have not checked in yet, please do so now. Any individuals present who are not registered voters of the Town of Deerfield -- although you are not permitted to vote, by Deerfield tradition you are permitted participate in debate. However, please announce yourself and indicate where you are from.

The rules for this meeting are as follows:

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.”** As previously noted, 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 10<sup>th</sup> Second Session. Amendments to articles are in order, except as otherwise noted, and will be voted on at this meeting. However, at the conclusion of our deliberations on each article we will not vote. Instead, the chair will instruct the SD Clerk to place the article on the official ballot, as written or as amended.

Our order of the day is the School District Warrant. The chair will read each article and then recognize a representative to speak to the article. Then the floor will be open to all. If you wish to address the meeting, please approach the microphone. The chair will recognize members at the microphone in turn.

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

Each speaker will be allowed up to 3 minutes to express his or her views. However, all remarks must be confined to the merits of the pending question, be it the main motion or an amendment, or to questions of order or privilege, and all remarks must be addressed to the chair. 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 many years ago, and, with the support of the assembly, will continue to follow it in this meeting.

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, and our Inspectors of Election will be employed to execute the count.

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; it 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 with the names of the 5 petitioning members. All such petitioners must be present and stand when each name is announced.

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, and 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.

Are there any questions?

Seeing none, we are now ready to move to the Warrant.

The warrant articles begin on page two of the handout. If you don't have a handout, they are available in the back. Apparently, it's paginated as page one in the handout. Thank you, Mr. Langlois.

#### 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 8th day of February, 2020 at 9:00 o'clock in the forenoon to deliberate upon the warrant articles below. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Voting on warrant articles will be conducted by official ballot at the second session scheduled for March 10, 2020 at the Deerfield Town Hall from 7:00 A.M. to 7:00 P.M.

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$14,394,363**? Should this article be defeated, the default budget shall be **\$14,162,505** which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

*School Board Recommends Approval [5-0-0]  
Budget Committee Recommends Approval [8-1-0]*

*If passed, the new estimated tax rate will be \$20.12[per thousand], which will result in a \$2.20 increase over the previous year school tax rate.*

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

Moderator: The article is now open for discussion. The chair recognizes Mr. Langlois.

Zachary Langlois (School Board member): I would move to reduce the budget by \$4,779.00, creating a new bottom line of \$14,389,584.

Andrea Hotaling: Second

Moderator: Thank you. Mr. Langlois?

Zachary Langlois: All right. So, in doing a final review of the budget there were a couple of small items that were caught and needed to be corrected. Cumulatively those tally up to that \$4,779 correction that were making. What we have is if you look at line 391 in your budget packages three food service lines. The transfer from the general fund is currently listed at \$5,000 that number should be 23,517. There was an error in the calculations. So, that line needs to be increased by \$18,517. In line 12, Teacher Salaries, it was a retirement that was not calculated when we did the budget. Their retirement was announced to us after we completed the budget, creating a reduction in that line of \$19,496. Then we have the final item which is a \$3,800 correction is coming from line 339, Contracted Services, for maintenance that we do every year to have the gym floor refinished. This year the gym floor is being replaced. So, we do not need to have the gym floor refinished and we're backing that money out of the budget as well.

Moderator: Thank you. Is there any further discussion on the amendment?

Claudia Libis: I have a question on that retirement. Are you replacing that position or what's the story on that position?

Moderator: Mr. Langlois?

Mr. Langlois: When we have retirement in the budget, we budget for a Masters plus 5 year replacement position figure. We will be replacing that position. We are not reducing staff, but we are replacing from their current pay scale to that Masters plus 5 pay scale budget.

Moderator: Thank you. Any further discussion on the amendment? Are you ready for the question? The question is on the adoption of the amendments to Article 1, reducing several lines as described by Mr. Langlois, with a total reduction amount of for \$4,779, resulting in a bottom-line proposed budget of \$14,389,584. As many as are in favor please signify by raising your voting cards and keeping them raised. Thank you. Are there any opposed? No opposed. The ayes have it and the motion is carried. Thank you. We're back on the main motion with the amended proposed budget amount.

Andrea Hotaling: 1 Lake View Lane. I'd like to make a general comment and then I'd like to make a proposed amendment to one of line items. I'm sure everyone in the room is aware that we often carry a large surplus and I realize that it's very important to have a conservative budget because it's a governmental entity that can't change their budget part way through the year. But with that said, I think we are maybe a little overly conservative over the last five years' budget surplus.... last year with \$810,000, the year before \$463,000, before that 543,000, and \$448,000, and \$335,000. Because by law the school can only retain a certain percentage, these and excess surpluses are always returned to the taxpayers in the form of a reduction of future tax rate. I liken this to somebody that has excess withholding taken out of their paycheck and at the end of the year they get the refund it if you know it's our money that we get it back. I would like to say maybe we could be a little more careful in budgeting to not create these large surpluses. I don't think it's appropriate to just take some amount off the bottom line, but I do believe there are several line items that historically have a great deal of surplus in them and I think we can make an adjustment. To that end, I would like to look at ... I have a line reference that's the great big long number but that would be helpful it's the high school tuition line and that is on page 3, and it is line 31. I'm making a motion. What I would like to do is move that that line be reduced by \$60,000 and therefore the High School Tuition line instead of being \$2,529,219, would become \$2,469,219.

Pat Pitman: Second

Moderator: Okay, so we have a motion to reduce the High School Tuition line by \$60,000 to \$2,469,219.

Ms. Hotaling: Correct. My reasoning for that is that this is an individual line that historically has been significantly surplus over the last five years. The most recent year that's finished 2018-19, it was \$122,862. So again, the lowest it's been is \$122,000 over the last five years and averaging \$163,000 of

excess. The normal process as I understand it is to remove the number of 12th graders moving on/graduating and then add in the number of 8th graders in anticipation that they will go on under our jurisdiction. I don't know where they go but some may go to private school. Some may go to other charter schools. Some that are in the system already may drop out. I don't know. On average we have over budgeted in any particular budget year. So, in other words don't anticipate and expense as high as we are budgeting for next year, because that number of students likely will not end up again based on history they have 5 years of history.

Moderator: Who would like to address this? Mr. Langlois?

Mr. Langlois: So, we budget for the known number of students that we have in the district. Students migrate, they come, they go, they leave. It can create surpluses in that particular line. The board spent a considerable amount of time discussing things like high school tuition and how to budget that appropriately. We feel budgeting for the known number of students is the correct and prudent way to do it. I know currently that line in this year's budget is already overspent. So, we are running a deficit in that line this year, which is further evidence to that although sometimes we may see surpluses and lines, very quickly we can go to a point where we start to see the deficit in in the same line over a 12-month period.

Moderator: Do we have any further comments from the school board or others?

Kevin Verville: Do we know the total number of hours that they spent in public meeting considering an over \$14 million budget? And further, could they tell us the amount of time that they spent discussing high school tuition in those discussions.... just to get some flesh on the on the bone.

Moderator: I need to pause the discussion just for a second to clarify. I'm just speaking with the legal counsel any change to the budget is not specifically to a line item although it can reference the line-item in terms of the context for the change but it's really a reduction in the overall budget so in this situation it would be a \$60,000 reduction to the overall budget from our currently amended amount. Thank you, Mr. Verville. Can we have someone address Mr. Verville's question?

Mr. Langlois: So, to answer your question Mr. Verville, I do not keep a running tally of time spent in meetings discussing the budget. I know that we spent a number of meetings working on the budget. All the members of the board then take that budget home we review it, we talk about it, we bring it back up in meetings, we do our research. But to say that we start a timer when we're talking about high school, it's a question that doesn't have an answer, as you knew when you asked it.

Mr. Verville: Well don't assume that I know or do not know things. I was just trying to get a feel for what significant follow-up question I might ask. If I may, can the school board tell us the last time that the High School Tuition line ran a deficit, that they had to have money moved into it to balance the line?

Mr. Langlois: We don't have that information available.

Mr. Verville: Is there anybody at the table that has that information.

Mr. Oxnard: No, I don't have any recollection of it.

Mr. Verville: I'll yield Mr. Moderator.

Moderator: Thank you. So, we are still on the amendment which is a proposal to reduce the bottom line by \$60,000 in the context of High School tuition. Good morning?

Leila Thompson: Good morning, Leila Thompson, Middle Road. So, I'm going to ask a few questions. I asked for some of this information through a "Right to Know" and I still don't know the answer. So, this is a substantial amount of children who are suddenly disappearing when they reach high school. Sometimes some of the numbers she gave represents close to twenty children and is a lot in a town this size when we have a graduating class this year will be only 41 children. What I asked in the Right to Know is are we tracking where these children go? Are we seeing a huge reduction in the freshman class? Because we can know that data. We know how many people we're paying for. Are we seeing a large dropout rate? Are we losing kids at the end? Are we losing kids at the beginning? Everything is significant, especially right now when we're considering on the ballot. That's important information to know. Do we have a significant population dropping out of Concord? Are they choosing not to go to

Concord? What exactly do we need to know? It is important that we know where these children are and where the significant part of these numbers come from.

Moderator: Can anyone address this? Ms. Sherman?

Patricia Sherman (Superintendent): So it sounds like what you're asking is with respect to how high school tuition is calculated and the total budget required do we know we don't beforehand or where their Surplus is really coming from yes please pics of the data from last year because we did look into this number when we were running a surplus saying it was discussed either at a school board meeting or an embassy mean I can't remember what we did there were a difference there was a pretty large difference like you referenced and we didn't find a trend but we found between charter schools be found a drop out we found the kid that graduated early so it was a mix it was any one thing but we did take a look at that last year I don't know if we have any more data than just last year but those were some of the specifics of what we found it wasn't in one level or another, you're not just last year we look at it and it may have been looked at but I don't know what the data was right now

Ms. Hotaling: I did do some research into what the numbers changed I don't have any comment about why but if we looked at people that graduated from CHS in 2015-16 and then we look now at how many are included in the budget for High School Tuition for the current year 2019-20. They started at 41 and they're down to 36. The next year 2016-17 there are 52 that graduated and 41 of them left. In 2017-18 they were 46, there's 40 of them left and 2018-19 last year's class was 57 and there are now either 57 or 58. Sso there is some indication that you at least the ninth grade or eighth graders go onto 9th grade but again it's a significant drop in and out of 196 we are now having 174 last year in 19-20 so over a period of 4 years, we have lost 22 of them.

Moderator: Thank you. For the good of the assembly I believe there might be a notation in the budget that talks about exactly how this year's budget number is calculated. Could someone up here please just review that or identify where that can be found?

Amber Wheeler (School District Business Manager): So, if you are looking at page 3 in the packet that you have referencing the left-hand column line 31 is the High School Tuition Lines. We have budgeted for eight students for Coe-Brown. We have 176 budgeted for Concord High School. Then you have a couple of students over at PA.

Moderator: Thank you. Is there any further discussion on the amendments? Is it about the amendments?

Leila Thompson: No.

Moderator: We need to stay on this amendment, the \$60,000 reduction related to the high school tuition line that would be a reduction to the overall budget as amended. So, if there are no other comments, and I'm not seeing any... the question is on the adoption of the amendment to article number one reducing the bottom line of the budget by \$60,000. The current revised amount is \$14,389,584. The reduced amount would be \$14,329,584. How many are in favor of this amendment signify by raising your voting cards and keeping them raised. As many as are opposed to this amendment please hold your cards high and keep them raised. Thank you. The chair indicates that the neighs have it and the amendment failed. Now we are back on the main motion.

Mr. Verville: As of yesterday. the Minnesota Federal Reserve Consumer Price Index inflation rate for 2019 was estimated at 1.8%. The Bureau of Labor Statistics price index for December is 2019 is estimated at 1.9%. The Bureau of Labor Statistics estimate the national auction price index inflation rate is 2.3%. This budget is a 6.4% increase year-on-year. In fact, the default budget is a 6.1% increase year on year. So, the budget growth is more than three times the stated rate of inflation. It's also interesting to note that a 6% increase in this budget is estimated to have a tax impact of + 12%. My question is can somebody please detail the spending priorities that are reflected....

Moderator: Is someone from the school board able to talk to that?

