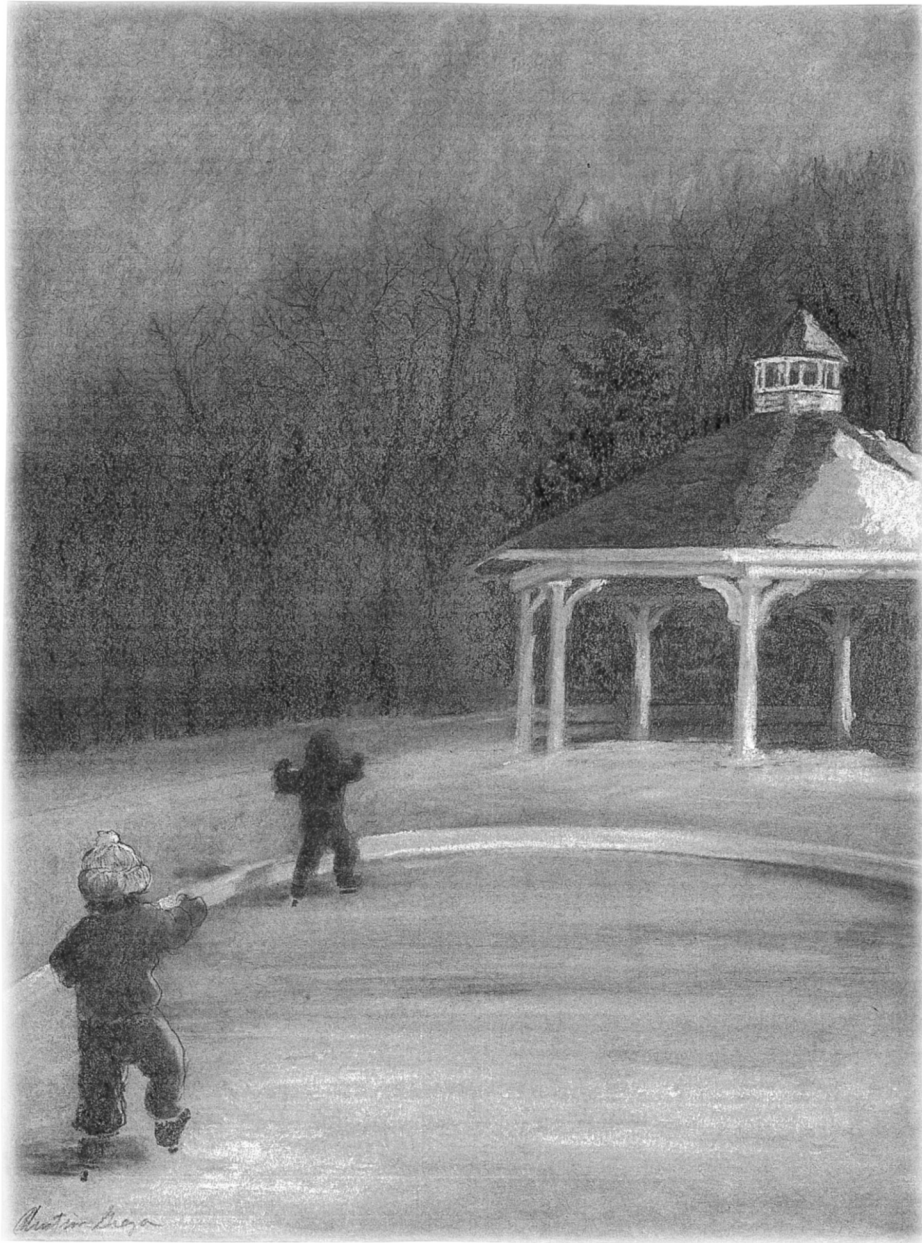


# 2021 Annual Report



Town of Deerfield, NH

Cover Art  
“Skating rink by the Deerfield Gazebo”  
by Christine Grega

## Dedication



R. Andrew Robertson

R. Andrew Robertson, aka Andy Robertson, moved to Deerfield over 30 years ago with his wife. They raised their 2 children here and Andy was active in their education and also in their sports with coaching and reffing. Andy was also very involved in the community and an active outdoorsman all the while working in insurance at Robertson Insurance Agency.

His community work includes Selectboard for over 20 years, the state's Public Water Access Advisory Board, the Rockingham Co. Co-operative Extension Advisory Council and other various committees. His outdoorsman side includes hiking, skiing, paddling, running, hunting, and fishing.

While Serving Deerfield as a Selectman Andy was personable and easy to talk to. He strived be fair and reasonable. He always remembered that he was doing this for all the people of the town not just the people who voted for him.

Andy made the hard personal decision to resign as a selectman here in Deerfield when he decided to change his career path. He is now the Town Administrator for the town of Lee, NH.

Good Luck with your new path and thank you for all you did for Deerfield and continue to do for Deerfield.

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# **2021 ANNUAL TOWN REPORT**





2021

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

759 voters

# SAMPLE BALLOT



## ABSENTEE BALLOT AND OFFICIAL BALLOT ANNUAL TOWN ELECTION DEERFIELD, NEW HAMPSHIRE JUNE 8, 2021

*Kelly A. Roberts*  
TOWN CLERK

### INSTRUCTIONS TO VOTERS

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

### BOARD OF SELECTMEN

Three Year Term ☐ Vote for not more than One

HJALMER ROBERT DEVARNEY ☐

CINDY McHUGH ☒

(Write-in) ☐

### TOWN CLERK/ TAX COLLECTOR

Three Year Term ☐ Vote for not more than One

KELLY ROBERTS 714 ☒

(Write-in) ☐

### TRUSTEE OF TRUST FUNDS

Three Year Term ☐ Vote for not more than One

LAURIE BIENEFELD 565 ☒

(Write-in) ☐

### TRUSTEE OF PHILBRICK-JAMES LIBRARY

Three Year Term ☐ Vote for not more than Two

JOCELYN MESSIER 557 ☒

APRIL PURINTON 523 ☒

(Write-in) ☐

(Write-in) ☐

### CEMETERY TRUSTEES

Three Year Term ☐ Vote for not more than One

PHIL BILODEAU 603 ☒

(Write-in) ☐

### WATER COMMISSIONER

Three Year Term ☐ Vote for not more than One

LISA DUFRENSE 544 ☒

(Write-in) ☐

### PLANNING BOARD

Three Year Term ☐ Vote for not more than Two

SPENCER C. TATE 275 ☐

DONALD A. WYMAN 411 ☒

BILL PERRON 413 ☒

(Write-in) ☐

(Write-in) ☐

### MUNICIPAL BUDGET COMMITTEE

Three Year Term ☐ Vote for not more than Three

KEVIN VERVILLE 337 ☒

BONITA "BONNIE" BEAUBIEN ☒

JO ANNE BRADBURY 313 ☒

MICHAEL FLORES 122 ☐

ANDREA HOTALING 271 ☐

WILLIAM HUEBNER 178 ☐

HERMAN PRETORIUS 247 ☐

(Write-in) ☐

(Write-in) ☐

(Write-in) ☐

### MUNICIPAL BUDGET COMMITTEE

One Year Term ☐ Vote for not more than One

JOSHUA "JOSH" CRESSWELL ☒

(Write-in) ☐

### ARTICLES

**Article # 1** Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$4,542,412.00? 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

YES ☐  
NO ☒

VOTE BOTH SIDES OF BALLOT

148  
498

278

520

295  
365

# SAMPLE BALLOT

## ARTICLES CONTINUED

**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.

YES ☒   
 NO ☐

542  
205

**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.

YES ☒   
 NO ☐

490  
255

*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.

YES ☒   
 NO ☐

490  
247

*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.

YES ☒   
 NO ☐

540  
201

*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.

YES ☒   
 NO ☐

413  
313

*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.

YES ☒   
 NO ☐

477  
233

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 persons 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)

YES ☒   
 NO ☐

407  
318

**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)

YES ☒   
 NO ☐

589  
139

VOTE BOTH SIDES OF BALLOT

# SAMPLE BALLOT



## ABSENTEE BALLOT AND OFFICIAL BALLOT ANNUAL SCHOOL DISTRICT ELECTION DEERFIELD, NEW HAMPSHIRE JUNE 8, 2021

*Julie A. O'Brien*  
SCHOOL DISTRICT CLERK

### INSTRUCTIONS TO VOTERS

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

MODERATOR	TREASURER	SCHOOL BOARD MEMBER
<p>Vote for not One Year Term more than One (1)</p> <p><i>Don Holdridge</i> 130 <input checked="" type="radio"/></p> <p><i>Erik Gross</i> (Write-in) 40 <input checked="" type="radio"/></p>	<p>Vote for not One Year Term more than One (1)</p> <p><i>Erik Gross</i> 179 <input checked="" type="radio"/></p> <p>(Write-in)</p>	<p>Vote for not Three Year Term more than Two (2)</p> <p><i>Jenny Wellington</i> 246 <input type="radio"/></p> <p><i>Christina Baker</i> 232 <input type="radio"/></p> <p><i>Georgianne "Gigi" Klipa</i> <input checked="" type="radio"/></p> <p><i>Zach Langlois</i> 371 <input checked="" type="radio"/></p> <p>(Write-in) <input type="radio"/></p> <p>(Write-in) <input type="radio"/></p>
<p>CLERK</p> <p>Vote for not One Year Term more than One (1)</p> <p><i>Julie O'Brien</i> 547 <input checked="" type="radio"/></p> <p>(Write-in) <input type="radio"/></p>		

### ARTICLE

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 \$15,124,434? 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.

YES ☐  
NO ☒

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

If passed, the new estimated tax rate will be \$16.81 [per thousand], which will result in a \$1.82 increase over the previous year school tax rate.

# Elected Officials

<b>Board of Selectmen</b>		<b>Municipal Budget Committee</b>	
Dwight Barnes	March, 2022	Joshua Cresswell	March, 2022
Richard Pitman (Vice-Chair)	March, 2022	William Von Hassel	March, 2022
Frederick J. McGarry (Chair)	March, 2022	Terry Roy	March, 2022
R. Andrew Robertson (Resigned)	March, 2023	Jocelyn Messier	March, 2023
Alden Dill	March, 2023	Frances "Maureen" Quinn	March, 2023
Cindy McHugh	March, 2024	Philip H. Bilodeau	March, 2023
		Jo Anne Bradbury	March, 2024
		Kevin Verville	March, 2024
		Bonnie Beaubien	March, 2024
<b>Town Clerk/Tax Collector</b>		R. Andrew Robertson - Selectmen Member	
Kelly Roberts	March, 2024	Zach Langlois - School Board Member	
Kim Crotty, Deputy (Appointed)	March, 2024		
<b>Town Treasurer</b>		<b>Planning Board Members</b>	
Harriet Cady	March, 2023	Peter Schibbelhute Chairman	March, 2022
Andrea Hotaling, Appointed	April 30, 2022	Robert J. Cote	March, 2023
		Bill Perron	March, 2024
<b>Moderator</b>		Donald Wyman	March, 2024
Dan Holdridge	March, 2022	Frederick McGarry - Selectmen Member	
<b>Trustees of Trust Funds</b>			
Joanna Waring	March, 2022	<b>Cemetery Trustees</b>	
John Reagan	March, 2023	Dana Van Der Bijl	March, 2022
Laurie Bienefeld	March, 2024	Rick Druckenmiller	March, 2022
		Tina St. Peter	March, 2022
<b>Trustees of the Philbrick-James Library</b>		Sam White	March, 2023
Jane Miller	March, 2022	Phil Bilodeau	March, 2024
Sadie K. Reed Stimmell	March, 2022		
Emily Oxnard	March, 2022	<b>Water Commissioners</b>	
Christina Eagan	March, 2023	Ryan Stenger	March, 2022
Janice Leviton	March, 2023	Sage MacKenzie	March, 2023
April Purinton	March, 2024	Lisa Dufresne	March, 2024
Jocelyn Messier	March, 2024		
		<b>Supervisors of Checklist</b>	
<b>Highway Agent</b>		Joanna Waring	March, 2022
Steve Rollins	March, 2022	Christina Pretorius	March, 2024
<i>*Highway Agent was voted to be appointed in 2021, original term would have expired 2023</i>		Frances "Maureen" Quinn	March, 2026





# Town of Deerfield

## Town Deliberative Session Minutes

### February 5, 2022

#### 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.

#### Board of Selectmen Present

Frederick McGarry, Chairman, Richard Pitman, Vice Chairman, Cindy McHugh, Alden Dill, Dwight Barnes.

#### Others Present

Dan Holdridge, Moderator, Erik K. Gross, Assistant Moderator, Kelly Roberts, Certified Town Clerk / Tax Collector, John Harrington, Jr., Town Administrator, Nathan Midolo, Town Counsel, Gary Duquette, Chief of Police, Matt Fisher, Fire Chief, Joanna Waring, Supervisor of the Checklist, Frances Maureen Quinn, Supervisor of the Checklist, Christina Pretorius, Supervisor of the Checklist, Bob Molloy of Molloy Sound.

## Rules of Meeting

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

Ladies and gentlemen, this is the SB 2 Deliberative Session of the 2022 Deerfield Town Meeting, as defined in NH RSA 652:16-f. You will act as a legislative body to determine the final form of the Warrant Articles that will be voted on at this location, at the March 8<sup>th</sup> Town Election. All the Articles, by law, MUST be placed on the ballot.

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

Are there any individuals present who are not registered voters of the Town of Deerfield? Though you are not permitted to vote, by Deerfield tradition you are permitted to participate in the debate. Without objection, we will continue this tradition today.

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

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

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

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

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

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

All remarks must be confined to the merits of the pending question, or to questions of order or privilege, and all remarks must be addressed to the chair. When recognized, please state your name and address to begin addressing the chair. Each speaker, if not the author of a warrant article who is presenting the article's information, will be allowed three minutes to express his or her views. You may speak as many times as you wish, but all members who wish to speak will have a first turn before any has a second turn. The overriding principle in all cases is fairness.

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

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

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

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

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

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

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

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

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

Thank you for being a part of today's Deliberative Session and participating to help Deerfield become a bright future for generations to come. We hope to see you all again for the February 12<sup>th</sup> School Deliberative Session next Saturday, held in the School Gymnasium, starting at 9 AM. Also, please join us from 7 AM to 7 PM on March 8<sup>th</sup> for the Town Election, 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 5th day of February 2022 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Eighteen (18). 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, Tuesday, March 8, 2022. 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 **\$4,664,277**. Should this article be defeated, the default budget shall be **\$4,122,731** which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 7-4-0*  
*Estimated Tax Impact Proposed Budget \$5.97*  
*Estimated Tax Impact Default Budget \$5.28*

Selectman Dill spoke in favor of the warrant article. He explained that the Town has been operating under a default budget 7 years. This has caused the numbers of the proposed budget to increase to keep up with increasing costs.

Kevin Verville, of McCarron Road, and member of the Municipal Budget Committee spoke against the article. He stated that the proposed budget represents a 15% increase on the year-on-year budget. He stated that there was almost a 35% increase in the Highway budget which makes up about a third present of the 15% increase in the budget. Increases in the salary adjustments for the full-time, part-time, and benefit lines makes up over 40% of the proposed increase in the budget or equating almost a quarter of a million dollars year-on year. He also noted that Warrant Article #6 would raise an additional \$77,000 for salary adjustments for all Town employees. He stated it was his opinion that the reason why the town keeps voting for default budgets is because the Town continually proposes budgets with double digit percent increases. He stated that until recently the inflation rate has stayed around 2% and is now running rampant and this type of spending increase is ill-advised for families that are struggling in Deerfield. He stated that he believes this budget will also be rejected. He urged people not to vote for this budget.

Jo Anne Bradbury, of Thurston Pond Road, and member of the Municipal Budget Committee spoke in favor of the article. She urged people to vote in favor of the budget as she feels the

Town is years behind in keeping the budget to what it should be to run the Town. She explained that as it is, it is still a bare-bones budget. She stated that as a Municipal Budget Committee Member she voted in favor of this article. She urged everyone to actively support it and get the word out by discussing it with friends and neighbors, and by sending email chains.

Andrea Hotaling of Lake View Lane spoke to the article and explained that she has been a member of the Municipal Budget Committee in the past. She commented that she does not think it is good for the Town to continually operate on a default budget. She stated that she feels that it can be very difficult for people to understand what's in the budget. She said she would like someone from the Municipal Budget Committee to explain items in the budget that seem exorbitant:

- ✓ Fire/Rescue Part Time Employee Line 01-4220-04-111: Why is this line increasing \$25,097?
- ✓ Parks and Recreation Full Time Employee Line 01-4520-01-110: Why is this line increasing \$27,103?

Fire Chief Matt Fisher spoke to Mrs. Hotaling's first question. He explained that by the end of 2020 they had a 60 hour a week budget, however in 2021 there was a warrant article that passed adding an additional 30 hours of part-time help to the budget. He explained that because of the delay of the election until June of 2021, it resulted in approximately six months of those funds not being spent. He also explained that last year the Board of Selectman approved a pay scale, which is included in this year's proposed budget.

Selectman Dill spoke to Mrs. Hotaling's second question. He explained that one reason that budget was down last year is because the department lost an employee, which has since been replaced. He explained that 50% of that position was paid by the revolving fund from program fees, but felt it wasn't fair to the employee as they perform several other important duties outside of programs being funded by the revolving fund; namely the After-School Program.

Brian Adams of Thurston Pond Road spoke in favor of the proposed budget and expressed his concern for the Town continually operating under a default budget. He stated that if we wanted Deerfield to be an attractive community for future residents, that we would have to financially support the Town. He expressed his opinion that residents need to respect the Board of Selectmen and the Municipal Budget Committee who work for months to prepare a budget.

Kevin Verville, of McCarron Road, questioned the Fire/Rescue Full Time Employee Line 01-4220-04-110, noting that the 2022 line has, for the first time, \$1.00 budgeted in it. He cautioned by doing this, it opens the line for spending, as the Town operates on a bottom-line budget. He explained that it would allow the Selectmen to hire by a majority vote, a full-time firefighter. He stated that this means this would essentially move from a volunteer-based fire department to a paid fire department. He stated for that reason, people should not vote for the proposed

budget. He also stated that he does not agree that the years Deerfield has operated under a default budget has set the Town back. He stated that he would like to see a list of all of the things that should have been done during default that was not done, and what those dollar amounts are so that the list could be quantified for people to understand.

Selectman Dill spoke to Mr. Verville's comment by stating that the \$1.00 was added to the Municipal Budget Committee's proposed line during the budget process. He also explained that being a bottom-line budget, the Town can move money where they need it. He stated that if people want to understand what areas are suffering by continually being in a default budget to look at the condition of our roads. He explained that Warrant Article #2 does address the roads but will not get them caught up to the condition they need to be.

Selectman Barnes spoke in favor of the proposed budget. He noted that when he was first appointed to the Selectboard, he was struck by large number of budget lines that were overspent. He realized that the numbers we are trying to accomplish are 7-year-old numbers, and it is difficult to operate that way. He urged people to support the proposed budget.

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

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

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



Selectman McGarry spoke in favor of the warrant article and explained that it would improve conditions and resurfacing above the proposed budget. He explained that a similar article was passed last year, and with those funds the Town was able to take in overlay for over 3.2 miles of roadway. This included work on Parade Road, Griffin Road, Nottingham Road, and Middle Road. He explained that his money could be used to improve additional roadways.

Andrea Hotaling of Lake View Lane wanted to know why there was money left over from last year's highway budget, and would that be available in addition to this warrant article?

The Town Administrator, John Harrington, explained that the \$200,000 from last year's warrant article was spent first. He stated that the remaining funds were not spent as they ran out of time in the year to complete projects.

Peter Schibbelhute of Raymond Road spoke in favor of the warrant article. He explained that this warrant article would help the Town get caught up on the conditions of the roads, and that cost continue to rise.

Kevin Verville of McCarron Road, spoke in favor of the warrant article. He stated that he believes that warrant articles such as this that pass express the voter's priorities, whereas those articles that do not pass, do not express the voter's priorities. He stated that the Town is woefully behind in road maintenance and urged everybody to support this warrant article.

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

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

*Recommended by the Municipal Budget*

*Committee 11-0-0*

*Estimated Tax Impact \$0.12*

Selectman McGarry spoke in favor of the warrant article. He explained that this money would be used for preparation of design plans for a police station at a location that is yet to be finalized. He stated that in 2019, the Town voted to raise \$50,000 for preliminary work of the design of a police station. He stated that the Board of Selectmen felt that the plans presented were too expensive. He explained that the Board of Selectmen contacted Farmington, New Hampshire to learn more about their safety building. They learned that Farmington approached their situation as a design-build project. He stated that the Selectmen met with

the contractor who built the Farmington safety complex and determined that the best approach would be to also do a design-build project for Deerfield. He explained that what this would essentially mean is to hire a team of a contractor and architect that could put together a building that would meet the Town's budget. The Board of Selectmen then decided to go with Hunter Construction and Warren Street Architects for the design- build team. He explained that the Town still has \$35,000 remaining from the 2019 warrant article that could be put together with this warrant article to provide the money for the design of the building. He also explained should this warrant article pass; the Board of Selectmen would sit down with the design team to determine the best location for the police station.

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

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0  
Estimated Tax Impact \$0.10*

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

Selectman Dill introduced the article noting that the Town has a very active Cemetery Commission, and he would defer comments to Philip Bilodeau.

Phil Bilodeau of Nottingham Road, and member of the Cemetery Commission, spoke in favor of the article. He stated for background purposes that the Dowst-Cate Cemetery is on the corner of Cate Rd and Nottingham Rd. He explained that back in the 1980s, a family from Epsom, New Hampshire donated the land to the Town. He noted that it is currently an inactive cemetery but is on 3 1/2 acres and could be used to accommodate future cemetery plot spaces when the Old Center Cemetery on Meetinghouse Hill Road reaches capacity.

Andrea Hotaling of Lake View Lane questioned the various cemetery trust fund balances totaling \$290,000, and if those funds were available to use? Phil Bilodeau explained that the Cemetery Commission has been working with Joanna Waring, who is an elected Trustee of the

Trust Funds to investigate the intent and purpose of those funds. It has been discovered that many of these funds can only be used for very specific purposes and are otherwise unavailable for funding cemetery projects.

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

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

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

Selectman Dill introduced the warrant article and deferred comments to Phil Bilodeau.

Phil Bilodeau of Nottingham Road, and member of the Cemetery Commission, spoke in favor of the article. He explained that the cemetery Commission has been researching the history of town cemeteries for several years and have discovered that only 6 of the 29 cemeteries are being maintained by the Town. This Warrant article would help catch-up, restore, and help maintain these cemeteries.

Harriet Cady of Old Centre Road stated that she thinks the cemetery should be more central and to possibly expand the cemetery on Nottingham Road.

**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 vote to raise and appropriate the sum of Seventy-Seven Thousand Dollars (**\$77,000.00**), which includes additional wages and required benefits, for the purpose of providing cost of living raises to Town employees in the amount of 3.5%.

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

Selectman McGarry spoke in favor of the warrant article. He explained that the Board of Selectman looked at other communities and what they were proposing for cost of living adjustments. He noted that the 3.5% is in the range of what other towns are proposing for their employees.

### Amendment on Warrant Article # 6

Jo Anne Bradbury of Thurston Pond Road made a motion to amend the article, seconded by Kevin Verville, as follows:

**"Remove the phrase "cost of living raises" and insert the phrase "a cost of living adjustment."**

#### DISCUSSION ON THE AMENDMENT

Kevin Verville of McCarron Road, spoke in favor of the amendment. Kevin stated that he has worked closely with Jo Anne Bradbury in the past and trusts her expertise on language and grammar. He urged people to support the amendment.

### Moderator Called for a Vote on Amendment # 6:

The ayes have it, the amendment overwhelmingly passes.

#### BACK TO MAIN ARTICLE

Kevin Verville of McCarron Road, spoke in favor of the article. He thinks this article will pass overwhelmingly, although he does not think the budget article will pass. He stated he believes the town employees deserve this increase for the work that they do.

John Dubiansky of Church Street spoke in favor of the article. He noted that he works full time for the City of Manchester and part time for the Town of Deerfield. He sees this article as a recruitment and retention issue. He explained that when hiring and jobs are good and plentiful, it is hard for the public sector to compete with the private sector with wages. This article helps

to bring the town employees wages closer to private sector wages and helps retain the good employees we have and replace the employees who leave.

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

**The amended article language will read as follows on the ballot:**

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

### Article # 7

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

*Recommended by the Board of Selectmen 5-0-0  
Recommended by the Municipal Budget Committee 11-0-0  
Estimated Tax Impact \$0.06*

Fire Chief Matt Fisher spoke in favor of the article. He explained that the article is to continue to fund the existing capital reserve fund that is dedicated for fire apparatus and equipment. He noted that a previous fund they had set up about 10 years ago was able to save up about half the cost Engine No. 4. This fund allows the town to put some money aside for when the time comes to purchase an expensive piece of apparatus or equipment.

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

### Article # 8

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

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

Selectman Dill introduced the warrant article and deferred comments to Phil Bilodeau.

Phil Bilodeau of Nottingham Road, and member of the Cemetery Commission, spoke in favor of the article. He explained that this fund would empower the cemetery trustees to care for and maintain the cemeteries. He further explained that they would be able to use the funds from the sale of lots to help maintain the cemeteries.

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

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

Selectman McGarry spoke in favor of the article. He stated that the current balance of the Municipal Government Buildings Infrastructure Expendable Trust Fund is \$22,042. During 2021 money from the fund was used to repair the central fire station's roof, repairs of the front portion of the roof of the George B. White building, conversion of the heating system of the Birch Rd fire station, and a repair of the sprinkler system's storage tank at the Town Hall. He further detailed that in 2019 this fund was used to replace two sections of roof on the George B. White building, replacing the furnace at the highway garage, and also updated the town building's burglary systems.

Harriet Cady of Old Centre Road questioned the last sentence written in the article and does not feel it should be there. She feels people may be misled by the statement "no amount to be raised from taxation" when it had previously been raised by taxation.

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

## Article # 10

To see if the town will vote to establish a Recreational Facility Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of executing general town field/court maintenance upkeep and to maintain existing playgrounds, athletic fields, athletic courts and the surrounding areas; and to raise and appropriate Twenty-Five Thousand Dollars **(\$25,000.00)** to put in the fund, with this amount to come from the unassigned fund balance; further to name

the Board of Selectmen as agents to expend from said fund. No amount to be raised from taxation.

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

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

Selectman Barnes introduced the warrant article and deferred comments to the Parks and Recreation Director, Nick Lawrence.

Nick Lawrence, Director of the Parks and Recreation Department spoke in favor of the article. He read the information provided below the warrant article. He urged the people to support this article.

Rebecca Hutchinson of Lang Road commented on the last sentence of the warrant article which states, “no amount to be raised from taxation.” She stated that she agrees with Harriet Cady in that she feels this statement is misleading. She also explained that she feels this statement may imply that all taxation is bad, which she feels is not true. She further expounded that tax dollars benefit the community in lots of ways such as funding the library, the roads, the fire department, etc. She stated she didn’t like the suggestion that taxes are bad.

Harriet Cady of Old Centre Road spoke to the question of the last sentence of the article that which states, “no amount to be raised from taxation.” She noted that the voters are not given a priority as to how the unused funds can be used.

Town Administrator, John Harrington spoke to the issue stating that the phrase “unassigned fund balance” is often misunderstood. He explained that it doesn't represent the funds leftover at the end of a budget year but are funds in the Town's bank account. He stated that any warrant article that passes with that language is immediately funded upon passage by the voters.

Marjorie Whitmore of North Road who has experience working on warrant articles suggested that the word “additional” be added to the sentence so as not to mislead voters.



## Amendment on Warrant Article # 10

William Huebner of Sunrise Terrace Lane made a motion to amend, seconded by Kevin Verville of McCarron Road, as follows:

**“Strike “no amount to be raised from taxation.”**

### DISCUSSION ON AMENDMENT

Town Administrator John Harrington stated that the language is recommended by the NH Department of Revenue Administration, and that is why it is worded on the warrant article the way it is.

Town Counsel stated that if the amendment passes there is a risk the NH Department of Revenue Administration would potentially cancel this warrant article and make it advisory only.

Christina Pretorius of Bloomfield Road wanted to know if this amendment would be for this article and the previous two articles that had this language?

The Moderator clarified that the amendment would be just for this warrant article.

A scattering of discussion followed.

Phil Bilodeau of Nottingham Road moved the question, seconded by Zach Langlois.

## Moderator Called for a Vote on Amendment # 10:

The nays have it, the amendment defeated.

### BACK TO MAIN ARTICLE

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

## Article # 11

To see if the town will raise and appropriate the sum of Twenty Thousand Three-Hundred Eighteen Dollars **(\$20,318)** which represents an equity pay adjustment for both the Town Clerk/Tax Collector and the Deputy Town Clerk/Tax Collector and increasing the salary line from 82,406.00 to 99,100.00 resulting in the Clerk/Collector base salary equal to \$58,100 and the

Deputy base salary equal to \$41,000, plus combined payroll taxes of 3,624.26. The purpose is to bring both positions' wages to comparable standards and should not be confused with merit raises. Should this article pass, it would only be funded in the event that the 2022 Operating Budget fails to pass. These adjustments will be effective January 1, 2022.

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

Selectman McGarry spoke in favor of the article. He explained that this warrant article would provide an adjustment to both the Town Clerk/Tax Collector and the Deputy Town Clerk/Tax Collector's pay, to bring them in line with other communities. He explained that this department processes motor vehicle registrations, marriage licenses, birth, marriage, and death certificates, dog licenses, administers all elections, register people to vote, issue absentee ballots, issues and collects all taxes, and maintains all Town records. He stated that comparisons were made with similar towns and populations. This adjustment is based on those comparisons.

Town Clerk/Tax Collector Kelly Roberts spoke in favor of the warrant article and urged people to support it. She explained that her office did extensive research and comparisons on their wages with other similar communities back in August when they were working on their budget.

Harriet Cady questioned the number of hours surrounding town clerk's offices have in comparison to Deerfield. Kelly Roberts answered by stating that the packet had more detailed information on similar communities, but that surrounding town's may not necessarily be a good comparison because they are structured differently, for example they may have a part-time deputy as opposed to a full-time deputy.

Kim Black of Meetinghouse Hill Road wanted to know why this article is separate from Warrant Article 6, that was previously discussed? Selectman McGarry answered by stating that this article would be in addition to Warrant Article 6.

Erroll Rhodes of Church Street spoke in favor of the article. He stated that he is often at the George B. White building attending meetings and has observed both Kelly and Kim working late on a number of occasions and wanted to express the service that they provide to the residents.

Jo Anne Bradbury of Thurston Pond Rd spoke in favor of the warrant article. She stated that the services provided by this office are extraordinary, and that if you are in search of something difficult to find, they will find it if it is in the records. She urged people to vote in favor of this warrant article.

Andrea Hotaling of Lake View Lane spoke in favor of the warrant article. She did have a concern about combined payroll taxes of \$3,624.26, and if that included all of the benefits and retirement costs.

The Town Administrator John Harrington clarified that, yes, it covered everything.

Nathan Oxnard of Mountain View Road wanted to know what would happen next year should this article pass. Selectman Dill responded by stating that if it passes by warrant article, it would be included in next year's budget and following budgets.

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

## Article # 12

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

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

Fire Chief Matt Fisher spoke in favor of the article. He explained that this fund was set up several years ago to help cover the costs of unexpected maintenance of their apparatus. He noted that this fund allows them to repair and maintain their fleet as needed without dipping into the operating budget.

Deb Wyman of Nottingham Road wanted to know if this fund included EMS trucks. The Fire Chief responded to the question stating that yes it did include the EMS trucks.

Marjorie Whitmore of North Road noted that this warrant article also includes the sentence "no amount to be raised from taxation." She wanted to know what the surplus was, and how many warrant articles got funded from the surplus.

Town Administrator John Harrington stated that unassigned fund balance is not from the budget surplus, but rather from the Town's bank account.

Harriet Cady of Old Centre Road stated that fund balance is an amount of money that the NH Department of Revenue Administration wants the Town to keep on hand in case of an emergency.

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

## Article #13

To see if the town will vote to raise and appropriate the sum of Fifteen Thousand **(\$15,000)** to be used to purchase a utility vehicle for Deerfield Parks and Recreation. A total of \$5,000 will be spent from the Parks and Recreation revolving fund, with the remaining amount to come from taxes.

*Recommended by the Board of Selectmen 4-0-0*  
*Recommended by the Municipal Budget Committee 7-3-1*  
*Estimated Tax Impact \$0.02*

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

Selectman Barnes introduced the warrant article and deferred comments to the Parks and Recreation Director, Nick Lawrence.

Nick Lawrence, Director of the Parks and Recreation Department spoke in favor of the article. He read the information provided below the warrant article. He urged the people to support this article.

John Dubiansky of Church Street spoke in favor of the article. He noted that the department is wearing out the 12-passenger van that they drive the kids in, and having a truck would make lugging stuff around a lot easier and less expensive.

Zach Langlois of South Road and member of the Municipal Budget Committee, wanted to know if \$15,000 would be enough to purchase a truck. He noted he was the vote against this at the Municipal Budget Committee meeting because of his concerns about the price and did not understand if they were seeking to purchase a truck, or something like a utility vehicle.

Nick Lawrence answered that they were for looking something like a truck or vehicle they could put stuff in separate from the kids.

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

## Article # 14

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

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

*Recommended by the Municipal Budget Committee 11-0-0*

*Estimated Tax Impact \$0.01*

Fire Chief Matt Fisher spoke in favor of the article. He stated that this is another fund that was established several years ago and is used to offset the cost of equipment needed for the rescue vehicles. He explained that this fund has helped them offset the cost of their EKG device, an AED machine, as well as a Lucas all pulse machine that was purchased with the help of Concord Hospital. We are looking to continue to fund this, as a lot of the equipment we use can cost around \$35,000.