Mr. Langlois: The spending increase from this year last year is \$589,064 (prior to the small change we made at the start of this discussion) works out to a 4.27% increase in the budget. That is available for you to see on line 414 in your packet. That being said... of that \$589,000 increase, prior to the brief adjustment we made, there is \$173,723 of the re-voted teacher contract from last year. We are budgeting

\$102,871 of special education increases. We are looking at a \$201,000 increase in high school tuition and a transfer station increase of \$94,951. All that totals up to \$572,827. We do have some additional priorities in this through other efficiencies in the budget which are scattered around from line to line. What we're really trying to do is add an additional position for the middle school. The original budget request from the administration included two new middle school teachers. The board worked with the administration and is trying to help keep the cost as conservative as we could. In order to accomplish the goals of the administration, we were able to find a way to do that with one additional position. What that position will do is allow the middle school to give each grade level its own identity, a little bit more flexibility in scheduling, and will allow them to also have a little bit more cooperative time, which should make for a stronger middle school experience for our students.

Moderator: Thank you Mr. Langlois. Any further comments? Ms. Thompson?

Ms. Thompson: This year for 2019-20 we had 531 students in the school. How many do we anticipate next year?

Mr. Langlois: I know we have that number...533 is what we have listed as our current number. We're projecting 540-550 for next year. I believe a similar number of what we do not know is what we're going to have for kindergarten next year. We usually don't find out until the new year starts to be entirely honest with you. We do know we are graduating a very small class this year and the trend for class sizes... they've been much larger than the class going out right now.

Ms. Thompson: The data that I got has about 41 in the 8th grade class 68 in 5th grade. So, you do have a bubble class coming up. What is this new person going to do if they're a specialized teacher? We don't have general education teachers in our middle school. They are specific to subjects, so if you're adding one to make it a more consistent experience... how? What? Where?

Moderator: It sounds like you're asking for a little more detail?

Ms. Thompson: So, next year's class size is going to be similar to what last year was, but not this current one. So, it's not an enormous difference in this school. That's still 17 or 18 kids in a class. What is the addition to staff specifically going to target?

Mr. Langlois: I would defer that question to the principal or assistant principal.

Moderator: Principal Withee?

Kristin Withee (DCS Principal): Thank you. So next year for the 2020-2021 school year, in middle school 8th grade, we will have a math teacher, a science teacher, and an ELA teacher at each grade level. So, technically we are hiring in for a new math teacher and a new science teacher. We have a retirement that we're replacing into the middle school.

Ms. Thompson: So, what you're saying is a person is retiring right now you're not replacing where she is. You are replacing her into the middle school. So, you're actually adding two.... the retiree and a new hire?

Ms. Withee: The current fifth grade class has four 5th grade classes. Next year we only need three 5th grade classes. So that retirement will go into the middle school. We are restructuring that into the middle school.

Ms. Thompson: So, you are utilizing that retirement into a way other than she is currently being utilized?

Mr. Langlois: We are repositioning a staff member into the middle school and adding another one.

Moderator: Are there any other comments or questions? Ms. Hotaling?

Ms. Hotaling: I do have another proposal to make kind of a small one but I think it may be worthwhile. If we are reducing the salary line by \$19,416 there are two associated lines that are simply mathematical. One is that the FICA Social Security is 7.65% of \$19,416 is \$1,485. So, I would suggest it to decrease on the FICA line for that reason. In addition, retirement is also a calculated amount at 17.8% which would be \$3,456. The two of those together are \$4,941 proposed reduction. I'm making a motion to reduce the bottom line by that amount.

Moderator: Do we have a second for that motion?

Pat Pitman: Second.

Moderator: Mr. Langlois?



Mr. Langlois: Ms. Hotaling, I appreciate the motion. When I had the business administrator run the calculations for the retirement, that \$19,496 that she provided to me, it included all the fringe benefits. FICA and Medi were included in the \$19,496 adjustment.

Ms. Hotaling: That's not my understanding of what I had communicated to you in my email questioning it after the public hearing. The current salary of the teacher retiring is over \$71,000. A master's plus five-year level that you want to replace at is at \$51,000. So, the \$19,000 and something is strictly salaries. The fringe benefits having to do with that we're not part of that \$19,000.

Mr. Langlois: I'll defer to the business manager.

Ms. Wheeler: Thank you, I will need to find the breakdown I provided.

Moderator: So, while Ms. Wheeler is looking for that detailed information in her notes, are there any other questions or comments about the amended warrant article?

Moderator: Thank you. Are there any other comments or questions? Yes?

Ms. Hotaling: Then I might as well keep going here. I also have another motion to reduce the FICA line specifically by \$10,000 and my reasoning there is that this is another line that historically has been greatly overstated...

Moderator: Why don't we hold for just a moment? We should wrap up this first one.

Mr. Oxnard: The FICA line is 367 by the way.

Moderator: While they sort out the specific details on this why don't we just take a brief recess. An update on this is coming very shortly. So, if you could please come back to your seats that would be great. As soon as everybody is seated, we can get back into the business. Thank you. Mr. Langlois?

Mr. Langlois: Ms. Hotaling, to answer to your question...the total compensation for the retiring position would have been \$108,173. That was \$71,342 in salary, \$19,123 fringe, and health and dental of \$17,708. When we make the adjustments to the Masters plus 5 position, we have a salary of \$51,036, fringe of \$13,384, and a budgeted health and dental of \$24,257. We always budget for the highest risk.

Ms. Hotaling: Okay, I accept that explanation. Now, back to my other motion...

Moderator: Before we do that, would you like to withdraw the motion that you previously made?

Ms. Hotaling: Yes.

Moderator: Is anybody opposed to withdrawing that motion? Seeing none the motion is withdrawn and we are back on the article as amended. Ms. Thompson?

Ms. Thompson: I want to focus on Line 12 Teacher Salaries. It's starting to jog. Back to what I was just saying. With looking to move a teacher taking something that's a position right now that's dedicated through K through 5 and utilizing it instead with adding staff to the middle school to create a totally different structure. We do have a very large 5th grade is going up. Can you give me the number for the 3rd and 4th grade?

Mr. Langlois: Currently grade 3 is 54 students and this year's current fourth grade is 49 students.

Ms. Thompson: We're taking staff away from a lower grade adding it to the upper grade. Teachers are certified to teach specific areas. When they get into middle school, they're teaching specifically math or science. They are not necessarily general education, so that when we could see a reduction in size, we cannot then utilize a math teacher that specifically hired to teach middle school and move them to accommodate the need at a lower grade. Which means a year from now, when we have another grade coming out that's larger and we need a teacher, we're going to see this retiree being requested to be added. So there going to be an address after going to have a lower Middle School attendance and then we're going to have I need. So, you're shuffling it and future ability so that statement is it looks like you're only adding one staff member which is a math and you've got 0.2 for Wellness. In this line you have any other additional staff that is contributing to the increase in the bottom line?

Mr. Langlois: Specifically on Line 12, it's just the one additional staff member.

Ms. Thompson: Do we also have someone that I've not seen on staff before called a Mentor Coordinator?

Mr. Langlois: That is funded 100% by a grant and it does not offer benefits.

Ms. Thompson: Thank you.

Emily Oxnard: I am able to address information for my understanding to a previous commenter through you. If you have a question or a comment is it related to the fact that we are a K-Gr. 8 school. So, I understand that when you have a K-Gr. 8 certified teacher they are able to move into the middle school positions of through 6th grade. So, we may be shuffling teachers around still within their certification area. So, you can move as I have been for in K-8 school from an elementary position to a middle school position through 6th grade. For clarification, 7th and 8th grade that is true of the certification is specific. So that factors into where you're choosing to put teachers.

Moderator: Thank you. Yes?

Mary Spindel: I have a question, just a curiosity about it is line number 19 paraprofessional salaries. This is something very near and dear to my heart since I worked here for a number of years. I have a question specifically on the explanation on line 20, including two new lunch monitors. I was just curious what the lunch monitors are for. Is that for just kindergarten or will they stay here throughout all the lunch periods?

Ms. Withee: Yes. We're trying to add two new lunch monitors to work approximately 10 hours throughout the course of the week during our lunch blocks.

Moderator: Thank you. Any further comments on the article as amended? Yes?

Ms. Hotaling: I'm not going to suggest my \$10,000 reduction in FICA. However, I am going to ask for information that's not in today's packet, but it was in the public hearing packet. At the end of the packet they talk about dollars to be raised by taxation. On the detailed list of those dollars that will come in from revenues both in the 2020 column and in 2021 there is nothing indicated. Again, this is not anything that's in today's packet. Unfortunately, I don't know why it's not included. But anyway, there is nothing listed for Medicaid Support. I read something online or in the paper about the Senate has passed something (the New Hampshire Senate) about restoring Medicaid to schools or something. So, I was just wondering are we anticipating actually receiving some Medicaid? So, in fact this proposed tax increase may be less than we think because it'll finally come through before we set the tax rate?

Moderator: Anyone on the School Board? Ms. Sherman?

Ms. Sherman: We did not anticipate the revenue because we have no way of knowing when and if we will be able to. We are putting in our building currently. But we're waiting to see what the final ruling is. We are still waiting on those orders by physicians because we don't have physicians on staff. That's still the requirement that we're unable to meet at this time. So, we chose to be conservative and did not put any revenue for Medicaid and will be hopeful that we will get some.

Ms. Hotaling: Okay because I can see that in 2018 - 2019 we got \$120,000..... Again, I want to point out to people that this supposed 12% increase in the tax rate, in fact there's some pieces coming in that may make it less onerous than it appears. Revenues are a big piece of it as well. Thank you

Moderator: Thank you. Are there any further comments on the article? Seeing none, the clerk will place the article on the ballot as amended. Thank you. We are now on to 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 2020/21, 2021/22, 2022/23 and 2023/24 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

|         |          |          |
|---------|----------|----------|
|         | 2020/21  | \$37,821 |
|         | 2021/22  | \$37,503 |
| 2022/23 | \$34,497 |          |
|         | 2023/24  | \$11,587 |

and further to raise and appropriate the sum of \$37,821 for the 2020/21 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]*

[Estimated tax impact of this article is \$0.06 per thousand]

Moderator: The article is not amendable. That language is required statutorily. The article is now open for discussion. The chair recognizes Mr. Oxnard

Nathan Oxnard (School Board Member): The details of this proposed agreement are available online but it's not in your package right now. The agreement between the School Board and the Paras' Association included a number of changes which largely fall into three broad categories. First off, there's a number of changes to language related ideas about things like that there were changes that happened last year with the teacher's contract going to a four-year contract. This is one of the reasons why this is also a four-year contract. But as part of the teacher's contract last year, we changed the length of the school day and other kinds of things about how the school's running and at the time we had to go into a referendum to make this current year work with their contract. Those details were cleaned up in this contract and so that's a set of changes in here about day length about variable length of the school year those kinds of things that we saw. Another section of changes we're cleaning up some of the language about things like the evaluation process and travel or working overnight on a field trip for instance. Finally, the other broad category is about changing cost so there were some small raises that were included, but also changes to stipends for certified staff, changes for toileting responsibilities etc. So, there were some of those kinds of changes that led to the changing in the numbers that we see. In addition, from our perspective looking ahead...

Moderator: Thank you. Are there any questions comments regarding this article?

Mr. Verville: Good morning, so this contract's not here. But I have a copy. So this contract is built on the previous contract with modification so I have a couple quick questions... it had read all members of the bargaining unit required to hold a state certification or license to perform said duty shall maintain such credentials in full for the effect throughout the period of employment. I was wondering why that language has been struck?

Moderator: Ms. Sherman?

Ms. Sherman: We cleaned it up somewhere else or something like that it was struck because none of our paraprofessionals are required to hold a certification about certification requirement is only for schools that are considered Title 1 School wide schools so we took it out simply because it's not a requirement here at DCS.

Mr. Verville: The longevity pay reads after 5 years of service to the district calling hourly wage X x 1% X total years of service and I just am not sure what X refers to. Does it refer to the employees' current rate of pay or does it refer directly to the step? I read through this in detail and this salary structure certainly appears to be quite conservative. I strongly encourage people to support this contract. Thank you.

Moderator: Thank you. Any other comments on the article? Seeing none the clerk will place the article on the ballot as written. Thank you.

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: The article is open for discussion. Mr. Langlois?

Mr. Langlois: This is an article that follows every contract. It just allows us to meet, if the paras' contract doesn't pass.

Moderator: Thank you. Are there any comments about this article? Seeing none the clerk will place the article on the ballot as written. Thank you.

4. Shall the School District vote to establish a **Deerfield Community School Addition Capital Reserve Fund** under the provisions of RSA 35:1 for the purpose of studying, designing, planning, and partially funding the construction, and furnishing of an addition to the Deerfield Community School, and to raise and appropriate the sum of **\$250,000** to be placed in this Fund, this sum to come from the June 30, 2020 unreserved fund balance available for transfer on July 1, 2020? Further to name the School Board as agents to expend from said fund. Majority vote required. **No amount to be raised from additional taxation.**

*School Board Recommends Approval [5-0-0]  
Budget Committee Recommends Approval [8-1-0]*

Moderator: The article is open for discussion. The chair recognizes Mr. Heckman.