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

## Article # 15

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

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

*Recommended by the Municipal Budget Committee 11-0-0*

*Estimated Tax Impact \$0.01*

Selectman Pitman spoke in favor of the article. He explained that this warrant article has been very successful. He noted that Deerfield has a lot of properties located on Pleasant Lake and that it is very important to maintain the water quality. He explained by doing this the town keeps the value up on these properties which is a great benefit for taxation purposes.

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

## Article # 16

To see if the town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars **(\$2,500)** to be used by the Pleasant Lake Preservation Association to increase the number of hours for trained attendants to provide courtesy boat inspection at the public access

ramp on Gulf Road to prevent the introduction and spread of exotic aquatic plants, like variable milfoil and aquatic nuisance animals like zebra mussels from entering Pleasant Lake.

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

*Recommended by the Municipal Budget Committee 11-0-0*

*Estimated Tax Impact \$0.01*

Selectman Pitman spoke in favor of the article. He stated that this is a very important article, and that protects the lake and keeps it clean. He noted that several hundred hours of volunteer time keeps this project running smoothly, and when there are fewer volunteers, this helps pick up the slack.

William Huebner of Sunrise Terrance Lane and president of the Pleasant Lake Association, spoke in favor of the article. He explained the Lake Host Program which are the people that inspect the boats going into the lake for invasive species.

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

## Article # 17

To see if the Town will vote to discontinue the appointed office of Highway Agent and to authorize the Town to elect the Highway Agent. The current (elected) Highway Agent shall continue to hold the office until the 2023 municipal election, at which time, the town will elect a Highway Agent. If adopted, the authority of the Town to elect the Highway Agent shall continue in effect until changed by a majority vote at an annual or special meeting. [Sic] (Petition Warrant Article)

Kevin Verville of McCarron Road spoke in favor of the warrant article. He noted that last year the Town voted to discontinue the elected Highway Agent position and make it an appointed position after a long history of it being elected. He explained that given last year's extremely low voter turnout, possibly caused by changing the election date, it seemed fair to place the question on the ballot again to get a better sense of the voters. He recalled in the past 10 years he remembered a warrant article to change the position from elected to appointed that did not pass, but noted it was last year's article that passed by a narrow margin. He noted that there is an odd dynamic between the Board of Selectmen and the Highway Agent position. He stated that the Board of Selectmen attempted to reduce the salary of the elected Highway Agent that served before the current Highway Agent when he was first elected, but it was deemed not proper, and that action did not take place. He stated that the reason he supports this petitioned warrant article is that he is worried it will become a cost-driver to the community in the future. He stated that the community has already heard testimony from public selectboard meetings that when the Town's current building inspector retires, it could take two people at higher salaries to replace him, as he also runs the Transfer Station. He stated that he is afraid that if we go from an elected Highway Agent with a defined salary that is set by the voters to

and Appointed Highway Agent, we will not be able to find workers that will take that position at its current pay. He also noted that the Highway Agent position always ran contested, and with more than one person signing up. He doesn't think this is the time to do this, and it is worth asking the community again if they really want to change this from an elected to an appointed position.

The Moderator noted that by clarification from Town Counsel, the second sentence of the warrant article which reads, "The current (elected) Highway Agent shall continue to hold the office until the 2023 municipal election, at which time, the town will elect a Highway Agent." Is unenforceable per NH RSA 669:17-b, however the rest of the warrant article is enforceable as is.

### Amendment on Warrant Article # 17

Zach Langlois stated that an overwhelming number of people asked him to speak today and make an attempt to amend this article, and that he has an amendment he would like to propose as follows:

"Shall we express an advisory view that the position of Town Highway Agent be an appointed position, as approved by the voters in the 2021 municipal election?"

The proposed amendment was seconded by Jim Deely.

### DISCUSSION ON AMENDMENT

Zach Langlois of South Road stated that this amendment is simply allowing the voters to reaffirm their decision they made last year at the ballot. He stated he thinks this is an appropriate way to address the concerns of some of the other community members, and this is the proper path to do that.

Kevin Verville of McCarron Road stated he disagrees with the previous speaker. He stated that he feels the purpose of the amendment is to neuter the question. It would take it from a binding question and make it advisory. He stated that the previous speaker spoke of concerns for citizens but states that the only way to know how they feel is to let them vote on a binding question. Mr. Verville suggested that a reason to neuter it is to render it ineffective in the event it doesn't get the vote turnout they are hoping for. He stated that's the purpose of rendering an article that goes from enforcement to advisory. He suggested if you really want to know the will of the people, to leave the article alone, leave it binding, and you respect the will of the voters of Deerfield. He stated that there is no reason to make this article advisory, except for if you don't agree with this and you're afraid it will pass. He strongly encouraged people to oppose the amendment. He suggested to let the voters voices be heard at an election where there is a typical voter turnout. He feels but this is an attempt to kill this article.



Harriet Cady of Old Centre Road asked the Moderator to declare the amendment illegal under RSA 39:2 and 40:14-4. She stated that the law was changed, and she specifically put this in because she had something done to one of her warrant articles at a previous town meeting. She stated no petitioned article may be changed, other than for grammatical reasons, and the intent remains.

Selectman Dill asked to recognize Town Counsel as he believes the case she is referring to was Cady v. Deerfield.

Town Counsel stated that amendment, if it passes, is enforceable and would change it to an advisory article. He stated that RSA 40:13 speaks to this, as it does not change the subject matter. He explained that you can change the intent and purpose so long as you are not changing the subject matter. The other point he would like to raise is that should this amendment not pass this warrant article would be enforceable except for the second sentence stated in the warrant article.

Harriet Cady asked Town Counsel if he was saying this article could be changed?

Town Counsel replied that it does not change the subject matter of the warrant article.

Harriet Cady stated that the amendment cannot change the intent of the petitioner, not subject matter. She stated that she would take him to court should the amendment pass, because she does not think that is an allowable change to the intent of the petitioner. She advised Town Counsel to read RSA 39:2.

Dick Boisvert of Church Street stated that the Town has not even had an appointed highway agent in service yet. He explained that the intent of the voters, however many showed up at the polls in 2021, is the intent.

Ray Ellis of South Road stated that he is retired from the New Hampshire DOT and feels this should be an appointed position. He stated that he feels if the position was appointed the highway department would get more education on how to build roads and training on how to do their jobs. He feels the personnel in town need more training as far as road repairs, snow removal, running the budget, and this would be more cost efficient in the long run.

Maura Adams of Thurston Pond Road spoke in favor of the amendment. She agreed with the previous speaker that it is really important that the highway department have professional training and that the Board of Selectmen have the good judgement to choose and appoint someone. She also stated that if we were to apply the logic of Mr. Verville's opinion, then we would need to re-do the election of last year. She also would encourage the Board not to be intimidated by threats of litigation when town counsel has said it is a legal amendment.

Avery Cyr wanted clarification about the sentence in the proposed warrant article that is not enforceable.

Town Counsel stated that last year when the position was voted to be elected, there are statutes that require when those changes are made. He explained NH RSA 669:17-b lays out if you go from an elected position to an appointed position. He explained that the sentence that is enforceable does not comply with the law.

Kevin Verville of McCarron Road stated that he had lawyers draft the language of this article.

John Dubiansky of Church Street stated that he didn't support this warrant article however, he also does not support the proposed amendment, and encourage people to keep this article as written.

Selectman Dill stated that one issue we have per Town Counsel is that we had to keep the Highway Agent on for the last year. That term expires at the next election, then we switch to appointment. He stated that if this warrant article passes as written, we will then have to try and hire somebody for one year. He stated that he doesn't think we will be able to find an applicant for a year. He stated that he does not support this warrant article because the 2021 warrant article passed with over 100 votes. He stated he thinks it passed because the town will then be able to hire someone that does not live in town and opens up the pool of applicants to people that have professional certifications. He feels that we are severely limiting this town by only allowing people that live in town to run for this position.

Denise Greig of Thurston Pond Road spoke in favor of the amendment. She noted that while at least 25 people signed the petition warrant article the town is operating under SB2. She explained that the deliberative session is the place to speak to the warrant articles. She explained that although 25 people signed the petition there were more than 25 people in the room today to discuss the article. She asked that under the current system of SB2 people be given the opportunity to speak to the amendments.

Kim Black of Meetinghouse Hill Road spoke against the amendment. She feels that advisory language in any warrant article is a disservice to the townspeople. She feels where are the selectboard is in disagreement with the people and feels the people's vote should be the supreme voice.

Harriet Cady of Old Centre Road stated she has seen several elected positions change to appointed positions and the only thing she can see is that it increases her tax bill. She stated that the salaries go up. She also stated that when she moved here the welfare director made nothing, and now it's over \$25,000. She stated she wants to be able to elect her road agent. She stated she has observed that the position is always contested with multiple people running for it. She stated that she does not want to have an out-of-town

person in that position. She wanted to know how the town planned on training a person on all the laws regarding to the transfer station as well as all the laws regarding to the highway department. She is concerned that the town will hire somebody that is not certified and the town will pay for their training.

Zach Langlois of South Road moved the question, seconded by Jim Deely.

### **Moderator Called for a Vote on Amendment # 17:**

Seeing a close vote, the Moderator calls for a secret ballot.

### **Moderator Declares Results of Secret Ballot**

The Moderator declares that 39 people voted to support the amendment and 28 people voted against the amendment. Amendment passes.

BACK TO MAIN ARTICLE

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

### **The amended article language will read as follows on the ballot:**

**"Shall we express an advisory view that the position of Town Highway Agent be an appointed position, as approved by the voters in the 2021 municipal election?"**

### **Amendment on Warrant Article # 13**

Zach Langlois of South Road made a motion to reconsider and amend Warrant Article 13, seconded by Jo Anne Bradbury.

Moderator asked for a vote in favor to reconsider the warrant article. They ayes have it, motion to reconsider passes.

Mr. Langois stated the amendment as follows:

**"Amend the amount to \$20,000."**

### **DISCUSSION ON AMENDMENT**

Selectman Dill spoke in favor of the amendment. He feels that \$15,00 is too low.

A scattering of discussion followed.

### **Moderator Called for a Vote on Amendment # 13:**

The ayes have it, the amendment overwhelmingly passes.

BACK TO MAIN ARTICLE

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

### **The amended article language will read as follows on the ballot:**

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

## **Article # 18**

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

Michael Nickels of Mountain Road and President of the American Legion Post 103, spoke in favor of the petitioned warrant article. He explained that this would be a positive revenue stream for the Legion.

Denise Greig of Thurston Pond Road wanted to know if this State offered any kind of support system for this as it is a form of gambling.

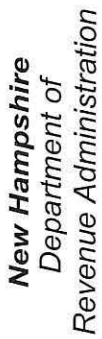
Mr. Nickels said they do provide a phone number to call for services. He explained that there will be a representative coming to the town on February 14th to discuss the program in more detail. Selectman Dill confirm that there will be a public hearing on this matter at the February 14th board of selectman meeting.

**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



2022  
MS-737

# Deerfield

For the period beginning January 1, 2022 and ending December 31, 2022

**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
Alden D. H.	MBE BOS Rep	<i>Alden D. H.</i>
<i>[Signature]</i>	MBE	<i>Suzanne A. Messier</i>
<i>[Signature]</i>	MBE Chair	<i>William Van Dusen</i>
Maureen Quing	MBE	<i>Maureen Quing</i>
Bonnie Braden (Bonnie)	MBE	<i>Bonnie Braden</i>
Philip H. Biledeau	MBE	<i>Philip H. Biledeau</i>
Jo Anne Bradbury	MBE	<i>Jo Anne Bradbury</i>
Zach Longene	SB-MBE Rep	<i>[Signature]</i>

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

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



## Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	01	\$360,765	\$363,941	\$417,160	\$0	\$417,160	\$0
4140-4149	Election, Registration, and Vital Statistics	01	\$9,095	\$11,713	\$17,563	\$0	\$17,563	\$0
4150-4151	Financial Administration	01	\$63,254	\$57,750	\$62,367	\$0	\$62,367	\$0
4152	Revaluation of Property	01	\$50,785	\$92,315	\$86,031	\$0	\$86,031	\$0
4153	Legal Expense	01	\$35,487	\$43,572	\$44,000	\$0	\$44,000	\$0
4155-4159	Personnel Administration	01	\$86,822	\$87,351	\$106,880	\$0	\$106,880	\$0
4191-4193	Planning and Zoning	01	\$36,285	\$48,188	\$49,888	\$0	\$49,888	\$0
4194	General Government Buildings	01	\$164,987	\$224,024	\$244,026	\$0	\$254,026	\$0
4195	Cemeteries	01	\$21,975	\$21,452	\$46,401	\$0	\$46,401	\$0
4196	Insurance	01	\$374,379	\$459,693	\$461,391	\$0	\$461,391	\$0
4197	Advertising and Regional Association	01	\$4,514	\$4,019	\$4,514	\$0	\$4,514	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>			<b>\$1,208,348</b>	<b>\$1,414,018</b>	<b>\$1,540,221</b>	<b>\$0</b>	<b>\$1,550,221</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	01	\$818,255	\$802,681	\$897,884	\$0	\$897,884	\$0
4215-4219	Ambulance	01	\$15,000	\$11,500	\$15,500	\$0	\$15,500	\$0
4220-4229	Fire	01	\$262,664	\$309,802	\$333,407	\$0	\$333,407	\$0
4240-4249	Building Inspection	01	\$50,571	\$52,106	\$64,494	\$0	\$64,494	\$0
4290-4298	Emergency Management	01	\$5,500	\$7,368	\$7,093	\$0	\$7,093	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$1,151,990</b>	<b>\$1,183,457</b>	<b>\$1,318,378</b>	<b>\$0</b>	<b>\$1,318,378</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration	01	\$187,106	\$209,791	\$217,285	\$0	\$217,285	\$0
4312	Highways and Streets	01	\$472,094	\$751,934	\$743,615	\$0	\$743,615	\$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
<b>Highways and Streets Subtotal</b>			<b>\$659,600</b>	<b>\$962,126</b>	<b>\$961,401</b>	<b>\$0</b>	<b>\$961,401</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration	01	\$70,706	\$76,191	\$80,943	\$0	\$80,943	\$0
4323	Solid Waste Collection	01	\$29,383	\$43,344	\$42,625	\$0	\$42,625	\$0
4324	Solid Waste Disposal	01	\$262,907	\$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
<b>Sanitation Subtotal</b>			<b>\$362,996</b>	<b>\$354,636</b>	<b>\$416,468</b>	<b>\$0</b>	<b>\$416,468</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$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
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	01	\$3,950	\$6,266	\$8,099	\$0	\$8,099	\$0
4415-4419	Health Agencies, Hospitals, and Other	01	\$30,446	\$34,316	\$38,816	\$0	\$38,816	\$0
	<b>Health Subtotal</b>		<b>\$34,396</b>	<b>\$40,582</b>	<b>\$46,915</b>	<b>\$0</b>	<b>\$46,915</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	01	\$30,797	\$70,297	\$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
	<b>Welfare Subtotal</b>		<b>\$30,797</b>	<b>\$70,297</b>	<b>\$71,522</b>	<b>\$0</b>	<b>\$71,522</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	01	\$93,939	\$99,864	\$142,480	\$0	\$142,480	\$0
4550-4559	Library	01	\$129,085	\$108,630	\$152,387	\$0	\$152,387	\$0
4583	Patriotic Purposes	01	\$410	\$1,200	\$1,200	\$0	\$1,200	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$223,434</b>	<b>\$209,694</b>	<b>\$296,067</b>	<b>\$0</b>	<b>\$296,067</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	01	\$1,632	\$13,307	\$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
	<b>Conservation and Development Subtotal</b>		<b>\$1,632</b>	<b>\$13,307</b>	<b>\$3,305</b>	<b>\$0</b>	<b>\$3,305</b>	<b>\$0</b>



## Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	01	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$60,050	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$60,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$4,654,278</b>	<b>\$0</b>	<b>\$4,664,278</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (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	\$250,000	\$0	\$250,000	\$0
		<i>Purpose: Road Repair and Reconstruction</i>				
4915	To Capital Reserve Fund	07	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Fire Apparatus &amp; Equipment CRF</i>				
4915	To Capital Reserve Fund	14	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Rescue Vehicle and Equipment CRF</i>				
4916	To Expendable Trusts/Fiduciary Funds	03	\$95,000	\$0	\$95,000	\$0
		<i>Purpose: Police Department Expendable Trust Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$80,000	\$0	\$80,000	\$0
		<i>Purpose: Establish &amp; Appropriate ETF for Dowst-Cate Cemetery</i>				
4916	To Expendable Trusts/Fiduciary Funds	05	\$80,000	\$0	\$80,000	\$0
		<i>Purpose: Establish &amp; Appropriate ETF for Municipal Cemetery</i>				
4916	To Expendable Trusts/Fiduciary Funds	08	\$35,000	\$0	\$35,000	\$0
		<i>Purpose: Establish &amp; Appropriate Cemetery General Maintenance</i>				
4916	To Expendable Trusts/Fiduciary Funds	09	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Municipal Government Buildings Infrastructure ETF</i>				
4916	To Expendable Trusts/Fiduciary Funds	10	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Establish &amp; Appropriate to Recreational Facility M</i>				
4916	To Expendable Trusts/Fiduciary Funds	12	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Fire Department Vehicle and Equipment ETF</i>				
Total Proposed Special Articles			\$670,000	\$0	\$670,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
4130-4139	Executive	11	\$20,318	\$0	\$20,318	\$0
<i>Purpose: Pay Adjustments for Town Clerk/Tax Collector and D</i>						
4155-4159	Personnel Administration	06	\$77,000	\$0	\$77,000	\$0
<i>Purpose: Staff COLA Raises</i>						
4619	Other Conservation	16	\$2,500	\$0	\$2,500	\$0
<i>Purpose: Pleasant Lake Attendants</i>						
4619	Other Conservation	15	\$8,000	\$0	\$8,000	\$0
<i>Purpose: Northwood Lake Milfoil</i>						
4902	Machinery, Vehicles, and Equipment	13	\$15,000	\$0	\$15,000	\$0
<i>Purpose: Purchase utility vehicle for Parks &amp; Recreation De</i>						
Total Proposed Individual Articles			\$122,818	\$0	\$122,818	\$0



New Hampshire  
Department of  
Revenue Administration

2022  
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	01	\$14,150	\$14,000	\$14,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	01	\$15,104	\$12,000	\$12,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	01	\$403	\$400	\$400
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	01	\$44,728	\$35,000	\$35,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$74,385</b>	<b>\$61,400</b>	<b>\$61,400</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	01	\$1,231	\$500	\$500
3220	Motor Vehicle Permit Fees	01	\$1,193,257	\$1,150,000	\$1,150,000
3230	Building Permits	01	\$25,328	\$31,700	\$31,700
3290	Other Licenses, Permits, and Fees	01	\$47,164	\$31,750	\$31,750
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$1,266,980</b>	<b>\$1,213,950</b>	<b>\$1,213,950</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	01	\$344,444	\$344,444	\$0
3353	Highway Block Grant	01	\$147,531	\$117,909	\$0
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	01	\$1,357	\$1,300	\$1,300
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$7,669	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$501,001</b>	<b>\$463,653</b>	<b>\$1,300</b>



New Hampshire  
Department of  
Revenue Administration

2022  
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
<b>Charges for Services</b>					
3401-3406	Income from Departments	01	\$79,023	\$64,000	\$64,000
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$79,023</b>	<b>\$64,000</b>	<b>\$64,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	01	\$6,600	\$5,600	\$5,600
3503-3509	Other	01	\$17,122	\$10,000	\$10,000
<b>Miscellaneous Revenues Subtotal</b>			<b>\$23,722</b>	<b>\$15,600</b>	<b>\$15,600</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	13	\$0	\$5,000	\$5,000
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$58,909	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$58,909</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08, 10, 12, 09	\$0	\$105,000	\$105,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$105,000</b>	<b>\$105,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$2,004,020</b>	<b>\$1,928,603</b>	<b>\$1,466,250</b>



Budget Summary

Item	Selectmen's Period ending 12/31/2022 (Recommended)	Budget Committee's Period ending 12/31/2022 (Recommended)
Operating Budget Appropriations	\$4,654,278	\$4,664,278
Special Warrant Articles	\$670,000	\$670,000
Individual Warrant Articles	\$122,818	\$122,818
Total Appropriations	\$5,447,096	\$5,457,096
Less Amount of Estimated Revenues & Credits	\$1,928,603	\$1,466,250
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$3,518,493</b>	<b>\$3,990,846</b>





Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$5,457,096</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$0
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$5,457,096</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$545,710
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items ( <i>Prior to Meeting</i> )	\$0
10. Voted Cost Items ( <i>Voted at Meeting</i> )	\$0
11. Amount voted over recommended amount ( <i>Difference of Lines 9 and 10</i> )	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	
	<b>\$6,002,806</b>





Default Budget of the Municipality

Deerfield

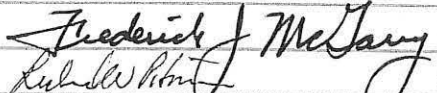
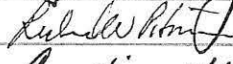



For the period beginning January 1, 2022 and ending December 31, 2022

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

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

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Frederick McGarry	Chair	
Richard Pitman	Vice-Chair	
Cynthia McHugh	Selectwoman	
Alden Dill	Selectman	
Dwight Barnes	Selectman	

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

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



**New Hampshire**  
Department of  
Revenue Administration

**2022  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
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	\$2,678	\$0	\$90,029
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	\$459,693	\$32,526	\$0	\$492,219
4197	Advertising and Regional Association	\$4,019	\$0	\$0	\$4,019
4199	Other General Government	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>		<b>\$1,414,018</b>	<b>\$35,204</b>	<b>\$0</b>	<b>\$1,449,222</b>
<b>Public Safety</b>					
4210-4214	Police	\$802,681	\$14,909	\$0	\$817,590
4215-4219	Ambulance	\$11,500	\$0	\$0	\$11,500
4220-4229	Fire	\$309,802	\$0	\$0	\$309,802
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
<b>Public Safety Subtotal</b>		<b>\$1,183,457</b>	<b>\$14,909</b>	<b>\$0</b>	<b>\$1,198,366</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$209,791	\$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
<b>Highways and Streets Subtotal</b>		<b>\$762,126</b>	<b>\$0</b>	<b>\$0</b>	<b>\$762,126</b>



New Hampshire  
Department of  
Revenue Administration

2022  
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Sanitation</b>					
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
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
<b>Electric</b>					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
<b>Health</b>					
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
<b>Welfare</b>					
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
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$99,864	\$0	\$0	\$99,864
4550-4559	Library	\$108,630	\$35,000	\$0	\$143,630
4583	Patriotic Purposes	\$1,200	\$0	\$0	\$1,200
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$209,694	\$35,000	\$0	\$244,694



**New Hampshire**  
Department of  
Revenue Administration

**2022  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Conservation and Development</b>					
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
<b>Conservation and Development Subtotal</b>		<b>\$2,807</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,807</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>
<b>Capital Outlay</b>					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>		<b>\$4,037,618</b>	<b>\$85,113</b>	<b>\$0</b>	<b>\$4,122,731</b>



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
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No reasons entered for reductions/increases or one-time appropriations.	
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## 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 5th day of February 2022 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered One (1) through Eighteen (18). 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, Tuesday, March 8, 2022. 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 **\$4,664,277**. Should this article be defeated, the default budget shall be **\$4,122,731** which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 7-4-0*  
*Estimated Tax Impact Proposed Budget \$5.97*  
*Estimated Tax Impact Default Budget \$5.28*

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

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

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

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

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

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

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 11-0-0*  
*Estimated Tax Impact \$0.10*

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

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

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

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

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

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

**Article # 7** To see if the town will vote to raise and appropriate the sum of Fifty Thousand Dollars (**\$50,000**), to be placed in the previously established Fire Apparatus and Equipment Capital Reserve Fund.

*Recommended by the Board of Selectmen 5-0-0*  
*Recommended by the Municipal Budget Committee 11-0-0*  
*Estimated Tax Impact \$0.06*

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

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

**Article # 9** To see if the town will vote to raise and appropriate the sum of up to Twenty-Five Thousand Dollars (**\$25,000**) to be placed in the previously established Municipal Government Buildings Infrastructure Expendable Trust Fund said funds to come from unassigned fund balance. No amount to be raised from taxation.

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

**Article # 10** To see if the town will vote to establish a Recreational Facility Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of executing general town field/court maintenance upkeep and to maintain existing playgrounds, athletic fields, athletic courts and the surrounding areas; and to raise and appropriate Twenty-Five Thousand Dollars (**\$25,000.00**) to put in the fund, with this amount to come from the unassigned fund balance; further to name the Board of Selectmen as agents to expend from said fund. No amount to be raised from taxation.

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

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



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

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

**Article # 12** To see if the town will vote to raise and appropriate the sum of Twenty Thousand Dollars **(\$20,000)** to be placed in the previously established Fire Department Vehicle and Equipment Expendable Trust Fund said fund to come from unassigned fund balance. No amount to be raised from taxation.

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

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

*Recommended by the Board of Selectmen 4-0-0*  
*Recommended by the Municipal Budget Committee 7-3-1*  
*Estimated Tax Impact \$0.02*

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

**Article # 14** To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars **(\$10,000)** to be placed in the previously established Rescue Vehicles and Equipment Capital Reserve Fund.

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

**Article # 15** To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars **(\$8,000)** to be used by Northwood Lake Watershed Association to control the Milfoil in Northwood Lake.

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

*Recommended by the Municipal Budget Committee 11-0-0*

*Estimated Tax Impact \$0.01*

**Article # 16** To see if the town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars **(\$2,500)** to be used by the Pleasant Lake Preservation Association to increase the number of hours for trained attendants to provide courtesy boat inspection at the public access ramp on Gulf Road to prevent the introduction and spread of exotic aquatic plants, like variable milfoil and aquatic nuisance animals like zebra mussels from entering Pleasant Lake.

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

*Recommended by the Municipal Budget Committee 11-0-0*

*Estimated Tax Impact \$0.01*

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

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

Given our hands and seal this 20th day of January in the year of our Lord Two Thousand and Twenty-Two.

---

Frederick J. McGarry, Chairman

---

Richard W. Pitman, Vice Chairman

---

Cynthia B. McHugh

---

Alden Dill

---

Dwight Barnes

*TOWN OF DEERFIELD  
BOARD OF SELECTMEN*

A True copy,  
Attest:

*TOWN OF DEERFIELD  
BOARD OF SELECTMEN*

---

Frederick J. McGarry, Chairman

---

Richard W. Pitman, Vice Chairman

---

Cynthia B. McHugh

---

Alden Dill

---

Dwight Barnes



**2021**

# **FINANCIAL REPORTS**



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian P. McDermott, CPA\*\*

Justin Larsh, CPA

Sylvia Y. Petro, MSA, CFE

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

October 6, 2021

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

Dear Members of the Board:

We have audited the financial statements of the governmental activities, the major fund, and aggregate remaining fund information of the Town of Deerfield, New Hampshire (the Town) for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 16, 2021. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Deerfield are described in Note 1 to the financial statements. We noted no transactions entered into by the Town of Deerfield during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town of Deerfield's financial statements were:

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

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

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

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

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

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

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

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for all funds are attached to this letter.

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 30, 2021.

#### *Management Consultations with Other Independent Accountants*

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

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Deerfield's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **Fund Balance Policy**

In June 1999, the Governmental Accounting Standards Board issued Statement No. 34, *Basic Financial Statements - And Management's Discussion and Analysis - For State and local Governments* which required that all governmental entities develop and adopt a fund balance policy. In March 2009, Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, was issued and required the amendment of existing fund balance policies to incorporate the language of this new statement. As of December 31, 2020, the Town has not yet established a fund balance policy. We recommend that the Board of Selectmen develop and formally approve such a policy that includes the necessary language from Statement No. 54.

#### **Investment Policy**

RSA 41:9 - VII *Financial Duties*, states that the Board of Selectmen shall annually review and adopt an investment policy for the investment of public funds in conformance with applicable statutes and shall advise the treasurer of such policies.



The Town's investment policy has not been reaffirmed since 2013. We recommend that the Board of Selectmen annually review and approve the policy as required by State Statute.

#### **Credit Card Policy**

The Town does not have a formal credit card policy. The lack of a formally adopted and implemented credit card policy creates the opportunity for misuse of the Town's credit cards as clear parameters of acceptable and inappropriate activity have not been defined. While we did not identify any such activity that would be considered inappropriate, we believe the potential for inappropriate use of the Town's credit cards could be substantially reduced with clear guidelines for use. We recommend that the Town develop and adopt a credit card policy that outlines when cards can be used, what they can be used for, and the necessary approval process for the card to be used.

#### **Capital Asset Policy**

At present, no formal capital asset policy exists. We suggest a policy be implemented to more effectively control and account for the Town's capital assets. We suggest the present capital asset process be reviewed and documented to control the Town's practice more effectively in this area. To accomplish this goal, we suggest the following:

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

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

#### **Policies Subject to Update**

During our review of Town policies, there were instances where the policy did not reflect the current practice in place. Changes in governance and staffing disrupt many of the standard policies and procedures followed by employees in performing day-to-day operations. As a result, certain procedures are changed or updated based on staffing levels or personnel responsibilities. While these policies were deemed current based on best practices, policies dictating, and documenting practices and processes should be updated to reflect changes in personnel responsibilities, hierarchy, approval, or other key information when those changes occur. We recommend that for any significant changes in personnel responsibilities, staffing levels, or economic conditions, that occur between periodic reviews should be updated promptly as they occur.

#### **Adjusting Journal Entries**

In review of the Town's adjusting journal entry procedures, it was identified that any adjusting journal entries initiated and posted by the Finance Director are not reviewed by another individual. Additionally, it was identified that sufficient documentation was not maintained with the adjustments to support the need for the entry. We recommend that any entries initiated and posted by the Finance Director are reviewed and approved by either the Town Administrator or Board of Selectmen at their regular meetings. Furthermore, supporting documentation for all entries (when applicable), should be retained, and filed in an organized manner, to support the need for the entry.

#### **Revenue Budget**

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

#### **Collateralization of Bank Balances**

During our audit, we noted that one bank account held by the Treasurer was in excess of the federally insured limits. We recommend that the Treasurer evaluate their funds and contact the financial institutions to discuss potential options to insure or collateralize funds in excess of the federally insured limits.



### **Library Controls**

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

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

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

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

### **Library Debit Card**

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

### Other Matters

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

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

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

**GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period***, issued June 2018, will be effective for the Town with its fiscal year ending December 31, 2021. This Statement will enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

**GASB Statement No. 91, *Conduit Debt Obligations***, issued June 2019, will be effective for the Town with its fiscal year ending December 31, 2022. This Statement provides for a single method of reporting conduit debt obligations and clarifies the existing definition of a conduit debt obligation and improves note disclosures.

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

**GASB Statement No. 93, *Replacement of Interbank Offered Rates***, issued in March 2020, will be effective for the Town with its fiscal year ended December 31, 2021. The objectives of this Statement are address accounting and financial reporting implications that results from the replacement of an IBOR.