Kenneth Heckman (School Board Member): This article is the first major step towards a solution for the space needs that we have and have had for quite a while. We spent the last year or so taking a look at population trends and forecasting to make sure if we could get a good grasp on whether or not which direction we were heading. Recently, we've seen several examples of other school districts that have built their new building or put on an addition, only to have them not be utilized. We wanted to avoid that situation as much as possible. With the information gathered from State resources in projecting and in talking to experts we feel an increase in our student population is going to continue for the foreseeable future at least 10 to 15 years. According to the Department of Education recommendations, we are already over capacity for what this building was designed for. We all know about the white elephants that are out on the front corner .... the modular classrooms. We would like to address that space in a more permanent fashion. We already have had an engineering study. A preliminary engineering study done with this warrant article is the next phase. It's a bigger commitment and it means that we are serious about doing this, if the town is serious about doing this. So that's the intent behind the warrant article.

Moderator: Are there any further comments from the school board? Any comments from the assembly? Any questions or concerns on this?

Mr. Verville: It should be an easy question, but maybe it's a tough question I don't know. Is it the intention of the school board that if this passes at the very least no matter what any demographic study tells us, no matter what spending tells us, that we will give it our best try to eliminate the four classrooms that are out in the parking lot, by adding on to this building to get those kids into this building? At the very least the three board members that are here are we committed to at least ensuring that happens if this article passes?

Moderator: Mr. Langlois?

Mr. Langlois: So, the intent of the board has always been to provide an adequate education. The \$250,000 to start the construction of an actual building will allow us to get a preliminary set of prints to builders and contractors to determine the next steps. Construction costs right now run about \$300 a square foot. The process of getting a building constructed is going to take some time. It's going to be expensive. It's going to require a bond. As we progress through the process we need those four classrooms and I think it's a fact that those four classrooms will be there until we either no longer need them or we have sufficient facilities added on that will allow us to house all of our students. I would say to answer your question, yes this is a serious commitment to start the process to eliminate those.

Moderator: Mr. Heckman?

Mr. Heckman: As Zack just said, we're going to need them until we have new space to replace them. We're not going to just take them away and jam everybody in.

Moderator: Thank you. Mr. Oxnard?

Mr. Oxnard: For me this is a firm commitment to move down that road to eliminate those.

Mr. Verville: Mr. Oxnard thank you. So, I can guess where I'm confused is where we are in the process and what the quarter of a million really means. So I understand there's no there's some preliminary engineering studies does the school board currently have in mind a format that they are looking at to flush out with this money or is this money to flush out that thinking so that a subsequent set of plans can be drawn up. What is the progression look like in concrete steps?

Mr. Langlois: So, this all started a couple number years ago. We did an engineering study on the current facility that gave us an audit of our current space. In that study we asked if we could add on to this building, where we could go and idea where we couldn't go. They also gave us an idea where we could go. The \$250,000 is so an engineering and design firm can start to produce a set of design documents and initial engineering documents which are what we will need to then proceed to get bonding numbers. So, this is the first step in getting that. If you were building a house that nice set of blueprints it doesn't include all the electrical drawings all the mechanical drawings. It's allowing us to start identifying the space is going to be used, how it's going to be utilized, where it's going to go, how it's going to landscape in with the rest of the building. Then from there we can then take those prints and that information can then go to builders for bonding so that we can come up with an accurate number. Once we have an accurate number were able to then make adjustments potentially to try to fit within a budget that is best for the town.

Mr. Verville: So, as I understand, no plumbing or wiring. I get that. But do we or do we not have the blueprint from the house? If we shopped online and we know what the floor plan is that we roughly want how many how many rooms for what functions or is that work that's still to be determined?

Mr. Langlois: We've had a number of discussions about that. We know approximately what we like and what we need. The rest of the process that comes in, if this is approved, the board has discussed at length about trying to turn this into a project also the benefits of town as whole. So, if that includes increased meeting space for more functionality for the rest of the town to be able to use it as well we want to try to incorporate that. So once or if this article passes the board can then go ahead and look at addressing the best interest of the entire community as well so that we can get the space is school needs. If there's a way at the same time for us to assist a community with other things that it may need and have that space work functionally for the rest of the Town that's what we'd like to be able to do.

Mr. Heckman: Like Zach said, at the preliminary engineering study one of the questions that we wanted answered from that point that study was do we have enough space given wetland setbacks on the lot to put a large enough addition, or would it be so restrictive that it wouldn't make sense.. So, that's really where we're at. We know we have enough space on the lot and the approximate location of where that space is in conjunction to this building. We can start to design the space with what we need. So, we're at that point where we know we have enough room to do what we want. But the actual blueprint of where the living room versus the kitchen is going to be, not yet. But we have the basic.

Moderator: Mr. Oxnard?

Mr. Oxnard: The other side of this too is that education across the country hard for us to completely accurate now looking two or three four years into the future what education in that building will look like. Things are changing so quickly now that it may be rolled into this kind of a picture. So, at the same time while we're doing this talking about education and what it looks like and where we want to go with our students given the changes that are happening across our society right now. So, education is changing and we don't want the building to be obsolete before we get started.

Moderator: Mr. Langlois?

Mr. Langlois: So, if you're trying to figure out how big we could be, in the engineering study that we did, those engineers in their preliminary concepts, told us that we could put it in on it would be about approximately fifty

Mr. Verville: Thank you. That is the kind of answer I'm looking for. I appreciate that.

Mr. Langlois: So, they gave us an area. Do you see outside that window, goes from across the front of the building turn price for the backyard that hole over that area out there that's vegetated currently, it would basically be inside that retention area. We would have to relocate the retention area part again. But that's the conceptual location.

Moderator: Thank you.

Ms. Thompson: It sort of ties into what you just said looking forward to this. Today everyone speaks about the budget and the school and forgets its call it the Deerfield Community School, but it is part of the community. It's a little plug that right now the planning board who really should be collaborative

partner with where things are going. It has a warrant article to do a new master plan as well as demographic study. Now is a perfect time for a collaborative approach. They're asking for information that would be critical in this, as well as creating a plan for the town. So, the school really should fit into that part of the community and it's a little plug that they're looking to do some of this work on that other project.

Moderator: Thank you. Any other comments?

Patrice Kilham: My question is on the planning for the addition. Was there any consideration for a possibility of an entirely new facility for middle school versus an addition by the school board? Was that discussed? I don't I'm sorry if I don't know the history on it.

Moderator: Mr. Langlois?

Mr. Langlois: So, we have talked about at length about all those options. At this point we still feel that we want the facilities to be connected to some extent. If we were to build an independent facility, it's an additional gym, it's an additional cafeteria, and is a lot of additional resources you were going to be duplicating. So, the board as it's currently made up (and it will be changing by 40% in a couple of weeks) wants to keep it as a K through 8 school all under one roof.

Moderator: Thank you. Any further comments?

Ms. Hotaling: I just have a question about the funding for this saying no amount to be raised from additional taxation, which means that if we have a surplus this year the first \$250,000 would go there. It doesn't say up to \$250,000 and I wonder if you might want to change that wording because if the surplus comes in at a hundred and fifty can you fund a hundred fifty out of this? If you don't get to the \$250,000 is that okay?

Mr. Langlois: So, we don't necessarily have to change if we can only fund out what the surplus amount.

Ms. Hotaling: If you feel really seriously about this why would you not then word it the other way and put it in as a tax impact? Otherwise you might be constrained. I know historically we've always had far in excess if there is a surplus.

Moderator: Mr. Langlois?

Mr. Langlois: We talked about it at length and we talked about the dollar amounts at length and ultimately this was the decision the board took was to seek out this amount.

Moderator: Thank you. Any further questions or comments?

Mr. Verville: If the Surplus was \$249,000 could the school board fund this up to \$249,000 because it's a thousand short or does it have to be exactly a quarter of a million?

Moderator: Mr. Eggert?

Dean Eggert (School District Legal Counsel): So, earlier I was about to speak because I was going to speak to that question that I thought was coming from the floor. The Department of Revenue Administration requires that we appropriate to a surplus number certain. They don't allow us to do the up to phrase anymore. However, in answering Mr. Verville's question, the Department of Revenue Administration would allow us to fund up to that surplus amount if it was \$249,000. They wouldn't require, nor would they impose new taxation. They would just simply say if you had \$249,000, you can fund up to \$249,000. Similarly, for future reference, if there had been more than one of these articles and let's say there's been a shortfall in surplus and you couldn't cover all of those articles the DRA would take those articles in the order they come on the warrant. That may be responsive I hope to your question.

Mr. Verville: Thank you so much.

Moderator: Thank you. Any further questions on the article? Seeing none, the clerk will place the article on the ballot as written.

5. Deerfield's contract with Concord High School is ending in 2024. As we plan for providing high-school education to our students in the future we would like to know the voters' opinions regarding high-school options. The Board intends to maintain a school of record, also known as a designated high school, going forward. Does the Deerfield School District support providing high-school options to Deerfield students in addition to the

school of record, if there is no additional cost to the taxpayers? This article is a non-binding referendum, solely for the purpose of providing information to the School Board.

Moderator: The article is now open for discussion. The chair recognizes Mr. Oxnard.

Mr. Oxnard: Thank you. So, you may have picked up a handout that has more in- depth background information on it. The contract with Concord High School which currently serves as the school of record for our high school students, is expiring in 2024. We, as a board, intend to have something in place by the time that does expire. At our meeting a couple days ago, we roughly sketched out a schedule but that would look like it's a rough timeline. We think that we want to have, if possible, some sort of a new proposed contract set for vote at the March 2022 vote. That also means that we need to get that on get to work done the previous summer-fall to get it into that format so over the next year-and-a-half we are expecting you to make some progress on outlining what that would look like. The goal of this article and the next one provide is to provide the board with some feedback from the voters in the town about priorities in terms of whether something like school choice is important for this town or whether having a whole high school where all of our students go and develop a community currently in Concord but it's still all of our students go there. It's difficult for us as a board to collect information from voters who don't also happen to be parents of the of the school. We can't get information fairly easily from the whole community; it is difficult. That's one of the goals of this article. The two different articles number five and number six are different in that they ask for a difference in cost. There is a cost associated and so that's something that needs to be considered when you're talking about 200 students. If we move those two hundred students from Concord High School to a school like Coe-Brown which is almost \$4,000 more per student, that would have a large impact on the budget. So that's the goal for these two in the in the larger scheme of things. Part of our job is negotiating and discussing the various schools and then planning what the final tax impact would be on the town. We as a school district are not required by law to provide busing for instance. So, I don't know what the board would decide to do in the next year-and-a-half, but if we make it possible to have more school choice, maybe we would not provide busing door to door, and that might be a way of not increasing tuition cost, so the taxpayers would not see a large spike in taxes. So, you can see that those are the kind of discussions we're looking at engaging in this week to outline what this will look like. Thank you.

Moderator: Thank you. Is there any further discussion? Any comments?

Claudia Libis: Hi. I've asked this of the school board in the past and I'll ask it again. Is anyone taking a look at Concord's numbers coming up? I just say this because make no bones about it, our tuition into Concord is a business proposition for them. If their numbers start increasing, Concord will be out in a flash of a heart. So, I think you're always well-advised to look at that.

Moderator: Thank you. Any further comments? Ms. Thompson?

Ms. Thompson: A point of clarification also. Concord also charges us a capital fee of \$500 in addition to tuition. Also, it is contingent on their populations Their contract right now could change if their population did rise. So, there are two variables that we don't see that way.

Moderator: Thank you. Mr. Heckman?

Mr. Heckman: The numbers that are in the packet do include the capital fee.

Moderator: Thank you. Any other questions or comments? Ms. Hotaling?

Ms. Hotaling: I have some statistics for Concord schools from a period of 2006 – 2016. During this time, they lost 693 students total the high school itself was down by about 250 students. So, I think their enrollment trends are down while ours are slightly up. I do think from a negotiating for they are going to be most anxious to keep us. So, I think we might have a strong negotiating point with Concord because I think they'd be very upset if they all of a sudden lost a hundred seventy or a hundred eighty students that we send to them.

Moderator: Thank you. Other comments? Mr. Verville?

Mr. Verville: Good morning Mr. Moderator. A subject that is near and dear to my heart...school choice. What a what a wonderful concept! I appreciate the numbers. I always love to see numbers. My first

question is... is it the intent of the school board to put this out to bid? Are we putting this out to bid or would we be negotiating strictly with Concord?

Moderator: Mr. Langlois?

Mr. Langlois: We would be negotiating. We wouldn't be putting the high school education out to bid. We would be negotiating with a school or school districts when the time comes.

negotiating differently are we going to offer other school districts other than Concord the ability to we will be contacting other school districts and talking with them.

Mr. Verville: Let me ask it differently. Are we going to offer other school districts other than Concord the ability to bid on our high school student population.

Mr. Oxnard: We will be contacting other school districts and talking with them. We are not only going to talk to Concord. Part of it is going to be informed by the result of this. Let's say for Article 5 it comes back that the town is overwhelmingly interested in having multiple schools of choice, then that would be a clear mandate to us to certainly increase the conversation with other schools.

Moderator: Mr. Verville?

Mr. Verville: Just out of curiosity, and some people have a long history and some people don't, and I don't want to get into the debate of if a lottery's good or a lottery is bad because we can address that in a minute. Has there ever been a time in the Deerfield School District where out of out-of-district possible slots went unused? We're committed to send what percentage to Concord High?

Mr. Oxnard: 90%

Mr. Verville: Has there ever been a year that the 10% of slots were not fully utilized?

Mr. Oxnard: Yes.

Mr. Verville: Can you tell me what years those were?

Mr. Oxnard: Most years, over the last few years.

Moderator: Ms. Sherman?

Ms. Sherman: It's a little bit of a complex issue as you alluded to earlier. When we had the lottery usually all of those spots are taken. As far as I back as I can remember they were taken. When we did away with the lottery and it was based on the best interest standard, or if we didn't use the full 10%, it was because a student didn't qualify under the best interest standard or maybe students didn't come forward. It could have been a combo of the two.

Mr. Verville: Thank you. That's a very good answer and I appreciate the answer. Has there ever been a time when the number of applicants, under the new standard, was less than the total number of slots that would have been possible?

Ms. Sherman: Yes.

Mr. Verville: Is that for the majority of times or less than the majority of times?

Ms. Sherman: I think less than. I don't have the data, but that's my recollection.

Mr. Verville: Thank you Superintendent and Mr. Moderator. The last school board meeting I attended was very well attended and from my recollection the overwhelming message is that people wanted school choice. The thing that makes me nervous about (Article) 5 and (Article) 6 is it leads me to an answer, and I'm not sure the answer is correct. I am just curious if anybody wants to comment. One could conceive a contract with a high school to take all of Deerfield students should they want to attend. Have we considered the possibility of allowing the money to follow the child? So, that if a child chose not to go to Concord High, if they could find another high school that would admit them that they would prefer to go to and give their own transportation, to allow the money (up to the amount that we would pay to the school of contract) to follow the child? Have we considered that type of scheme?

Moderator: Mr. Oxnard?

Mr. Oxnard: Individually I've considered it. I don't know that as a board we have talked about it.

Mr. Verville: So, I would strongly encourage us to look at that type of model. We know from case law and experience that it is legal and works for communities in New Hampshire and is a growing point of view. I appreciate you guys putting the possibility of extended school choice onto the ballot. I certainly hope that both of these articles pass. I'd encourage you to look at that model with no minimum



requirement. The problem is when you contract with multiple schools and contract multiple rates and it gets muddy. That's when you start getting into the lottery, when you define where the slots are. If you simply say if you want to take the money and go somewhere else that you can legally go it makes it a lot easier for the district and makes the choice easy for the families. I hope that everyone supports both articles 5 and 6. Thank you Mr. Moderator.

Moderator: Thank you. Any further questions comments on Article #5? Seeing none, the clerk will place the article on the ballot as written. We're on to our last article of the day, Article 6.

6. Deerfield's contract with Concord High School is ending in 2024. As we plan for providing high-school education to our students in the future we would like to know the voters' opinions regarding high-school options. The Board intends to maintain a school of record, also known as a designated high school, going forward. Does the Deerfield School District support providing high-school options to Deerfield students in addition to the school of record to students if there would be an additional cost of up to \$4,000.00 per student per year? This article is a non-binding referendum, solely for the purpose of providing information to the School Board.

Moderator: The article is now open for discussion. Mr. Oxnard?

Mr. Oxnard: The only difference here is the cost associated with it. The goal would be for us to get a feel for is in the interest on the part of the Town more in the idea of a school choice, as Mr. Verville mentioned that there are ways of making it cost less. But from our perspective, as soon as we don't send 90% of our students to Concord we are in breach of that contract that will change the rate that we pay. The other high school that's on this list where it where the more of our students currently are going to Coe-Brown than are going to Pembroke Academy cost worth almost \$4,000 more and so that auction when you hear people talking about that as the cooler people my circle I tend to give people ask me about that school that other schools that would be \$4,000 more. It is possible that there for instance that there are neighboring schools in the area that would cost less, but this gives us a higher end to find out what the Town is willing to the stomach when it comes to how much they want to pay for school choice.

Moderator: Thank you. Any comments on the article? Mr. Langlois?

Mr. Langlois: : I have one quick correction on the third sentence starts with does the Deerfield School District support providing High School options to Deerfield students in addition to the school of record to students if there would be an additional cost of up to \$4,000 per year I believe the two students should be struck. So, I would move to strike two students after school of record. Thank you.

Jo Ann Bradbury: Second.

Moderator: Thank you. We have a motion and it has been seconded. any further discussion on this amendment? Seeing none, by unanimous consent we will make that change to the language. We struck the words "two students" after school of record. We are now with an amended motion. Are there any comments on the amended motion? Mr. Verville?

Mr. Verville: I would like to go back to what the school board member said. The Concord School District is in declining population. That means the value of Deerfield students is increasing for that school district. They wanted to negotiate that tuition down to backfill that hole. That condition continues to exist today. It's my understanding, from people that come here from Concord, that the Deerfield students are super wicked awesome. They are smart, athletic, and bring a lot of positive attributes to that school district. Our students are valued by the Concord School District. When you are bidding on valuable objects, you are willing to negotiate to get them. The first bite of the apple is to get rid of the minimum. We need to negotiate away the minimum, to allow for a freedom of choice for the parents in Deerfield. Don't be so quick to think that just because we strike hard to get rid of that minimum, that the price will go up, especially if they know that you are putting it out to bid to other schools who might steal the Deerfield students right out from under their feet.

Christina Pretorius: While I do agree about what's best for our children, I have some concerns with the previous comment. There have been districts in New Hampshire where if you don't agree to a certain amount, they say we're not taking any of your students. That has happened in previous years and I'd hate

to have that happen to Deerfield to not have a school of record because we did not agree on a certain number of students. They need to do their budgets too and it's hard if there's a lot of flexibility. Thanks.

Moderator: Mr. Oxnard?

Mr. Oxnard: I'd like to offer an amendment to Article #6. My amendment is that I'd like to put the "\$4,000" in bold type. Does that require an amendment?

Moderator: I don't believe so. Mr. Eggert?

Mr. Eggert: I guess I'm really going to earn my money today. Does it require an amendment to bold type an article's numerical language? Actually, there are a number of towns and school districts that bold dollar amounts. So, I would suspect that if someone were to challenge it, it would be viewed by the court as being an editorial on change or what we call the scrivener's change. It would not require an amendment. When the board posts the final warrant, it would be the prerogative of the board to choose the font style, the italics, and the bolding as you see fit.

Moderator: Thank you Mr. Eggert. Mr. Oxnard?

Mr. Oxnard: Well then, I'd like to withdraw my amendment.

Moderator: Any further comments? Ms. Bradbury?

Ms. Bradbury: I would like to propose another amendment Warrant Article 6. It's also in the third sentence. I would insert the words "to the taxpayers" after the words "would be an additional cost", to maintain consistency between the similar sentence in Article 5, sentence 4.

So, you're suggesting that we should add as in #5 the words "to the taxpayers" after "additional cost", as in Article 6.

Mr. Langlois: Second

Ms. Bradbury: Can I offer a bit of an explanation? As I thought about this warrant article I thought well what if there was a parent who at some point in the future had a student going to high school from Deerfield and they felt that they would be willing to pay the additional \$4,000 out of their own pocket? This just makes it consistent with the prior article. Also, it raises one little possibility that may or may not ever come up in the future.

Moderator: Thank you for that. So, any further comments on that particular proposed amendment? Seeing none, please grab your voting cards. As many as are in favor of the amendment, signify by raising their voting cards and keeping them raised. Okay, thank you, cards down. As many as are opposed to the amendment, please signify by raising your voting cards and keeping them raised. The body has unanimously approved the amendment. We have added the words "to the taxpayers" after the words "additional cost". So, the article as amended and is still on the floor. Do we have any further comments? Seeing none the clerk will place the article on the ballot as amended. To my knowledge, there being no further business for this first session of the 2020 School District deliberative session, I will happily entertain a motion to adjourn the meeting.

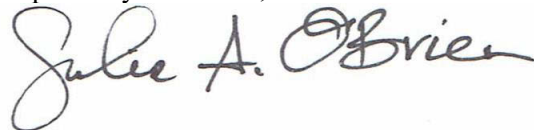
Mr. Heckman: So moved.

Mr. Langlois: Second.

Moderator: Seconded by Mr. Langlois. This meeting is adjourned. Thank you everyone. Enjoy your day!

Meeting adjourned at 10:50 a.m.

Respectfully submitted,



Julie A. O'Brien  
Deerfield School District Clerk

**DEERFIELD SCHOOL DISTRICT  
2021/2022 BUDGET**

| Purpose of Appropriation             | Budget Committee        |                               |                        |                               |
|--------------------------------------|-------------------------|-------------------------------|------------------------|-------------------------------|
|                                      | Expenditures<br>2019/20 | Approved<br>Budget<br>2020/21 | Recommended<br>2021/22 | Not<br>Recommended<br>2021/22 |
| INSTRUCTION                          |                         |                               |                        |                               |
| Regular Programs                     | \$ 5,359,999            | \$ 5,560,331                  | \$ 6,010,195           | \$ -                          |
| Special Programs                     | 2,788,924               | 3,064,511                     | 3,199,255              | -                             |
| Other Programs                       | 35,711                  | 61,679                        | 58,605                 | -                             |
| SUPPORT SERVICES                     |                         |                               |                        |                               |
| Student Support Services             | 270,175                 | 283,871                       | 291,680                | -                             |
| Instructional Staff Services         | 129,318                 | 171,145                       | 176,844                | -                             |
| General Administration               |                         |                               |                        |                               |
| Other School Board                   | 71,588                  | 33,428                        | 42,803                 | -                             |
| Executive Administration             |                         |                               |                        |                               |
| SAU Management Services              | 361,158                 | 366,034                       | 393,366                | -                             |
| All Other Administration             | -                       | -                             | -                      | -                             |
| School Administrative Services       | 399,364                 | 417,822                       | 449,378                | -                             |
| Business Services                    |                         |                               |                        |                               |
| Operation/Maint. of Plant            | 449,957                 | 488,305                       | 532,903                | -                             |
| Student Transportation               | 771,718                 | 877,232                       | 932,758                | -                             |
| Other Support Services               | 2,467,276               | 2,698,948                     | 2,856,005              | -                             |
| Non-Instructional Services           |                         |                               |                        |                               |
| Food Service                         | 140,539                 | 172,014                       | 173,223                | -                             |
| Federal Program Grants               | -                       | -                             | -                      | -                             |
| Impact Fees                          | -                       | -                             | -                      | -                             |
| Facilities Acquisitions & Const.     | -                       | -                             | -                      | -                             |
| Site Acquisition                     | -                       | 1                             | 1                      | -                             |
| Site Improvement                     | -                       | 1                             | 1                      | -                             |
| Architectural/Engineering            | -                       | 1                             | 1                      | -                             |
| Building Acquisition/Construction    | 12,893                  | 1                             | 1                      | -                             |
| OTHER OUTLAYS                        |                         |                               |                        |                               |
| Debt Service - Principal             | -                       | -                             | -                      | -                             |
| Debt Service - Interest              | -                       | -                             | -                      | -                             |
| To Food Service Fund                 | 34,053                  | 5,000                         | 28,414                 | -                             |
| Intergovernmental Agency Allocation  | -                       | -                             | -                      | -                             |
| TO CHARTER SCHOOLS                   | 3,116                   | 1                             | 1                      | -                             |
| SPECIAL WARRANT ARTICLES             |                         |                               |                        |                               |
| To Expendable Trust Fund             | 129,813                 | 250,000                       | -                      | -                             |
| To Expendable Trusts/Fiduciary Funds | -                       | -                             | -                      | -                             |
| To Expendable Trusts/Fiduciary Funds | -                       | -                             | -                      | -                             |
| From Expendable Trust                | -                       | -                             | -                      | -                             |
| To Captital Reserve Trust Fund       |                         |                               |                        |                               |
| INDIVIDUAL WARRANT ARTICLES          |                         |                               |                        |                               |
| Ed. Asso. Collective Bargaining      | -                       | -                             | -                      | -                             |
| Para Asso. Collective Bargaining     | -                       | -                             | -                      | -                             |
| TOTAL BUDGET APPROPRIATIONS          |                         |                               |                        |                               |
|                                      | \$ 13,295,790           | \$ 14,200,325                 | \$ 15,145,434          | \$ -                          |
| TOTAL INDIVIDUAL WARRANTS            |                         |                               |                        |                               |
|                                      | \$ 129,813              | \$ 250,000                    | \$ -                   | \$ -                          |
| (FY2022 to be voted on in March)     |                         |                               |                        |                               |
| TOTAL APPROPRIATIONS                 |                         |                               |                        |                               |
|                                      | \$ 13,425,603           | \$ 14,450,325                 | \$ 15,145,434          | \$ -                          |