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



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

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

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

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

Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

We were not engaged to report on the combining and individual fund schedules, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Sincerely,



PLODZIK & SANDERSON  
Professional Association

*Attachments:*

*Combined Journal Entries Report*

Client: **2015 - Town of Deerfield**  
Engagement: **2020 - Town of Deerfield**  
Period Ending: **12/31/2020**  
Trial Balance: **001.0000 - Government Fund Trial Balance**  
Workpaper: **Combined Journal Entries Report**  
Fund Level: **Fund**  
Index: **01, 05, 20, 50, 80, 81**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
To record additional receivable identified during subsequent testing.				
01 1150.01.000	Accounts Receivable		28,987.00	
01 3210.01.000	Business Licenses			28,987.00
Total			<u>28,987.00</u>	<u>28,987.00</u>
<b>Adjusting Journal Entries JE # 2</b>				
To record additional payable identified during subsequent testing.				
01 4324 01.420	TS Disposal-Solid Waste		12,801.00	
01 2020.01.000	Accounts Payable			12,801.00
Total			<u>12,801.00</u>	<u>12,801.00</u>
<b>Adjusting Journal Entries JE # 3</b>				
To record CY allowance for uncollectible accounts.				
01 3110.02.000	Overlay		17,702.00	
01 1080 99.999	Allowance for Uncollectible Accounts			17,702.00
Total			<u>17,702.00</u>	<u>17,702.00</u>
<b>Adjusting Journal Entries JE # 4</b>				
To reclass school and county assessments against property tax revenue				
01 3110.01.000	Property Taxes		11,677,124.00	
01 3110.01.001	Paid to School			11,067,366.00
01 3110.01.002	Paid to County			609,758.00
Total			<u>11,677,124.00</u>	<u>11,677,124.00</u>
<b>Adjusting Journal Entries JE # 15</b>				
To adjust Tax Deeded Property to actual listing.				
01 1670.01.000	Tax Deeded Property		8,049.00	
01 3501.02.000	Sale of Tax Deeded Property			8,049.00
Total			<u>8,049.00</u>	<u>8,049.00</u>
<b>Adjusting Journal Entries JE # 18</b>				
To record subsequent AR for Reginald Moreau 209/034 2020 auction tax deeded property payment				
01 1150.01.000	Accounts Receivable		121,000.00	
01 3501.02.000	Sale of Tax Deeded Property			121,000.00
Total			<u>121,000.00</u>	<u>121,000.00</u>
<b>Adjusting Journal Entries JE # 22</b>				
To reconcile GF BFB by recording a misc. amount of \$633 - appears to be related to prior auditor RJE #13				
01 3502.01.000	Interest on Investments		633.00	
01 2530.01.000	Undesignated Fund Balance			633.00
Total			<u>633.00</u>	<u>633.00</u>
<b>Adjusting Journal Entries JE # 24</b>				
To close reserved for special purposes and reserved for flood insurance - the Town is not sure what these represents and date back to 2007				
01 2490.18.000	Reserved for Flood Insurance		8,875.00	
01 2490.20.000	Reserved for special purposes		32,000.00	
01 2530.01.000	Undesignated Fund Balance			40,875.00
Total			<u>40,875.00</u>	<u>40,875.00</u>
<b>Adjusting Journal Entries JE # 29</b>				
To record nonspendable fund balance for tax deeded property				
01 2530.01.000	Undesignated Fund Balance		159,429.00	
01 2440.00.0000	Nonspendable Fund Balance			159,429.00
Total			<u>159,429.00</u>	<u>159,429.00</u>
<b>Adjusting Journal Entries JE # 31</b>				
To net down interfunds				
01 2080.03.000	Due To Recreation Revolving Fund		807,716.00	
01 2080.05.000	Due To Joe Stone Good Sports Fund		4,082.00	
01 2080.09.000	Due To Special Detail Revolving Fund		219,564.00	
20 2080.03.000	Due to General Fund		81,726.00	
50 2080.03.000	Due to General Fund Special Detail Revolving Fund		364,951.00	
80 2080.03.000	Due To General Fund		2,781,231.00	
81 2080.03.000	Due To General Fund		9,082.00	
01 1310.02.000	Due From Recreation Revolving Fund			807,716.00
01 1310.06.000	Due From Joe Stone Good Sports Fund			4,082.00
01 1310.09.000	Due from Special Detail Revolving Fund			219,564.00
20 1310.02.000	Due from General Fund			81,726.00
50 1310.02.000	Due from General Fund SD			364,951.00
80 1310.02.000	Due From General Fund			2,781,231.00

81.1310.02.000	Due From General Fund		9,082.00
<b>Total</b>		<b>4,268,352.00</b>	<b>4,268,352.00</b>
<b>Adjusting Journal Entries JE # 32</b>			
To adjust conservation interfund by unknown clearly trivial \$64		300.8100	
01.3502.01.000	Interest on Investments	64.00	
01.2080.02.000	Due to Conservation Commission		64.00
<b>Total</b>		<b>64.00</b>	<b>64.00</b>
<b>Adjusting Journal Entries JE # 34</b>			
To record client requested entry to reclass COVID expenses from the GF.		502.0002	
01.1310.05.000	Due From COVID 19 fund	80,920.00	
01.4210.01.110	PD Full Time Employee	2,036.00	
05.2080.01.000	Due to general fund	2,036.00	
05.4130.02.610	COVID 19 general expenses	80,920.00	
01.1310.05.000	Due From COVID 19 fund		2,036.00
01.4130.02.690	TA Miscellaneous		150.00
01.4140.03.138	MTG Election Assistant		4,952.00
01.4140.03.610	MTG Supplies		1,220.00
01.4150.06.430	IT Vendor Maint & Support		20.00
01.4150.06.610	IT Supplies		32.00
01.4150.06.625	IT Postage		353.00
01.4150.06.740	IT Equipment		899.00
01.4194.01.430	GB Repairs & Maintenance		90.00
01.4210.01.110	PD Full Time Employee		72,873.00
01.4520.02.430	VP Repairs and Maintenance		331.00
05.2080.01.000	Due to general fund		80,920.00
05.4210.01.999	COVID 19 stipends		2,036.00
<b>Total</b>		<b>165,912.00</b>	<b>165,912.00</b>
<b>Total Adjusting Journal Entries</b>		<b>16,500,928.00</b>	<b>16,500,928.00</b>
<b>Total All Journal Entries</b>		<b>16,500,928.00</b>	<b>16,500,928.00</b>

**TOWN OF DEERFIELD,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2020**

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2020**

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# PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

## ***INDEPENDENT AUDITOR'S REPORT***

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

We have audited the accompanying financial statements of the governmental activities, the major fund, and aggregate remaining fund information of the Town of Deerfield, New Hampshire (the Town) as of and for the year ended December 31, 2020, 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***

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

### ***Auditor's Responsibility***

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

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

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

### **Summary of Opinions**

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

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

As discussed in Note 1-B to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

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

***Adverse Opinion***

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Deerfield, New Hampshire, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Deerfield, New Hampshire as of December 31, 2020, and the respective changes in financial position and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Change in Accounting Principle***

As discussed in Note 2-D to the financial statements, in calendar year 2020 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

***Other Matters***

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

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

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

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 sufficient evidence 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's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

September 30, 2021

*Plodzik & Sanderson  
Professional Association*

## ***BASIC FINANCIAL STATEMENTS***



**EXHIBIT A**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Statement of Net Position*  
*December 31, 2020*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 955,864
Investments	480,191
Taxes receivables (net)	3,024,579
Account receivables	157,641
Tax deeded property, subject to resale	159,429
Capital assets:	
Land and construction in progress	5,317,201
Other capital assets, net of depreciation	4,793,761
Total assets	<u>14,888,666</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	749,785
Amounts related to other postemployment benefits	11,849
Total deferred outflows of resources	<u>761,634</u>
<b>LIABILITIES</b>	
Accounts payable	39,032
Accrued salaries and benefits	40,818
Intergovernmental payable	1,220
Other	130,893
Long-term liabilities:	
Due within one year	10,000
Due in more than one year	3,362,796
Total liabilities	<u>3,584,759</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	53,154
Amounts related to pensions	78,268
Amounts related to other postemployment benefits	815
Total deferred inflows of resources	<u>132,237</u>
<b>NET POSITION</b>	
Net investment in capital assets	10,110,962
Restricted	547,622
Unrestricted	1,274,720
Total net position	<u>\$ 11,933,304</u>

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

**EXHIBIT B**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Statement of Activities*  
*For the Fiscal Year Ended December 31, 2020*

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change In
	Expenses	Services	Contributions	Net Position
General government	\$ 1,600,048	\$ 6,210	\$ 128,318	\$ (1,465,520)
Public safety	1,417,695	102,343	37,314	(1,278,038)
Highways and streets	983,072	302	-	(982,770)
Sanitation	539,133	37,000	-	(502,133)
Health	32,128	-	-	(32,128)
Welfare	33,498	-	-	(33,498)
Culture and recreation	362,412	122,336	-	(240,076)
Conservation	14,033	-	-	(14,033)
Total governmental activities	<u>\$ 4,982,019</u>	<u>\$ 268,191</u>	<u>\$ 165,632</u>	<u>(4,548,196)</u>
General revenues:				
Taxes:				
Property				2,529,867
Other				177,829
Motor vehicle permit fees				1,132,112
Licenses and other fees				138,355
Grants and contributions not restricted to specific programs				438,095
Unrestricted investment earnings				40,894
Miscellaneous				472,883
Total general revenues				<u>4,930,035</u>
Change in net position				381,839
Net position, beginning, as restated (see Note 16)				11,551,465
Net position, ending				<u>\$ 11,933,304</u>

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

**EXHIBIT C-1**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Governmental Funds*  
*Balance Sheet*  
*December 31, 2020*

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 432,683	\$ 523,181	\$ 955,864
Investments	51,974	428,217	480,191
Taxes receivable	3,042,281	-	3,042,281
Accounts receivable	157,641	-	157,641
Interfund receivable	15,522	92,702	108,224
Tax deeded property, subject to resale	159,429	-	159,429
Total assets	<u>\$ 3,859,530</u>	<u>\$ 1,044,100</u>	<u>\$ 4,903,630</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 39,032	\$ -	\$ 39,032
Accrued salaries and benefits	40,818	-	40,818
Intergovernmental payable	1,220	-	1,220
Interfund payable	92,702	15,522	108,224
Other	130,893	-	130,893
Total liabilities	<u>304,665</u>	<u>15,522</u>	<u>320,187</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - Property taxes	<u>136,488</u>	<u>-</u>	<u>136,488</u>
<b>FUND BALANCES</b>			
Nonspendable	159,429	342,515	501,944
Restricted	-	297,754	297,754
Committed	784,318	403,831	1,188,149
Unassigned (deficit)	2,474,630	(15,522)	2,459,108
Total fund balances (deficit)	<u>3,418,377</u>	<u>1,028,578</u>	<u>4,446,955</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,859,530</u>	<u>\$ 1,044,100</u>	<u>\$ 4,903,630</u>

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

**EXHIBIT C-2**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
*December 31, 2020*

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

Total fund balances of governmental funds (Exhibit C-1)		\$ 4,446,955
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 14,487,480	
Less accumulated depreciation	<u>(4,376,518)</u>	
		10,110,962
Pension and other postemployment benefit (OPEB) related deferred outflows of current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 749,785	
Deferred inflows of resources related to pensions	(78,268)	
Deferred outflows of resources related to OPEB	11,849	
Deferred inflows of resources related to OPEB	<u>(815)</u>	
		682,551
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (108,224)	
Payables	<u>108,224</u>	
		-
Long-term revenue (taxes) is not available to pay current-period expenditures, and therefore, is deferred in the governmental funds.		83,334
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(17,702)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Compensated absences	\$ 38,724	
Accrued landfill postclosure care costs	252,000	
Net pension liability	2,890,249	
Other postemployment benefits	<u>191,823</u>	
		<u>(3,372,796)</u>
Net position of governmental activities (Exhibit A)		<u><u>\$ 11,933,304</u></u>

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

**EXHIBIT C-3**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2020**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 2,649,498	\$ 67,700	\$ 2,717,198
Licenses and permits	1,270,467	-	1,270,467
Intergovernmental receivable	445,457	158,270	603,727
Charges for services	63,250	204,941	268,191
Miscellaneous	431,583	82,194	513,777
Total revenues	<u>4,860,255</u>	<u>513,105</u>	<u>5,373,360</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,317,293	129,020	1,446,313
Public safety	1,045,004	103,678	1,148,682
Highways and streets	954,649	4,965	959,614
Sanitation	394,194	9,753	403,947
Health	32,128	-	32,128
Welfare	33,498	-	33,498
Culture and recreation	213,341	135,026	348,367
Conservation	13,301	732	14,033
Capital outlay	20,000	-	20,000
Total expenditures	<u>4,023,408</u>	<u>383,174</u>	<u>4,406,582</u>
Net change in fund balances	836,847	129,931	966,778
Fund balances, beginning, as restated (see Note 16)	<u>2,581,530</u>	<u>898,647</u>	<u>3,480,177</u>
Fund balances, ending	<u>\$ 3,418,377</u>	<u>\$ 1,028,578</u>	<u>\$ 4,446,955</u>

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

**EXHIBIT C-4**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended December 31, 2020*

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 966,778
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 243,814	
Disposal of capital assets	(17,032)	
Depreciation expense	<u>(384,608)</u>	
		(157,826)
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue		(9,502)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental		
Increase in compensated absences	\$ (17,208)	
Increase in accrued landfill postclosure care costs	(140,000)	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(264,697)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>4,294</u>	
		<u>(417,611)</u>
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 381,839</u></u>

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

**EXHIBIT D**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
**For the Fiscal Year Ended December 31, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 2,475,141	\$ 2,639,996	\$ 164,855
Licenses and permits	1,290,000	1,270,467	(19,533)
Intergovernmental receivable	439,475	445,457	5,982
Charges for services	50,000	63,250	13,250
Miscellaneous	32,500	423,966	391,466
Total revenues	<u>4,287,116</u>	<u>4,843,136</u>	<u>556,020</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,422,000	1,317,293	104,707
Public safety	1,128,028	1,045,004	83,024
Highways and streets	966,411	954,649	11,762
Sanitation	356,266	394,194	(37,928)
Health	40,642	32,128	8,514
Welfare	70,834	33,498	37,336
Culture and recreation	287,145	213,341	73,804
Conservation	13,339	13,301	38
Debt service:			
Interest	1	-	1
Capital outlay	-	20,000	(20,000)
Total expenditures	<u>4,284,666</u>	<u>4,023,408</u>	<u>261,258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,450</u>	<u>819,728</u>	<u>817,278</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	7,550	21,548	13,998
Transfers out	(252,000)	(252,000)	-
Total other financing sources (uses)	<u>(244,450)</u>	<u>(230,452)</u>	<u>13,998</u>
Net change in fund balances	<u>\$ (242,000)</u>	<u>589,276</u>	<u>\$ 831,276</u>
Increase in nonspendable fund balance		(159,429)	
Unassigned fund balance, beginning		2,110,415	
Unassigned fund balance, ending		<u>\$ 2,540,262</u>	

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

**EXHIBIT E-1**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**December 31, 2020**

	Private Purpose Trust Fund	All Custodial Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 36,327	\$8,115,980
Investments	384,635	-
Total assets	<u>420,962</u>	<u>8,115,980</u>
<b>LIABILITIES</b>		
Due to school district	-	7,067,366
Due to others	-	1,655
Total liabilities	<u>-</u>	<u>7,069,021</u>
<b>NET POSITION</b>		
Restricted	<u>\$420,962</u>	<u>\$1,046,959</u>

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



**EXHIBIT E-2**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended December 31, 2020**

	Private Purpose Trust Fund	All Custodial Funds
<b>ADDITIONS</b>		
Contributions	\$ -	\$ 293,237
Investment earnings	31,592	4,072
Tax collections for other governments	-	11,676,290
Total additions	<u>31,592</u>	<u>11,973,599</u>
<b>DEDUCTIONS</b>		
Payments from trust funds	525	98,470
Payments of taxes to other governments	-	11,676,290
Payments for escrow purposes	-	11,063
Total deductions	<u>525</u>	<u>11,785,823</u>
Change in net position	31,067	187,776
Net position, beginning, as restated (see Note 16)	<u>389,895</u>	<u>859,183</u>
Net position, ending	<u><u>\$420,962</u></u>	<u><u>\$ 1,046,959</u></u>

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

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2020**

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**DETAILED NOTES ON ALL FUNDS**

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**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2020**

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

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

In 2020 the Town implemented GASB Statement No. 84, *Fiduciary Activities*, which changed the way fiduciary activities are recorded. See Note 2-D for further information on this pronouncement.

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

***1-A Reporting Entity***

The Town of Deerfield is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

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

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

***Government-wide Financial Statements*** – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

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

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

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

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2020**

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

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

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

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

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

The Town reports the following fiduciary funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### ***1-E Receivables***

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

### ***1-F Capital Assets***

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

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

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

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

<b>Capital Asset Classes:</b>	<u><b>Years</b></u>
Land improvements	9 - 30
Buildings and building improvements	7 - 50
Machinery, equipment, and vehicles	5 - 30
Software and other related equipment	5 - 10
Infrastructure	13

***1-G Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

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

***1-H Property Taxes***

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 11, 2020 and November 16, 2020, and due on July 1, 2020 and January 1, 2021. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2019 on August 31, 2020.

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

The Town net assessed valuation as of April 1, 2020 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 679,115,891
For all other taxes	\$ 746,052,291

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The tax rates and amounts assessed for the year ended December 31, 2020 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$3.86	\$ 2,884,097
School portion:		
State of New Hampshire	\$1.71	1,158,341
Local	\$13.28	9,909,025
County portion	\$0.82	608,924
Total	<u>\$19.67</u>	<u>\$ 14,560,387</u>

**1-I Accounts Payable**

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2020.

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

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

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

**1-K 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.

In the fund financial statements, governmental fund types recognize bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses, issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

**1-L Compensated Absences**

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

**Sick Leave** - Accumulated sick leave lapses when employees leave the employ of the Town and when, upon separation from service, no monetary obligation exists.

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***1-M Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

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

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

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

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

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

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

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

**Net investment in capital assets** – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

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

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

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

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



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

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

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

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

***1-P Use of Estimates***

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

***NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

***2-A Budgetary Information***

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

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

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

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2020, \$100,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$142,000 was voted from unassigned fund balance as a transfer to various capital reserve funds.

***2-B Budgetary Reconciliation to GAAP Basis***

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

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Balance – Budget and Actual is presented for the major governmental fund which had a budget. There are no differences between the budgetary basis of accounting for the major general fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D (budgetary basis)	\$ 4,864,684
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	7,617
To eliminate transfers between blended expendable trust and general funds	(21,548)
Change in deferred tax revenue relating to 60-day revenue recognition	
recognized as revenue on the GAAP basis, but not on the budgetary basis	9,502
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,860,255</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 4,275,408
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To eliminate transfers between general and blended expendable trust funds	(273,548)
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,023,408</u>

**2-C Deficit Fund Balances**

The special detail special revenue fund had a deficit fund balance of (\$15,522) at December 31, 2020. This deficit will be financed through future revenues of the fund.

**2-D Accounting Change**

Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, was implemented during fiscal year 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust of equivalent arrangement that meet specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or other condition is required to be taken or met by the beneficiary to release the assets. Beginning net position for the fiduciary funds was restated to retroactively report the change in accounting principle, see note 16.

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$9,106,576 and the bank balances totaled \$9,363,338. Petty cash totaled \$1,595.

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Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 955,864
Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	8,152,307
Total cash and cash equivalents	<u>\$ 9,108,171</u>

**NOTE 4 – INVESTMENTS**

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

The Town has the following recurring fair value measurements and maturities as of December 31, 2020:

	Valuation Measurement	Fair Value
	Method	
Investments type:		
Common stock	Level 1	\$ 462,559
Equity exchange traded	Level 1	10,546
Equity mutual funds	Level 1	28,326
Fixed income mutual funds	Level 2	346,136
Real estate	Level 2	17,259
Total fair value		<u>\$ 864,826</u>

**Interest Rate Risk** – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Both the Town and Trustees of Trust Funds investment policies follow the prudent person rule, which requires the preservation of principal and the amount and regularity of the income derived there from. The investment types noted above are exempt from disclosure.

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

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

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 480,191
Investments per Statement of Net Position - Fiduciary Fund (Exhibit E-1)	384,635
Total investments	<u>\$ 864,826</u>

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**NOTE 5 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2020. The amount has been reduced by an allowance for an estimated uncollectible amount of \$17,702. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2020	\$2,884,721	\$2,884,721
Unredeemed (under tax lien):		
Levy of 2019	58,691	58,691
Levy of 2018	42,759	42,759
Levies of 2017 and prior	48,635	48,635
Yield	834	834
Elderly liens	6,641	6,641
Less: allowance for estimated uncollectible taxes	(17,702) *	-
Net taxes receivable	<u>\$3,024,579</u>	<u>\$3,042,281</u>

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

**NOTE 6 – OTHER RECEIVABLES**

Receivables at December 31, 2020, consisted of the sale of tax deeded property as well as the annual franchise fee payment. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2020 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 5,254,941	\$ -	\$ -	\$ 5,254,941
Construction in progress	62,260	-	-	62,260
Total capital assets not being depreciated	<u>5,317,201</u>	<u>-</u>	<u>-</u>	<u>5,317,201</u>
Being depreciated:				
Buildings and building improvements	1,191,689	-	-	1,191,689
Machinery, equipment, and furnishings	992,569	-	(108,875)	883,694
Vehicles	1,704,591	59,801	(121,919)	1,642,473
Infrastructure	5,268,410	184,013	-	5,452,423
Total capital assets being depreciated	<u>9,157,259</u>	<u>243,814</u>	<u>(230,794)</u>	<u>9,170,279</u>
Total all capital assets	<u>14,474,460</u>	<u>243,814</u>	<u>(230,794)</u>	<u>14,487,480</u>
Less accumulated depreciation:				
Buildings and building improvements	(394,423)	(54,353)	-	(448,776)
Machinery, equipment, and furnishings	(702,104)	(71,928)	108,875	(665,157)
Vehicles	(1,129,599)	(80,561)	104,887	(1,105,273)
Infrastructure	(1,979,546)	(177,766)	-	(2,157,312)
Total accumulated depreciation	<u>(4,205,672)</u>	<u>(384,608)</u>	<u>213,762</u>	<u>(4,376,518)</u>
Net book value, capital assets being depreciated	<u>4,951,587</u>	<u>(140,794)</u>	<u>(17,032)</u>	<u>4,793,761</u>
Net book value, all capital assets	<u>\$10,268,788</u>	<u>\$(140,794)</u>	<u>\$ (17,032)</u>	<u>\$ 10,110,962</u>

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

General government	\$ 41,557
Public safety	112,419
Highways and streets	211,355
Sanitation	9,443
Culture and recreation	9,834
Total depreciation expense	<u>\$ 384,608</u>

**NOTE 8 – INTERFUND BALANCES**

*Interfund Balances* - The composition of interfund balances as of December 31, 2020 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor	\$ 15,522
Nonmajor	General	92,702
		<u>\$ 108,224</u>

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

**NOTE 9 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments of \$7,068,586 at December 31, 2020 consist of:

Governmental fund:	
General fund:	
Fees due to other governments	\$ 1,220
Fiduciary fund:	
Taxes:	
Balance of the 2020-2021 district assessment due to School Administrative Unit #53	7,067,366
Total intergovernmental payables due	<u>\$7,068,586</u>

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

Deferred outflows of resources of at December 31, 2020 consist of amounts related to pensions totaling \$749,785 and amounts related to OPEB totaling \$11,849. For further discussion on these amounts, see Note 12 and 13 respectively.

Deferred inflows of resources are as follows:

	<u>Exhibit A</u>	<u>Exhibit C-1</u>
Property taxes levied prior to their due date	\$ 53,154	\$ 53,154
Deferred property taxes not collected within 60 days of the fiscal year-end	-	83,334
Amounts related to pensions (see Note 12)	78,268	-
Amounts related to other postemployment benefits (see Note 13)	815	-
Total governmental activities	<u>\$ 132,237</u>	<u>\$ 136,488</u>

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**NOTE 11 – LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2020:

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2021	Due Within One Year
Compensated absences	\$ 21,516	\$ 17,208	\$ -	\$ 38,724	\$ -
Accrued landfill postclosure care costs	112,000	140,000	-	252,000	10,000
Net pension liability	2,048,080	842,169	-	2,890,249	-
Net other postemployment benefits	194,209	-	(2,386)	191,823	-
Total long-term liabilities	<u>\$ 2,375,805</u>	<u>\$ 999,377</u>	<u>\$ (2,386)</u>	<u>\$ 3,372,796</u>	<u>\$ 10,000</u>

**Accrued Landfill Postclosure Care Costs** - The Town ceased operating its landfill in 1995 and closure construction was completed in 1996. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The recognition of these landfill postclosure care costs is based on the amount of the landfill used through the end of the year. The estimated liability for landfill postclosure care costs has a balance of \$252,000 as of December 31, 2020, which is based on 100% usage (filled) of the landfill. The estimated total current cost of the landfill postclosure care (\$252,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2020. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

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

**NOTE 12 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time State employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

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

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

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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

**Contributions** - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80% respectively. For fiscal year 2020, the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. The contribution requirement for the fiscal year 2020 was \$97,226, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At December 31, 2020 the Town reported a liability of \$2,890,249 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the Town's proportion was 0.05% which was an increase of 0.01% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of \$459,863. At December 31, 2020 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	\$ 109,840	\$ 47,235
Changes in assumptions	285,903	-
Net difference between projected and actual investment earnings on pension plan investments	178,765	-
Differences between expected and actual experience	78,051	31,033
Contributions subsequent to the measurement date	97,226	-
Total	<u>\$ 749,785</u>	<u>\$ 78,268</u>

The \$97,226 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2021	\$ 108,165
2022	139,214
2023	169,398
2024	157,514
Thereafter	-
Totals	<u>\$ 574,291</u>

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

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

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

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

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

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

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

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 3,741,696	\$ 2,890,249	\$ 2,194,504



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

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

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

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2020 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

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

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

Maximum medical subsidy rates paid during fiscal year 2020 were as follows:

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

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

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2020, the Town contributed 3.66% for police and fire, and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$9,898, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At December 31, 2020, the Town reported a liability of \$191,823 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net OPEB liability was based on a projection of the Town’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2020, the Town’s proportion was 0.04% which was the same as its proportion measured as of June 30, 2019.

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For the year ended December 31, 2020, the Town recognized OPEB expense of \$16,213. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ -	\$ 259
Net difference between projected and actual investment earnings on OPEB plan investments	718	-
Differences between expected and actual experience	-	556
Changes in assumptions or other inputs	1,233	-
Contributions subsequent to the measurement date	9,898	-
Total	<u>\$ 11,849</u>	<u>\$ 815</u>

The \$9,898 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021.

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

Fiscal Year Ending December 31,	
2021	\$ 473
2022	212
2023	253
2024	198
Thereafter	-
Totals	<u>\$ 1,136</u>

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

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

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

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

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 208,300	\$ 191,823	\$ 177,518

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

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

### **13-B Town of Deerfield Retiree Health Benefit Program**

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

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The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2020 or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town's single employer plan. The amounts that should be recorded as the net OPEB liability and the OPEB expense for the Town's single employer plan are unknown.

**NOTE 14 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION**

Net position reported on the government wide and fiduciary funds Statements of Net Position at December 31, 2020 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all capital assets	\$10,110,962	\$ -
Restricted net position:		
Library	78,962	-
Perpetual care - principal balance	342,515	-
Perpetual care - income balance	126,145	-
Individuals, organizations, and other governments	-	420,962
Escrows	-	48,168
School trust funds	-	998,791
Total restricted net position	547,622	1,467,921
Unrestricted	1,274,720	-
Total net position	\$11,933,304	\$ 1,467,921

None of the net position is restricted by enabling legislation.

**NOTE 15 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2020 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Tax deeded property	\$ 159,429	\$ -	\$ 159,429
Permanent fund - principal balance	-	342,515	342,515
Total nonspendable fund balance	159,429	342,515	501,944
<b>Restricted:</b>			
Library	-	78,962	78,962
Impact fees - highway	-	53,789	53,789
Impact fees - solid waste	-	38,858	38,858
Permanent - income balance	-	126,145	126,145
Total restricted fund balance	-	297,754	297,754

(continued)

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Governmental fund balances continued:

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Committed:</b>			
Expendable trust	784,318	-	784,318
Nonmajor special revenue funds:			
Recreation	-	73,588	73,588
Conservation	-	262,069	262,069
Other special revenue funds	-	68,174	68,174
Total committed fund balance	<u>784,318</u>	<u>403,831</u>	<u>1,188,149</u>
<b>Unassigned:</b>			
General fund	2,474,630	-	2,474,630
Special detail	-	(15,522)	(15,522)
Total unassigned fund balance	<u>2,474,630</u>	<u>(15,522)</u>	<u>2,459,108</u>
Total governmental fund balances	<u>\$ 3,418,377</u>	<u>\$ 1,028,578</u>	<u>\$ 4,446,955</u>

**NOTE 16 – PRIOR PERIOD ADJUSTMENTS**

Net position/fund balance at January 1, 2020 was restated to give retroactive effect to the following prior period adjustments:

	Governmental Activities	General Fund	Special Revenue Fund	Permanent Fund	Fiduciary Funds
To restate for the cumulative changes related to the implementation of GASB Statement No. 84	\$ -	\$ -	\$ -	\$ -	\$ 849,749
To reclassify trust funds previously reported as private purpose trusts to permanent trusts	117	-	-	117	(117)
To reclassify expendable trust funds previously reported as special revenue funds to general fund for GASB No. 54	-	196,283	(196,283)	-	-
To restate for change in allowance for doubtful accounts	21,489	-	-	-	-
To restate for change in 60-day property tax deferred inflows of resources	-	663,573	-	-	-
To remove Local OPEB liability calculated using the Alternative Minimum Valuation Method (AMM)	209,271	-	-	-	-
Net position/fund balance, as previously reported	<u>11,320,588</u>	<u>1,721,674</u>	<u>658,788</u>	<u>436,025</u>	<u>9,551</u>
Net position/fund balance, as restated	<u>\$ 11,551,465</u>	<u>\$ 2,581,530</u>	<u>\$ 462,505</u>	<u>\$ 436,142</u>	<u>\$ 859,183</u>

**NOTE 17 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2020, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2020 to December 31, 2020 by Primex<sup>3</sup>, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2020 the Town paid \$44,692 and \$45,310 respectively, to Primex for property, liability and worker's compensation. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

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respectively, to Primex for property, liability and worker's compensation. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

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

**NOTE 18 – CONTINGENT LIABILITIES**

There are various legal claims and suits pending against the Town which arose in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

**NOTE 19 – COVID-19**

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

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that; are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the budget approved for 2020; and were incurred during the period that begins on March 1, 2020 and ends on December 31, 2020. The Town was awarded a portion of this federal funding totaling \$158,270. In addition to funding from the CARES Act, there are several other federal and state grants available.

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

**NOTE 20 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through September 30, 2021, the date the December 31, 2020 financial statements were available to be issued, and no events occurred that requires recognition or disclosure.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT F**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2020*

	December 31,					
	2015	2016	2017	2018	2019	2020
Town's proportion of the net pension liability	0.04%	0.04%	0.05%	0.04%	0.04%	0.05%
Town's proportionate share of the net pension liability	\$ 1,683,859	\$ 2,353,051	\$2,229,199	\$ 2,053,223	\$ 2,048,080	\$ 2,890,249
Town's covered payroll	\$ 1,094,525	\$ 1,151,128	\$1,209,159	\$ 1,173,565	\$ 1,202,464	\$ 1,207,027
Town's proportionate share of the net pension liability as a percentage of its covered payroll	153.84%	204.41%	184.36%	174.96%	170.32%	239.45%
Plan fiduciary net position as a percentage of the total pension liability	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%

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



**EXHIBIT G**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2020*

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

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

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2020**

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

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2020:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	20 years beginning July 1, 2019 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2010-215 experience study.
Mortality	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 2010-2015 experience study.