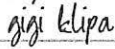

2021  
MS-DSB

## Deerfield Local School

For the period beginning July 1, 2021 and ending June 30, 2022

This form was posted with the warrant on: January 22, 2021

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                                                                             |
|---------------|-------------------------|---------------------------------------------------------------------------------------|
| Zach Langlois | School Board Chair      |    |
| Nate Oxnard   | School Board Vice Chair |   |
| Andy Riordan  | School Board Member     |  |
| Gigi Klipa    | School Board Member     |  |
| Jeff Kelley   | School Board Member     |  |

**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

**2021**  
**MS-DSB**

**Appropriations**

| Account                                    | Purpose                                     | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget     |
|--------------------------------------------|---------------------------------------------|------------------------------|----------------------------|----------------------------|--------------------|
| <b>Instruction</b>                         |                                             |                              |                            |                            |                    |
| 1100-1199                                  | Regular Programs                            | \$5,560,331                  | \$400,580                  | \$0                        | \$5,960,911        |
| 1200-1299                                  | Special Programs                            | \$3,064,511                  | \$137,564                  | (\$2,820)                  | \$3,199,255        |
| 1300-1399                                  | Vocational Programs                         | \$0                          | \$0                        | \$0                        | \$0                |
| 1400-1499                                  | Other Programs                              | \$61,679                     | \$0                        | \$0                        | \$61,679           |
| 1500-1599                                  | Non-Public Programs                         | \$0                          | \$0                        | \$0                        | \$0                |
| 1600-1699                                  | Adult/Continuing Education Programs         | \$0                          | \$0                        | \$0                        | \$0                |
| 1700-1799                                  | Community/Junior College Education Programs | \$0                          | \$0                        | \$0                        | \$0                |
| 1800-1899                                  | Community Service Programs                  | \$0                          | \$0                        | \$0                        | \$0                |
| <b>Instruction Subtotal</b>                |                                             | <b>\$8,686,521</b>           | <b>\$538,144</b>           | <b>(\$2,820)</b>           | <b>\$9,221,845</b> |
| <b>Support Services</b>                    |                                             |                              |                            |                            |                    |
| 2000-2199                                  | Student Support Services                    | \$283,871                    | \$4,169                    | \$0                        | \$288,040          |
| 2200-2299                                  | Instructional Staff Services                | \$171,145                    | \$1,698                    | \$0                        | \$172,843          |
| <b>Support Services Subtotal</b>           |                                             | <b>\$455,016</b>             | <b>\$5,867</b>             | <b>\$0</b>                 | <b>\$460,883</b>   |
| <b>General Administration</b>              |                                             |                              |                            |                            |                    |
| 0000-0000                                  | Collective Bargaining                       | \$0                          | \$0                        | \$0                        | \$0                |
| 2310 (840)                                 | School Board Contingency                    | \$0                          | \$0                        | \$0                        | \$0                |
| 2310-2319                                  | Other School Board                          | \$33,428                     | \$0                        | \$0                        | \$33,428           |
| <b>General Administration Subtotal</b>     |                                             | <b>\$33,428</b>              | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$33,428</b>    |
| <b>Executive Administration</b>            |                                             |                              |                            |                            |                    |
| 2320 (310)                                 | SAU Management Services                     | \$366,034                    | \$27,332                   | \$0                        | \$393,366          |
| 2320-2399                                  | All Other Administration                    | \$0                          | \$0                        | \$0                        | \$0                |
| 2400-2499                                  | School Administration Service               | \$417,822                    | \$31,700                   | (\$2,392)                  | \$447,130          |
| 2500-2599                                  | Business                                    | \$0                          | \$0                        | \$0                        | \$0                |
| 2600-2699                                  | Plant Operations and Maintenance            | \$488,305                    | \$29,634                   | (\$6,632)                  | \$511,307          |
| 2700-2799                                  | Student Transportation                      | \$877,232                    | \$44,276                   | \$0                        | \$921,508          |
| 2800-2999                                  | Support Service, Central and Other          | \$2,698,948                  | \$133,819                  | \$0                        | \$2,832,767        |
| <b>Executive Administration Subtotal</b>   |                                             | <b>\$4,848,341</b>           | <b>\$266,761</b>           | <b>(\$9,024)</b>           | <b>\$5,106,078</b> |
| <b>Non-Instructional Services</b>          |                                             |                              |                            |                            |                    |
| 3100                                       | Food Service Operations                     | \$172,014                    | (\$1,528)                  | \$0                        | \$170,486          |
| 3200                                       | Enterprise Operations                       | \$0                          | \$0                        | \$0                        | \$0                |
| <b>Non-Instructional Services Subtotal</b> |                                             | <b>\$172,014</b>             | <b>(\$1,528)</b>           | <b>\$0</b>                 | <b>\$170,486</b>   |



**New Hampshire**  
Department of  
Revenue Administration

**2021**  
**MS-DSB**

**Appropriations**

| Account                                                 | Purpose                                       | Prior Year<br>Adopted Budget | Reductions or<br>Increases | One-Time<br>Appropriations | Default Budget      |
|---------------------------------------------------------|-----------------------------------------------|------------------------------|----------------------------|----------------------------|---------------------|
| <b>Facilities Acquisition and Construction</b>          |                                               |                              |                            |                            |                     |
| 4100                                                    | Site Acquisition                              | \$1                          | \$0                        | \$0                        | \$1                 |
| 4200                                                    | Site Improvement                              | \$1                          | \$0                        | \$0                        | \$1                 |
| 4300                                                    | Architectural/Engineering                     | \$1                          | \$0                        | \$0                        | \$1                 |
| 4400                                                    | Educational Specification Development         | \$0                          | \$0                        | \$0                        | \$0                 |
| 4500                                                    | Building Acquisition/Construction             | \$1                          | \$0                        | \$0                        | \$1                 |
| 4600                                                    | Building Improvement Services                 | \$0                          | \$0                        | \$0                        | \$0                 |
| 4900                                                    | Other Facilities Acquisition and Construction | \$0                          | \$0                        | \$0                        | \$0                 |
| <b>Facilities Acquisition and Construction Subtotal</b> |                                               | <b>\$4</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$4</b>          |
| <b>Other Outlays</b>                                    |                                               |                              |                            |                            |                     |
| 5110                                                    | Debt Service - Principal                      | \$0                          | \$0                        | \$0                        | \$0                 |
| 5120                                                    | Debt Service - Interest                       | \$0                          | \$0                        | \$0                        | \$0                 |
| <b>Other Outlays Subtotal</b>                           |                                               | <b>\$0</b>                   | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>          |
| <b>Fund Transfers</b>                                   |                                               |                              |                            |                            |                     |
| 5220-5221                                               | To Food Service                               | \$5,000                      | \$20,677                   | \$0                        | \$25,677            |
| 5222-5229                                               | To Other Special Revenue                      | \$0                          | \$0                        | \$0                        | \$0                 |
| 5230-5239                                               | To Capital Projects                           | \$0                          | \$0                        | \$0                        | \$0                 |
| 5251                                                    | To Capital Reserve Fund                       | \$0                          | \$0                        | \$0                        | \$0                 |
| 5252                                                    | To Expendable Trusts/Fiduciary Funds          | \$0                          | \$0                        | \$0                        | \$0                 |
| 5253                                                    | To Non-Expendable Trust Funds                 | \$0                          | \$0                        | \$0                        | \$0                 |
| 5254                                                    | To Agency Funds                               | \$0                          | \$0                        | \$0                        | \$0                 |
| 5300-5399                                               | Intergovernmental Agency Allocation           | \$1                          | \$0                        | \$0                        | \$1                 |
| 9990                                                    | Supplemental Appropriation                    | \$0                          | \$0                        | \$0                        | \$0                 |
| 9992                                                    | Deficit Appropriation                         | \$0                          | \$0                        | \$0                        | \$0                 |
| <b>Fund Transfers Subtotal</b>                          |                                               | <b>\$5,001</b>               | <b>\$20,677</b>            | <b>\$0</b>                 | <b>\$25,678</b>     |
| <b>Total Operating Budget Appropriations</b>            |                                               | <b>\$14,200,325</b>          | <b>\$829,921</b>           | <b>(\$11,844)</b>          | <b>\$15,018,402</b> |



**New Hampshire**  
Department of  
Revenue Administration

**2021**  
**MS-DSB**

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

| Account    | Explanation                                                                                                                                                                                              |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3100       | Increase in food service due to estimated personnel change, health care change                                                                                                                           |
| 2200-2299  | Increase in Library Instructor contractual                                                                                                                                                               |
| 2600-2699  | Increase in Custodian due to contractual changes, includes summer help and personnel changes, Changes in Utilities due to usage and rate changes, Increase in Liability Insurance due contractual rate i |
| 1100-1199  | Increase in salaries is due to CBA contract, Aide Salary decrease is due to change in personnel, High School Tuition increase due to increase in enrollment projected for FY2122 and the tuition rate is |
| 2320 (310) | Increases due to contractual expenditures                                                                                                                                                                |
| 2400-2499  | Increase in salaries due to contractual expenditures, Increase in Administrative Support is due to contractual expenditures, Increase in Maintenance and repair contracts , Increase in travel due to c  |
| 1200-1299  | Teacher Salary increase was due to contractual increase, Sped Secretary Salary increase was due to contractual increase, Decrease for Sped Para is due to student specific needs Fy2021 budgeted for 32  |
| 2000-2199  | Increase in Guidance salary due to contract, Increase in Nurse salary due to contract, Decrease in Diagnostics is due to changes in student specific services.                                           |
| 2700-2799  | Increase in Transportation Contract due to increase in contractual rate, Increase in Sped Transportation due to student specific services                                                                |
| 2800-2999  | Decrease in health insurance due to plan changes, Decrease in dental insurance due to plan changes, Increase in Life and LTD due to personnel changes, Increase in separation benefit is due to retireme |
| 5220-5221  | Increase in food service due to health care change and personnel change                                                                                                                                  |

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 Fairgrounds** in said District on the **6th day of February, 2021** 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 9, 2021** at the Deerfield Town Hall from 7:00 A.M. to 7:00 P.M.

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$15,145,434?** Should this article be defeated, the default budget shall be **\$15,018,402** which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

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

*If passed, the new estimated tax rate will be \$16.84 [per thousand], which will result in a \$1.85 increase over the previous year school tax rate.*

Given under our hands at said Deerfield this \_\_\_\_ day of January, 2021.

Zachary Langlois, Chair  
Nathan Oxnard  
Georgianne Klipa  
Andrew Riordan  
Jeffrey Kelley  
DEERFIELD SCHOOL DISTRICT

A True Copy of Warrant - Attest

Zachary Langlois, Chair  
Nathan Oxnard  
Georgianne Klipa  
Andrew Riordan  
Jeffrey Kelley  
DEERFIELD SCHOOL DISTRICT



THE STATE OF NEW HAMPSHIRE

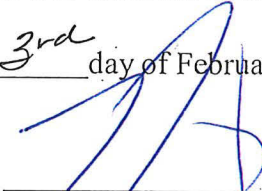
TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD,  
QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the **Arts and Crafts Building on the Deerfield Fairgrounds, 34 Stage Road, in said District on the 8th day of June, 2021** at 7:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose two (2) members of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
6. Other School District business previously considered at the District's Deliberative Session.

The polls are to open at 7:00 A.M. and will close not earlier than 7:00 P.M.


Given under our hands at said Deerfield this 3rd day of February, 2021.