**Other Information:**

Notes	The board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 biennium.
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**EXHIBIT H**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2020*

	December 31,		
	2018	2019	2020
Town's proportion of the net OPEB liability	0.04%	0.04%	0.04%
Town's proportionate share of the net OPEB liability (asset)	\$ 203,289	\$ 194,209	\$ 191,823
Town's covered payroll	\$ 1,222,027	\$ 1,251,433	\$ 1,207,027
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	16.64%	15.52%	15.89%
Plan fiduciary net position as a percentage of the total OPEB liability	7.53%	7.75%	7.74%

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

**EXHIBIT I**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2020*

	December 31,		
	2018	2019	2020
Contractually required contribution	\$ 19,640	\$ 20,216	\$ 20,342
Contributions in relation to the contractually required contribution	(19,640)	(20,216)	(20,342)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Town's covered payroll	\$ 1,222,027	\$ 1,251,433	\$ 1,207,027
Contributions as a percentage of covered payroll	1.61%	1.62%	1.69%

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

**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFIT LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2020**

***Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and  
Schedule of Town Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2/0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

**Methods and Assumptions:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2010-2015 experience study.
Mortality	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 2010-2015 experience study.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

**SCHEDULE 1**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2020*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 2,388,891	\$ 2,529,867	\$ 140,976
Land use change	34,000	30,400	(3,600)
Yield	15,000	18,112	3,112
Excavation	250	-	(250)
Interest and penalties on taxes	37,000	61,617	24,617
Total from taxes	<u>2,475,141</u>	<u>2,639,996</u>	<u>164,855</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	30,000	61,480	31,480
Motor vehicle permit fees	1,200,000	1,132,112	(67,888)
Building permits	30,000	44,231	14,231
Other	30,000	32,644	2,644
Total from licenses, permits, and fees	<u>1,290,000</u>	<u>1,270,467</u>	<u>(19,533)</u>
Intergovernmental:			
State:			
Shared revenues	51,353	51,353	-
Meals and rooms distribution	235,758	235,758	-
Highway block grant	151,001	150,984	(17)
State and federal forest land reimbursement	1,363	1,363	-
Other	-	5,999	5,999
Total from intergovernmental	<u>439,475</u>	<u>445,457</u>	<u>5,982</u>
Charges for services:			
Income from departments	<u>50,000</u>	<u>63,250</u>	<u>13,250</u>
Miscellaneous:			
Sale of municipal property	1,500	388,580	387,080
Interest on investments	20,000	11,503	(8,497)
Other	<u>11,000</u>	<u>23,883</u>	<u>12,883</u>
Total from miscellaneous	<u>32,500</u>	<u>423,966</u>	<u>391,466</u>
Other financing sources:			
Transfers in	<u>7,550</u>	<u>21,548</u>	<u>13,998</u>
Total revenues	<u>4,294,666</u>	<u>\$ 4,864,684</u>	<u>\$ 570,018</u>
Unassigned fund balance used to reduce tax rate	100,000		
Amounts voted from fund balance	<u>142,000</u>		
Total revenues and use of fund balance	<u>\$ 4,536,666</u>		

**SCHEDULE 2**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2020*

	Appropriations	Expenditures	Variance Positive (Negative)
Current:			
General government:			
Executive	\$ 368,981	\$ 377,574	\$ (8,593)
Election and registration	11,713	17,429	(5,716)
Financial administration	58,634	59,951	(1,317)
Revaluation of property	92,678	152,221	(59,543)
Legal	43,572	21,530	22,042
Personnel administration	94,903	89,048	5,855
Planning and zoning	48,493	36,046	12,447
General government buildings	224,795	157,465	67,330
Cemeteries	21,452	21,452	-
Insurance, not otherwise allocated	452,760	380,192	72,568
Advertising and regional associations	4,019	4,385	(366)
Total general government	1,422,000	1,317,293	104,707
Public safety:			
Police	774,377	721,008	53,369
Ambulance	11,500	13,000	(1,500)
Fire	281,529	253,836	27,693
Building inspection	53,254	51,749	1,505
Emergency management	7,368	5,411	1,957
Total public safety	1,128,028	1,045,004	83,024
Highways and streets:			
Administration	214,076	218,413	(4,337)
Highways and streets	751,934	735,836	16,098
Bridges	1	-	1
Other	400	400	-
Total highways and streets	966,411	954,649	11,762
Sanitation:			
Administration	77,821	70,485	7,336
Solid waste collection	43,344	24,855	18,489
Solid waste disposal	235,101	298,854	(63,753)
Total sanitation	356,266	394,194	(37,928)
Health:			
Pest control	6,326	2,753	3,573
Health agencies	34,316	29,375	4,941
Total health	40,642	32,128	8,514
Welfare:			
Administration and direct assistance	70,834	33,498	37,336
Culture and recreation:			
Parks and recreation	116,879	98,002	18,877
Library	169,066	114,739	54,327
Patriotic purposes	1,200	600	600
Total culture and recreation	287,145	213,341	73,804
Conservation	13,339	13,301	38

(Continued)



**SCHEDULE 2 (Continued)**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2020*

	Appropriations	Expenditures	Variance Positive (Negative)
Debt service:			
Interest on tax anticipation notes	1	-	1
Capital outlay	-	20,000	(20,000)
Other financing uses:			
Transfers out	252,000	252,000	-
Total appropriations, expenditures, and other financing uses	\$ 4,536,666	\$ 4,275,408	\$ 261,258

**SCHEDULE 3**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Major General Fund**  
**Schedule of Changes in Unassigned Fund Balance**  
**For the Fiscal Year Ended December 31, 2020**

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 2,110,415
Changes:		
Unassigned fund balance used to reduce 2020 tax rate		(100,000)
Amounts voted from fund balance		(142,000)
2020 Budget summary:		
Revenue surplus (Schedule 1)	\$ 570,018	
Unexpended balance of appropriations (Schedule 2)	261,258	
2020 Budget surplus		831,276
Increase in nonspendable fund balance		(159,429)
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		2,540,262
<b>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</b>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(83,334)
Elimination of the allowance for uncollectible taxes		17,702
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u>\$ 2,474,630</u>

**SCHEDULE 4**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2020**

	Special Revenue Funds											
	COVID	Library	250th Anniversary	Special Detail	Recreation Fund	Joe Stone Fund	Conservation Fund	Impact Fees Highway	Impact Fees Solid Waste	Other Special Funds	Permanent Fund	Total
ASSETS												
Cash and cash equivalents	\$ -	\$78,962	\$ -	\$ -	\$ -	\$ -	\$256,269	\$53,789	\$38,858	\$54,860	\$40,443	\$523,181
Investments	-	-	-	-	-	-	-	-	-	-	428,217	428,217
Interfund receivable	-	-	11,470	-	73,588	1,844	5,800	-	-	-	-	92,702
Total assets	\$ -	\$78,962	\$11,470	\$ -	\$73,588	\$1,844	\$262,069	\$53,789	\$38,858	\$54,860	\$468,660	\$1,044,100
LIABILITIES												
Interfund payable	\$ -	\$ -	\$ -	\$15,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$15,522
FUND BALANCES (DEFICIT)												
Nonspendable	-	-	-	-	-	-	-	-	-	-	342,515	342,515
Restricted	-	78,962	-	-	-	-	-	53,789	38,858	-	126,145	297,754
Committed	-	-	11,470	-	73,588	1,844	262,069	-	-	54,860	-	403,831
Unassigned (deficit)	-	-	-	(15,522)	-	-	-	-	-	-	-	(15,522)
Total fund balances (deficit)	-	78,962	11,470	(15,522)	73,588	1,844	262,069	53,789	38,858	54,860	468,660	1,028,578
Total liabilities and fund balances	\$ -	\$78,962	\$11,470	\$ -	\$73,588	\$1,844	\$262,069	\$53,789	\$38,858	\$54,860	\$468,660	\$1,044,100

**SCHEDULE 5**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2020**

	Special Revenue Funds										Permanent Fund	Total
	COVID	Library Operating	250th Anniversary	Special Detail	Recreation Fund	Joe Stone Fund	Conservation Fund	Impact Fees Highway	Impact Fees Solid Waste	Other Special Funds		
<b>REVENUES</b>												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,700	\$ -	\$ -	\$ -	\$ -	\$ 67,700
Intergovernmental	158,270	-	-	-	-	-	-	-	-	-	-	158,270
Charges for services	-	-	-	82,623	122,018	300	-	-	-	-	-	204,941
Miscellaneous	-	2,473	-	-	-	-	10,776	21,753	7,040	7,634	32,518	82,194
Total revenues	158,270	2,473	-	82,623	122,018	300	78,476	21,753	7,040	7,634	32,518	513,105
<b>EXPENDITURES</b>												
Current:												
General government	120,956	-	-	-	-	-	-	-	-	8,064	-	129,020
Public safety	37,314	-	-	66,364	-	-	-	-	-	-	-	103,678
Highways and streets	-	-	-	-	-	-	-	4,965	-	-	-	4,965
Sanitation	-	-	-	-	-	-	-	-	9,753	-	-	9,753
Culture and recreation	-	6,834	-	-	126,192	2,000	-	-	-	-	-	135,026
Conservation	-	-	-	-	-	-	732	-	-	-	-	732
Total expenditures	158,270	6,834	-	66,364	126,192	2,000	732	4,965	9,753	8,064	-	383,174
Net change in fund balances	-	(4,361)	-	16,259	(4,174)	(1,700)	77,744	16,788	(2,713)	(430)	32,518	129,931
Fund balances, beginning as restated (see Note 16)	-	83,323	11,470	(31,781)	77,762	3,544	184,325	37,001	41,571	55,290	436,142	898,647
Fund balances (deficit), ending	\$ -	\$ 78,962	\$ 11,470	\$ (15,522)	\$ 73,588	\$ 1,844	\$ 262,069	\$ 53,789	\$ 38,858	\$ 54,860	\$ 468,660	\$ 1,028,578

**SCHEDULE 6**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Custodial Funds**  
**Combining Schedule of Fiduciary Net Position**  
**December 31, 2020**

	Custodial Funds			
	Taxes	Escrows	Trust Funds School	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,067,366	\$ 49,823	\$ 998,791	\$ 8,115,980
<b>LIABILITIES</b>				
Due to school district	\$ 7,067,366	\$ -	\$ -	\$ 7,067,366
Due to others	-	1,655	-	1,655
Total liabilities	7,067,366	1,655	-	7,069,021
<b>NET POSITION</b>				
Restricted	-	48,168	998,791	1,046,959
Total liabilities and net position	\$ 7,067,366	\$ 49,823	\$ 998,791	\$ 8,115,980

**SCHEDULE 7**  
**TOWN OF DEERFIELD, NEW HAMPSHIRE**  
**Custodial Funds**  
**Combining Schedule of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended December 31, 2020**

	Custodial Funds			Total
	Taxes	Escrows	Trust Funds School	
<b>Additions:</b>				
Contributions	\$ -	\$ 15,053	\$ 278,184	\$ 293,237
Investment earnings	-	173	3,899	4,072
Tax collections for other governments	11,676,290	-	-	11,676,290
Total additions	11,676,290	15,226	282,083	11,973,599
<b>Deductions:</b>				
Payments from trust funds	-	-	98,470	98,470
Payments of taxes to other governments	11,676,290	-	-	11,676,290
Payments for escrow purposes	-	11,063	-	11,063
Total deductions	11,676,290	11,063	98,470	11,785,823
Change in net position	-	4,163	183,613	187,776
Net position, beginning, as restated (see Note 16)	-	44,005	815,178	859,183
Net position, ending	\$ -	\$ 48,168	\$ 998,791	\$ 1,046,959

## 2021 COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES

<u>Purpose Of Appropriations</u>	<u>Appropriation</u>	<u>Expenditure</u>			
<b>General Government</b>			<b>Sanitation</b>		
Board of Selectmen	\$7,461.00	\$16,811.00	Transfer Station Administration	\$76,191.00	\$70,706.00
Town Administration	\$236,730.00	\$215,848.00	Solid Waste Collection	\$43,344.00	\$29,383.00
Town Clerk/Tax Collector	\$119,750.00	\$130,165.00	Solid Waste Disposal	\$235,101.00	\$262,907.00
Supervisors of Checklist	\$2,624.00	\$1,196.00			
Town Meeting/Election	\$9,089.00	\$7,883.00	<b>Health</b>		
Information Technology	\$56,808.00	\$62,648.00	Animal Control	\$6,266.00	\$3,950.00
MBC	\$942.00	\$606.00	Health Department	\$34,316.00	\$30,446.00
Revaluation of Property	\$92,315.00	\$50,785.00			
Legal Expense	\$43,572.00	\$35,735.00	<b>Welfare</b>		
Town FICA/MEDI	\$87,351.00	\$86,822.00	General Assistance	\$70,297.00	\$30,797.00
Planning Board	\$44,802.00	\$34,881.00			
Zoning Board	\$3,386.00	\$1,696.00	<b>Culture and Recreation</b>		
Government Buildings	\$99,383.00	\$92,315.00	Recreation	\$70,103.00	\$59,697.00
GB White Building	\$92,418.00	\$54,180.00	Veasey Park	\$29,761.00	\$34,242.00
Town Hall	\$32,223.00	\$18,591.00	Library	\$108,630.00	\$129,709.00
Cemeteries	\$21,452.00	\$21,975.00	Memorial Day	\$600.00	\$300.00
Insurance	\$459,693.00	\$374,379.00	Heritage Commission	\$600.00	\$600.00
Advertising/Regional Dues	\$4,019.00	\$4,514.00	Conservation Commission	\$2,801.00	\$2,801.00
			Forestry Commission	\$6.00	\$0.00
<b>Public Safety</b>					
Police Department	\$802,681.00	\$818,220.00	<b>Debt Service</b>		
Ambulance	\$11,500.00	\$15,000.00	Tax Anticipation Note	\$1.00	\$0.00
Fire Department	\$302,601.00	\$258,629.00			
Rescue Squad					
Forest Fires/Water Holes	\$7,201.00	\$3,785.00	<b>Total Operating Budget</b>	\$4,037,618.00	\$3,677,872.00
Building Inspection	\$52,106.00	\$50,571.00			
Highway Safety	\$5.00	\$0.00	<b>Prior Year Encumbrances</b>	\$0.00	\$0.00
Emergency Management	\$7,363.00	\$5,500.00			
<b>Highways and Streets</b>			<b>Warrant Articles</b>	\$210,500.00	\$210,500.00
Highway Administration	\$209,791.00	\$187,106.00	<b>Use of fund balance</b>	\$0.00	\$0.00
Road Maintenance	\$269,131.00	\$307,377.00			
Road Resurfacing	\$265,303.00	\$149,647.00	<b>Totals</b>	\$4,248,118.00	\$3,888,372.00
Road Reconstruction	\$1,500.00	\$1,062.00			
Gravel Roads	\$16,000.00	\$14,007.00			
Bridges	\$1.00	\$0.00		(\$4,248,118.00)	(\$3,888,333.00)
Dams	\$400.00	\$400.00		\$0.00	\$39.00

## 2021 Detailed Revenue Report

Acct #	Description of Account #	2021 Estimated Revenue MS-434	2021 Actual Revenue
3120	Change Use Tax	\$14,000.00	\$14,150.00
3185	Yield Tax	\$12,000.00	\$15,104.00
3190	Penalties, Interest & Costs	\$20,000.00	\$45,077.00
3187	Excavation Tax (.02 cents per cu yd)	\$400.00	\$403.00
3210	Business Licenses & Permits	\$30,000.00	\$1,231.00
3220	Motor Vehicle Lic, Permits & Fees	\$1,244,000.00	\$1,193,257.00
3230	Building Permits	\$37,000.00	\$38,233.00
3290	Other Licenses, Permits & Fees	\$37,000.00	\$34,259.00
3351	Shared Revenue Block Grant	-	-
3352	Meals & Rooms Tax	\$344,444.00	\$344,444.00
3353	Highway Block Grant	\$147,568.00	\$147,531.00
3356	State & Federal Forest Lands Grant	\$1,357.00	\$1,357.00
3359	Other State Grants & Reimbursements	-	\$7,669.00
3401-3406	Income From Departments	\$70,000.00	
	Selectmen's Office Income		\$24.00
	Planning Board Income		\$5,048.00
	Zoning Board Income		\$2,202.00
	Other		-
	Cemetery Income		-
	Police Department Income		\$630.00
	Police Outside Detail		\$9,348.00
	Fire Department		\$30.00
	Transfer Station User Fees		\$25,555.00
	Transfer Station Recycling		\$30,029.00
	Rescue		\$30.00
	Electric Revenue		\$326.00
3401-3406	<b>Total</b>		<b>\$73,222.00</b>
3501	Sale of Municipal/deeded property	-	-
3502	Interest on Investments / Treasurer	\$5,500.00	\$6,843.00
3503-3509	Other Miscellaneous Revenue	\$12,600.00	
3503	Rent-Town Hall		-
3503	Rent-GBW		\$12,500.00
3504	Fines & Forfeits		\$125.00
3506	Insurance Dividends & Reimbursements		\$3,350.00
3509	Miscellaneous Revenue		\$1,147.00
3509	Reimbursement fo GA appropriation		-
3503-3509	<b>Total</b>	<b>\$12,600.00</b>	<b>\$17,122.00</b>
3916	Transfers from Trust & Agency Funds	-	\$58,909.00
	<b>Totals</b>	<b>\$1,975,869.00</b>	<b>\$1,998,811.00</b>



## 2021 Detailed Statement of Payments

### EXECUTIVE

Selectmen	\$3,200.00
Treasurer	\$4,160.00
Trustee of Trust Funds	\$8,600.00
Merit Increase	-
	<b>\$15,960.00</b>

### TOWN ADMINISTRATION

Full Time Employee	\$135,527.00
Part Time Employee	\$11,754.00
Overtime	-
Mileage	\$690.00
Auditing Services	\$9,962.00
Legal Notices	-
Telephone	\$1,219.00
Software Upgrades	\$600.00
Registry Recordings	-
Record Retention	-
Contract	\$33,950.00
Maintenance - Vendors	\$11,385.00
Rental & Leases	\$3,291.00
Dues & Subscriptions	\$145.00
Supplies	\$2,690.00
Postage	\$2,099.00
Books & Periodicals	\$392.00
Miscellaneous	\$1,355.00
Reimbursement – Tuition	-
Equipment – Computer/Copier	\$419.00
Seminars/Meetings	\$620.00
Grant	-
Other Charges & Expenses	\$599.00
	<b>\$216,697.00</b>

### TOWN CLERK/TAX COLLECTOR

Full Time Employee	\$80,598.00
Part Time Employee	\$3,039.00
Overtime	-
Mileage	\$2,971.00
Auditing Services	\$9,962.00
Telephone	\$336.00
Software Upgrades	-
Registry Recordings	\$106.00
Record Retention	\$499.00
Tax Search	\$665.00
Maintenance – Vendors	\$17,213.00
Dues & Subscriptions	\$674.00
Supplies	\$5,514.00
Dog Licenses	\$423.00
Postage	\$6,494.00
Books & Periodicals	\$90.00
Over/short	\$1.00
Meetings/Seminars	\$1,580.00
Grant	-
	<b>\$130,165.00</b>

### TOWN MEETING/ELECTIONS

Moderator	\$225.00
Assistant Moderator	\$210.00
Ballot Clerks	\$364.00
Ballot Counters	\$33.00
Election Assistant	-
Legal Notices	-
Sound System	\$3,130.00
Maintenance & Repairs	\$637.00
Accu-Vote Tabulator	-
Supplies	\$431.00
Ballots	\$2,012.00
Equipment	\$840.00
Grant	-
	<b>\$7,882.00</b>

### INFORMATION TECHNOLOGY

Part Time Employee	\$43,860.00
Mileage	-
Telephone	\$3,752.00
Software Upgrades	-
Public Media	-
Contract	\$3,480.00
Vendor Maint. & Support	\$5,787.00
Printing Services	\$2,212.00
Supplies	\$24.00
Postage	\$341.00
Equipment	\$3,192.00
Meetings/Seminars	-
Grant	-
	<b>\$62,648.00</b>

### MBC

Part Time Employee	\$606.00
Printing Service	-
Supplies	-
Miscellaneous	-
Equipment	-
Meetings/Seminars	-
	<b>\$606.00</b>

### REVALUATION OF PROPERTY

Part Time Employee	\$14,926.00
Contract Appraiser	\$26,305.00
Tax Maps Updating/Maintenance	\$2,500.00
Registry Recordings	-
Maintenance-Vendors	\$5,986.00
Dues & Subscriptions	-
Supplies	\$21.00
Postage	\$1,027.00
Equipment	-
Meetings/Seminars	\$20.00
	<b>\$50,785.00</b>

**SUPERVISORS OF CHECKLIST**

Supervisors of Checklist	\$748.00
Mileage	-
Legal Notices	\$373.00
Software Upgrades	-
Maintenance – Vendor	-
Supplies	-
Postage	\$75.00
Equipment	-
Training/Workshops	-
Grant	-
	<b>\$1,196.00</b>

**PLANNING BOARD**

Part Time Employee	\$9,614.00
Mileage	\$31.00
Engineering Reviews	-
Legal Services	\$2,019.00
Legal Notices	-
Consultants	-
Registry Recordings	\$208.00
Master Plan	-
Contract	\$17,316.00
Maintenance – Vendors	\$525.00
Printing Services	-
Dues & Subscriptions	\$3,149.00
Supplies	\$26.00
Postage	\$1,762.00
Books & Periodicals	\$158.00
Refunds/Reimbursement	-
Equipment	\$73.00
Meetings/Seminars	-
Grants	-
	<b>\$34,881.00</b>

**ZONING BOARD**

Part Time Employee	\$831.00
Legal Services	-
Legal Notices	-
ZBA Maintenance - Vendors	\$525.00
Printing Services	-
Supplies	\$45.00
Postage	\$295.00
Equipment	-
Meetings/Seminars	-
Grant	-
	<b>\$1,696.00</b>

**LEGAL EXPENSE**

Town Attorney	<b>\$35,735.00</b>
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**TOWN FICA/MEDI**

FICA	\$64,768.00
MEDI	\$22,054.00
	<b>\$86,822.00</b>

**TOWN HALL**

Telephone	\$576.00
Contract	-
Electricity	\$4,106.00
Heating Oil	\$3,031.00
Maintenance	\$2,118.00
Sprinkler System maintenance	\$5,745.00
Rubbish collection	\$3,015.00
Other Charges & Expenses	-
	<b>\$18,591.00</b>

**CEMETERIES**

Superintendent	\$4,167.00
Tree Care	-
Contractors	\$17,798.00
Supplies	\$10.00
Grant	-
	<b>\$21,975.00</b>

**INSURANCE**

Health Insurance	\$167,812.00
Dental	\$12,875.00
Short Term Disability	\$7,018.00
Long Term Disability	\$5,982.00
Life Insurance	\$2,326.00
Life/AD & D Insurance/Emergency	\$2,404.00
Retirement	\$81,066.00
Unemployment Tax	\$208.00
Worker's Compensation	\$36,988.00
Section 125	\$107.00
Property & Liability	\$48,848.00
Deductibles	\$8,745.00
	<b>\$374,379.00</b>

**ADVERTISING/REGIONAL ASSOCIATION**

NHMA Dues	<b>\$4,514.00</b>
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**GOVERNMENT BUILDINGS**

Part Time Employee	\$28,273.00
Mileage	\$611.00
Legal Notices	-
Telephone	-
Contract-Mowing	\$7,764.00
Contract	\$28,716.00
Electricity	\$6,670.00
Heating Oil	\$689.00
Propane	\$4,595.00
GB Repairs & Maintenance	\$8,048.00
Service Calls	-
Rubbish Collection	\$4,440.00
GB Supplies	\$3,243.00
Equipment & Tools	\$266.00
Grant	-
Other Charges & Expenses	-
	<b>\$93,315.00</b>

**GB WHITE BUILDING**

Legal Notices	-
Telephone	\$112.00
Water Testing	\$2,410.00
Electricity	\$26,369.00
Heating Oil	\$12,041.00
Repairs & Maintenance	\$12,853.00
Diesel	-
Miscellaneous	\$395.00
Capital Improvements	-
Grant	-
Other Charges & Expenses	-
	<b>\$54,180.00</b>

**AMBULANCE**

Contract	<b>\$15,000.00</b>
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**FIRE DEPARTMENT**

Part Time Employee	\$118,440.00
Uniforms	\$8,067.00
FD Protective Gear	\$30,364.00
Legal Services	-
Telephone	\$4,262.00
Software Upgrades	\$1,085.00
Testing	\$5,620.00
Contract	-
Building Maintenance & Repairs	\$683.00
Lease	\$371.00
Dues & Subscriptions	\$5,038.00
Supplies	\$5,009.00
Postage	-
Equip Maint & Repairs	\$4,090.00
Gasoline	\$1,986.00
Diesel	\$2,597.00
Oxygen	\$471.00
Vehicle Maint & Repairs	\$25,283.00
Public Safety	\$897.00
Equipment-None Electric	\$8,918.00
Equipment - Electronic	\$20,646.00
Fire Hose Replacement	\$3,905.00
Meetings/Seminars/Training	\$10,897.00
Grant	-
	<b>\$258,629.00</b>

**POLICE DEPARTMENT**

Full Time Employee	\$458,912.00
Part Time Employee	\$5,993.00
Overtime	\$22,106.00
Clerical	\$48,525.00
Special Detail Officer	\$200.00
Retirement	\$150,779.00
Uniforms	\$5,242.00
Legal Services	-
Legal Notices	-
Telephone	\$5,025.00
Computer Technology	\$672.00
Contract	\$29,894.00
Maintenance Agreement	\$618.00
Lease	\$1,521.00
Dues & Subscriptions	\$815.00
Supplies	\$3,833.00
Postage	\$583.00
Gasoline	\$16,048.00
Vehicle Maint. & Repairs	\$9,722.00
Books & Periodicals	\$435.00
Ammunition & Firearms	\$2,491.00
Photo & Video Equipment	-
Dare Program	-
Miscellaneous	\$970.00
Reimbursement - Tuition	-
Equipment Non-Electronics	\$890.00
Equipment Electronics	\$1,003.00
Cruiser	\$48,325.00
Meetings & Seminars	\$3,618.00
Grant	-
	<b>\$818,220.00</b>

**HIGHWAY SAFETY**

Postage	-
Safety Programs	-
Equipment	-
Surplus Acquisition/Purchase	-
Grant	-
	<b>-</b>

**EMERGENCY MANAGEMENT**

Mileage	\$25.00
Telephone	\$1,475.00
Maintenance-Vendor	-
Supplies	-
Postage	-
Gasoline	-
Diesel	-
Vehicle Maint. & Repair	-
Equipment	-
Surplus Acquisition/Purchase	-
Seminars & Training	-
Grant	\$4,000.00
	<b>\$5,500.00</b>

**HIGHWAY ADMINISTRATION**

Full Time Employee	\$171,245.00
Part Time Employee	\$207.00
Overtime	\$15,654.00
	<b>\$187,106.00</b>

**FOREST FIRES/WATER HOLES**

Telephone	-
Water Holes	\$2,915.00
Forest Fires	-
Training	-
Grant	\$870.00
	<b>\$3,785.00</b>

**BUILDING INSPECTION**

Full Time Employee	\$45,256.00
Part Time Employee	-
Mileage	-
Legal Services	\$1,113.00
Legal Notices	-
Telephone	\$168.00
Software Upgrades	-
Permits Forms	\$335.00
Dues & Subscriptions	\$145.00
Supplies	\$207.00
Postage	\$3.00
Vendor Maint. & Support	\$1,981.00
Gasoline	\$733.00
Vehicle Repairs	\$630.00
Books & Periodicals	-
Health	-
Equipment - Hardware Upgrades	-
Vehicle	-
Enforcement	-
Meetings/Seminars/Training	-
Grant	-
	<b>\$50,571.00</b>

**ROAD RESURFACING**

Resurfacing	-
Tarring/Sealing	\$1,062.00
	<b>\$1,062.00</b>

**ROAD RECONSTRUCTION**

Surveys	-
Blasting	-
Contract	-
Culverts	\$900.00
Material	\$136.00
Hot Top/Grinding	\$148,611.00
Road Reconstruction	<b>\$149,647.00</b>

**GRAVEL ROADS**

Gravel (processed)	<b>\$14,007.00</b>
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**BRIDGES**

Repairs	-
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**HIGHWAY & STREETS**

Uniforms	\$3,877.00
Legal Service	-
Legal Notices	-
Telephone	\$1,675.00
Tree Care	-
Contract General	-
Contract - Mowing	\$9,865.00
Contract- Winter Maintenance	\$139,742.00
Electricity	\$1,474.00
Heating Oil	\$817.00
Propane	-
Equipment Rental/Lease	\$10,000.00
Supplies	\$2,471.00
Parts	\$5,573.00
Signs	\$173.00
Building Maint. & Repair	\$997.00
Grease/Oil	-
Gasoline	\$1,132.00
Diesel	\$12,227.00
Oxygen/Acetylene	-
Vehicle Maint. & Repairs	\$16,794.00
Miscellaneous	\$11,603.00
Salt	\$44,829.00
Sand	\$33,862.00
Cold Mix	\$5,407.00
Tires	-
Town Lands & Parks	-
Properties & Parking Lots	-
Culverts	\$927.00
Equipment	\$556.00
Cutting Edges	\$3,351.00
Vehicle Lease	-
Seminars/Meetings/Training	\$25.00
Grant	-
	<b>\$307,377.00</b>

**AGENCIES-HEALTH & SOCIAL**

Employee Physicals & Testing	\$1,410.00
Social Service Agencies	\$29,036.00
	<b>\$30,446.00</b>

**GENERAL ASSISTANCE**

Part Time Employee	\$26,476.00
Mileage	-
Legal services	-
Telephone	\$248.00
Maintenance – Vendor	-
Dues	-
Supplies	\$31.00
Postage	\$2.00
Books & Periodicals	-
Miscellaneous	\$30.00
Equipment	-
Appropriation	\$3,910.00
Meetings/Seminars/Training	\$100.00
Grants	-
	<b>\$30,797.00</b>

**DAMS**

Fees & Maintenance	\$400.00
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**TRANSFER STATION  
ADMINISTRATION**

Full Time Employee	\$11,240.00
Part Time Employee	\$59,466.00
	<b>\$70,706.00</b>

**SOLID WASTE COLLECTION**

Mileage	\$14.00
Uniforms/Protective Gear	\$257.00
Engineering & Testing	\$11,149.00
Legal Notices	-
Telephone	\$576.00
Testing	-
Mowing	\$1,500.00
Contract	\$6,132.00
Electricity	\$3,245.00
Dues & Subscriptions	\$314.00
Supplies	\$678.00
Maintenance & Repairs	\$1,662.00
Gasoline	-
Diesel	\$1,542.00
Heavy Equipment Cont/Loader	\$2,164.00
Meetings/Seminars/ Training	\$150.00
Grant	-
	<b>\$29,383.00</b>

**SOLID WASTE DISPOSAL**

Disposal/Solid Waste	\$223,911.00
Disposal/Refrigerators	\$400.00
Disposal/Recyclable	\$18,396.00
Disposal/Tires	\$1,219.00
Disposal/Oil	-
Disposal/Electronics	\$8,630.00
Hazardous Waste Day	\$10,351.00
	<b>\$262,907.00</b>

**ANIMAL CONTROL**

Part Time Employee	\$887.00
Legal Notices	-
Telephone	-
Veterinary Services	\$1,200.00
Supplies	-
Miscellaneous	\$250.00
Equipment	\$1,573.00
Meetings/Seminars/Training	\$40.00
Grant	-
	<b>\$3,950.00</b>

**PARKS AND RECREATION**

Full Time Employee	\$59,697.00
Bicentennial Field	-
Supplies	-
Gasoline	-
Vehicle Maint./Repair	-
Grant	-
	<b>\$59,697.00</b>

**VEASEY PARK**

Part Time Employee	\$19,981.00
Swim Instructor	\$2,242.00
Uniforms	\$2,252.00
Legal Notices	-
Telephone	\$267.00
Contract	\$725.00
Electric	\$337.00
Repairs	\$4,872.00
Rubbish Collection	\$40.00
Supplies	\$488.00
Miscellaneous	\$608.00
Reimbursement	\$2,430.00
Grant	-
Safety Compliance	-
	<b>\$34,242.00</b>

**LIBRARY**

Full Time Employee	\$78,267.00
Part Time Employee	\$27,994.00
Telephone	\$736.00
Professional Development	\$50.00
Contract	\$5,210.00
Electric	\$1,344.00
Heating Oil	\$1,365.00
Maint. & Repair	\$383.00
Supplies	\$1,477.00
Equipment Maintenance	-
Books	\$10,523.00
Humanities	\$1,354.00
Equipment	\$1,006.00
Grant	-
	<b>\$129,709.00</b>

**MEMORIAL DAY****\$300.00****HERITAGE COMMISSION****\$600.00**

**FORESTRY COMMISSION**

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

**DEBT SERVICE**

Tax Anticipation Note	-
	-

**PRIOR YEAR ENCUMBRANCES**

Library Encumbrances	-
Fire Department Encumbrance	-
	-

**2020 WARRANT ARTICLES**

#2 Repair/reconstruction roads	\$200,000.00
#4 Northwood Lake	\$8,000.00
#5 Pleasant Lake Preservation	\$2,500.00
	<b>\$210,500.00</b>

**CONSERVATION COMMISSION**

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
	<b>\$2,801.00</b>

**Total      \$3,888,307.00**

## 2021 Employee Wage Roster

<u>Employee Name</u>	<u>Department</u>	<u>Gross Amount</u>	<u>Employee Name</u>	<u>Department</u>	<u>Gross Amount</u>
Acevedo, Arlen M	Fire Department	\$2,550.03	Kimball, Dianne L	Fire Department	\$16,193.28
Anderson, Savanna	Recreation	\$2,180.25	Kimball, Matthew D	Highway Administration	\$46,936.10
Bacon, Jeremy T	Fire Department	\$11,693.15	Kimball, Paul R	Highway Administration	\$49,317.77
Barnes, Dwight	Executive	\$150.00	Krohn, Suzanne	Library	\$13,296.54
Bernier, Lucas C	Police	\$61,061.17	Lane, Matthew J	Recreation	\$2,500.10
Bjorndahl-McCarter, Allison	Library	\$7,935.33	Lavoie, Michael E	Police	\$82,974.48
Blake, Benjamin	Fire Department	\$6,452.17	Lawrence, Nicholas L	Recreation	\$54,024.40
Blake, Katherine R	Veasey Park	\$2,817.00	Lemay, Isabella	Recreation	\$1,635.00
Blye, Michael	Recreation	\$207.00	Lemay, Maxwell	Recreation	\$1,417.50
Bolster, Marie	Transfer Station	\$16,964.51	Lemay, Peter J	Town Administration	\$59,582.40
Bosworth, Jesse W	Fire Department	\$390.88	Long, Randi P	Town Administration	\$5,994.70
Boucher, Jane L	Planning Board	\$10,564.39	Lopez, William M	Fire Department	\$493.33
Bolton, Lillian	Veasey Park	\$4,380.00	Marshall, Judith L	Conservation Commission	\$1,184.22
Bushey, Raymond A	Fire Department	\$11,077.67	McGarry, Frederick J	Executive	\$650.00
Butler, Charles R	Fire Department	\$1,451.66	McHugh, Cynthia B	Animal Control	\$10,231.69
Butler, Richard E	Fire Department	\$6,572.86	McPherson, Philip R	Recreation	\$124.27
Cady, Aaron B	Fire Department	\$574.79	Menard, Eric	Recreation	\$13,471.89
Cady, Harriet	Executive	\$4,160.00	Meyers, Anne E	Library	\$604.12
Carr, Rowan	Veasey Park	\$2,581.50	Molet, Alexander R	Police	\$69,197.12
Carr, Todd B	Police	\$52,898.41	Morton, Leonard	Transfer Station	\$1,428.75
Crotty, Kim L	Town Clerk/Tax Collector	\$37,128.82	Murphy, Eric	Fire Department	\$3,024.40
Czarnecki, Mia	Recreation	\$2,720.00	Murphy, Steven C	Transfer Station	\$9,986.86
D'Agostino, Micholas	Recreation	\$1,787.50	Newell, Mitchell S	Police	\$80,706.92
Delaney, John	Police	\$40,626.23	Oehler, Carl E	Highway Administration	\$38,058.80
Dignard, Todd	Fire Department	\$9,926.50	Pappalardo, Alyssa M	Recreation	\$6,642.33
Dill, Alden	Executive	\$600.00	Paradise, Dennis M	Transfer Station	\$29,288.90
Deube, Mathew	Fire Department	\$4,825.00	Pegnam, Kaitlyn S	Recreation	\$3,194.00
Dubiansky, John P	Fire Department	\$24,909.70	Pegnam, William	Recreation	\$1,630.00
Duquette, Gary J	Police	\$85,473.83	Pelletier, Richard H	Building Inspection	\$62,966.28
Ellis, Raymond B	Government Buildings	\$29,176.91	Pitman, Richard W	Executive	\$600.00
Fifield, Julia M	Veasey Park	\$1,560.00	Poisson, Taryn E	Recreation	\$2,766.75
Fifield, Lily C	Veasey Park	\$1,389.00	Pomainville, St4ven	Transfer Station	\$2,940.00
Fifield, Shaun	Veasey Park	\$1,247.50	Rapsis, Jason S	Fire Department	\$3,398.87
Fisher, Laura M	Fire Department	\$229.08	Robert, Ernest A	Fire Department	\$3,136.47
Fisher, Matthew S	Fire Department	\$12,800.48	Robert, Kristine L	Assessing	\$15,268.50
Furtado, Kerri A	Recreation	\$2,043.44	Roberts, Kelly A	Town Clerk/Tax Collector	\$47,776.86
Gallant, Christopher R	Fire Department	\$6,782.36	Robertson, Robert A	Executive	\$600.00
Gamache, Christopher	Fire Department	\$36.54	Rodd, Kevin E	Fire Department	\$1,361.51
Gauthier, Kady N	Recreation	\$715.00	Rollins, Steven	Highway Administration	\$60,254.52
Gill, Adam G	Fire Department	\$1,507.88	Schaub, Adam	Fire Department	\$7,028.00
Gill, Joseph R	Fire Department	\$18.27	Smith, Glenda J	Police	\$52,675.94
Gontarski, Sarah	Library	\$35,000.16	Smith, Jeffrey P	Fire Department	\$2,846.14
Greig, Denise A	Welfare	\$26,995.02	St. Onge, Roger N	Police	\$7,170.28
Gross, Chloe C	Veasey Park	\$195.00	St. Peter, Tina J	Municipal Budget Committee	\$605.88
Harrington Jr, John H	Town Administration	\$81,151.20	Tetrault, Dalton	Veasey Park	\$1,545.00
Hellings, Breann	Recreation	\$1,055.00	Tomilson, Helen	Library	\$4,080.70
Hills, Bethany L	Fire Department	\$779.23	Treantafel, Cameron G	Recreation	\$2,279.67
Hills, Brenda A	Fire Department	\$1,960.56	Treantafel, Deborahann	Recreation	\$13,916.42
Hills, Philip J	Fire Department	\$1,323.36	Trimmer, Jacqueline	Recreation	\$198.00
Hochschwender, Benjamin P	Fire Department	\$9,147.56	Trimmer, William	Fire Department	\$1,193.69
Hoglund, Laura Kay	Fire Department	\$60.70	Vennerbeck, Ann H	Library	\$2,650.32
Horton, Cooper	Recreation	\$930.00	White, Jessica B	Veasey Park	\$1,608.00
Hughes, Joel	Police	\$67,220.68	Wyman, Debora L	Fire Department	\$1,820.95
Hurley, Joslynn	Veasey Park	\$3,033.00	Wyman, Donald A	Fire Department	\$605.40
Jamele, Steven F	Information Technology	\$44,875.45	Yost, Candace M	Library	\$44,938.81
Kilgore, Sydney	Veasey Park	\$1,867.50			\$747,761.23

## 2021 Parks and Recreation Revolving Fund

Program Name	G/L Number	2020 Balance	2021 Revenue	2021 Expenses	2021 Balance	Profit / Loss
Undesignated		<b>17,797.75</b>	-	-	17,797.75	
Adult Co-Ed Softball	01	7,727.08	4,200.00	3,001.68	8,925.40	1,198.32
Adult PU Basketball	03	4,733.70	-	-	4,733.70	-
Adult PU Volleyball	04	(101.28)	-	-	(101.28)	-
Adult Tai-Chi	06	1,924.75	-	-	1,924.75	-
Adult Yoga	07	10,496.04	-	-	10,496.04	-
Concessions	10	1,812.23	-	-	1,812.23	-
Gazebo Field	11	(24,657.56)	-	-	(24,657.56)	-
Old Home Day	12	(24,437.21)	4,103.00	7,905.26	(28,239.47)	(3,802.26)
Dances	13	9,131.33	-	-	9,131.33	-
Toddler Events	14	1,670.93	240.00	240.00	1,670.93	-
Trips	15	(11,619.42)	-	-	(11,619.42)	-
Youth Baseball	16	(24,828.06)	9,891.50	8,100.94	(23,037.50)	1,790.56
Youth Basketball	17	12,801.54	6,285.00	4,777.95	14,308.59	1,507.05
Youth birthday parties	18	(773.66)	3,562.00	4,052.97	(1,264.63)	(490.97)
Youth Flag Football	19	469.00	950.00	720.00	699.00	230.00
Youth Fall Soccer	20	(3,683.76)	12,428.00	5,726.82	3,017.42	6,701.18
Youth Hoop Camp	21	6,721.51	-	-	6,721.51	-
Youth Hoop Classic	22	27,240.47	-	-	27,240.47	-
Youth Soccer Camps	23	2,252.15	-	-	2,252.15	-
Youth summer Flag football	24	239.94	-	-	239.94	-
Youth tennis camp	25	(2,526.39)	-	-	(2,526.39)	-
Youth travel basketball	26	(1,223.09)	-	-	(1,223.09)	-
Senior Programs	27	(2,447.12)	5,000.00	4,927.77	(2,374.89)	72.23
Nutrition 365	28	203.55	-	-	203.55	-
Dodge ball	29	(110.18)	-	-	(110.18)	-
Lil hot shots	30	(0.49)	-	-	(0.49)	-
Women's hoop	31	44.00	-	-	44.00	-
Rec ball	32	507.02	-	-	507.02	-
High school hoops	33	211.00	-	-	211.00	-
Summer Day Camp	34	43,457.71	45,854.67	33,381.53	55,930.85	12,473.14
3 and 3	35	7,657.81	930.00	195.57	8,392.24	734.43
Line Dancing	36	2,102.90	-	-	2,102.90	-
After School Programs	37	226,459.09	43,965.00	11,271.39	259,152.70	32,693.61
Ball room dancing	38	35.00	-	-	35.00	-
Salaries	40	(16,102.50)	-	-	(16,102.50)	-
Aerobics	41	608.55	-	-	608.55	-
Adult tennis	42	10.49	-	-	10.49	-
Dance cam	43	79.25	-	-	79.25	-
Zumba	44	4,949.63	-	-	4,949.63	-
Joe Stone good sport fund	45	(1,000.00)	-	-	(1,000.00)	-
Full Body Blast	46	7,951.97	-	-	7,951.97	-
Lacrosse	47	(104.00)	-	-	(104.00)	-



Adult flag football	48	(2,220.35)	-	-	(2,220.35)	-
SENRBL basketball 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	(27,300.18)	2,568.00	1,253.80	(25,985.98)	1,314.20
Tutoring	53	734.49	-	-	734.49	-
Special Events	52	-	-	-	-	-
FICA	54	(57,033.97)	-	2,550.93	(59,584.90)	(2,550.93)
Medi	55	(13,274.23)	-	596.61	(13,870.84)	(596.61)
Youth wrestling	56	(1,801.80)	-	-	(1,801.80)	-
Retirement	57	(7,309.49)	-	843.60	(8,153.09)	(843.60)
Credit card fees	58	(3,506.37)	-	0.04	(3,506.41)	(0.04)
Capital Improvements	59	(9,114.22)	-	-	(9,114.22)	-
Equipment (Major)	60	(3,691.03)	-	691.99	(4,383.02)	(691.99)
Equipment M&R	61	(2,358.62)	-	1,025.26	(3,383.88)	(1,025.26)
Facility M&R	62	(29,366.09)	-	16,550.53	(45,916.62)	(16,550.53)
Vehicles	63	(19.18)	-	184.04	(203.22)	(184.04)
Vehicle M&R	64	(806.11)	-	648.57	(1,454.68)	(648.57)
Administration	98	(54,442.87)	-	24,464.23	(78,907.10)	(24,464.23)
Dormant Programs		-	-	-	-	-
		<b>73,588.12</b>	<b>139,977.17</b>	<b>133,111.48</b>	<b>80,453.81</b>	<b>6,865.69</b>

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

## 2021 Summary Inventory of Valuation

Value of Land	Acreage	Value	LESS: ESTIMATED REVENUES & CREDITS				
Land - Current Use	19,203.28	\$1,769,957.00	Land Use Change Tax			\$14,000.00	
Conservation Restriction Assmt	1.50	\$96.00	Yield Tax			\$12,000.00	
Discretionary Preservation Easement	1.36	\$18,550.00	Interest & Penalties on Delinq.Tax			\$20,000.00	
Residential Land	7,496.17	\$263,068,200.00	Excavation Tax (\$.02 cents per cu yd)			\$400.00	
Commercial Land	483.50	\$7,461,500.00	Business Licenses & Permits			\$30,000.00	
			Motor Vehicle Permit Fees			\$1,244,000.00	
Residential Buildings		\$396,573,511.00	Building Permits			\$37,000.00	
Manufactured Housing		\$6,093,300.00	Other Licenses, Permits & Fees			\$37,000.00	
Commercial Buildings		\$17,399,400.00	Shared Revenue			\$0.00	
Discretionary Preservation Easement	20	\$113,489.00	Meals & Rooms Tax			\$344,444.00	
Public Utilities		<u>\$90,175,600.00</u>	Highway Block Grant			\$147,568.00	
Valuation before exemptions		<b>\$782,673,603.00</b>	State & Federal Forest Lands Reimb			\$1,357.00	
			Other State Grants & Reimb			\$0.00	
Less -Total Exemptions		<u>\$1,574,100.00</u>	From Other Governments			\$0.00	
NET VALUATION (All Other Taxes)		<b>\$781,099,503.00</b>	Income from Departments			\$70,000.00	
			Sale of Municipal Property			\$0.00	
Less - Public Utilities - Electric		<u>\$90,175,600.00</u>	Interest on Investments			\$5,500.00	
			Other			\$12,600.00	
NET VALUATION (State Education Tax)		<b>\$690,923,903.00</b>	Special Revenue Funds			\$0.00	
			Trust & Agency Funds			<u>\$0.00</u>	
						\$1,975,869.00	
<b>STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED</b>							
Executive	\$364,883.00		Fund Balance Voted Surplus			\$0.00	
Election, Registration & Vital Statistics	\$11,713.00		General Fund Balance			<u>\$0.00</u>	
Information Technology	\$56,808.00		TOTAL REVENUES & CREDITS			\$1,975,869.00	
Revaluation of Property	\$92,315.00						
Legal Expense	\$43,572.00		Appropriations (less encumbrances)			\$0.00	
Personnel Administration	\$87,351.00		Less: Net Revenues Adjusted			(\$1,975,869.00)	
Planning & Zoning	\$48,188.00		(Not Including Fund Balance)				
General Government Buildings	\$224,024.00		Less: Fund Balance Voted Surplus			\$0.00	
Cemeteries	\$21,452.00		Less: Fund Balance to Reduce Taxes			\$0.00	
Insurance	\$459,693.00		Add: Overlay			\$253,359.00	
Advertising & Regional Association	\$4,019.00		Add: War Service Credits			\$242,500.00	
Police Department	\$802,681.00						
Ambulance	\$11,500.00		Net Town Appropriation			(\$1,975,869.00)	
Fire Department/Forest Fires	\$309,802.00		Net School Appropriation			\$13,405,758.00	
Building Inspection	\$52,106.00		State Education Tax			\$1,172,450.00	
Emergency Management	\$7,363.00		County Tax Assessment			\$598,878.00	
Highway Administration	\$209,796.00						
Highways & Streets	\$551,934.00						
Bridges	\$1.00						
Dams	\$400.00						
Transfer Station Administration	\$76,191.00						
Solid Waste Collection	\$43,344.00						
Solid Waste Disposal	\$235,101.00						
Animal Control	\$6,266.00						
Health Agencies & Hospitals	\$34,316.00						
General Assistance	\$70,297.00						
Parks & Recreation	\$99,864.00						
Library	\$108,630.00						
Patriotic Purposes	\$1,200.00						
Conservation	\$2,807.00						
Tax Anticipation Note	\$1.00						
Use of fund balance	\$0.00						
Warrant Articles	<u>\$210,500.00</u>						
	<b>\$4,248,118.00</b>						

ALLOCATION OF TAX DOLLAR				
2021 Tax Rate \$18.80				
Town	School	County	ST ED	
\$3.54	\$12.79	\$0.77	\$1.70	
2021 Tax Rate				\$18.80
2020 Tax Rate				\$19.67
2019 Tax Rate				\$23.11
2018 Tax Rate				\$23.07
2017 Tax Rate				\$23.30
2016 Tax Rate				\$22.20
2015 Tax Rate				\$22.01
2014 Tax Rate				\$23.01
2013 Tax Rate				\$22.65
2012 Tax Rate				\$21.91
2011 Tax Rate				\$21.45
2010 Tax Rate				\$22.96

## Town Owned Property

<u>Map &amp; Lot</u>	<u>Description</u>	<u>Property Location</u>	<u>Acres</u>	<u>Value</u>
201-15		Sand Pit Avenue	0.14	\$91,200
204-14	Clark Land	Off Pleasant Hill Road	9.80	\$90,500
205-1	Jarious Page Land	Off Griffin Road	2.90	\$2,900
205-4		Griffin Road	0.07	\$34,900
205-76	Veasey Park	Pleasant Lake	5.95	\$750,200
208-3		North Road	0.40	\$18,900
208-14		Route 107	0.09	\$39,500
208-15	Dolliver Land	North Road	1.10	\$80,800
208-20	Kenney Land-Freeses Pond	Hammond Road	0.12	\$4,400
208-59	West Land-Freeses Pond	North Road	0.51	\$20,800
208-122	Freeses Land-Gravel Bank	Off Blakes Hill Road	4.07	\$111,900
209-1	Daniel Stevens Land	North Road	0.78	\$74,700
209-25	Freeses Land	Off North Road	7.20	\$86,800
209-29	Freeses Pond Dam	Route 43-107	0.50	\$133,800
210-2	Soldiers Memorial Lot & Bldg	4 Church Street	0.33	\$394,400
210-3	Fire Station-Old Center Rd South	6 Church Street	0.25	\$322,900
210-5	Town Hall Lot & Bldg Highway Bldg - Old Center Rd South	10 Church Street	9.41	\$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
405-98	Susan Yeaton Land	Northwood Town Line Pleasant Lake Dam Land, Flowage Rights	17.00	\$30,000
405-99	Johnson Land	Off Blakes Hill Road	4.50	\$8,100
406-12		Blakes Hill Road	63.00	\$129,800
408-35		Coffeetown Road	0.64	\$74,100
409-1		Nottingham Road	0.60	\$68,200
409-2		Nottingham Road	0.50	\$2,000
409-54		Nottingham Road	128.00	\$5,500
410-32		MT Delightr Road	175.50	\$82,900
410-85		Old Centre Road	0.50	\$65,500
410-109	Old Center Cemetery	Meetinghouse Hill Road	2.40	\$77,600
411-14		Mount Delight Road	0.11	\$47,200
411-16	Mt Delight Poor Farm Cemetery	Mount Delight Road	0.16	\$2,900
411-34		Swamp Road	0.67	\$49,800
411-39	Wells Lot	Dow Road	83.00	\$98,000
411-40		Mount Delight Road	0.13	\$48,100
413-3	Cemetery Fellows	Sanborn	0.30	\$53,100
413-22-12		Middle Road	0.15	\$49,000
413-58		Old South Road	0.31	\$59,500
413-96	Alvah Chase Land	Thurston Pond Road	10.90	\$19,400

414-32		Ridge Road	0.50	\$7,400
414-33	Cemetery Fellows	Sanborn	0.05	\$10,000
414-37	Miller Land	Putnam Lane	10.00	\$39,100
414-38	Fowler Land	Putnam Lane	8.30	\$11,200
414-39	Miller Land	Putnam Lane	8.00	\$36,900
414-40	Miller Land	Putnam Lane	12.00	\$41,100
414-73	Arthur Chase Land	Ridge Road	38.00	\$88,100
414-97-1	Land Gifted from Roger & Peg King	Ridge Road	11.25	\$142,800
414-139	Land Around Haynes Cemetery	Haynes Road	0.25	\$53,500
414-146		Ridge Road	0.06	\$23,100
415-1	GBW Building	8 Raymond Road	4.50	\$1,461,400
415-3	Morrison Cemetery	Raymond Road	2.90	\$78,100
415-30	Lindsay Conservation Area	Raymond Road	68.07	\$161,900
415-31	Athletic Field	13 Raymond Road	3.93	\$154,600
415-32	Land Across from GBW	Off Raymond Road	9.30	\$175,900
415-35		Candia Road	0.12	\$47,700
415-38	Flanders Land-Tannery Site	Candia Road	0.12	\$5,400
415-48	Jackson Land	Adams Hill Rd	0.90	\$29,500
415-79		Mountain Road	3.19	\$83,000
415-92	Devries Land	Off Mountain Road	4.00	\$7,200
416-12	Cate Land-Cemetery	Nottingham Road	3.50	\$78,500
416-16	Dowst-Cate Town Forest	Nottingham Road	110.30	\$298,900
416-18	Weiss Land	Nottingham Road	93.40	\$205,500
416-74		Nottingham Road	0.18	\$50,300
416-82	Brower Land	Mountain Road	9.32	\$11,700
418-6	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
<b>Totals</b>	<b>85 Parcels</b>		<b>1400.85</b>	<b>\$9,791,000</b>

## Town Treasurer Report 2021

Checking Account Balance January 1, 2021		\$ 6,314,225.13
Receipts from Tax Collector	\$ 16,994,365.42	
Receipts from Selectmen	1,117,558.94	
Receipts from Town Clerk	1,708,462.07	
Receipts from Parks & Recreation Revolving Fund	142,178.33	
Receipts from Other Sources	86,974.59	
Transfers from Conservation and Escrow Accounts	56,370.64	
Total Cash Receipts		\$ 20,105,909.99
Payments Approved by Selectmen Board		-17,087,486.09
Checking Account Balance December 31, 2021		\$ 9,332,649.03

### Town Accounts

Citizens Bank Money Market .....	\$ 152,401.12
Conservation Fund .....	326,935.63
Deerfield Rescue .....	12,218.18
Fire Department Equipment Fund .....	1,561.93
Forest Maintenance .....	29,052.98
Heritage Foundation .....	5,869.86
Highway Donations .....	
Impact Fees – Highways .....	35,326.10
Impact Fees – School .....	116,553.68
Impact Fees – Solid Waste .....	43,422.79
Lamprey River Advisory Committee .....	622.37
Misc. Planning Board Engineering .....	27,833.83
Parks and Recreation Ice Rink .....	425.07
Police Department – Pistol Permits .....	2,978.95
Rollins N Engineering Review .....	514.45
Rollins n Reclamation B .....	10,787.24
Town Hall Accessibility Fund .....	7,862.02
Town Planner Fees .....	2,071.28
Veasey Park .....	10,247.68
Wheelabrator Community Partnership Grant .....	5,856.86
Total	\$ 792,542.02

Harriet Cady  
Town Treasurer

## 2021 Financial Report of Philbrick-James Library

### **TD Bank Accounts**

Checking balance, January 1, 2021	<b>\$25,860.35</b>
Savings balance, January 1, 2021	<b>\$55,865.77</b>

### **Expenditures**

Full time employees	<b>\$78,266.69</b>
Part time employees	<b>\$27,994.08</b>
Telephone	<b>\$735.65</b>
Conference Reimbursement	<b>\$50.00</b>
Contracts	<b>\$5209.56</b>
Atrium Book Systems	\$1190.00
Cleaning Services	\$1796.00
NLCS Copier Maintainance	\$499.43
DLL Copier Lease	\$380.00
Bluehost Web Service	\$167.89
Dues, Memberships, Conferences	\$729.00
Other	\$447.24
Electricity (Eversource)	<b>\$1343.87</b>
Heating Oil	<b>\$1364.77</b>
Building Maintenance & Repair	<b>\$383.51</b>
Office Supplies	<b>\$1477.21</b>
Office Water	\$50.14
Children's Programming Supplies	\$458.37
Other	\$968.70

Books/Other Media Materials	<b>\$10,523.42</b>
Books	\$8837.43
Magazines	\$157.99
Audiobooks/Videos	\$1428.00
Other	\$100.00
Humanities	<b>\$1354.06</b>
Seacoast Science Center	\$100.00
Castle in the Clouds Pass	\$250.00
2021 Collaborative Summer Library Program	\$31.52
Ancestry Membership	\$225.00
Heritage Quest	\$210.00
Other	\$537.54
New Equipment	<b>\$1006.42</b>
Toal Expenditures	<b>\$129709.24</b>

## **Deerfield Trustee of Trust Funds**

### **Annual Report for 2021**

The Trustees of Trust Funds are the custodian of the town's perpetual care funds, charitable trusts, private donations and capital reserve/expendable trust funds.

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

The Capital Reserve Accounts are invested in cash, government funds and fixed income investments. This fund's year-end balance is \$1,572,341.

The Common Trust Accounts are invested in equity, fixed income, cash and other alternative assets. This fund is invested with the goal to produce income. In the Common Trust Account are Cemetery Funds, Scholarship Funds, Library Funds, a School Fund, and a couple of organizational funds that the trustees hold. This fund's year-end balance is \$996,506. During the year this fund earned \$34,845 in income and investment growth.



## 2021 Vendor Payments

<b><u>Vendor Name</u></b>	<b><u>Vendor Amount</u></b>	<b><u>Vendor Name</u></b>	<b><u>Vendor Amount</u></b>
1st Responder Newspaper	\$85.00	Bickford, Samuel	\$38.61
2-Way Communications Service	\$28,515.98	Bienefeld, Laurie	\$36.25
360 SportScapes	\$418.00	Bjorndahl-McCarter, Allison	\$40.95
A. J. LeBlanc Heating, Inc.	\$1,681.50	Blake, Katherine	\$385.00
AAA Police Supply	\$2,145.85	Blenkhorn, Diane	\$25.00
ACOANH	\$40.00	Blue Sky Landscaping, LLC	\$22,260.00
AMI Graphics LLC	\$540.00	Blue360 Media, LLC	\$89.75
ANCO Signs & Stamps, Inc	\$70.50	Book Systems, Inc.	\$1,190.00
ATCO International	\$713.54	Bosteels, Andrew	\$50.00
ATS Equipment, Inc	\$469.00	Bouchard, Christy	\$4,129.00
Absolute Titles, LLC	\$268.06	Boucher, Aidan	\$500.00
Accurate Air	\$48,300.00	Boulton, Andrea	\$485.00
Accurate Title	\$3,548.00	Bound Tree Medical	\$822.17
Action Cleaning Service	\$1,496.00	Boutin Law, PLLC	\$3,222.50
Advance Auto Parts	\$38.98	Boyden, Linda	\$41.50
Advanced Workplace Strategies, Inc	\$144.00	Boyle, Joshua	\$237.50
Aerial Solutions, LLC	\$1,600.00	Briggs, Alexandra	\$50.00
Aids Response Seacoast	\$300.00	Briggs, Bradley	\$17.97
Airgas USA, LLC	\$262.00	Brines Team Sales	\$11,449.00
Allard, Herbert E.	\$600.00	Broker's Title & Closings, LLC	\$288.00
Allegiance Trucks	\$1,006.56	Brownells, Inc	\$171.95
Allenstown Sewer Commission	\$100.00	Burke, Mary	\$726.00
Allsafe & Lock Inc	\$365.00	Buxton Water	\$620.00
Ambrose Equipment Co., Inc.	\$120.60	Buzzell, Jessica	\$50.00
American Legion Post 103	\$350.00	CAI Technologies	\$4,900.00
American Red Cross	\$550.00	CASA	\$500.00
Ancora Psychological, LLC	\$350.00	CJD Dirtworks, LLC	\$3,500.00
Anderson Equipment Co.	\$2,163.84	CMA Engineers, Inc	\$11,149.17
Anesthesia Care Group	\$679.55	CORELOGIC	\$24,799.00
Anthony, Lynne & Andrew	\$500.00	CSLP	\$31.52
Apparel 2000	\$877.50	CVS Coram Infusion	\$2,500.00
Area HomeCare &	\$718.00	Cady, Aaron B	\$662.00
Atlantic Broadband	\$1,706.68	Calkins, Danielle	\$30.00
Augusta, Megan	\$80.00	Callahan, William & Patricia	\$267.75
AutoFair Ford, L.P.	\$1,316.52	Cambridge Trust Company	\$8,500.00
Averell Landscape & Design LLC	\$6,260.00	Cameron, Bernadette	\$16.31
Avitar Associates of N.E. Inc	\$34,336.09	Cameron, Malcolm	\$16.31
Axon Enterprise, Inc	\$3,701.35	Candace Yost	\$57.24
Babalis, Jayne	\$25.00	Candia Lumber,	\$1,885.10
Baker & Taylor	\$6,996.00	Candia Youth Athletic Association	\$500.00
Baker, Christina	\$33.00	Carey, Nick	\$228.00
Banks Chevrolet Inc.	\$379.90	Carleton, Leonard	\$80.00
Barnes, Dwight	\$54.60	Carr, Josh	\$100.00
Barry, Kevin	\$129.77	Carr, Rowan	\$395.00

Bataran, Kevin	\$247.00	Carter, Kira	\$60.00
Beauregard Equipment Inc	\$1,566.91	Cartier, Andy	\$649.75
Bedford Ambulatory Surgical Center	\$775.00	Cartier, Craig	\$577.50
Ben Franklin/Ace Hardware	\$66.13	Casella Waste Systems, Inc	\$24,054.17
Ben's Uniforms	\$6,533.90	Castle in the Clouds	\$250.00
Bergeron Protective Clothing, LLC	\$19,650.92	Center Point Large Print	\$233.70
Berry, Jacqueline	\$5.42	Center for Wildlife	\$249.28
Berube, John	\$7.21	Chappell Tractor	\$254.15
Child Advocacy Center	\$1,000.00	East Coast Emergency Outfitter	\$4,271.14
Ciesluk, Ryan	\$500.00	Eastern Industrial Automation	\$89.00
Citizen's Bank	\$280,334.62	Eastern Minerals, Inc.	\$13,471.69
CivicPlus, Inc.	\$2,152.50	Eddington Christine	\$105.00
Clean Rentals, Inc.	\$3,797.50	Edith B. Mills	\$620.00
Clivus New England, Inc	\$724.50	Elliot Hospital Laboratory	\$150.00
Coastal Electronics Inc.	\$3,886.40	Ellis, Raymond	\$546.53
Cohen Closing & Title LLC	\$14.00	Emergency Education Consultants LLC	\$3,789.72
Cohen Steel Supply, Inc.	\$794.00	Emergency Medical Products, Inc.	\$199.88
Colonial Life	\$2,118.77	Emergency Services Marketing Corp,	\$810.00
Community Strategies Unlimited	\$139.95	Emerton, Scott	\$13.88
Compass Title and Closing Inc	\$345.00	Eric C. Mitchell Assoc	\$766.64
Comrie, Joan	\$70.00	Eversource	\$39,525.56
Consolidated Communications	\$1,984.42	Eversource Energy	\$166,598.50
Cooper, Leah	\$50.00	Exeter Hospital	\$1,730.95
Core Physicians, LLC	\$432.01	F.K. Bassett & Sons	\$330.00
Cormier, William	\$672.00	FBI-LEEDA	\$695.00
Cornell, Jodi	\$4,850.00	FL Merrill Construction Inc	\$2,516.60
Crawford, Cheryl	\$100.00	Farland, Christian	\$275.50
Cross, Edward & Sandra	\$354.15	Farwell Engineering Services, LLC	\$700.00
Croteau, Stefani	\$290.00	Ferguson Waterworks #576	\$927.20
Crotty, Kim	\$1,599.90	Fifield, Julia	\$385.00
Crown Trophy	\$337.50	Fifield, Lily	\$385.00
Crummey, Dave	\$364.00	Fimbel Garage Doors	\$756.00
Crystal Settlement Agency LLC	\$288.00	Fire Tech & Safety of NE	\$560.00
Curtis Hydraulics	\$352.59	Firematic Supply Co Inc	\$19,254.95
Cyr Polygraph Services	\$300.00	Fisher, Kevin	\$26,273.25
D'Agostino, Nicholas	\$245.00	Folsom, Roland	\$264.41
D-Town Garage	\$17,490.00	Fortin Pool Water	\$2,160.00
DE LAGE LANDEN	\$380.00	Foster Materials, Inc.	\$2,881.74
Dan Ives Plumbing & Heating	\$3,605.90	Franklin Associates	\$1,000.00
Daniels, Jesse	\$1,800.00	Frederickson, Rachel	\$241.50
Darling, Renee	\$16.12	GBW Associates, LLC	\$1,000.00
Dartmouth-Hitchcock	\$2,954.72	GOVCONNECTION, INC	\$2,970.00
Dave's Small Engine Repair	\$67.00	Gagnon, Jeffrey	\$714.00
Deane, Lyle	\$304.00	Galls, LLC	\$1,684.11
Dearborn Life Insurance Company	\$15,325.60	Gamache, Michelle	\$25.00
Deely, James	\$2,885.00	Gauthier & MacMartin PLLC	\$238.00
Deerfield Conservation Commission	\$21,119.13	Gauthier, Gisela	\$505.09
Deerfield Food Pantry	\$4,000.00	Gayhardt, Michael	\$20.70

Deerfield Sand & Gravel	\$37,416.42	Get Wired Electric NH	\$2,670.00
Deerfield School District	\$11,667,366.00	Giovinelli, Vincent	\$245.00
Deerfield Towing	\$65.00	Granite Image	\$83.60
Deerfield Trustees of Trust Funds	\$5,950.00	Granite State Analytical LLC	\$2,410.00
Deerfield Veterinary Clinic	\$1,200.00	Granite State Glass	\$675.00
Demco	\$793.44	Granite State Minerals, Inc.	\$31,357.11
Destramp, Christopher & Katie	\$100.00	Granite State Police	\$495.00
Dill, Catherine	\$121.69	Grappone Automotive Group	\$160.53
Dirigo Safety, LLC	\$90.00	Great West Trust Company, LLC	\$7,250.00
Dirigo Waste Oil, LLC	\$996.95	Greater Seacost Coordinated Access	\$100.00
Donahue, Tucker & Ciandella PLLC	\$1,532.99	Green Insurance Associates	\$2,404.00
Donovan Equipment Co., Inc.	\$2,874.93	Gross, Chloe	\$194.58
Donovan Spring Co Inc	\$2,373.84	Gross, Erik	\$105.13
Downing, Joseph & Sarah	\$700.00	Gross, Sophie	\$30.81
Draudt, Monica	\$25.00	H.O.P. Sales & Service	\$27.50
Dunbar, Nicole	\$70.00	HCR Truck & Equipment Repair	\$1,987.02
EOR Realty Development LLC	\$17.45	Hanrahan, Ruth	\$6,375.00
Harrington, Amy	\$32.63	Larry, Ken	\$241.50
Harrington, John	\$27.40	Laskowsky, Brooke	\$23.56
Harris Computer Systems	\$11,804.50	Launier, Norman	\$407.98
Hart, William Ryan Jr.	\$15,000.00	Law Enforcement Systems Inc	\$118.00
Hartranft, David	\$336.00	Law Offices of	\$303.00
Haven	\$3,066.00	Law Offices of Joseph A. Torra	\$2,363.88
Head, Alexandra	\$199.50	Law Offices of Richard Shea	\$2,710.00
Headley, Gordon & Cindy	\$267.75	Lawrence, Nick	\$149.95
HealthTrust	\$20,450.75	LeBlanc, Greg	\$171.00
Heath's Wildlife Service	\$1,250.00	Leavitt, Karen	\$74.00
Heritage Commission	\$490.00	Lebel, Stephanie	\$30.00
Heritage Hardware, LLC	\$424.13	Leer, Cathy	\$212.00
Hills, Philip	\$120.00	Leer, Jonathan	\$99.85
Hillsboro CDJR	\$25,200.00	Lemieux, Randy	\$30.81
Hogan, Debra	\$20.88	Leonard, Christine	\$50.00
Holdridge, Daniel	\$225.13	Lereta, LLC	\$3,412.00
Home Depot Credit Services	\$456.48	Lermond, George	\$822.00
Home Key Title & Closing Inc	\$323.02	Levesque, Stephanie	\$30.00
Howard P. Fairfield, LLC	\$934.94	Liberty Title & Escrow Co	\$596.48
Hubbard Consulting, LLC	\$4,000.00	Library Journal	\$157.99
Hurley, Joslynn	\$395.00	Lindquist, James	\$603.63
IACP	\$465.00	Lindsay Water Conditioning Inc	\$1,690.00
IDS	\$422.78	Littlefield Concrete Foundations	\$6,410.00
IIA Fire Department Testing	\$3,180.50	LoanCare LLC	\$119.00
Inclusion Solutions, LLC	\$418.00	MCCT, Inc.	\$2,082.50
Industrial Protection Services, LLC	\$560.00	MDGF LLC	\$11.00
International Association of	\$255.00	Macewen, Peter	\$36.00
International Code Council Inc	\$145.00	Mackenzie, Kelle	\$176.48
International Institute of	\$200.00	Mackey, Alison	\$60.00
Interware Development Company, Inc.	\$11,248.00	Magiera, Gerald	\$9.00
Intoximeters, Inc.	\$218.50	Mailways, Inc	\$1,308.14