  
\_\_\_\_\_  
Zachary Langlois, Chair

  
\_\_\_\_\_  
Nathan Oxnard

  
\_\_\_\_\_  
Georgianne Klipa

  
\_\_\_\_\_  
Andrew Riordan

  
\_\_\_\_\_  
Jeffrey Kelley

DEERFIELD SCHOOL DISTRICT





**2020**

# **FINANCIAL REPORTS**



## INDEPENDENT AUDITORS' REPORT

To the School Board  
Deerfield School District

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Deerfield School District (the District), as of and for the year ended June 30, 2018, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

The District'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, each major fund, and the aggregate remaining fund information of Deerfield School District, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and certain budgetary, pension, and OPEB schedules 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.

*Melanson Heath*

May 5, 2020

**Deerfield STATEMENT OF EXPENDITURES**

For the Year Ending June, 2020

**INSTRUCTION**

|                              |              |              |
|------------------------------|--------------|--------------|
| Regular Education Programs   | 6,586,838.86 |              |
| Special Education Programs   | 3,342,196.87 |              |
| Vocational Programs          | -            |              |
| Other Instructional Programs | 47,344.86    |              |
|                              | <hr/>        | \$ 9,976,381 |

**SUPPORT SERVICES**

|                                |            |              |
|--------------------------------|------------|--------------|
| Student Services               | 522,769.78 |              |
| Instructional Staff            | 174,839.56 |              |
| General Administration         | 436,204.42 |              |
| School Administration          | 568,228.33 |              |
| Operation/Maintenance of Plant | 530,315.69 |              |
| Student Transportation         | 771,717.74 |              |
| Central                        | -          |              |
|                                | <hr/>      | 3,004,075.52 |

**DISTRICT WIDE EXPENDITURES**

|                                       |           |           |
|---------------------------------------|-----------|-----------|
| Facilities Acquisition & Construction | 42,706.49 |           |
|                                       | <hr/>     | 42,706.49 |

**OTHER FINANCING USES**

|                          |           |   |
|--------------------------|-----------|---|
| Food Service             | 34,052.72 |   |
| Debt Service - Principal | -         |   |
| Debt Service - Interest  | -         |   |
|                          | <hr/>     | - |

**FUND TRANSFERS**

|                    |            |            |
|--------------------|------------|------------|
| Trust/Agency Funds | 100,000.00 |            |
|                    | <hr/>      | 134,052.72 |

**INTERGOVERNMENTAL AGENCY ALLOCATIONS**

|                    |          |          |
|--------------------|----------|----------|
| To Charter Schools | 3,116.25 |          |
|                    |          | 3,116.25 |

**SPECIAL REVENUE EXPENDITURES-INSTRUCTION**

|                              |           |           |
|------------------------------|-----------|-----------|
| Regular Education Programs   | 42,829.07 |           |
| Special Programs             | -         |           |
| Other Instructional Programs | 9,968.50  |           |
|                              | <hr/>     | 52,797.57 |

**SPECIAL REVENUE EXPENDITURES-SUPPORT SERVICES**

|                                |           |           |
|--------------------------------|-----------|-----------|
| Student Services               | 60,846.83 |           |
| Instructional Staff            | 7,783.89  |           |
| General Administration         | 3,303.87  |           |
| School Administration          | 755.36    |           |
| Operation/Maintenance of Plant | -         |           |
| Student Transportation         | -         |           |
|                                | <hr/>     | 72,689.95 |

**FOOD SERVICE FUND**

|                        |            |            |
|------------------------|------------|------------|
| Food Service Operation | 140,529.34 |            |
|                        | <hr/>      | 140,529.34 |

**CAPITOL PROJECTS**

|                      |           |           |
|----------------------|-----------|-----------|
| Building Improvement | 55,359.00 | 55,359.00 |
|----------------------|-----------|-----------|

**TOTAL EXPENDITURES**

---

---

\$ 13,481,707.43

## STATEMENT OF REVENUES

For the Year June 30, 2019

### REVENUES FROM LOCAL SOURCES

Current Appropriation 9,148,054.00

### TUITION

#### *TUITION FROM INDIVIDUALS*

Regular Day School 34,867.85

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) 14,621.11

Food Service 67,466.41

Student Activities 102.81

Rentals -

Other Local Revenue 31,626.78

### TOTAL LOCAL REVENUES

\$ 9,296,738.96

### REVENUE FROM STATE SOURCES

Equitable Education Aid 2,118,512.33

Statewide Enhanced Education Tax 1,185,499.00

Other 1,282.41

School Building Aid -

Catastrophic Aid 149,462.55

Vocational Education (Transportation) -

Child Nutrition -

### TOTAL STATE REVENUE

3,454,756.29

### REVENUE FROM FEDERAL SOURCES

Elementary/Secondary - Title I 48,029.40

Elementary/Secondary - Other 76,702.76

Adult Education -

Child Nutrition Program 36,847.73

Disabilities Programs 138,538.53

Medicaid Distributions 26,065.56

### TOTAL FEDERAL REVENUE

326,183.98

### OTHER FINANCING SOURCES

Transfer from General Fund 134,052.72

Transfer from Capital Reserve Fund -

Transfer from Other Expendable Trust Funds 55,359.00

189,411.72

### TOTAL OTHER FINANCING SOURCES

### TOTAL REVENUES

\$ 13,267,090.95



DEERFIELD SCHOOL DISTRICT  
2020  
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 2018/2019</u> | <u>FY 2019/2020</u> |
|---------------------------------------------|---------------------|---------------------|
| Actual Expenditures                         | \$2,678,864         | \$3,055,470         |
| Actual Revenues                             |                     |                     |
| ♦ Catastrophic Aid                          | \$ 113,169          | \$ 149,463          |
| ♦ Medicaid                                  | 142,703             | \$ 26,066           |
| ♦ Federal Grant<br>(Includes,IDEA<br>Grant) | 231,440             | \$ 263,271          |
| ♦ Tuition                                   | -0-                 | -0-                 |
| Total Offsetting Revenues                   | \$487,312           | \$ 438,800          |

- 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, 2019 to June 30, 2020

|                                        |                   |                        |
|----------------------------------------|-------------------|------------------------|
| <b>CASH ON HAND JULY 1, 2019</b>       |                   | \$1,432,250.45         |
| Received from Selectmen                | \$ 10,382,870.63  |                        |
| Revenue from State Sources             | 2,572,522.66      |                        |
| Received from all Other Sources        | <u>122,256.68</u> |                        |
| <b>TOTAL RECEIPTS</b>                  |                   | <u>\$13,077,649.97</u> |
| Total Amount Available for Fiscal Year |                   | \$14,509,900.42        |
| Less School Board Orders Paid          |                   | <u>(13,305,188.85)</u> |
| <b>BALANCE ON HAND JUNE 30, 2020</b>   |                   | \$1,204,711.57         |

Judith Lynn Marshall  
School District Treasurer

---

**SUPERINTENDENTS' SALARY**

**PATRICIA SHERMAN / PETER WARBURTON**  
**2019/20**

|            |                  |
|------------|------------------|
| Allenstown | \$ 32,883.60     |
| Chichester | 32,624.68        |
| Deerfield  | 65,508.28        |
| Epsom      | 52,044.13        |
| Pembroke   | <u>75,865.32</u> |
|            | \$258,926.00     |

**BUSINESS ADMINISTRATOR**  
**SALARY 2019/20**

|            |                  |
|------------|------------------|
| Allenstown | \$12,828.65      |
| Chichester | 12,727.64        |
| Deerfield  | 25,556.29        |
| Epsom      | 20,303.61        |
| Pembroke   | <u>29,596.81</u> |
|            | \$101,013.00     |

| <b>DEERFIELD COMMUNITY SCHOOL</b>  |                              |                       |
|------------------------------------|------------------------------|-----------------------|
| <b><u>CERTIFIED ROSTER</u></b>     |                              |                       |
| <b><u>SUBJECT</u></b>              | <b><u>TEACHER'S NAME</u></b> | <b><u>2020-21</u></b> |
| Art Teacher                        | Chase, Sarah                 | \$68,917.00           |
| Art Teacher                        | Dickey, Jessica              | \$68,917.00           |
| Assistant Principal                | Grieve, Brian                | \$83,413.00           |
| Kindergarten Teacher               | McManus, Olivia              | \$53,359.00           |
| Kindergarten Teacher               | Maynard, Linda               | \$68,917.00           |
| Kindergarten Teacher               | Plater, Sarah                | \$68,917.00           |
| Grade 1 Teacher                    | Hanson, Cindy                | \$63,136.00           |
| Grade 1 Teacher                    | Wilson, Samantha             | \$51,034.00           |
| Grade 1 Teacher                    | MacLaughlin, Amy             | \$55,684.00           |
| Grade 2 Teacher                    | Przybylski, Amanda           | \$65,984.00           |
| Grade 2 Teacher                    | Samia, Rachel                | \$44,059.00           |
| Grade 2 Teacher                    | Luppi, Courtney              | \$51,034.00           |
| Grade 2 Teacher                    | Smith, Olivia                | \$51,034.00           |
| Grade 3 Teacher                    | Audley Jaimy                 | \$53,359.00           |
| Grade 3 Teacher                    | Ferdinand, Matthew           | \$48,709.00           |
| Grade 3 Teacher                    | Nelson, Sherri               | \$68,917.00           |
| Grade 4 Teacher                    | Cook, Barbara                | \$67,309.00           |
| Grade 4 Teacher                    | Dalrymple, Martha            | \$46,384.00           |
| Grade 4 Teacher                    | Laskowsky, Suzanne           | \$68,448.00           |
| Grade 4 Teacher                    | Ferguson, Matthew            | \$70,085.00           |
| Grade 5 Teacher                    | Maxfield, Lynsey             | \$68,917.00           |
| Grade 5 Teacher                    | Potter, Sarah                | \$68,917.00           |
| Guidance Counselor                 | Yuknewicz-Boisvert, Greg     | \$68,917.00           |
| Guidance Counselor                 | Swanson, Heather             | \$70,085.00           |
| Library Media Specialist           | Mostue, Bethany              | \$68,917.00           |
| Math Interventionist               | Martin, Erica                | \$59,853.00           |
| Math Specialist                    | Cook, Heidi                  | \$68,917.00           |
| Math Specialist                    | Schaeffer, Jennifer          | \$68,917.00           |
| Middle School Literacy Teacher     | Clark, Anna                  | \$68,917.00           |
| Middle School Literacy Teacher     | Goodrich-Bundy, Breanna      | \$51,034.00           |
| Middle School Math Teacher         | Dudley, Robert               | \$64,809.00           |
| Middle School Math Teacher         | St. Germain, Nick            | \$68,917.00           |
| Middle School Science Teacher      | Hughes, Kelly                | \$55,684.00           |
| Middle School Science Teacher      | Peasley, Kira                | \$71,340.00           |
| Middle School Science Teacher      | Chapman, Hilary              | \$41,734.00           |
| Middle School Soc. Studies Teacher | Flanagan, Stefanie           | \$61,274.00           |
| Music Teacher (.50%)               | Davis, Melissa               | \$63,301.00           |
| Music Teacher                      | Truong, Michael              | \$41,353.00           |
| Nurse                              | Heisey, Bonnie               | \$52,720.00           |
| Nurse (.20)                        | O'Brien-Favorite, Patricia   | \$11,499.80           |
| Occu. Therapist (P.T.)             | Flinton, Margaret            | \$49,019.20           |
| Physical Education                 | Ruest, Mark                  | \$61,274.00           |
| Physical Education                 | Lance, Jasmine               | \$65,984.00           |
| Preschool Classroom/SPED Teacher   | Fortier, Elizabeth           | \$65,984.00           |
| Preschool Classroom/SPED Teacher   | Stanley, Sheri               | \$63,136.00           |
| Principal                          | Withee, Kristen              | \$93,500.00           |