Invasive Weed Control, LLC	\$865.00	Maine Oxy	\$580.21
Irving Energy	\$7,459.75	Manchester Paving	\$5,500.00
J & D Power Equipment, Inc.	\$2,962.16	Mann Creative LLC	\$750.00
J.C. Madigan, Inc.	\$1,507.84	Mason, Aimee	\$228.00
JP Pest Services	\$395.00	Matheson, Amanda	\$25.00
JPI Pyrotechnics	\$5,000.00	Matthew Bender & Co., Inc.	\$122.43
James R. Rosencrantz & Sons Inc	\$295.00	Matthew, Fred	\$52.50
Johansmeyer, Mackenzie	\$404.00	McDaniel, Tina	\$32.63
Jordan Equipment Co	\$3,350.76	McGinn, Mike	\$266.00
Keach-Nordstrom Associates, Inc	\$4,883.32	McKesson Medical-Surgical	\$1,077.81
Kelley, Michael S.	\$150.00	McPherson, Phil	\$100.00
Kelley, Mike	\$161.00	Merchant, Madison	\$199.50
Kiefer Aquatics	\$2,059.75	Merrill, Brandon	\$275.50
Kimball Midwest	\$576.18	Miccio, Martin	\$12.00
Kimball, Matthew	\$102.97	Michie Corporation	\$942.50
King, Meghan	\$32.63	Mike Roberts Enterprises	\$1,990.00
Kinne Electric Service, Inc.	\$220.00	Mitchell, Lisa	\$25.00
Kol-Tar Products	\$1,062.50	Molloy, Robert F.	\$3,130.00
Krohn, Suzanne	\$71.08	Moore, David	\$419.00
LEAF	\$6,149.00	Motorola Solutions, Inc	\$15,335.41
LHS Associates Inc	\$2,649.40	Mr. Steer Meats, Inc.	\$276.00
LINSTAR	\$12.80	Municipal Management Assn	\$110.00
Labbe, Jacob	\$918.00	Municipal Resources, Inc.	\$33,393.00
Lamprey Health Care	\$4,000.00	Murphy, Steve	\$164.99
Lamprey River Little League	\$2,964.07	NCSI	\$205.00
Lamprey River Softball League	\$1,028.24	NEACTC - Vermont Conference	\$200.00
NESPIN	\$100.00	Quadient Finance USA, Inc	\$11,009.72
NFPA	\$175.00	Quadient Leasing USA, Inc	\$1,873.56
NH Assoc. of Assessing Officials	\$20.00	Quill Corporation	\$370.08
NH Association of Chiefs of Police	\$200.00	Quinn, Maureen	\$290.00
NH Association of Conservation Comm	\$340.00	R & D Paving, Inc	\$347,361.22
NH City and Town Clerks Assoc	\$145.00	R & R Public Wholesalers, Inc.	\$63.20
NH Correctional Industries	\$2,276.34	R.B. Lewis	\$40,878.00
NH Electric Cooperative Inc	\$1,027.13	R.C. Brayshaw & Company, Inc.	\$2,553.70
NH Fish & Game	\$1,289.50	RTH Mechanical Services, Inc	\$1,962.00
NH Motor Transport	\$80.00	Radio Grove Hardware	\$665.81
NH Municipal Association	\$4,709.00	Rags and Roses	\$10,772.50
NH Preservation Alliance	\$50.00	Ramirez, Donna	\$41.46
NH Public Works Mutual Aid	\$25.00	Randlett, Christina	\$157.50
NH Retirement System	\$344,928.60	Raymond Amulance Inc	\$15,000.00
NH Road Agents Association	\$30.00	Raymond Car Wash LLC	\$576.00
NH State Firemen's Association	\$1,008.00	RecDesk Software	\$3,600.00
NH Tax Collectors Association	\$90.00	Red Door Title	\$388.00
NHGFOA	\$35.00	Red Jacket Mountain View Resort	\$421.00
NHLA	\$135.00	Reese, Cooper	\$500.00
NHLA-CLNH	\$100.00	Relyco Sales, Inc.	\$113.75
NHLWAA	\$30.00	Renke, Danielle	\$30.00
NHTCA/NHCTCA JOINT CERT COMMITTEE	\$32.00	Resolute Hose Company	\$800.00

NLCS, Inc	\$499.43	Rexel	\$1,604.06
NRTCTA	\$30.00	Ricci, James	\$1,485.34
National EMS Institute, Inc	\$1,895.00	Richie McFarland	\$2,000.00
Nawojczyk, Mikayla	\$75.00	Robert, Kristine	\$20.90
North Coast Services, LLC	\$8,629.73	Robert, Michelle	\$494.00
North Conway Grand Hotel	\$425.00	Roberts, Kelly	\$1,470.56
Northeast Earth Mechanics, Inc.	\$31,481.50	Rockingham Community Action	\$5,300.00
Northeast Resource Recovery	\$13,462.90	Rockingham County	\$50.00
Northwood Firefighter's Assoc	\$600.00	Rockingham County Registry of Deeds	\$314.31
Northwood Garage, LLC	\$5,329.61	Rockingham County Superior Court	\$77,189.20
Northwood Lake Watershed Assoc.	\$8,000.00	Rockingham County Treasurer	\$598,878.00
Nottingham Parks & Rec	\$720.00	Rockingham Nutrition and	\$1,602.00
Occupational Health Centers of the	\$886.50	Rockingham Truck Repair	\$4,411.78
Oljey, Melissa	\$15.00	Rockingham Turf Care, Inc.	\$1,365.00
Ortiz, Abdiel	\$126.00	Rollins Body Works	\$800.00
Ossipee Mountain Electronics, Inc.	\$153.40	Rollins, Steven	\$38,484.00
PLEASANT LAKE PRESERVATION ASSOC	\$2,500.00	Ross, Steve	\$712.50
Palazzo, Shawntel	\$60.00	Rymes Propane & Oil	\$10,594.79
Palmer Gas & Oil	\$8,232.25	Rymes Propane & Oils, Inc.	\$3,835.62
Paradise, Dennis	\$193.71	SNHS	\$3,290.00
Park Street Foundation	\$1,863.00	SYNCB/AMAZON	\$23,857.90
Patrol PC	\$27,185.10	Saints Lawn care	\$1,200.00
Patterson, Bernadette	\$108.00	Sanborn Industries	\$14,579.00
Pelletier, Joyce	\$16.31	Sanborn, Cherie	\$80.00
Pelletier, Richard	\$159.00	Sanders Searches, LLC	\$665.00
Philbrick James Library	\$477.89	Sanel Auto Parts #35	\$3,143.18
Pike Industries Inc	\$5,407.04	Savvy Sound Reinforcement	\$14,104.00
Pinard Waste Systems Co., Inc.	\$7,495.00	Schwaab Inc	\$139.21
Pinciario, Nancy	\$75.00	Sciola, Elizabeth	\$25.00
Plodzick & Sanderson PA	\$19,925.00	Seacoast Business Machines	\$3,505.79
Pociask, Brian	\$50.00	Seacoast Chief Fire Officers	\$820.00
Poitras, John	\$227.00	Seacoast Mental Health Center	\$900.00
Pollock, Wayne	\$9.64	Seacoast Science Center, Inc	\$100.00
Pretorius, Christina	\$77.50	Seacoast Technical Assistance	\$1,544.38
Primex	\$86,044.39	Searing, Harold	\$360.00
Serita Frey	\$92.25	Treasurer State of New Hampshire	\$700.00
Service Credit Union	\$5,166.00	Treasurer State of New Hampshire	\$845.00
Sewall Enterprises	\$9,000.00	Treasurer, State of Maine	\$25.00
Sidorova, Anna	\$60.00	Treasurer, State of NH	\$2,222.00
Sinamon, John	\$477.21	Treasurer, State of New Hampshire	\$50.00
Sischo, Sarah	\$25.00	Treasurer, State of New Hampshire	\$2,465.00
Skyline Roofing Inc.	\$4,423.00	Treasurer, State of New Hampshire	\$150.00
Smith, Debra F.	\$83.38	Triangle Portable Service	\$2,095.00
Solutions	\$10,264.25	Trimmer, William	\$1,811.98
Soucy, Isaiah	\$577.50	Triple Construction, LLC	\$27,994.00
Southern NH Planning Commission	\$21,086.36	Tritech Software Systems	\$4,566.69
St Marys Title Services LLC	\$333.00	Tufts Health Freedom Plan	\$184,469.83
Staples Credit Plan	\$1,621.19	Twombly, Waldo	\$11,632.50

State of NH - Criminal Records	\$150.00	US Postal Service	\$307.00
State of NH - DMV	\$60.00	Ultiplay Parks & Playgrounds Inc	\$1,820.00
Steele, Suzanne	\$19.94	Union Leader Corporation	\$373.20
Stewart Title Company	\$225.52	United Ag & Turf NE	\$569.00
Stone, Tara	\$15.00	United Compressor & Pump Services	\$200.00
Stratham Tire	\$4,374.77	United Title & Escrow Services	\$256.00
Stryker Medical	\$3,240.50	Upton & Hatfield LLP	\$31,837.64
Student Transportation of America	\$370.00	Verizon Wireless	\$1,694.05
Summit Title Services	\$297.00	Viar, Peter	\$5,253.60
Suncook Interlibrary Cooperative	\$300.00	Vilchock, Sandra	\$766.50
Sunrun	\$112.72	Vinyl Freaks	\$1,000.00
Surety Lender Services	\$962.50	Visiting Nurse Association	\$4,000.00
Sweatshirts Etc	\$3,365.65	Vorster, Richard	\$19.78
Sweeney Title Services LLC	\$248.00	W. D. Perkins	\$32,987.46
TMDE Calibration Labs, Inc.	\$349.00	W.B. Mason Company, Inc.	\$1,776.09
Taber, Ryan	\$325.81	WFG National Title Insurance Co	\$10,423.00
Tedder Industries	\$1,912.33	WJ Smallwood Landscaping	\$500.00
Tetreault, Mark	\$171.00	Waring, Joanna	\$1,961.25
The Granite Group	\$799.07	Watch Guard Video	\$24.00
The Hope Group	\$248.47	Waypoint	\$1,000.00
The Knox Company	\$3,245.00	Webb, Stephen & Jennifer	\$325.00
The Title Team	\$554.00	Wellstone, LLC	\$412.49
Thomson Reuters - West	\$337.31	Wessling, Jenifer	\$105.00
Tibbetts, Mark A.	\$7,824.50	Wex Bank	\$20,453.35
TitleVest, LLC	\$3,308.00	Wheelabrator Technologies	\$21,219.88
To Your Arts Content	\$3,545.00	Wheeler, Charlie Jr.	\$2,675.00
Tordoff, Carol	\$1,123.74	Widdick, George Robert	\$4,317.00
Total Climate Control	\$5,992.00	Wildlife Encounters	\$249.53
Town of Chichester	\$150.00	Wilson, Jim	\$252.00
Town of Deerfield	\$1,107.50	Winslow, Jonathan C.	\$1,638.00
Town of Northwood	\$0.00	Wood, David & Corinne	\$563.00
Town of Strafford, NH	\$150.00	Wyman, Donald	\$7.00
TransUnion Risk & Alternative	\$1,000.00	YALS	\$15.00
Treantafel, Deb	\$96.00	Young, Glenn	\$900.00
Treasurer	\$75.00	Young, Kevin M.	\$15,853.00
Treasurer State of NH	\$100.00	Young, Mark M	\$5,166.67



**2021**

## **DEPARTMENT REPORTS**

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## ANNUAL REPORT FROM ANIMAL CONTROL

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

In 2021 we have responded to over 100 calls from the community. Calls include lost dogs, dog sightings, cats, loose pigs, horses and cows. We have a total of 1347 dogs licensed with the town with a revenue of approximately \$5,055.50.

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 30<sup>th</sup>. When registering or renewing your dog license please bring proof of rabies vaccination. Late fees start accruing after June 1st of every year; please add an additional dollar for each month after that date.

**Failure to license a dog is a violation of state law and town ordinances. Failure to license your dog by April 30th, will subject you to a \$1.00 a month late fee and an additional \$25.00 civil forfeiture.** This law is for any owner of a dog, property owner or renter. If a dog lives in the town of Deerfield it will need to be registered.

Please remember that licensing your dog is not only a law but it helps in quickly finding where your dog lives if it accidentally gets loose, so it helps to have as much contact information (phone email,) on the registration form

Not only dogs need rabies Vaccinations, according to NH law,**436:100 Rabies**

**Vaccination Required:** every **dog, cat, and ferret** 3 months of age and older shall be vaccinated against rabies. So please make sure all your animals are vaccinated.

All thou, there are excellent lost pet organizations out there, it is also helpful If you have lost your animal to please call the Police Department at 463-7258, 463 7432 (after hours) to report it missing. We may already have gotten a sighting of your pet, or already have them or we could aide in assisting you to look for them. So please call!

Respectfully,  
Cindy McHugh, Animal Control Officer





## Annual Report of the Assessing Department

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

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	\$1,452,177.00
Deerfield Fair Association	\$132,588.00
NH Electric Cooperative	\$87,159.00
Messina, Dawn C.	\$31,164.00
Huebner, William J.	\$28,439.00
George, Simon G., Trustee	\$28,333.00
Fisher, Scott T.	\$27,347.00
Whatmough, David E.	\$27,298.00
Hahn, Timothy	\$26,899.00
SNHS Management Corporation	\$25,628.00

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

Respectfully Submitted,

*Kristine Robert*  
*Assessing Clerk*

## Deerfield Select Board Report

The Town continues to deal with the effects of covid-19 pandemic. With a decline in the number of covid cases earlier in the year, the Board voted in July to remove the requirement for masks in the George B. White building and have wearing masks as optional. However, with the increase in cases creating yet another wave of the pandemic, the Board voted in November to reinstate a mask requirement for any meetings where people would be in close proximity for an extended period of time.

After serving the Town for 21 years on the Budget Committee and then on the Select Board, Andy Robertson resigned from the Board to take a job as Town Administrator of the Town of Lee. Andy's knowledge and dedication will be truly missed and Lee is truly fortunate to have Andy as their Administrator. To fill Andy's term to March Town Meeting, the Board unanimously voted to appoint Dwight Barnes to serve on the Board to March. Dwight's long-term involvement in Town activities made him a good choice for the appointment. The Board thanks Dwight for his willingness to step in to serve on the Board.

A major goal for the Board has been the construction of the Police Department building. In August, the Board met with the contractor who built the Town of Farmington's public safety building. That project was what is referred to as a design-build approach. This approach has the architect work directly with the contractor on the team to achieve a building which would meet the Town's expected budget for the building. A request for qualifications for design-build teams was advertised and the Board received proposals from two teams. Following a review of the qualifications packages and an interview of the short-listed firm, the Board chose the team of Hutter Construction and Warrenstreet architects. A warrant article will be included in the Town Meeting Warrant for the funding to proceed with the building's design. We anticipate a follow-on article will be in the 2023 Town Meeting Warrant for the construction of the building.

The Board's requested 2021 budget was once again turned down by the voters in favor of the default budget. The last budget approved by the voters was in 2017. The costs of labor, fuel, electricity, materials and supplies have increased over these past five years and the Board hopes the voters will take this into account when voting on the proposed 2022 budget.

Because of the impact of covid, the Town Meeting vote was delayed to June. The voters approved the warrant article which will replace the elected highway agent with a Board appointed Highway Agent. The Board has developed a list of qualifications for the position and will begin the selection process to hire a qualified Highway Agent for March 2022.

Overall, 2021 continued to present challenges to the Board but we were fortunate to have the Fair reopen.

The Board thanks the town employees, elected and appointed officials, volunteers and everyone else who works hard to make the Town a place we love. Let's hope that 2022 will finally see the pandemic no longer have such a strong influence on our lives.

Sincerely,

The Deerfield Select Board

## Town of Deerfield Code Enforcement Report

This past year new home starts were again at a fairly consistent level as past years at 20 single family units. Most of these have been spec homes and sold before completion. Indications are sales are 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 saw the completion of Fieldstone Dr., an 8-lot subdivision completed off of Middle Rd. A number of new lots were subdivided on Church St. and Lang Rd. and construction is ongoing.

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

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

This past year the number of solar array systems installed has picked up again and seems to have remained popular. Government incentives and rebate programs have gotten to the point where the investment seems to make sense work for most people. 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	12	13	14	15	16	17	18	19	20	21
Building permits	90	85	85	75	114	134	93	113	125	110
Dwellings Units		13	14	15	25	24	24	21	20	16
Electrical		62	75	70	133	95	85	94	95	97
Plumbing		26	24	22	34	38	35	42	33	31
Mechanical		68	62	78	107	117	67	89	125	90

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

## 2021 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.

Covid 19 pandemic activities, including prevention, personal protective equipment procurement, and vaccination, occupied efforts in 2021. Guidance was pushed out to employees, residents, local, regional and State partners. The EM Team obtained funding assistance from local, State and federal programs. It offered residents assistance program information. These efforts will continue into 2022. For residents seeking the latest information about Covid, please go to [www.nh.gov/covid19/](http://www.nh.gov/covid19/) or call 211.

In 2021, the EM Team completed a major update of the Town's Emergency Operations Plan (EOP). This Plan serves residents in case of an emergency and are an essential step if the Town seeks federal / state disaster funds or grants. This year the EM Team also worked with Deerfield Community School (DCS) representatives to complete their 2021-22 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. The EMDs 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/](http://www.readynh.gov/)!
- Go to [www.readynh.gov/](http://www.readynh.gov/), [www.ready.gov](http://www.ready.gov/), or [www.townofdeerfieldnh.com](http://www.townofdeerfieldnh.com), EM page.
- Make a kit, make a plan, stay informed and help your neighbor!

Deerfield's EM webpage contains many resources on weather disasters and power outages. It also describes our use of shelters in a disaster. If you need assistance getting to a shelter, please fill out and return the shelter survey 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

## **2021 Annual Report for Fire Rescue Department**

The Deerfield Fire Rescue Department responded to a total 443 emergency calls along other related service calls, life safety inspections and other calls for service. As we are all aware these past few years have been challenging, and we have all experienced shifts in our norms and day to day operations. The members of the department have taken these changes in stride and continue to provide top level service during these difficult times.

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

As the department continues to move forward with increasing our services to the community, we continue to search for ways to reduce the tax impact to the community through grants that may be available.

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

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

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

Respectfully Submitted,

Matthew S. Fisher

Fire Chief

Deerfield Fire Rescue Department.

# Report of Forest Fire Warden and State Forest Ranger

Despite a brief flurry of wildfire activity across the state this spring, the summer and fall months saw weather conditions which kept the fire danger consistently at low levels. 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](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

The long lasting drought effects in Coos County are showing some minor signs of improvement but a good portion of northern Coos remains in the abnormally dry category with the northeastern portion still remaining in moderate drought. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: **Always Be Careful** with fire. If you start a fire, put it out when you are done.

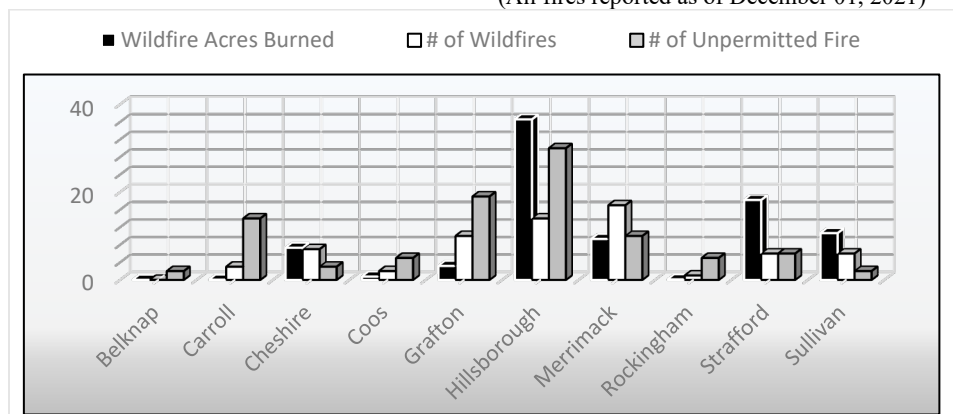
**"Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2022 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.NHfirepermit.com](http://www.NHfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (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/nhdf/](http://www.nh.gov/nhdf/). For up to date information, follow us on Twitter and Instagram: @NHForestRangers



## 2021 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2021)



\*Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100

## CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
1	81	25	0	7	1	4	2	41

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

## **2021 Highway Department Report**

This year brought about some changes as well as challenges to the Highway Department. In July of 2021, Carl Oehler retired. Carl worked for the town of Deerfield with loyalty and dedication for just over 21 years. While we miss having you here Carl, we wish you a Happy Retirement and Best of Luck.

The projects that we were able to complete this year include, top coating portions of Griffin Road, Nottingham Road and Parade Road. In addition, we shimmed and overlaid portions of Middle and Parade Road. Our paving contractor was R + D Paving out of Franklin, NH. Thank you to all of our subcontractors that helped make these projects a success.

In conclusion, I would like to take a moment and personally thank Matt and Paul. With a shortage of staff and major projects being accomplished it would not have been as successful without them.

Respectfully Submitted,  
Steven Rollins  
Road Agent

## Annual Report of the Philbrick-James Library

Following several months of curbside pickup (*PJL To Go*), the Phillbrick-James Library was excited to open our doors in late spring and welcome the community inside for books, periodicals, movies, storytimes, and events! We also welcomed new staff to the library, including a new Library Director, who joins us as we enter 2022.

*Regular year-round hours are:* Mondays and Wednesdays 10-7  
Tuesdays and Thursdays 10-5  
Fridays 10-2  
Saturdays 9-12

In 2021, our library added 95 new household library cards and welcomed many new families! The Friends of the Philbrick-James Library held a book sale on Old Home Day, as well as their highly-anticipated annual pie sale in November, raising funds for the library with these community events. Thank you, friends!

Digital access through NH Downloadable books continued to be popular, as we encouraged our patrons to get acquainted with Libby, a user-friendly e-reading and listening app: *ask us how to link your library card to get started!* We offered genealogy resources through Ancestry Library Edition and HeritageQuest, free wi-fi, public computer access, and print and copy service. Our lending telescope circulated during the summer months.

The Library hosted two virtual programs for adults: in June, *The History of Comics*, and in November, a *Native American Storytelling* event, both funded by New Hampshire State Library, in collaboration with the New Hampshire State Council on the Arts and the New Hampshire Humanities. “Take & Make” crafts were offered for grownups as part of summer reading: an air plant terrarium and a macrame plant hanger, plus others throughout the year. Our Seed Library was popular in May and June as residents started gardens, and we continued to support three monthly book groups with the state-wide Interlibrary Loan system.

Summer Reading, with the theme *Tails and Tales*, brought fun for all ages: patrons checked in weekly to tell us what they'd been reading and to enter a drawing for prizes, one for adults, and one for kids. We planned two *Summer Fling* Book Clubs and wrapped up the summer with *Nature's Night Shift: Nocturnal Animals* with the Center for Wildlife. Families were able to meet outside in the gazebo to learn about owls and other nocturnal wildlife, and we continued our tradition of summer storytimes at Veasy Park, despite the thunderstorms of summer! Fall storytimes at the library happened outdoors,



then moved indoors. Children's librarian Miss Sarah set up weekly crafts for kids in the children's room, and we hosted *Trick or Treat at the Library* in October and enjoyed seeing kids in costume!

The Library continued to offer several cultural passes (Castle in the Clouds, Seacoast Science Center, and Bedrock Gardens) although many venues experienced service disruptions this year. We also began sending a monthly e-newsletter to library patrons: *please sign up to hear about upcoming events!*

All of our programs are free of charge and open to the public. Connect with the library in person at 4 Church Street, by phone at 603-463-7187, by email [plibrarydirector@gmail.com](mailto:plibrarydirector@gmail.com), or check our website ([philbrickjameslibrary.org](http://philbrickjameslibrary.org)) and follow us on Facebook/Instagram. We look forward to hearing from you!

Respectfully Submitted,

Suzanne Krohn, Interim Director & ILL Librarian and Anne Meyers, Incoming Director



*Summer Reading Nocturnal Animals Program: a barred owl in the gazebo!*



*Deerfield friends Jayden, Genny, and Katie take a book break at PJL Trick or Treat!*

## **2021 Deerfield Parks & Recreation Annual Report**

The year 2021 proved to be another eventful one for Deerfield Parks & Recreation. DPR's ability to rebound from various complications stemming from the COVID-19 pandemic was continuously tested and the department responded. Countless adjustments were required in day-to-day operations and they paid off; bringing back the majority of programming DPR offered prior to the year 2020.

Most notably, the department's childcare programs resumed with brand new measures taken to protect the children enrolled, town employees, and their families. Beginning with Summer Camp in June of 2020, DPR staff demonstrated that it was prepared to handle the challenge of acclimating campers during their return to our structured day camp environment with new restrictions. The Town of Deerfield was able to secure a government grant for a brand new ventilation system in the DPR wing of the George B. White Building, which further reinforced confidence that the department could bring core programming back indoors. Soon after, it was announced the DPR After School Clubhouse program would return for the 2021-22 school year. This provided a tremendous relief to many families in town, who worried about not having an after school care option in Deerfield.

The department was encouraged to see positive trends in youth sports participation, as they began to return to near pre-pandemic levels and operated without interruption for the second straight year. The Senior Fitness and Line Dancing programs also returned to the George B. White Building after a yearlong hiatus. These programs were also helped by the newly acquired ventilation system in our main building. Large outdoor events like Old Home Day and Tailgate Trick or Treat were re-introduced in their traditional formats, which were welcomed with enthusiasm by the community. Early in 2021, the Town's new ice rink made its debut at the Hartford Brook Baseball Field and was a huge hit. Fundraising and rink maintenance efforts were driven by the Deerfield Parks & Recreation Commission and we cannot thank them enough for helping establish this popular recreation option for the Town of Deerfield! Community members may now enjoy the rink at its new location: Gazebo Field on Church Street in Deerfield.

Some key changes were made to personnel in 2021. In August, DPR introduced its new Assistant Director of Parks & Recreation, Eric Menard. Eric is heavily involved in all department operations and can be reached directly at 603-463-8811 ext. 311 or at [sportsandevents@townofdeerfieldnh.com](mailto:sportsandevents@townofdeerfieldnh.com). Additionally, the Deerfield Parks and Recreation Commission welcomed a new member, Franklin Bongiovanni, while bidding farewell to Chairperson, Katie Libby and at-large member, Terry Crotty. Both members were great assets to the Commission for several years through 2021 and we would like to express our sincere gratitude to them for their service to the Town of Deerfield in the parks and recreation segment. Thank you!

The Joe Stone Good Sport Scholarship recipients for 2021 were Cooper Reese, Ryan Ciesluk, and Aidan Boucher. 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.

Moving ahead to 2022, DPR is encouraged by the continued rise of participation throughout all of its programs and strives to be back at 100% of programming as soon as it is safely possible based on state and local guidelines. There is a lot to look forward to, including:

- The return of the Deerfield Hoop Classic in March
- The return of the Summer Entertainment Series
- The completion of the Hartford Brook ballfield grant project
- New and exciting programs which will benefit community members of all ages
- Collaboration with the Deerfield Community School on a new possible recreation facility

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](mailto:parks@townofdeerfieldnh.com). We wish you all a safe and healthy 2022!

Sincerely,

A handwritten signature in dark ink, appearing to read "Nicholas L. Lawrence", with a stylized flourish at the end.

Nicholas L. Lawrence  
Director of Parks & Recreation  
Town of Deerfield, NH

## 2021 ANNUAL REPORT OF THE POLICE DEPARTMENT

I am pleased to present the Fiscal Year 2021 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 2021. 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 2021, 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 (10) 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: Background Investigations for Law Enforcement Applicants, De-Escalation and Conflict Resolution, Implicit Human Bias, Ethics in Law Enforcement, Impaired Driving, Field Training Officer, and Supervisor Leadership, to name but a few of the classes that were attended by our officers in 2021. The Deerfield Police Department remains committed to providing as much relevant training as our budget allows.

The pandemic continued to have an impact on the way that we normally conduct business throughout 2021. We had to adapt and implement changes in order to limit our exposure to Covid-19 throughout the year. These changes continued to affect how we conduct traffic stops and responded to calls for service. It also, unfortunately, again eliminated most community events that we either sponsor, or participate in. The Deerfield Fair was fortunate enough to operate this year after a one year hiatus. We were also able to do our Haunted Stables event in October, which interestingly enough turned out to our most well attended to date. Many thanks to all the wonderful people that volunteered to make this event a successful one. I am keeping my fingers crossed that 2022 will be the year that things return to normal for everyone.

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**

Once again, as I start this report for the past year, I feel the need to begin with our ongoing challenge of dealing with the seemingly, never-ending pandemic. Although much can be said about the progress that has been made to date, we all must remain vigilant as this issue is not over. The Town continues to monitor all information regarding best practices and we endeavor to pass this information along to the community in hopes to keep everyone well.

Several projects were completed in the past year to repair and maintain the infrastructure of Town properties. The major project completed was the inspection and repair of the water tank associated with the Town Hall sprinkler system. This tank had been leaking for some time; the work was completed in the fall and to date the problem appears to be fixed, gaining additional years with this system. There were roof repairs done at the George B White Building which repaired leaks and some minor construction done to make the building a bit more energy efficient. Repairs to the Central Fire Station roof were done to fix leaks that had developed. Overall, the Town buildings are in good condition; under the watchful eye of the Facility Supervisor, we strive to keep out buildings in good working order and make repairs when necessary.

All Town staff have continued to make any necessary changes in the way they conduct business in their departments in order to continue to serve the public. The Town Offices are open to the public and the Town Clerk's side door remains open to make your visit more efficient. Improvements to the audio/visual equipment in the Board of Selectman's meeting room will enable all meetings held there to be live streamed and allow virtual interaction with attendees.

As 2022 begins, I look forward to a better year with increasing normalcy in everyday life. The Deerfield community remains strong, committed to community and resilient in their ongoing belief to keep this a good place to live and raise a family.

Respectfully Submitted,

*John Harrington*  
*Town Administrator*

## **Annual Report of the Transfer Station**

This year the Town has seen an increase in our annual waste disposal cost. Two reasons for this issue, is most of our cost are contracted with built in increases base on the market with our vendors. Secondly, we've been operating on a default budget The Town budget has not stayed in step with overall cost. Utilities continue to increase the facility is getting older and maintenance is up due to equipment age.

Recycling as a whole is very beneficial. The market 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

## DEERFIELD, NH, TOWN OF

### CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

Below please find information on the positive impact your recycling has had on our environment. The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

RECYCLABLE MATERIAL	2021 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources.
GLASS	82.90 TONS	 You conserved the equivalent of 2,279.75 gallons of diesel being consumed!
SCRAP METAL	143.21 TONS	 You conserved enough energy to drive a car 1,580,058.00 miles!
TIRES	6.58 TONS	 You conserved the equivalent of 2,763.60 pounds of coal being burned!

### AVOIDED EMISSIONS



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

By recycling the materials above, you avoided about **1,585,101.35 tons of carbon dioxide emissions**. This is the equivalent of removing **344,587.25 passenger cars** from the road for an entire year.



## 2021 OFFICE OF WELFARE ANNUAL REPORT

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

There were numerous changes in Federal, State and local non-profit assistance programs during the Covid 19 pandemic. There was a strong demand for information which is likely to continue in 2022. This Office saw a level number of families seeking local financial assistance in 2021. This was likely due to the availability of child financial assistance and a robust employment market. However, an extremely tight rental market and increasing prices remain significant concerns in 2022.

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

In addition to coordinating the General Assistance Program, the Office of Welfare assists the Deerfield Food Pantry and coordinates holiday charitable activities. The Deerfield Food Pantry serves approximately forty households. It offers “GOT LUNCH”, a lunch delivery program, for DCS school children during the nine-weeks of summer. The Food Pantry is a tremendous year-round effort by many dedicated volunteers, especially the extraordinary Judy Marshall!

The Office of Welfare 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](http://www.townofdeerfieldnh.com) or call 463-8811 x310. For after-hours info, call 211. For senior services, call Service Link at 866-634-9412. For 24-hour addiction information call The Doorway at 211. **For Covid info, go to [www.nh.gov/covid19/](http://www.nh.gov/covid19/) or call 211.**

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

Respectfully Submitted,

Denise Greig, Welfare Administrator



2021

# **TOWN CLERK/TAX COLLECTOR**

## **Department Report, Financials & Vital Statistics**

Greetings,

I am happy to report that 2021 has seen a marked improvement from 2020. Although safety protocols are still in place, we have experienced a return to normalcy this past year.

The Clerk's office administered one deliberative session and one election in 2021. It is with sincerity that we would like to thank the following: The Moderator and Assistant Moderators; the Supervisors of the Checklist; all the Ballot Clerks; all the Election Assistants; all the Inspectors of Election; the Board of Selectmen, the Gatekeepers, the Maintenance Director, and most importantly; all of the voters who turned out on Election Day. We strongly encourage anyone who is not a registered voter to come down and visit us and get signed up!

The Town Clerk/Tax Collector's Office collects all property, yield (gravel and timber), and current use taxes prescribed by law committed to them by warrant from the assessors (NH RSA 76:10). This office strives to provide accurate and efficient services while collecting monies to meet the Town's financial obligations. (NH RSA 41:35, NH RSA 41:45-a). As of December 31, 2021, we collected approximately 97% of the 2021 property taxes committed to us by warrant. We want to thank the volunteers who stuff envelopes, part-time employees for their much-needed help, and inter-department cooperation that has allowed us to produce bills in a timely fashion.

We are happy to share that we have added hunting and fishing licenses and OHRV registrations to our services. We began this mid-year and are beginning to see an uptick in these transactions.

The Town Clerk/Tax Collector's office is the leading revenue collector for the Town and strives to provide residents with professional, accurate, and efficient services.

We wish you and yours good health in the New Year.

Respectfully,

*Kelly Roberts*

Kelly Roberts

Certified Town Clerk/Tax Collector

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## Annual Report of the Town Clerk

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### Financial Reports

January 01, 2021 to December 31, 2021

#### Motor Vehicle Permits

January .....	\$ 98,294.48
February .....	77,734.64
March .....	127,598.88
April .....	119,969.64
May .....	100,780.91
June .....	110,862.96
July .....	101,384.52
August .....	91,374.68
September .....	97,514.04
October .....	101,136.58
November .....	97,406.96
December .....	67,936.08
<b>TOTAL MOTOR VEHICLE REVENUE .....</b>	<b>\$1,191,994.37</b>

#### OTHER REVENUES

Title Fees.....	2,748.00
Municipal Agent Fees.....	26,003.00
UCC's.....	690.00
Dog Licenses.....	5,055.50
Dog Late Fee.....	450.00
Bad Check Fee.....	148.00
Marriage Licenses.....	105.00
Certified Copies – Birth.....	649.00
Certified Copies – Death.....	284.00
Certified Copies – Marriage.....	368.00
Checklist Copies.....	25.00
Misc. Copies.....	23.93
Pole Petition Fees.....	50.00
Fish & Game Fees .....	61.00

<b>TOTAL OTHER REVENUE .....</b>	<b>\$36,660.43</b>
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<b>REMITTANCE TO THE TREASURER .....</b>	<b>\$1,228,654.80</b>
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Respectfully Submitted,  
Kelly Roberts, Certified Town Clerk/Tax Collector



## Tax Collector's Report

For the period beginning  and ending

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

### Instructions

#### Cover Page

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

#### For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

### ENTITY'S INFORMATION

Municipality:  County:  Report Year:

### PREPARER'S INFORMATION

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



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2020	Year: 2019	Year: 2018+
Property Taxes	3110		\$2,884,721.13		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$834.20		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$53,154.28)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2020	
Property Taxes	3110	\$14,313,615.00	\$4,606.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$28,300.00		
Yield Taxes	3185	\$15,227.29		
Excavation Tax	3187	\$402.86		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2020	2019	2018+
Property Taxes	3110	\$61,432.21			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$4,776.05	\$13,572.63		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$14,370,599.13</b>	<b>\$2,903,733.96</b>	<b>\$0.00</b>	<b>\$0.00</b>



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Credits**

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2020	2019	2018+
Property Taxes	\$14,010,289.16	\$2,806,801.08		
Resident Taxes				
Land Use Change Taxes	\$28,300.00			
Yield Taxes	\$15,104.01	\$834.20		
Interest (Include Lien Conversion)	\$4,665.05	\$12,072.63		
Penalties	\$111.00	\$1,500.00		
Excavation Tax	\$402.86			
Other Taxes				
Conversion to Lien (Principal Only)		\$80,260.06		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2020	2019	2018+
Property Taxes	\$3,616.21	\$2,265.99		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$123.28			
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		
		2020	2019	2018+
Property Taxes	\$345,850.41			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$37,862.85)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>		<b>\$14,370,599.13</b>	<b>\$2,903,733.96</b>	<b>\$0.00</b>
			<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$307,987.56</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$117,975.73</b>





Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018+
Unredeemed Liens Balance - Beginning of Year			\$58,690.54	\$91,394.84
Liens Executed During Fiscal Year		\$86,039.41		
Interest & Costs Collected (After Lien Execution)		\$1,468.02	\$6,652.06	\$18,686.06
<b>Total Debits</b>	<b>\$0.00</b>	<b>\$87,507.43</b>	<b>\$65,342.60</b>	<b>\$110,080.90</b>

Summary of Credits

	Last Year's Levy	Prior Levies		
		2020	2019	2018+
Redemptions		\$31,770.87	\$42,801.81	\$43,053.57
Interest & Costs Collected (After Lien Execution) #3190		\$1,468.02	\$6,652.06	\$18,686.06
Abatements of Unredeemed Liens				\$522.81
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$54,268.54	\$15,888.73	\$47,818.46
<b>Total Credits</b>	<b>\$0.00</b>	<b>\$87,507.43</b>	<b>\$65,342.60</b>	<b>\$110,080.90</b>

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$307,987.56
Total Unredeemed Liens (Account #1110 -All Years)	\$117,975.73



DEERFIELD (115)

**1. CERTIFY THIS FORM**

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

Preparer's First Name

KELLY

Preparer's Last Name

ROBERTS

Date

Jan 24, 2022

**2. SAVE AND EMAIL THIS FORM**

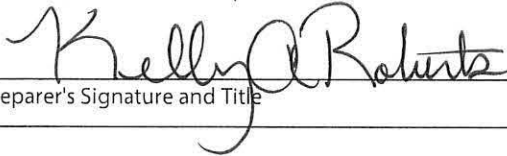
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

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

**PREPARER'S CERTIFICATION**

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

  
Preparer's Signature and Title



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

**RESIDENT BIRTH REPORT**

01/01/2021-12/31/2021

--DEERFIELD--

<b>Child's Name</b>	<b>Birth Date</b>	<b>Birth Place</b>	<b>Father's/Partner's Name</b>	<b>Mother's Name</b>
MANOS, HOMER ROGAN LINWOOD	01/05/2021	MANCHESTER,NH	MANOS, ERICH	MANOS, MARISSA
MACKEY, QUINN PATRICIA	02/18/2021	NASHUA,NH	MACKEY, JEFFREY	MACKEY, ALISON
CASSIDY, MADELINE MARIE	03/26/2021	MANCHESTER,NH	CASSIDY, JOSEPH	CASSIDY, DANIELLE
FRIZZELL, ROWAN WESLEY	04/16/2021	MANCHESTER,NH	FRIZZELL, STEPHEN	FRIZZELL, SUSAN
PARENT, CAYSON GUY	04/27/2021	MANCHESTER,NH	PARENT, ADAM	PARENT, RACHEL
TORSVIK, SOLVEIG MARGARET	06/17/2021	CONCORD,NH	TORSVIK, EDWARD	TORSVIK, AMANDA
TOBIN, OLIVER THOMAS	07/04/2021	MANCHESTER,NH	TOBIN, TYLER	TOBIN, SARAH
LIMA, CASHUS MICHAEL	07/21/2021	CONCORD,NH	LIMA, BRETT	LAVALLEE, JORDYN
TAYLOR, BECKETT DAVID	08/23/2021	CONCORD,NH	TAYLOR, BRADLEY	TAYLOR, DEANA
WARD, MALACHI ELLIOTT	09/23/2021	CONCORD,NH	WARD, DUSTIN	WARD, MEGAN
SZURLEY, FORREST PETER	09/29/2021	MANCHESTER,NH	SZURLEY, JARED	SZURLEY, VICTORIA
ZAPPALA, LILIANA ROSE	10/06/2021	CONCORD,NH	ZAPPALA, MATTHEW	LEARY, STEPHANIE
BROTHWELL, MAGGIE JANE	10/14/2021	EXETER,NH	BROTHWELL, DANIEL	BROTHWELL, KIMBERLY
BISSON, BROOKLYN SUSAN	11/07/2021	MANCHESTER,NH	BISSON, JOHN	BISSON, JENNY
LEVY, OLIVER JOEL	11/21/2021	PORTSMOUTH,NH	LEVY, MICHAEL	LEVY, ALEXA
KENTNER, ROWAN ARTHUR	11/27/2021	MANCHESTER,NH	KENTNER, SCOTT	KENTNER, REBECCA
OXLEY, FINN RYKER	12/22/2021	CONCORD,NH	OXLEY, JORDAN	CASCAMISI, ANGEL

Total number of records 17

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

**RESIDENT MARRIAGE REPORT**

01/01/2021 - 12/31/2021

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
HOUSER, ZACHERY J DEERFIELD, NH	PEAVEY, SAMANTHA L DEERFIELD, NH	DEERFIELD	SOUTH TAMWORTH	08/07/2021
ENUS, NICHOLAS R DEERFIELD, NH	LAFOND, MARI LEE DEERFIELD, NH	DEERFIELD	DEERFIELD	08/28/2021
BROWN, CHRISTOPHER A DEERFIELD, NH	ROBERTSON, BRITTANY A DEERFIELD, NH	DEERFIELD	DERRY	09/19/2021
DEMERS, RAYMOND G MANCHESTER, NH	BALON, MICHELLE M DEERFIELD, NH	DEERFIELD	NEW CASTLE	10/03/2021
SCHLICHTE, KARL E DEERFIELD, NH	PRESTON, CHAREE J DEERFIELD, NH	DEERFIELD	DEERFIELD	10/16/2021
WANISKI IV, BENJAMIN J DEERFIELD, NH	LEE, KAITLYN M BARRINGTON, NH	LEE	DURHAM	11/19/2021

Total number of records 6

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



**RESIDENT DEATH REPORT**

**01/01/2021 - 12/31/2021**

**--DEERFIELD, NH --**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
GILSON SR, RICHARD EARLE	01/07/2021	EPSOM	GILSON, HENRY	COOPER, CYNTHIA	Y
DOWNES, CATHERINE DOROTHY	01/09/2021	DEERFIELD	DOWNES, JOHN	GILL, CATHERINE	N
HASKINS, NANCY JO	01/17/2021	DEERFIELD	NEGREVSKI, JOHN	SCHNIDT, BEVERLY	N
VAILLANCOURT, PAULA D	02/07/2021	DEERFIELD	WHITTEN JR, EDMUND	NEVERS, NANCY	N
MCMACKIN, WINIFRED JOYCE COATHUP	02/10/2021	DEERFIELD	COATHUP, WILLIAM	FULLER, ETHYL	N
LANG, EVELYN P	02/20/2021	DEERFIELD	CLOUGH, GILBERT	HOLLAND, HAZEL	N
MORAN, JOHN WILLIAM	03/11/2021	DEERFIELD	MORAN, JOHN	COOK, GERTRUDE	Y
TETRAULT, BERNARD RUDOLPH	03/11/2021	MANCHESTER	TETRAULT, RUDOLPH	FORREST, HELEN	Y
SPEAR, JAMES	04/01/2021	DEERFIELD	SPEAR, EVERETTE	WEATHERBY, ANNA	Y
DOWNING, MICHAEL CHARLES	04/11/2021	DEERFIELD	DOWNING, WALTER	CORREIA, CLAUDEIA	N
PONDELLI, SANDRA LEE	04/12/2021	DEERFIELD	FINNEY, WARREN	KNAPP, ADA	N
DAWSON, GLORIA JEAN	04/21/2021	DEERFIELD	PARENT, OLIVER	PERREAULT, ALMEDA	N
MIKUSKI, MICHAEL PAUL	04/22/2021	DEERFIELD	MIKUCKI, WALTER	PASIK, MARY	N
WANISKI SR, BENJAMIN JOSEPH	05/03/2021	DEERFIELD	WANISKI, BENJAMIN	GILLETTE, HELEN	Y
DECOTA, DONNA L	05/06/2021	DEERFIELD	YEATON, HERBERT	MAGOON, NELLIE	N
BIENIEK SR, FRANK STANLEY	05/25/2021	MANCHESTER	BIENIEK, STANLEY	BOISVERT, ANTOINETTE	N
BENNETT, KATHY A	06/01/2021	DEERFIELD	KLOP, JOHN	LAVOIE, FRANCES	N
KLOP, FRANCES	06/04/2021	CONCORD	LAVOIE, WILLIAM	CAMERON, REATHA	N

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



**RESIDENT DEATH REPORT**

**01/01/2021 - 12/31/2021**

**--DEERFIELD, NH --**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
GUILMETTE, SHIRLEY MAY	06/08/2021	DEERFIELD	GAGNON, LAWRENCE	BOISVERT, LILLIAN	N
NAULT, PETER GERALD	06/13/2021	EXETER	NAULT, JOSEPH	DEHART, THELMA	Y
ROUFF, DAVID E	06/27/2021	MANCHESTER	ROUFF, ALFRED	SIMPSON, GLADYS	N
DORAN, LILLIAN LEE	07/04/2021	DEERFIELD	ELLIS, DAVID	DORAN, TAMAR	N
GUPTILL, WARREN ALBION	07/19/2021	CONCORD	GUPTILL, CLYDE	GERRISH, HELEN	Y
TOMILSON, JAMES ROBERT	09/16/2021	RAYMOND	TOMILSON, GORDON	JOHNSTON, CYNTHIA	Y
STANTIAL, NANCY GEER	09/22/2021	DEERFIELD	GEER, WILLIAM	KLAUBERT, EVELYN	N
TAYLOR, LORRAINE ALICE	09/25/2021	BOSCAWEN	LAPRISE, ALPHONSE	FORTIN, ALICE	N
CASKO, DANA R	10/01/2021	MANCHESTER	CASKO, ALFRED	PERARD, MADELAINE	N
DUBIANSKY, NOREEN M	10/16/2021	CONCORD	KEANE, JOHN	KINGSTON, MARY	N
SEELEY, DOROTHY A	11/05/2021	BRENTWOOD	MACLEOD, WILLIAM	THOMPSON, MARGARET	N
DRINAN, LISA M	12/09/2021	CONCORD	DRINAN, KENNETH	MICCO, HARRIET	N
CHARPENTIER JR, RENE ROLAND	12/15/2021	DEERFIELD	CHARPENTIER, RENE	CASSIDY, RITA	N
NELSON, IVAN NEIL	12/19/2021	DEERFIELD	NELSON, NELS	AUSTIN, GEORGIA	Y
MARSHALL, GEORGE BRUCE	12/23/2021	DEERFIELD	MARSHALL, WILLIAM	DERBY, BARBARA	Y

Total number of records 33



2021

## **BOARDS, COMMISSIONS & OTHER**

## **Deerfield Conservation Commission 2021 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 Family Town Forest	Tax Map 409 Lot 54	128 Acres
▪ McNeil Conservation Area	Tax Map 406 Lot 12	63 Acres
▪ Weiss Town Forest	Tax Map 416 Lot 18	93 Acres
▪ Wells Town Forest	Tax Map 411 Lot 39	80 Acres

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



<u>Permitted Uses</u>	<u>Not Permitted Uses</u>
<u>Non-motorized activities, including:</u>	<u>Motorized vehicle use, including:</u>
Walking, hiking, trail running	ATV's, Snowmobiles,
Cross country skiing	Dirt Bikes, Mud Trucks and
Snowshoeing	Mountain Bikes
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.

**In 2021** these combined funding strategies resulted in the passage of a warrant article to convey an easement on 128 acres within the Great Brook Corridor donated to the Town by Gile Beye in 2018, and the parcel's designation as a Town Forest under RSA 31:111. The article's passage also paved the way for a \$50,000 reimbursement to the Town from LCHIP.

### **STEWARDSHIP**

**Annual monitoring of Deerfield's Town Forests and conservation areas** ensures that they comply with the terms of their respective easements. The Conservation Commission also responds to resident reports of wetland disturbances, safety issues, unauthorized cutting, dumping, and ATV activity on conservation parcels and in wetland areas.

**In 2021** placement of game cameras, and posting of signs restricting motorized vehicle activity, target shooting and other unauthorized activities on the Lindsay-Flanders Conservation Area has seen positive results.

### **OUTREACH AND PARTNERSHIPS**

**DCC strives to address the concerns of residents and organizations** that have come to the Commission for advice and support. As was the case with other boards and commissions this past year, DCC members met, along with members of the public, through ZOOM technology which it hopes may open the door to opportunities for increased public access going forward. Wishing to expand its public outreach, DCC established its own Facebook Page in March and welcomes new followers at <https://www.facebook.com/DeerfieldConservationCommission/>.

**The DCC also continues to partner with the Town's Boards and Commissions** and with local and State organizations such as NH Fish & Game, the NH Department of Environmental Services, the Pleasant Lake Preservation Association, the Lamprey River Watershed Association and its Advisory Committee, the Southern NH Planning Commission, and Bear-Paw Regional Greenways.

This year, in addition to long-time members **Serita Frey, Wes Golomb, Haley Andreozzi and Brian Adams**, DCC welcomed new members **Josh Freed, Chloe Gross and Erroll Rhodes**, and alternate member **Jo Anne Bradbury** to its roster. The commission will now be operating with a full seven-members and an alternate. Sadly, **DCC bid farewell to member Erick Berglund**, thanking him for his considerable contributions to the Town as a member for over 20 years. Erick can and should be proud of the significant contributions he has made to ...*provide for the protection and appreciation of the magnificent beauty and heritage of Deerfield.*

**The DCC meets on the second Monday of each month at 7 pm** at the George B. 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

Deborah Boisvert, Member and Treasurer

Erroll Rhodes, Member and Secretary

Carol Levesque, Member

Dana van der Bijl, Member

Andrew Merrill, Member

Karen Leavitt, Member

Richard Boisvert, Alternate Member

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

We are happy to report that after navigating online monthly meetings successfully, we are now back to in person meetings at the George B. White building. We are hosting meetings on the third Tuesday of every month at 7pm.

The Commission continues to work on some projects despite Covid slowing down the pace of our work. Some ongoing projects we continue to work 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. We are currently arranging a meeting with the project organizer for a similar project in Center Harbor to learn the pitfalls and best way to move forward with this project.

**Town Hall Study:** a study of the current and potential usage of the historic Town Hall is currently 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. The Commission is cover the cost of blocking the windows for the winter until a decision is made regarding more extensive repairs.

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

Sincerely,

Debra Murphy, Chair

# Deerfield Historical Society

## 9 February 2022

We started off the year (2021) a little slow, with COVID still hanging around and trying to work safely, was a challenge. Again a plan was put in place for what we will do for the coming year. It is always a constant battle, that our plans get changed as we work on our building and find items that need to be corrected.

The executive board decided to start having meetings again, but very low attendance due to COVID. We talked about some upgrades to the building as we moved along, with the help we had. Some of the upgrades would be insulating the walls that needed it, redoing some of the sheetrock that was bad, instead of trying to repair it. Sealing the outside of the building, around the windows and repairing rodent damage.

We started working on the new bathroom (walls are done; floor is pulled up, new door installed). We picked up the material that we needed for the new floors in the bathroom and the office area. Fixed most of the holes in the floor, those were from previous work on the building. We still have a few more windows to install and seal to the building. We replaced areas that were missing siding, replace some bad spots and re-nailed some of the existing siding.

Based on the help and amount of work we have to do, we are getting things done, a little slower than expected, but we are still moving forward. We have a plan for moving forward and hoping for another good year to get things done.

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

## **2021 Annual Report of the Joint Loss Management Committee**

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

The Town Safety Policy aims to meet the following objectives:

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

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

In 2021, the JLMC continued to address Covid pandemic concerns. 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. It also recommended Covid updates to the Safety Policy.

In 2021, the JLMC returned to some in-person safety training. It will continue to integrate new online training opportunities in 2022.

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

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

Let's be safe out there!

Ray Ellis, Chair  
Joint Loss Management Committee

## ***2021 Town Report from the Deerfield Planning Board***

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

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

### ***Applications***

In 2021, the Planning Board (PB) reviewed and approved applications for 8 subdivisions, 1 site plan conceptual review, 5 lot line adjustments, 3 conditional use permits, and 1 Pleasant Lake Watershed approval. For a major subdivision (4 new lots or more or a new road) or a site plan, the PB strongly recommends that the applicant meet with the Board first for a preliminary informal consultation. This is an opportunity for the Board and applicant / landowner to discuss the proposal and for the Board to provide guidance. Applicants are also welcome to meet with Town Planner, Sylvia von Aulock and Cam Prolman for guidance.

### ***2021 Covid-19 Challenges***

In the beginning of 2021, the Planning Board continued to take a hybrid approach to public meetings. 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. By July, the Planning Board transitioned back to in-person meetings.

### ***Community Outreach***

Thanks to the efforts of the Heritage Commission and Deerfield Town Staff, the Deerfield Planning Board joined other Town Boards and Commissions on Deerfield Old Home Day to both celebrate the Town and to provide opportunities for public input.

### ***Amendments to the Town's Zoning Ordinance***

This year, the Planning Board reviewed the Zoning Ordinance, some members cited wetland setbacks as potential barriers to building in town. The Planning Board crafted draft ordinance amendments, and Town Planner Sylvia von Aulock and Cam Prolman attended a Conservation Commission meeting to review the Planning Board's draft amendments. Ultimately, due to time constraints, the Planning Board did not continue with the Zoning Ordinance amendment.

### ***Anticipated 2021 Work Program***

In 2022, the Planning Board expects to work on the following:

- Provide guidance for the Deerfield Master Plan update, create public involvement strategies, work with Planning Board, Conservation Commission, other recognized Community Committees and resident stakeholders. Specific tasks will include conducting a community-wide Visioning Session, a resident master plan survey, and an update of the Land Use chapter. Other sections will be updated as the funds will allow.
- Meet with applicants and landowners to explain the land use review and approval process;
- Possibly reconvene the Planning Board Subcommittee to identify items in the Town's land use regulations that may be considered roadblock or unwarranted obstacles requiring modification; and
- Work with the Conservation Commission, Zoning Board of Adjustment and others on land use concerns or zoning amendments.

### ***Planning Board advisors***

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

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

Legal Counsel: Atty. James Raymond.

Planning Board Secretary: Jane Boucher

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

Respectfully submitted,

Peter Schibbelhute, Chair

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

Bob Cote

Bill Perron

Donald Wyman

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.



## 2021 Town of Deerfield Report by Southern NH Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) provides a wide range of services and resources to help member communities with a variety of land use planning and transportation challenges. Each year, with the approval of appointed representatives, the Commission's skilled staff designs and carries out programs of regional significance mandated by New Hampshire and federal laws or regulations. The Commission also works with Community staff, land use board volunteers, and governing boards on a variety of local projects.

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

In 2021, the Commission provided the Town of Deerfield with assistance on a number of local planning efforts including:

- Facilitating investment in engineering scoping and cost estimating for the conversion of the intersection of NH Route 107/Candia Road/Church Street to a roundabout.
- Providing technical assistance to the Planning Board and Planning Office
- Providing opportunity for public input on land use issues during Deerfield Old Home Day
- Conducting traffic counts

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

Hours	Description
<b>181</b>	Deerfield Planning Board Assistance: Provided a variety of technical assistance to the Deerfield Planning Board through site plan reviews, attending Planning Board meetings, provided assistance to Planning Board applicants, conducted zoning regulations research and provided recommendations, and organized and facilitated Old Home Days Planning Board event.
<b>92.5</b>	Conducted traffic counts at 20 sites in town, including South Rd.
<b>32.7</b>	Participated in state and regional transportation councils to better coordinate transportation options locally, regionally, and statewide. Tasks included scoping and developing budgets for



Hours	Description
	transit-related projects and coordinating with stakeholders to develop a regional Mobility Manager position. Anticipated to be filled in 2022, this position will help ensure Greater Manchester residents get accurate information and are able to book convenient demand-responsive transportation options.
26.8	Reviewed Deerfield's existing components for the regional Intelligent Transportation System Architecture for a required update. Verified architecture for compliance for federal funding (ongoing).
21.4	Developed a framework for a regional freight bottleneck analysis along NHDOT priority routes with associated strategies and compiled a Freight Bottlenecks Report.
18.6	Completed necessary reviews of Deerfield's portfolio of planned and funded projects for the federal and state required Transportation Improvement Plan. Process included presentations and reviews by staff and the TAC and MPO Policy Committees. Provided ongoing updates and revisions to maintain project status funding and scheduling.
16	Hosted CommuteSmart NH challenge to encourage multi-modal trips (transit, carpooling, bicycle, etc.) to help residents save money, reduce wear and tear on their vehicle, help relieve congested roads, and live a healthier, less stressful lifestyle.
13.5	Updated the Metropolitan Transportation Plan and regional Travel Demand Model. The regional Travel Demand Model is used to understand existing and projected future year (2045) trips by private automobiles throughout the region for transportation project planning.
10	Participated in Upper Lamprey Scenic Byway Council meetings and assisted the Council with information requests. Researched ways to improve council participation.
8.25	Began working on a Regional Housing Needs Assessment in collaboration with other Regional Planning Commissions (ongoing through 2022).
7.5	Hosted a free virtual workshop: "How-to-Do an ADU" with support from AARP. The workshop addressed zoning allowances, design/ construction challenges, local examples, tips for becoming a landlord and a review of recent legislation introduced to address aging in place and housing shortages.
7	Coordinated a comprehensive update to SNHPC's Transportation Improvement Plan (TIP). In partnership with NHDOT, solicited, evaluated, and prioritized project proposals for the TIP update. As part of this process, invested in engineering scoping and cost estimating for the conversion of the intersection of NH Route 107/Candia Road/Church Street to a roundabout.
6	Developed a regional Rail Trail Passport program in celebration of Bike to Work Month. Worked with community representatives to provide outreach and education on local trails throughout the region.

Town of Deerfield Representatives to the Commission

Robert Cote  
Frederick J. McGarry

**Executive Committee Member:** Robert Cote



# **2021 ANNUAL SCHOOL REPORT**



Deerfield Community  
School



**2021**

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

**OFFICERS OF THE DISTRICT  
For the Year Ending June 2021**

**MODERATOR**

Erik Gross

**SCHOOL BOARD**

Nathan Oxnard	Term Expires 2022
Jeffrey Kelley	Term Expires 2023
Andrew Riordan	Term Expires 2023
Zachary Langlois	Term Expires 2024
Georgianna Klipa	Term Expires 2024

**SCHOOL DISTRICT CLERK**

Julie A. O'Brien

**SCHOOL DISTRICT TREASURER**

Judith 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 – May 8, 2021**

Moderator: Good morning. My name is Erik Gross and I am the School District Moderator. Welcome this morning. Thank you for coming out. I have just a couple of quick notes before we start. There is no smoking anywhere in the building. Please notice the exits to the building in case of an 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. Then, 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 this first session of the 2021 Deerfield School District meeting. The officials seated before you this morning are: Nate Oxnard, Gigi Klipa, Zach Langlois and Jeff Kelly from the school board. Amber Wheeler is the school district Business Manager. Patti Sherman is the Superintendent of the of the SAU. Kristen Witheee, the Principal of the Deerfield Community School, is also joining us this morning. Also joining us this morning is our legal representative Allison Minutelli. Good morning. The Supervisors of the Checklist in the back are Joanna Waring, Christina Pretorius, and Maureen Quinn. Thank you. Our Assistant Moderator this morning Dan Holdridge is located on the lower level, which is our unmasked area. Please let us know Dan if we have any unmasked participants this morning in that level and also if you have any issues with the audio/visual down there. We'd like to thank Bob Malloy and Gary Archambault from Malloy Sound for handling our visual and sound needs this morning. Thank you. Of course, once again we thank the Deerfield Fair Association very much for allowing the town and the school to use this venue to help keep us all safe during this challenging time. I almost forgot to mention Julie O'Brien, the School District Clerk. Thank you.

I will run through our rules for this morning as quickly as possible. This is the Deliberative Session for the Deerfield School District. You will act as the legislative body to determine the final form of the warrant article to be voted on at the second session on June 8th at the same location. 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, a sheet of yes/no ballots,

as well as the informational packet. If you are registered voters 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 to participate in this session. 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. The first session shall consist of explanation, discussion, and debate of the warrant article. As previously noted, our business today is to consider the single warrant article presented, and within the limits of the law, determine the details of the article to be voted on at the second session. Amendments to the article are in order and will be voted on at this meeting. At the conclusion of our deliberations the chair will instruct the school district clerk to place the article on the official ballot as written or as amended. The chair will read the 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. Please note that the unmasked area is on the lower level where attendees can view on closed-circuit TV and pose questions at the microphone there. I have a monitor here to see if anyone is at that microphone. 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 have 3 minutes to express his or her views. Remarks must be confined to the merits of the pending question, be it the main motion or an amendment to questions of order or privilege. All remarks must be addressed to the chair. 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 current pending question or he may move to close debate, but he may not do both in the same turn. We adopted this rule many years ago and with the support of this 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 with the results announced by the chair as 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 5 members in writing prior to a hand vote. Such requests 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 the microphone and when recognized make the request. Pass this written request to the moderator with the names of the five petitioning members. All such members must be present and stand when each name is announced. Seven members who question any non valid vote immediately after its announcement, 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 the written vote provided that the vote margin is no more than 10% of the total votes cast. In this case the recount shall take place immediately following the public announcement of that vote. If there is something you wish to accomplish here but you are uncertain how to

proceed, please ask. You can do that at any time during the meeting at one of the microphones. Similarly, if during the meeting, if something is not clear to you, please rise to point of inquiry and ask for an explanation. Finally, the role of the moderator is to fairly organize and regulate the meeting according to the rules agreeable to the members. Rulings of the moderator are subject to appeal by any member. An appeal must be made immediately following a ruling. A second is required. The ruling in 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 which begins on page 2 of the handout. Warrant Article #1:

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$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.*

Zach Langlois: So moved.

Moderator: We have a so moved. Do we have a second second?

Gigi Klipa: Second.

Moderator: We have a second. Thank you. The article is now open for discussion. I would like first to recognize School Board Chair, Zach Langlois to discuss the article and the budget.

Zach Langlois: Thank you everybody for coming today. We appreciate you taking the time on a Saturday in the spring to come spend a little bit of it with us. As a brief overview of the proposed budget, the overall increase is going to be \$695,109. That is a 4.81% increase over last year's default budget. The administration's and the school board's goal was to provide the community and the MBC (Municipal Budget Committee) with a reasonable budget that they believe can provide a suitable education to the students in the Deerfield community. Within this increase of \$695,109, it includes \$157,387 which is from the CBA (Collective Bargaining Agreement) that was voted on by the town in fiscal year 2019/2020. It includes a \$37,503 increase from the CBA with the paras (paraeducators) from fiscal 2020/2021. We have Special Education increases of \$150,705. Our High School Tuition is increased by \$205,330. Our transportation costs are projected to increase it \$55,526. Our Fringe Benefit lines have increased by \$157,057. Those items total up to a \$763,508 increase. We have found, throughout the budget, \$68,399 worth of efficiencies and that is where that \$695,100 increase

comes from. I have a lot of information we can provide. But I think it's probably best that we open it up to questions. If there are any specific items that people would like to discuss, we can do that.

Moderator: Thank you Mr. Langlois. I understand that Ms. Sherman was going to make some comments. Is that correct?

Zach Langlois: Amber, would you like to speak now?

Amber Wheeler: Sure, I can do that. Good morning. One of the things we wanted to note is that currently there is a surplus in Deerfield for a variety of reasons. This year, obviously, has brought some challenges. We did hold back some fun in the beginning of the year, just because of the unknown. Also, there are some areas within the budget that had some surplus just because of changes in special education and things like that that are typical, as you know, if you've been to these meetings, the special ed lines could change, as it's dependent upon individual students and specific needs. So with that said, there is probably about a \$900,000 surplus at this time that could change up and down. Until the year ends and we have finalized everything, which won't be till June 30th, that number could fluctuate. But, I feel comfortable coming before you today to say that I think it would be around that. So with that said, if you look at the tax impact sheet, from when we came before you at the public hearing, originally we had estimated the tax impact to be an increase of \$1.85. But, if we were to add in this \$900,000 surplus, that would bring the tax impact down to about \$0.64. So instead of increasing \$1.85, we are believing that it could be closer to a \$0.64 increase instead.

Moderator: Thank you. Mr. Oxnard?

Nate Oxnard: I'd like to make an amendment.

Moderator: Please, go ahead.

Nate Oxnard: So, given the uniqueness of this year and the fact that we're meeting now in May rather than back in February and having the same conversation, we are later in our current budget year. We've been able to look at the the fund balance currently as it is. During our meeting last week, we made some expenditures to make some improvements to the library. What that does is it makes some of the budgeted lines in our current budget already been taken care of. So my amendment is to remove some monies from a couple lines on and also basically cutting the bottom line by a significant amount. So, my amendment will be that I would like to look at line 97 and I would like to reduce line 97 down to \$1.00. Also, on line 105 cut down by \$6,001 to a new amount of \$8,299. If you look at the notes you'll see Library Furniture shows up in both of those comments. So, what that would do is change the bottom line, or the amount budgeted in Warrant Article #1, is to cut it to \$15,124,434.

Zach Langlois: I'll second that motion.

Moderator: We have a motion seconded on the floor. I will briefly summarize, for everybody and for the record, that the bottom line in the warrant article would be changed to \$15,124,434. The specific line items adjusted in the budget would be Line 001.1100.733.108.000 New Furniture Fixtures reduced down to \$1.00 and Line 001.1100.737.1008.000 Furniture Fixture Replacement reduced to \$8,299. the total reduction being \$21,000. Is that correct?

Nate Oxnard: Yes.

Moderator: So, do we have any further discussion on this amendment? Okay. If you would please take your voting cards and be ready for the vote. So, all in favor of the amendment as expressed on article number one please signify by raising your vote of cards and keeping them



raised. Thank you. You may put your cards down. Are there any opposed to this amendment? Seeing none, the amendment passes. Thank you Mr. Oxnard. We are now back to a discussion on the overall budget. Is there anyone who would like to speak? Yes?

Andrea Hotaling: Good morning. (I'm) Andrea Hotaling (of) Lakeview Lane. I have some questions first and then I think I'd like to make a motion. Regarding Line 30 for High School Tuition, currently we have a contract with Concord. My first question has to do with how did we estimate that the number of students would go up in the current year from 176 to 185? In looking at the enrollment numbers from Concord they reported that the current year there actually are 162 Deerfield students, not 176. A lot of that I think having to do with COVID, they did report that 38 students dropped out of the high school or they went to other choices. They went to private school or went to homeschool or whatever. They did a survey of those students and 96% of the people replying said they would continue with those alternatives. I do not have any numbers with how many Deerfield students are included in that 38, but I would assume that there are some Deerfield students that chose not to continue to Concord. So my question was do we know how many Deerfield high school students are not participating and how did that factored into how we calculated how many would be there next year?

Moderator: Who would like to speak to this question? Ms. Wheeler?

Amber Wheeler: I will attempt. So, I work with Concord High School on receiving these figures. They send us what they believe the students they work with DCS to figure out how many students are going to be there. They take a look at what their current enrollment is and they look at the 12th graders that are leaving and what 8th graders they anticipate coming through. So the numbers that we have in here reflect those conversations.

Andrea Hotaling: Okay. Well then I would then wonder why in their current budget they are projecting 165 Deerfield students next year? That's what they are budgeting for revenue when we are budgeting 185 students in the expenditure line. I do understand that with revenues you probably budget a little low. But with expenditures you budget a little high, to put a little wiggle room in there for unknowns. They also have an \$800,000 line for students from Deerfield that have LEAs I don't even know what that stands for. That could be one student that is really expensive or could be 5 students. In any case, I thought it might be reasonable to cut the difference and say well let's budget for 175 (students) at Concord. It's a little over \$14,000 per student counting the capital fee. So my motion would be to remove \$140,000. That's 10 students, taking it from 185 down to 175 and removing \$140,000 from Line 30. That would bring it down to \$2,594,549, again removing \$140,000 from the Tuition line, by simply adjusting halfway between what Concord is budgeting and what we were budgeting? Thank you.

Moderator: There is a motion on the floor. Is there a second for that motion?

Priscilla Watts: Second.

Moderator: There is a second. Is there any further discussion of the motion on the floor to reduce the high school tuition line by about \$140,000?

Zach Langlois: I most certainly understand what the motion on the floor is intending to do. However, as a board and as an administration, we are required to provide an education for all of our students, regardless of whether they choose to leave our provided system or not. So our budgetary numbers do include the monies to educate every known student that do we have (in our community). Thank you.

Moderator: Is there any further discussion on the motion? Yes?

Andrea Hotaling: I'd like to reiterate again that the current year is 162 (students). So, Concord is even budgeting that this number will go up. I also know that this class coming out the 8th grade is large. I believe it was at 59 or 60. However, the seventh grade class from a number of years ago, which will now be the 12th grade class was also originally a large class. Historically over the last 5 years the average overage of student numbers in the budget has been 10 students. So this is an historic area where we do tend to over budget and it seems to me that this compromise of being halfway is a reasonable place to go.