|                                    |                        |                       |
|------------------------------------|------------------------|-----------------------|
| Reading Teacher                    | McGovern, Elizabeth    | \$71,340.00           |
| Reading Specialist (1-4)           | Davis, Kristin         | \$72,015.00           |
| Reading Interventionist            | Bourgeois, Juliane     | \$62,698.00           |
| Sp./Lang. Pathologist              | Fitton, Robin          | \$72,015.00           |
| Sp./Lang. Pathologist              | Pawlik, Stephenie      | \$48,709.00           |
| Special Ed Coordinator             | McConnell, Lisa        | \$79,181.00           |
| Special Ed. Teacher                | Hinman, Lindsey        | \$48,709.00           |
| Special Ed. Teacher                | Drown, Gabrielle       | \$50,120.00           |
| Special Ed. Teacher                | Leuchter, Valerie      | \$71,340.00           |
| Special Ed. Teacher                | Rosenson Heiman, Sarah | \$12,622.31           |
| Special Ed. Teacher                | Franklin, Joanne       | \$68,917.00           |
| Special Ed. Teacher                | Dwyer, Elizabeth       | \$45,076.00           |
| Special Ed. Teacher                | Morris, Danielle       | \$50,120.00           |
| Technology Coord.                  | Petrucelli, Brooke     | \$70,085.00           |
| Wellness Teacher 50%               | Young, Russell         | \$51,867.75           |
| World Lang. Teacher                | Gordon, Rosalyn        | \$71,340.00           |
| Guidance - Mentor Coordinator      | Trottier, Deborah      | \$21,600.00           |
|                                    |                        |                       |
| <b><u>NON-CERTIFIED ROSTER</u></b> |                        |                       |
| <b><u>SUBJECT</u></b>              | <b><u>NAME</u></b>     | <b><u>2020/21</u></b> |
|                                    |                        |                       |
| Maintenance Supervisor             | Koufos, Christos       | \$59,639.91           |
| Custodian                          | Michael Carter         | \$16,468.00           |
| Custodian (PT)                     | Estee, Lori            | \$14,365.44           |
| Custodian (PT)                     | Estee, Adam            | \$9,020.00            |
| Custodian                          | Hendrick, Jon          | \$28,594.80           |
| Custodian                          | Paille, Pierre         | \$20,488.50           |
| Custodian                          | Surrells, Karen        | \$6,163.52            |
| Hot Lunch Director                 | St. Onge, Meredith     | \$36,050.00           |
| Hot Lunch Worker                   | Caron, Pauline         | \$13,657.90           |
| Hot Lunch Worker                   | Nash, Regina           | \$9,801.15            |
| Library Aide                       | Moore, Patricia        | \$20,669.22           |
| Office Manager                     | Lafond, Patricia       | \$40,089.60           |
| Administrative Assistant           | Davitt, Carmella       | \$39,129.12           |
| Receptionist/Communications        | Duffy, Kelly           | \$21,513.60           |
| SPED Administrative Assistant      | Crawn, Amy             | \$21,718.90           |
| SPED Aide                          | Berry, Kathy           | \$21,536.46           |
| SPED Aide                          | Bradley, Charlotte     | \$16,839.64           |
| SPED Aide                          | Colpitts, Meridith     | \$17,468.46           |
| SPED Aide                          | Coronati, Kimberly     | \$21,536.46           |
| SPED Aide                          | DeFranzo, Janice       | \$21,536.46           |
| SPED Aide                          | Kilham, Patrice        | \$21,536.46           |
| SPED Aide                          | Kukla, Julie           | \$21,536.46           |
| SPED Aide                          | Maimone, Cynthia       | \$16,724.30           |
| SPED Aide                          | Mikkelsen, Courtenay   | \$18,474.84           |
| SPED Aide                          | O'Brien, Julie         | \$4,338.83            |
| SPED Aide                          | Ronayne, Carlie        | \$18,685.08           |
| SPED Aide                          | Shaw, LueAnn           | \$21,339.36           |
| SPED Aide                          | Teas, Joanna           | \$17,147.70           |
| SPED Aide                          | Viar, Stephanie        | \$3,655.99            |

|                       |                        |             |
|-----------------------|------------------------|-------------|
| SPED Aide 1:1         | Bradley, Charlotte     | \$4,048.14  |
| SPED Aide 1:1         | Carozza, Marie         | \$22,206.60 |
| SPED Aide 1:1         | Colpitts, Meridith     | \$4,194.58  |
| SPED Aide 1:1         | Greenwood, Jennifer    | \$19,999.08 |
| SPED Aide 1:1         | Hogan, Sheri-Lyn       | \$13,443.83 |
| SPED Aide 1:1         | Gallentine, Robert     | \$17,817.84 |
| SPED Aide 1:1         | Jackson, Nichole R.    | \$22,206.60 |
| SPED Aide 1:1         | Kunert Nickels, Brandy | \$19,999.08 |
| SPED Aide 1:1         | Lacroix, Danielle      | \$20,695.50 |
| SPED Aide 1:1         | Lacroix, Donna         | \$22,206.60 |
| SPED Aide 1:1         | Laurencelle, Pamela    | \$19,144.98 |
| SPED Aide 1:1         | Linehan, Megan         | \$6,898.50  |
| SPED Aide 1:1         | Lundsted, Lori         | \$21,339.36 |
| SPED Aide 1:1         | Maimone, Cynthia       | \$4,167.20  |
| SPED Aide 1:1         | O'Brien, Donna         | \$19,144.98 |
| SPED Aide 1:1         | O'Neal, Carolyn        | \$19,355.22 |
| Teachers Aide         | Andrikowich, Lisa      | \$18,474.84 |
| Teachers Aide         | Lopez, Lori            | \$18,474.84 |
| Teachers Aide         | Poole, Cathy J.        | \$21,536.46 |
| Teachers Aide         | Shepard, Lori M.       | \$3,589.41  |
| PC/Network Technician | Layton, Robert         | \$59,516.00 |

**2018/19 DEERFIELD SCHOOL DISTRICT  
STATISTICAL REPORT**

| <u>YEAR</u> | <u>REGISTERED</u> | <u>AVERAGE DAILY<br/>ATTENDANCE</u> |
|-------------|-------------------|-------------------------------------|
| 2013/14     | 469               | 424.9                               |
| 2014/15     | 497               | 466.97                              |
| 2015/16     | 497               | 451.5                               |
| 2016/17     | 517               | 464.0                               |
| 2017/18     | 515               | 466.3                               |
| 2018/19     | 541               | 474.98                              |
|             |                   | <u>AVERAGE DAILY<br/>MEMBERSHIP</u> |
| 2019/20*    | 531               | 507.30                              |

-----

**CLASS BREAKDOWN**

2019/20

|              |    |
|--------------|----|
| Pre-School   | 40 |
| Kindergarten | 53 |
| Grade 1      | 62 |
| Grade 2      | 53 |
| Grade 3      | 54 |
| Grade 4      | 51 |
| Grade 5      | 67 |
| Grade 6      | 52 |
| Grade 7      | 58 |
| Grade 8      | 41 |

## DEERFIELD COMMUNITY SCHOOL

### Class of 2020

|                     |                     |
|---------------------|---------------------|
| Richard Bailey      | Lillian Haig        |
| Riley Bailey        | Breann Hellings     |
| Jacob Bailey        | Lexis Horton        |
| Phoenix Ballam      | Jaida Hurd          |
| Bronson Becker      | Novaley Jett        |
| Hailey Bilodeau     | Jack Jewett         |
| Phoebe Boucher      | Helena Kline        |
| Delilah Boulton     | Isabella Lemay      |
| Emily Brock         | Maxwell Lemay       |
| Inara Case          | Victoria Lewis      |
| Nicholas Cox        | Josephine Lion      |
| Mia Czarnecki       | Jocelyn Mandigo     |
| Nicholas D'Agostino | Gage Mulready       |
| Benjamin Deely      | Kaydn Nickle        |
| Lucky Doperalski    | Alexander Pelletier |
| Jade Douglass       | Aidan Quirk         |
| Lily Driscoll       | Morrigan Shubelka   |
| Jared Ferland       | Justin Stevens      |
| Quetzal Frey        | Zao Teixeira        |
| Amber Furtado       | Raegan Wessling     |
| Feliz Gonzalez      | Aiden Willeford     |
| Timothy Gross       |                     |







**2020**

# **ADMINISTRATIVE REPORTS**



## School Nurse Report 2019~2020

The arrival of the Covid-19 pandemic undoubtedly changed the way we not only deliver services within the traditional school setting, but how we as a population manage and persevere through everyday living from caring for our families to working and traveling. The school health office remained a place of hustle and bustle up until March 13th when we reluctantly closed our doors through the end of the academic year. The teachers and staff managed to pivot into remote learning mode with a few days notice while starting this new delivery of education on the following Tuesday. Some tasks of the school nurse remained the same working from home last spring, while others were added, some of which included:

**Performing regular check-ins for families and students of high risk status; Assisting with Got Lunch meal distribution each week; Attending weekly Administration Zoom meetings; Attending weekly SAU Nurse Zoom meetings; Attending weekly Dr. Benjamin Chan Zoom call-ins; Working with admin to develop the Covid Handbook; Setting up Staff/Coaches CPR and First Aid classes for fall 2020; Researching and sending letters to parents of students with missing immunizations and physicals; Requesting and picking up free masks and other PPE from the state offices in Concord; Creating the new procedure for visiting the health office; Developing slide shows for staff about Covid-19 (transmission, symptoms, treatment, testing, guidelines, travel, etc); Engaging in online continuing education classes, seminars, especially related to Covid-19.**

Due to the presence of Covid-19, we were unable to hold our annual American Red Cross blood drive that normally takes place each spring in the school's cafeteria. We continued to encourage those who could donate blood at other city socially-distanced locations to do so as the need is always present.

With the arrival of summer, a few priority tasks that were focused on incorporated setting up the incoming kindergarten students files, transferring files out as students moved out of town, obtaining med orders for any student taking meds while at school, communicating with parents via telephone or online meetings for incoming students with medical concerns, and ordering medical supplies.

Nurse Heisey has continued to work full time, while Nurse O'Brien-Favorite worked her contracted one day per week, which allowed flexibility for a nurse to run the health office, and another to visit classrooms and work on projects.

Like most job descriptions, the list is long, but the tasks are performed throughout the year in order to keep up with the demands of running a school health office. Many of these include:

Organizing and maintaining health records in accordance with the State of NH Immunization Laws and submitting the annual State Immunization Report each fall; reviewing and preparing

records for incoming and transferring out students; entering medical information into the health database for all daily visits, and entering pertinent medical info related to higher risk students; informing staff of any health-related conditions/risks to ensure safety of their students; administering first aid and emergency care in addition to referring any students or staff as needed, and providing follow-up care as ordered by students medical team; preparing field trip medications as needed; setting up CPR and First Aid classes for our staff; performing annual health screenings for kindergarten through fifth grade students and notifying parents of any non-pass scores for follow-up (Dr Fischer volunteers time to screen vision for first and third grade students); organizing annual dental education for all students in kindergarten through fifth grade; contributing pertinent medical information to students' 504 plans and IEPs and attending meetings as necessary; organizing annual fall staff flu clinic; working closely with the Deerfield Welfare Dept and Food Pantry to benefit families in need; organizing donations of winter outer clothing for students in need (thank you to the generous contributors!); organizing collections of donated non perishable snacks for students in need (thank you again to contributors!); participating in frequent fire drills; overseeing local nursing students throughout the year; postings to the Bridge newsletter and Health Office bulletin boards throughout the year; and organizing regularly scheduled health and wellness meetings.

A big shout out to all staff, parents, students, and community volunteers who contributed to helping us get through the most difficult school year on record. Without much notice, people stepped up and pulled resources together to allow for the continuation of classes and the running of the school (mostly remotely), so our students were provided with course materials needed to finish the year out. And the summer preparation for the current school year? Please refer to the Principal's Report, if you haven't already done so. The frequent online and socially-distanced meetings and creation of the outdoor learning areas prepared for a very different start to the current school year -- but one where we modified traditional protocols in order to keep in accordance with CDC and State Guidelines and allowed for a positive learning experience.

We are truly living in very different times, and there appears to be a higher level of stress among the population. If you are in need of emotional support, please do not hesitate to contact your medical provider, administration, school nurse, guidance counselor, teacher, clergy, neighbor or friend. Several other resources include:

|                                                                               |
|-------------------------------------------------------------------------------|
| <b>2019-2020 Interventions:</b>                                               |
| <b>Total visits to the health office<br/>(Fall 2019-March 13, 2020): 4038</b> |
| <b>Assisted students taking medications: 1304</b>                             |
| <b>Parent contacts: 868</b>                                                   |

|                                                                                                            |                                                                                                                        |                                                                    |
|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>NH DHHS COVID-19 Website: go to <a href="https://www.nh.gov/covid19">https://www.nh.gov/covid19</a></b> | <b>call 2-1-1 for resources or visit <a href="http://211.org/services/covid19">http://211.org/services/covid19</a></b> | <b>The Family Support Warm Line by Waypoint<br/>1.800.640.6486</b> |
|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|

Respectfully submitted,

Bonnie Heisey, RN  
Deerfield Community School  
Health Office

## **Principal's Report for 2019-2020**

It is with great pleasure I report the wonderful events of the 2019-2020 school year at Deerfield Community School. This year we welcomed new staff members Rachel Samia (Grade 2), Breanna Goodrich-Bundy (Middle School ELA), Michael Truong (Music), Bethany Mostue (Library Media Specialist), Sally Heiman (Case Manager), Danielle Morris (Case Manager), Kelly Duffy (Receptionist), Meredith St. Onge (Food Service Director), Patricia O'Brien-Favorite (School Nurse, 1 day/week), Deborah Trottier (Mentor Facilitator), and several new paraprofessionals; Cheryl Brown, Lori Lopez, Lori Lundstead, Carolyn O'Neal, Carlie Ronayne, Joanna Teas, and Stephanie Viar.

Over the summer, the main lobby and office space got a much needed update complete with a fresh coat of paint and some new furniture (and plants) for the lobby. New stair treads were installed in all stairwells and several technology updates were done throughout the school. The Library got a facelift as well with the move of some desktops, the installation of a new Smartboard, and a reconfigured space to make room for our new STEAM (Science, Technology, Engineering, Arts, Math) Lab.

Learning continued over the summer for teachers. We had consultants from Great Minds come to DCS for Eureka curriculum work and Faculty Trainers from Lesley University's Literacy Collaborative came to DCS for a training on Guided Reading. In addition, Mrs. Flanagan and Mrs. Gordon worked with administration to restructure our 6th and 7th grade advisory by using Responsive Advisory. They brought the plan to their teams and instituted parts of this Responsive Classroom structure in their advisory meetings. Lastly, Principal Withee, Superintendent Sherman, and our Technology Coordinator Mrs. Petrucelli attended a wonderful conference at Harvard; Learning Environments for Tomorrow. A presentation was done for the School Board highlighting key takeaways for future planning at DCS.

Thanks to the continued efforts of our PTO and School Board, we welcomed back students & families at our annual Back to School BBQ and Open House in August. Many families came to meet their children's teacher and enjoy a cheeseburger or hot dog! The PTO continued to support the school in many ways throughout the remainder of the year with their annual events. They got very creative this year for Staff Appreciation Week and HAND DELIVERED t-shirts to ALL staff. We greatly appreciate our PTO.

We kicked off the beginning of the school year with the first monthly All School Meeting hosted by our 8th graders. Each month thereafter, a grade level hosted the All School Meetings. These meetings were a great time to get together as a Preschool-8th grade community and celebrate learning, set a positive tone, and provide a sense of recognition & belonging. In addition, Mr. Grieve and Mrs. Withee started the "Classroom of the Week". We loved joining Morning Meeting, having snacktime, reading a story, and participating in instructional time in a different classroom each week. Our fall sports of cross country, soccer, and volleyball season began. At the end of September, our middle school had their annual Advisory & Magnet days and our 7th and 8th grade band and chorus students performed at the Deerfield Fair Opening Ceremonies.

During our October Teacher Workshop day, staff rotated throughout the day building their knowledge about Social Emotional Learning, Social Studies, STEAM, and our middle school team worked with Mr. Christopher Motika, the district Director of Curriculum, Instruction, and Assessment. The month of

October was a busy field trip month! Our 1st graders went to Sweet Trail and Squam Lake Science Center, our 2nd graders took their annual trek to Plimouth Plantation, our 3rd graders visited Great Bay Discovery Center, and our 4th graders visited Strawberry Banke Museum.

November started off with a day dedicated to Parent-Teacher Conferences. We received a lot of positive feedback about having conferences done on one day and will continue with this model. Basketball season started for our middle school boys and girls. The 7th graders hosted a wonderful Veterans Day breakfast and assembly to honor the many veterans in our community and beyond. Our annual 1st grade Bedtime Story Hour was a hit as always, our preschoolers enjoyed their annual Harvest Party, and our 3rd graders enjoyed another field trip to Mr. Kearsarge Indian Museum. November ended with a Middle School Pep Rally. Our Middle schoolers cheered each other on through a staff vs student volleyball game and Minute to Win It games in which they had to work in teams to accomplish a task in a minute!

December was a month to celebrate our wonderful students during the Winter Concerts. Our K-4 students put on a fabulous show. During the holiday break, our cafeteria got a much needed facelift with a fresh coat of paint and the installation of sound boards.

January was smooth sailing! Officer Molet returned to DCS every Tuesday & Thursday to teach the DARE (Drug Abuse Resistance Education) program. DARE focuses on teaching students about self awareness, responsible decision making, understanding others, communication skills, and handling responsibilities and challenges. We weren't able to have an end of year celebration, but Officer Molet made sure all 5th graders received a DARE t-shirt. Thanks again to Officer Molet for having a great impact on our 5th graders and being a friendly face throughout the school.

We hosted a K-4 Family Math Night in January like no other math night! Mrs. Martin & Mrs. Cook worked with F.O.C.U.S who helped us purchase several large interactive math games that were a HUGE hit! Imagine having fun AND learning??? Another big thank you to all the staff that made the whole thing work, families that came out to participate, and the never ending support of F.O.C.U.S.

January fun continued with Career Day for our 8th graders. We had a visit from a demo jump roping team to kick off our Jump Rope & Hoops for Heart that takes place throughout the month of February. Lastly, we had a visit from Plymouth State University's TIGER theater company. Our K-4 students enjoyed the performance, *A Brand New Day* and our 5th-8th graders were treated to the performance, *Bystander, A Portrait in Apathy*. We hosted a Parent Workshop that evening reinforcing what children learned during the day performances.

We kicked off the month of February with Curriculum Night for grades K-2. The DCS Girls' Basketball A and B teams made it to the finals. Our B TEAM WON THE FINALS! We are so proud of our Deerfield Dragons! Also in February, the Physical Education Department and DCS students participated in the annual Jump Rope/Hoops for Heart to raise money for the American Heart Association. DCS students raised \$11,565.51 for a total of \$67,280.51 over the last six years! Some students, past and present, directly benefit from the American Heart Association work and we receive vouchers for PE equipment as thank you gifts for our contributions. We thank the community for their continued support over the years.

We ended the month of February with another Middle School pep rally. Our middle school students vs staff basketball team was a sight to see and our students enjoyed another round of Minute to Win It games. Lastly, our 4th graders hosted their annual Biography Night. Filling the halls of DCS were Presidents, Influential Women, Civil Rights Activists, Scientists, Inventors & Entrepreneurs, Athletes, Writers, Artists & Entertainers! We learned about their importance in history, their biggest achievements, and interesting facts about their lives! It was a wonderful evening of learning.

We started the month of March with our annual Spaghetti dinner & Talent Show complete with dancers, singers, piano players & a piano duet, jump ropers, magicians, gymnasts, a comedian, and a saxophone player! It is such a source of pride to watch our students (and staff!) get up on stage to show off their talents.

Read Across America activities continued through the month of March. Students participated in a month-long challenge to read 10,000 books. We had a Dr. Seuss scavenger hunt, several guest readers and “Caught Ya Reading” winners. The whole school participated in Drop Everything and Read throughout the month, enjoyed story related foods on the lunch menu, and showed their spirit on Seussical Day. We had our annual after school Read-Ins and Vocabulary Showcase and Mrs. Chase and Ms. Dickey did an awesome Seuss inspired art project that was on display for all to enjoy!

We were able to squeeze in Curriculum Night for grades 3-5 in which student work was displayed for families to admire. The last big group event held in March was the SAU Teacher Workshop day. Staff from the whole SAU gathered together at Pembroke Academy for a great day with a district wide focus on Social Emotional Learning.

March 13, 2020 marks the last day we were in school as a whole community for the remainder of the 2019-2020 school year due to Covid 19. A pivot to Remote Learning happened in a matter of a weekend! We were in school Friday and learning from home starting Tuesday, March 17, 2020. Parents/guardians took on a whole new role of supporting their children’s education, students were introduced to the virtual world of Zoom meetings, a Remote Learning website, and Google Classroom. DCS staff worked tirelessly to navigate this uncharted territory ensuring the continuity of our students’ education. We had to find our “new normal” and Deerfield rose to the occasion. It would be impossible to list everything that happened over the course of the next several months but here’s a summary:

### **Remote Learning:**

**Administration team met EVERY week with every grade level team (Pre-8th), case managers/related service (OT, SLP), paraprofessionals, and the office/emergency management team; Teachers had Zoom class meetings (Pre-8th) and different staff joined these meetings throughout the week; Announcements were recorded daily, uploaded onto YouTube, and emailed every single day; Teachers collaborated on interdisciplinary units; Music/Art/PE had students upload their work and performances onto padlets; Jam sessions were held with Mr. Truong & Mrs. Davis; Music/Art/Library teachers collaborated and started the first of many Destination Dragon virtual field trips; Mrs. Mostue started her daily read alouds with Sheldon the turtle; Paraprofessionals attended Zoom meetings,**

**offered student support, provided community support, and participated in a lot of professional development; There were several birthday car parades; Teachers brought students on virtual field trips, had daily read alouds, snack & Lunch Bunch Zooms; Specialists created instructional videos; Advisories and Magnets met throughout the week; All staff and families worked tirelessly to keep students motivated; Meals were provided through the Got Lunch program at the Deerfield Community Church; PE held their first ever virtual Field Day with over 100 students participating; and last, but not least - a bus parade honked their way through the town of Deerfield on the last day of school!**

We ended the year with “Operation Cap & Gown”. Administration and a team of 8th grade magnet advisors hand delivered personalized lawn signs and each student’s cap & gown for graduation. On Friday, June 5, 2020, we held a graduation like no other; we had a car parade graduation at DCS! Staff spread out on the school grounds, 6 feet apart, to welcome & cheer for our 8th graders and their family. One car at a time pulled up to the front of the school building. Students gathered their diploma and graduation gifts, had a photo taken, and then drove off making room for the next graduate and their family. DCS staff cheered them on the whole time! It was quite a day filled with many emotions as we bid farewell to our wonderful 8th graders.

In closing, I want to recognize the staff members who we sent off with many well wishes into retirement;

- We thank **Edith Tatulis** for her many years of service to the students, families, and staff of Deerfield Community School. Mrs. Tatulis interned at DCS in 1986 and never left! Her illustrious career started as a middle school science teacher and grew from there. She spent her last several years as a 5th grade teacher. We wish her nothing but the best in her retirement.
- We thank **Elizabeth Burgess** for her many years of service to the students, families, and staff of Deerfield Community School. Mrs. Burgess began her career at DCS in 2001 as a paraprofessional. She worked with many students over her 19 years of service, delivering joy to the hearts of all who met her. We will miss her and hope she enjoys years of kayaking and traveling.
- We thank **Martha Smith** for her many years of service to the students, families, and staff of Deerfield Community School. Mrs. Smith retired after working as one of the longest-serving paraprofessionals ever at DCS! Martha’s kind and generous spirit touched the lives of countless students, parents, and staff. The hallways of DCS feel very different without Martha’s sense of humor and positive presence. We wish Martha all the best as she devotes her time to family and “professional” crafting!

It continues to be one of my greatest pleasures to be part of this community and watch as staff and students learn with each other every day. To try to capture every moment for this report is virtually impossible as good happens a million times a day in this community of Deerfield. Thank you for all your efforts day in and day out.

Respectfully submitted,  
Kristen Withee  
Principal



## **Message from SAU #53 Superintendents**

***“Education is not something you can finish”***

**-Isaac Asimov**

As we find ourselves in the middle of a pandemic, surrounded by a great deal of unrest, wondering how we could possibly be here, we pause to focus on all that we have accomplished.

We have redefined what learning looks like, we have embraced technology in a way that we could have never imagined, and we realize that education will never look the same again.

While it is very easy to focus on all of the things we don't like going on in the world, we need to remember all of things we have accomplished as a community.

We opened our schools in order to provide students with that much needed contact with their teachers and their peers, we worked together to retrofit all eight of our schools in order to provide social distancing, we instituted intensive cleaning protocols, we fed any student and any family member who needed a meal, we provided technology and internet access whenever possible to keep our students connected, we found ways to get our students to school safely, we provided sports and extracurricular activities, and we did this side by side, with all of you. Our families, our staffs, our communities and our town officials. For all of this we are eternally grateful.

Yes, we continue to struggle to provide as much in person learning as we possibly can, we struggle to find ways to improve upon the various learning models, we struggle to find ways to get all of our students back in the buildings full time. But please be patient, the vaccine is here and we will not lose our focus on the ultimate goal of getting our students back to school safely.

For now, we will continue our mission “to facilitate and support the work of all schools...in our shared commitment to provide a quality education to all students, and the promotion of the best practices in business and education.”

Along with each of our school leaders and Boards, we will also continue to communicate, on a regular basis, any and all changes in our schools due to the pandemic.

Please stay safe, and thank you for partnering with us.

Sincerely,

Patty Sherman, Superintendent for Deerfield, Pembroke, and the SAU

Peter Warburton, Superintendent for Allenstown, Chichester, and Epsom