Moderator: Yes?

Nancy Shute: Hi. (I'm) Nancy Shute (of) Pleasant Hill Road. Although the numbers do fluctuate, I don't know if anyone's noticed the number of houses that have currently been purchased. I know that means families moved away. But on my street alone there are five turnovers of houses and one family that moved in his six children. I have no idea of their ages. I haven't met them yet and I don't know if they're home schooled what I don't know But right there's one family with 6 new children. They could be high school kids. With the other houses that have turned over, I know they have kids. I haven't met them yet. They're just moving in. But I get concerned with seeing the turnover of houses. Yes, I agree it could be families moving out with children. But I keep thinking that number could keep either rising or staying the same. So I would be concerned about changing that number for that very reason.

Moderator: Are there any further comments or discussion on the proposed amendment to the article? Seeing or hearing none, please take out your voting cards. All who are in favor of the proposed amendment, to reduce the High School Tuition line by \$140,000, please raise your cards. Thank you. All opposed? Thank you. By my visual estimate the motion fails. Is there any further discussion that on the article? We now back on the main budget at this point? Yes, Miss Hotaling?

Andrea Hotaling: I have a question having to do with the salary line. It's more of a comment, as opposed to making a motion this time. The salary line says it's up by \$169,977. Last year there was a proposal the difference between the regular budget in the default budget that showed approximately \$72,000 had to do with 1.25 new positions, a Math teacher and Wellness. If you look back to the contract with the teachers, for this third year of the contract, the estimate was over \$153,000 would be the increase associated with the new contract, including both salary and benefits. If I just take a quick estimate with the benefits out, I'm left with like \$125,000 which should have been the remaining salary increase. So, this \$169,000 also should have been a little bit last because there would have been two retirements it looks like last year and one this year, and as we replace teachers the high salary goes out a low salary comes in. So my question is, did we hire that 1.25 and is that included in this figure? Did we hire the math teacher and the 0.25?

Kristen Withee: The 0.25 is not because we ended up in the default. We did some hiring, but there was no new position hired for.

Andrea Hotaling: So, again I'm quite surprised because either that original estimate in the contract which I think was probably correct, because you know I looked at it back then. It seems that the \$153,000 for the third year seems like a reasonable figure so...

Kristen Withee: We worked within the roster that we had. We did have two retirements that we were able to move around. But because we were in a default no new positions were hired.

Andrea Hotaling: It always seems to me that the retirees are taken out at the high salary and the new people usually come in at a middle priced salary.

Kristen Withee: Usually, but that's not always the case.

Amber Wheeler: Andrea, as long as we work within the number of FTEs within our roster, we're okay. We can shift from each unit. We just have to ensure that we're working within the same FTEs. So, that's what we did to ensure that we had the people in the positions that we needed them. We shifted those individuals to the sections we needed.

Andrea Hotaling: Okay. Again, it just seems a little inconsistent with the figure we were given during the contract negotiation. I don't know how it can become a much bigger number.

Moderator: Mr. Oxnard?

Nate Oxnard: So, I can I can speak to this. There was an oversight last year. What ended up happening was that in proposing the roster last November, a year and a half ago, we left off a faculty member and it slipped through. We missed it. Even with all of the eyes on this document, we missed it. So, last year's default budget that was voted on did not include a budgeted position that *did* exist in the school. So, that's why, if you look at the default budget, it has this added position back in, because we missed putting in that position last year. That's why the default budget is changing at the same time.

Andrea Hotaling: I appreciate the explanation. I just have one last place (in the budget). I noticed on the Principal line, that you don't have any proposed increase for your principal who worked so hard this year. I just was wondering why that came about. It seems strange...

Amber Wheeler: We actually budget those not in those individual lines, for those that are voted increases. They actually are on line 380 in the budget on page 14. We pool our increases. Then, when the year comes to do the contracts increases are then given.

Andrea Hotaling: Okay. I did see that from other years. I also looked and noticed that if it's a default budget, that piece doesn't go through. But the Assistant Principal on line 284 and the Special Ed Coordinator on line 122 were treated differently. Are they are not part of that group?

Amber Wheeler: So, if an individual has a multi-year contract then we already know that set amount and it is included in their line. But if they are at the end of their contract, that it is added in the pool at the end.

Moderator: Thank you.

Andrea Hotaling: My last comment has to do with the overall budget and your 4.8% estimated increase. The comparison figures that you're looking at are taking last year's total of all expenses, including the one-time \$250,000 for the investigation of the addition. If you're just looking at operating budget versus operating budget, I would take that out. I would say operations to operations, it's really a 6.7% increase. Now it's been adjusted a little bit and so the \$21,000 will reduce that. I think that this is something that might hit us a year down the road. Because, as you explained, there's a big surplus this year the tax payer will see, 'Oh gee, it didn't look so bad'. But we're building into the cake a 6.7% increase and I think that overall that is unsustainable going forward. So, I think we need to make some adjustments. I really think it'd be great if we could get back to passing the real budget as opposed to a default budget. But, I think you shoot yourself in the foot when you don't adjust the real budget to something that people can live with. Thank you very much.

Moderator: Thank you. Are there any further questions, comments, motions to be made on Article #1? Okay. Seeing none, I will ask the clerk to place Article #1, as amended, on the ballot

for June 8th, 2021. Thank you. That is the end of our warrant for today. Not to prolong it any anymore, but there's one last thing I just wanted to make a note. This is completely separate from today's activities. The school district Treasurer position is open. There are no people who have filed to fill that position. So, I just wanted to make that particular announcement. Thank you. Are there any other comments from the school board at this point? So, there being no further business for this session of the 2021 School District Deliberative Session, I'll entertain a motion to adjourn the meeting.

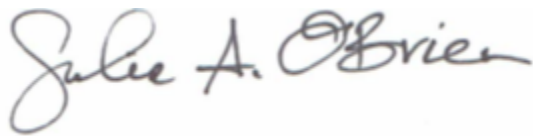
Nate Oxnard: So moved.

Zach Langlois: Second.

Moderator: It has been moved and seconded. Thank you. This meeting is adjourned. Thank you very much everyone.

Meeting adjourned at 9:35 a.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Julie A. O'Brien". The ink is dark and the signature is fluid.

Julie A. O'Brien  
Deerfield School District Clerk

**DEERFIELD SCHOOL DISTRICT  
2022/2023 BUDGET**

Purpose of Appropriation	Budget Committee			
	Expenditures 2020/21	Approved Budget 2021/22	Recommended 2022/23	Not Recommended 2022/23
<b>INSTRUCTION</b>				
Regular Programs	\$ 5,460,406	\$ 5,860,893	\$ 6,044,361	\$ 6,044,361
Special Programs	2,624,239	3,199,255	3,335,743	3,335,743
Other Programs	35,110	61,679	46,549	46,549
<b>SUPPORT SERVICES</b>				
Student Support Services	275,209	288,040	228,578	228,578
Instructional Staff Services	133,051	172,843	181,434	181,434
General Administration				
Other School Board	39,223	33,428	45,302	45,302
Executive Administration				
SAU Management Services	366,034	393,366	414,094	414,094
All Other Administration	-	-	-	-
School Administrative Services	410,564	447,130	472,513	472,513
Business Services				
Operation/Maint. of Plant	476,596	511,307	553,227	553,227
Student Transportation	623,792	921,508	1,081,843	1,081,843
Other Support Services	2,471,362	2,832,767	2,721,494	2,721,494
<b>Non-Instructional Services</b>				
Food Service	118,443	170,486	168,291	168,291
Federal Program Grants	101,805	100,019	100,019	100,019
Impact Fees	-	-	-	-
Facilities Acquisitions & Const.	-	-	-	-
Site Acquisition	-	-	-	-
Site Improvement	-	2	2	2
Architectural/Engineering	-	1	1	1
Building Acquisition/Construction	-	1	1	1
<b>OTHER OUTLAYS</b>				
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
To Food Service Fund	20,544	25,677	32,157	32,157
Intergovernmental Agency Allocation	-	-	-	-
TO CHARTER SCHOOLS	-	-	-	-
SPECIAL WARRANT ARTICLES	-	-	-	-
To Expendable Trust Fund	-	-	-	-
To Expendable Trusts/Fiduciary Funds	-	-	-	-
To Expendable Trusts/Fiduciary Funds	-	-	-	-
From Expendable Trust	-	-	-	-
To Capital Reserve Trust Fund	-	-	-	-
INDIVIDUAL WARRANT ARTICLES	-	-	-	-
Ed. Asso. Collective Bargaining	-	-	-	-
Para Asso. Collective Bargaining	-	-	-	-
<b>TOTAL BUDGET APPROPRIATIONS</b>	<b>\$ 13,156,378</b>	<b>\$ 15,018,402</b>	<b>\$ 15,425,609</b>	<b>\$ 15,425,609</b>
<b>TOTAL INDIVIDUAL WARRANTS</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 55,677,500</b>	<b>\$ 47,037,500</b>
<i>(FY2023 to be voted on in March)</i>				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,406,378</b>	<b>\$ 15,018,402</b>	<b>\$ 71,103,109</b>	<b>\$ 62,463,109</b>



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-DSB**

## Default Budget of the School District

### Deerfield Local School

For the period beginning July 1, 2022 and ending June 30, 2023

*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: \_\_\_\_\_

#### SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Zach Langlois	Board Chair	
Nate Oxnard	Board Vice-chair	
Andy Riordan	Board Member	
Jeff Kelley	Board Member	
Gigi Klipa	Board Member	

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

**2022**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$5,954,910	\$164,476	(\$7,004)	\$6,112,382
1200-1299	Special Programs	\$3,199,255	\$138,937	(\$2,000)	\$3,336,192
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$61,679	\$0	\$0	\$61,679
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$9,215,844</b>	<b>\$303,413</b>	<b>(\$9,004)</b>	<b>\$9,510,253</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$288,040	(\$62,753)	\$0	\$225,287
2200-2299	Instructional Staff Services	\$172,843	\$2,607	\$0	\$175,450
<b>Support Services Subtotal</b>		<b>\$460,883</b>	<b>(\$60,146)</b>	<b>\$0</b>	<b>\$400,737</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	\$1,624	\$0	\$35,052
<b>General Administration Subtotal</b>		<b>\$33,428</b>	<b>\$1,624</b>	<b>\$0</b>	<b>\$35,052</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$393,366	\$20,728	\$0	\$414,094
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$447,130	\$24,866	\$0	\$471,996
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$511,307	\$13,572	\$0	\$524,879
2700-2799	Student Transportation	\$921,508	\$73,000	\$0	\$994,508
2800-2999	Support Service, Central and Other	\$2,838,768	(\$107,556)	\$0	\$2,731,212
<b>Executive Administration Subtotal</b>		<b>\$5,112,079</b>	<b>\$24,610</b>	<b>\$0</b>	<b>\$5,136,689</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$170,486	(\$8,568)	\$0	\$161,918
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$170,486</b>	<b>(\$8,568)</b>	<b>\$0</b>	<b>\$161,918</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2022**  
**MS-DSB**

**Appropriations**

<b>Account</b>	<b>Purpose</b>	<b>Prior Year Adopted Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>Default Budget</b>
<b>Facilities Acquisition and Construction</b>					
4100	Site Acquisition	\$1	\$0	\$0	\$1
4200	Site Improvement	\$1	\$0	\$0	\$1
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$1	\$0	\$0	\$1
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$25,677	\$107	\$0	\$25,784
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$1	\$0	\$0	\$1
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>		<b>\$25,678</b>	<b>\$107</b>	<b>\$0</b>	<b>\$25,785</b>
<b>Total Operating Budget Appropriations</b>		<b>\$15,018,402</b>	<b>\$261,040</b>	<b>(\$9,004)</b>	<b>\$15,270,438</b>





**New Hampshire**  
**Department of**  
**Revenue Administration**

**2022**  
**MS-DSB**

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

<b>Account</b>	<b>Explanation</b>
3100	Decrease in food service due to changes in the food service program
2200-2299	Increase in Library Instructor contractual
2310-2319	Increases due to contractual expenditures Decrease in treasurer expense since we moved to electronic processing
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 contractual increases Aide Salary increase is due to change in personnel and CBA contractual increases High School Tuition increase due to increase in enrollment
2320 (310)	Increases due to contractual expenditures
2400-2499	Increase in salaries due to contractual expenditures Increase in Administrative and IT Support is due to contractual expenditures
1200-1299	Teacher Salary decrease was due to personnel changes Decrease for Sped Para is due to student specific needs Fy2122 budgeted for 28 and proposing 24 in Fy2223 Increase in Special Ed Coordi
2000-2199	Increase in Guidance salary due to contract Increase in Nurse salary due to contract
2700-2799	Increase in Sped Transportation due to student specific services
2800-2999	Decrease in health insurance due to personnel changes Decrease in dental insurance due to personnel changes Decrease in Life and LTD due to personnel changes Decrease in separation benefit is due t
5220-5221	Increase in food service due to health care 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 Community School** in said District on the **12th day of February, 2022** at 9:00 o'clock in the forenoon to deliberate upon the warrant articles below. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Voting on warrant articles will be conducted by official ballot at the second session scheduled for **March 8, 2022** at the Arts and Crafts Building on the Deerfield Fair Grounds, 34 Stage Road, from 7:00 A.M. to 7:00 P.M.

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

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

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

*School Board Recommends Approval [5-0-0]  
Budget Committee Does Not Recommend Approval [5-6-0]*

3. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Fifteen Million, Four Hundred Twenty-Five Thousand, Six Hundred-Nine Dollars, (\$15,425,609)?** Should this article be defeated, the default budget shall be **Fifteen Million, Two Hundred Seventy Thousand, Four Hundred Thirty-Eight Dollars (\$15,270,438)** which is the same as last year, with certain adjustments required by previous action of the Deerfield School District, or by law; or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

*School Board Recommends Approval [5-0-0]*

*Budget Committee Recommends Approval [7-4-0]*

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

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

4. Shall the Deerfield School District, if Article #1 fails, vote to raise and appropriate the sum of **Four Hundred Thousand Dollars, (\$400,000)** from the June 30, 2022 unassigned fund balance available for transfer on July 1, 2022, to be added to the **School Facilities Repair Expendable Trust Fund** for the purpose of school building repair at Deerfield Community School? **(NO AMOUNT WILL BE RAISED FROM FY 2022/23 TAXATION)**. This article is contingent upon the failure of Article #1; if Article #1 passes, this warrant article shall not take effect. Majority Vote Required.

*School Board Recommends Approval [5-0-0]*

*Budget Committee Recommends Approval [11-0-0]*

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

*School Board Recommends Approval [5-0-0]*

*Budget Committee Recommends Approval [6-4-1]*

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

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

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

Given under our hands at said Deerfield this \_\_\_\_ day of January, 2022.

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 Fair Grounds, 34 Stage Road in said District on the 8th day of March, 2022 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 one (1) member 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 \_\_\_\_\_ day of January, 2022.

Zachary Langlois, Chair  
Nathan Oxnard  
Georgianne Klipa  
Andrew Riordan  
Jeffrey Kelley  
DEERFIELD SCHOOL DISTRICT



**2021**

# **FINANCIAL REPORTS & Other**



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

January 19, 2022

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian P. McDermott, CPA\*\*

Justin Laesh, CPA

Patrick J. Mohan, CPA

Members of the School Board  
Deerfield School District  
267 Pembroke Street  
Pembroke, NH 03275

To the Members of the School Board:

This is to advise you that as of January 19, 2022, the audit of the financial statements for the year ending June 30, 2021 are in the process. A completed audit report will be sent to you in late Spring 2022.

Respectfully,

Michael J. Campo, CPA  
Director

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

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

**DEERFIELD SHOOOL DISTRICT STATEMENT OF EXPENDITURES**

For the Year Ending June, 2021

**INSTRUCTION**

Regular Education Programs	6,875,409.47	
Special Education Programs	2,906,449.06	
Vocational Programs	-	
Other Instructional Programs	47,827.37	
	<hr/>	\$ 9,829,686

**SUPPORT SERVICES**

Student Services	654,670.89	
Instructional Staff	183,537.95	
General Administration	406,682.85	
School Administration	585,727.87	
Operation/Maintenance of Plant	547,597.74	
Student Transportation	623,791.75	
Central	-	
	<hr/>	3,002,009.05

**DISTRICT WIDE EXPENDITURES**

Facilities Acquisition & Construction	-	
	<hr/>	-

**OTHER FINANCING USES**

Food Service	20,544.35	
Debt Service - Principal	-	
Debt Service - Interest	-	
	<hr/>	-

**FUND TRANSFERS**

Trust/Agency Funds	250,000.00	
	<hr/>	270,544.35

**INTERGOVERNMENTAL AGENDY ALLOCATIONS**

To Charter Schools	-	
		-

**SPECIAL REVENUE EXPENDITURES-INSTRUCTION**

Regular Education Programs	64,736.05	
Special Programs	94,509.02	
Other Instructional Programs	300.00	
	<hr/>	159,545.07

**SPECIAL REVENUE EXPENDITURES-SUPPORT SERVICES**

Student Services	45,596.07	
Instructional Staff	-	
General Administration	3,799.08	
School Administration	(1,709.93)	
Business	135,200.00	
Operation/Maintenance of Plant	21,685.78	
Student Transportation	-	
	<hr/>	204,571.00

**FOOD SERVICE FUND**

Food Service Operation	118,443.94	
	<hr/>	118,443.94

**CAPITOL PROJECTS**

Building Improvement	-	-
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**TOTAL EXPENDITURES**

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**\$ 13,584,799.31**



**DEERFIELD SCHOOL DISTRICT STATEMENT OF REVENUES**

For the Year June 30, 2021

**REVENUES FROM LOCAL SOURCES**

Current Appropriation	9,909,025.00
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**TUITION***TUITION FROM INDIVIDUALS*

Regular Day School	1,598.50
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Summer School	-
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Adult Education	-
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*TUITION FROM OTHER LEAS WITHIN NH*

Regular Day School	-
--------------------	---

Special Education	-
-------------------	---

**TRANSPORTATION FEES***TRANSPORTATION FEES FROM INDIVIDUALS*

Special Education	-
-------------------	---

**OTHER LOCAL REVENUES**

Earnings on Investments (Loss)	1,943.75
--------------------------------	----------

Food Service	5,821.52
--------------	----------

Student Activities	-
--------------------	---

Rentals	-
---------	---

Other Local Revenue	5,615.79
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<b>TOTAL LOCAL REVENUES</b>		\$ 9,924,004.56
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**REVENUE FROM STATE SOURCES**

Equitable Education Aid	2,277,683.71
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Statewide Enhanced Education Tax	1,158,341.00
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Other	5,027.93
-------	----------

School Building Aid	-
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Catastrophic Aid	103,332.58
------------------	------------

Vocational Education (Transportation)	-
---------------------------------------	---

Child Nutrition	176.31
-----------------	--------

<b>TOTAL STATE REVENUE</b>		3,544,561.53
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**REVENUE FROM FEDERAL SOURCES**

Elementary/Secondary - Title I	42,476.78
--------------------------------	-----------

Elementary/Secondary - Other	47,784.44
------------------------------	-----------

Adult Education	-
-----------------	---

Child Nutrition Program	91,536.56
-------------------------	-----------

Disabilities Programs	93,765.21
-----------------------	-----------

Other Restricted Funds	181,799.57
------------------------	------------

Medicaid Distributions	30,987.47
------------------------	-----------

<b>TOTAL FEDERAL REVENUE</b>		488,350.03
------------------------------	--	------------

**OTHER FINANCING SOURCES**

Transfer from General Fund	270,544.35
----------------------------	------------

Transfer from Capital Reserve Fund	-
------------------------------------	---

Transfer from Other Expendable Trust Funds	-
--	---

	270,544.35
--	------------

**TOTAL OTHER FINANCING SOURCES**

<b>TOTAL REVENUES</b>		\$ 14,227,460.47
-----------------------	--	------------------

DEERFIELD SCHOOL DISTRICT  
2021  
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 2019/2020</u>	<u>FY 2020/2021</u>
Actual Expenditures	\$3,055,470	\$2,898,103
Actual Revenues		
♦ Catastrophic Aid	\$ 149,463	\$ 103,333
♦ Medicaid	26,066	\$ 30,987
♦ Federal Grant (Includes,IDEA Grant)	263,271	\$ 185,695
♦ Tuition	-0-	\$ 5,028
Total Offsetting Revenues	\$438,800	\$ 325,043

- 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, 2020 to June 30, 2021

<b>CASH ON HAND JULY 1, 2020</b>		\$1,204,711.57
Received from Selectmen	\$ 11,122,725.00	
Revenue from State Sources	2,845,802.95	
Received from all Other Sources	<u>279,459.50</u>	
<b>TOTAL RECEIPTS</b>		<u>\$14,247,987.45</u>
Total Amount Available for Fiscal Year		\$15,452,699.02
Less School Board Orders Paid		<u>(13,611,450.01)</u>
<b>BALANCE ON HAND JUNE 30, 2021</b>		\$1,841,249.01

Judith Lynn Marshall  
School District Treasurer

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**SUPERINTENDENTS' SALARY**

**PATRICIA SHERMAN / PETER WARBURTON**  
**2020/21**

Allenstown	\$ 32,909.60
Chichester	27,070.80
Deerfield	56,264.80
Epsom	45,648.80
Pembroke	<u>103,506.00</u>
	\$265,400.00

**BUSINESS ADMINISTRATOR**  
**SALARY 2020/21**

Allenstown	\$12,776.09
Chichester	10,509.37
Deerfield	21,842.99
Epsom	17,721.68
Pembroke	<u>40,182.87</u>
	\$103,033.00

<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>2021-22</u></b>
Art Teacher	Chase, Sarah	\$70,317.00
Art Teacher	Dickey, Jessica	\$71,817.00
Assistant Principal	Grieve, Brian	\$85,915.00
Kindergarten Teacher	Stanley, Sheri	\$66,236.00
Kindergarten Teacher	Maynard, Linda	\$71,817.00
Kindergarten Teacher	Plater, Sarah	\$72,017.00
Grade 1 Teacher	Luppi, Courtney	\$54,759.00
Grade 1 Teacher (Long Term Sub)	Lewis, Ashley	\$160.00 per day
Grade 1 Teacher	MacLaughlin, Amy	\$59,409.00
Grade 1 Teacher	McManus, Olivia	\$54,084.00
Grade 2 Teacher	Przybylski, Amanda	\$68,709.00
Grade 2 Teacher	Samia, Rachel	\$47,784.00
Grade 2 Teacher	O'Mara Olivia	\$54,759.00
Grade 3 Teacher	Mosgrover, Julie	\$64,098.00
Grade 3 Teacher	Ferdinand, Matthew	\$52,434.00
Grade 3 Teacher	Chase, Erin	\$52,003.00
Grade 3 Teacher	Wilson, Samantha	\$54,759.00
Grade 4 Teacher	Cook, Barbara	\$71,417.00
Grade 4 Teacher	Dalrymple, Martha	\$50,109.00
Grade 4 Teacher	Potter, Sarah	\$72,017.00
Grade 5 Teacher	Ferguson, Matthew	\$73,185.00
Grade 5 Teacher	Laskowsky, Suzanne	\$72,585.00
Grade 5 Teacher	Maxfield, Lynsey	\$72,017.00
Guidance Counselor	Yuknewicz-Boisvert, Greg	\$73,545.00
Guidance Counselor	Swanson, Heather	\$72,017.00
Library Media Specialist	Mostue, Bethany	\$70,317.00
Math Specialist (K-3)	Audley Jaimy	\$57,084.00
Math Specialist (4TH-8TH)	Schaeffer, Jennifer	\$70,317.00
Middle School ELA Teacher	Mallory, Anna	\$70,317.00
Middle School ELA Teacher	Patriquin, Hannah	\$47,640.00
Middle School ELA Teacher	Flanagan, Stefanie	\$62,674.00
Middle School Math Teacher	Cook, Heidi	\$72,017.00
Middle School Math Teacher	Dudley, Robert	\$67,909.00
Middle School Math Teacher	St. Germain, Nick	\$71,417.00
Middle School Science (Long Term Sub)	Laskowsky, Brooke	\$160.00 per day
Middle School Science Teacher	Peasley, Kira	\$75,115.00
Middle School Science Teacher	Chapman, Hilary	\$45,459.00
Music Teacher	Davis, Melissa	\$66,209.00
Music Teacher	Truong, Michael	\$45,745.00
Nurse	Heisey, Bonnie	\$55,845.00
Nurse (.20)	O'Brien-Favorite, Patricia	\$11,779.80

Occu. Therapist	Grann, Alison	\$43,134.00
Occu. Therapist (.6)	Flinton, Margaret	\$38,264.40
Physical Education	Ruest, Mark	\$62,674.00
Physical Education	Radeliffe, Ashlyn	\$52,434.00
Preschool Classroom/SPED Teacher	Fortier, Elizabeth	\$69,809.00
Preschool Classroom/SPED Teacher	Giannelli, Alicia	\$43,134.00
Principal	Withee, Kristen	\$96,305.00
Reading Specialist (4TH-8TH)	McGovern, Elizabeth	\$74,240.00
Reading Specialist (K-3)	Davis, Kristen	\$74,515.00
Reading Interventionist	Bourgeois, Juliane	\$66,423.00
Sp./Lang. Pathologist (.8)	Fitton, Robin	\$58,732.00
Sp./Lang. Pathologist	Pawlik, Stephenie	\$52,434.00
Special Ed Coordinator	McConnell, Lisa	\$81,556.00
Special Ed. Teacher	Gaudette, Terry	\$40,903.00
Special Ed. Teacher	Drown, Gabrielle	\$53,445.00
Special Ed. Teacher	Leuchter, Valerie	\$74,440.00
Special Ed. Teacher	Angelos, Kari	\$43,080.91
Special Ed. Teacher	Franklin, Joanne	\$70,317.00
Special Ed. Teacher	Dwyer, Elizabeth	\$48,501.00
Special Ed. Teacher	Morris, Danielle	\$53,445.00
Technology Coord.	Petrucelli, Brooke	\$71,485.00
Wellness Teacher (.75)	Young, Russell	\$53,562.75
Guidance - Mentor Coordinator (Grant Funded)	Trottier, Deborah	\$23,850.00
<b><u>NON-CERTIFIED ROSTER</u></b>		
<b><u>SUBJECT</u></b>	<b><u>NAME</u></b>	<b><u>2021/22</u></b>
Director of Facilities	Koufos, Christos	\$66,950.00
Custodian (PT)	Estee, Lori	\$14,793.48
Custodian (PT)	Estee, Adam	\$11,828.52
Custodian (PT)	Paille, Pierre	\$21,101.85
Custodian (PT)	Shaw, Austin	\$12,006.00
Custodian	Henrick, Jon	\$28,710.00
Food Service Director	St. Onge, Meredith	\$37,132.00
Kitchen Staff	Caron, Pauline	\$14,067.62
Kitchen Staff	Nash, Regina	\$10,860.00
Kitchen Staff	Grega, Christine	\$10,879.00
Library Aide	Moore, Patricia	\$23,717.00
Office Manager	Lafond, Patricia	\$41,300.64
Administrative Assistant	Davitt, Carmella	\$40,298.40
Receptionist/Communications	Duffy, Kelly	\$22,161.60
SPED Administrative Assistant	Crawn, Amy	\$22,370.60
SPED Aide	Berry, Kathy	\$25,123.68
SPED Aide	Cortez, Amy	\$16,753.50
SPED Aide	Coronati, Kimberly	\$24,492.96
SPED Aide	DeFranzo, Janice	\$25,123.68

SPED Aide	Hogan, Sheri-Lyn	\$21,405.06
SPED Aide	Jackson, Nichole R.	\$25,741.26
SPED Aide	Kilham, Patrice	\$25,951.50
SPED Aide	Kunert Nickels, Brandy	\$21,602.16
SPED Aide	Mikkelsen, Courtenay	\$20,813.76
SPED Aide	Nelson, Sherri	\$21,970.08
SPED Aide	Shaw, LueAnn	\$23,086.98
SPED Aide	Wells Karen	\$14,473.27
SPED Aide	Jakuttis, Stacy	\$20,984.58
SPED Aide 1:1	Adams, Joan	\$22,627.08
SPED Aide 1:1	Crawn, Taylor	\$16,551.58
SPED Aide 1:1	Colpitts, Meridith	\$27,449.46
SPED Aide 1:1	Decker, Michael	\$11,607.00
SPED Aide 1:1	Jones, Heather	\$17,410.50
SPED Aide 1:1	Kukla, Julie	\$25,990.92
SPED Aide 1:1	Lacroix, Danielle	\$21,838.68
SPED Aide 1:1	Lacroix, Donna	\$25,990.92
SPED Aide 1:1	Laurencelle, Pamela	\$21,076.56
SPED Aide 1:1	Lundsted, Lori	\$21,641.58
SPED Aide 1:1	Mcauliffe, Grant	\$20,104.20
SPED Aide 1:1	O'Neal, Carolyn	\$20,393.28
SPED Aide 1:1	Ronayne, Carlie	\$20,393.28
SPED Aide 1:1	Sim, Stephanie	\$20,393.28
SPED Aide 1:1	Viar, Stephanie	\$20,393.28
Teachers Aide	Andrikowich, Lisa	\$20,616.66
Teachers Aide	Bradley, Charlotte	\$24,492.96
Teachers Aide	Maimone, Cynthia	\$23,231.52
Teachers Aide	Poole, Cathy J.	\$24,913.44
PC/Network Technician	Layton, Robert	\$61,301.00

**2020/21 DEERFIELD SCHOOL DISTRICT  
STATISTICAL REPORT**

<u>YEAR</u>	<u>REGISTERED</u>	<u>AVERAGE DAILY ATTENDANCE</u>
2014/15	497	466.97
2015/16	497	451.5
2016/17	517	464.0
2017/18	515	466.3
2018/19	541	474.98
		<u>AVERAGE DAILY MEMBERSHIP</u>
2019/20	531	507.30
2020/21**	495	488.4

*\*\* Pandemic School Year 20/2021*

**CLASS BREAKDOWN**

2020/21

Pre-School	0
Kindergarten	49
Grade 1	57
Grade 2	58
Grade 3	54
Grade 4	53
Grade 5	51
Grade 6	64
Grade 7	51
Grade 8	58

## DEERFIELD COMMUNITY SCHOOL

### Class of 2021

Caydence Augusta  
Alyssa Bartlett  
Wyatt Bessette  
Tess Bolduc  
Zachary Bond  
Madison Brown  
Hannah Buffington  
Tyler Byrne  
Jacob Carlson  
Ethan Ciesluk  
Gavin Colbath  
Connor Crotty  
Gavin D'Aoust  
Lindsey Duffy  
Shealeigh Eastman  
Makayla Enos  
Bryce Fisher  
Nicholas Flores  
Joseph Gallentine  
Cody Gamanche  
Elayna George  
Caleb Giampietro  
Ian Gilkinson  
Emily Griffin  
Ruby Harvey  
Brooke Horton

Chloe Houser  
Jeffrey Innocent  
Michael Innocent  
Nevaeh Kalapinski  
Liam Kentner  
Hunter Mandigo  
Holden Martin  
Brianna McGovern-Skoog  
Joshua Mikell  
Madison Mikkelsen  
Brady Mitchell  
Evelyn Moreau  
Tyler Nickels  
Myrick Oxnard  
Shayla Quirk  
Cameron Roy  
Julia Russell  
Josephina Skoog  
Sebastian Spencer  
Kenneth Swart  
Jaylin Twombly  
Dustyn Uber  
Kelsey Verville  
Olivia Verville  
Garrett Watts  
Kaelen Williams  
Nicolas Zucchi





**2021**

## **ADMINISTRATIVE REPORTS**

## School Nurse Report

2020~2021

The arrival of the COVID-19 pandemic has changed the framework of school nursing, adding responsibilities to the already rigorous job duties it entails today. Balancing student and staff safety while providing an educational experience have always remained our top priority. The guidelines we followed were those put forth by the CDC, the NH DHHS, and the NH DOE.

Due to the presence of COVID-19, DCS started the year with Cohort A and B days for students to attend, and brought back kindergarten through fifth grade students as of mid March 2021, and middle school the first week of May. The daily attendance record was down significantly because of this, but nursing worked steadily on contact tracing for all positive cases (student and staff) within the school. Students and staff were asked to get tested and stay home if they became symptomatic and isolated for the then 14 days if they tested positive, and those who were considered close contacts to a positive case were quarantined for 14 days. Positive cases and close contacts were reported to the State as they developed.

Tracking COVID-19 within the school involved communicating with the families, administration, teachers and staff, the State of NH Dept. of Health, the school community, and integrating a way to document this information in the health office for record-keeping purposes. Such duties proved very time-consuming as one can imagine.

Tasks that were routinely performed due to the onset of the pandemic in addition to contact tracing and tracking cases included:

- ❖ Checking in with families, especially those on remote learning with high risk students.
- ❖ Attending weekly Zoom webinars with state epidemiologist, Dr. Benjamin Chan.
- ❖ Updating Covid resources for families as state guidelines changed.
- ❖ Signing up for and picking up free PPE supplies as offered by the state of NH.

We were unable to host the annual American Red Cross Blood Drive at school in May for the second year in a row, but the Deerfield Community Church was kind enough to host the drive for us and a record number of units of blood were ultimately collected.

The summer months always involve tidying up paperwork for the current school year and preparing for the start of the new one. Some of these off-season jobs include creating files for incoming preschool and kindergarten students, obtaining med orders for prescription meds

taken at school, setting up meetings with parents and medical students, and ordering office and medical supplies.

Nurse Bonnie Heisey continued her full time employment, while Nurse Pat O'Brien-Favorite worked her contracted one day per week. This double-up day allowed for Nurse Heisey to conduct hearing and vision screenings and attend meetings as able.

In addition to performing the COVID-related tasks in our school, the standard school nurse duties performed throughout the year included:

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 October 2020 renewal; performing hearing and vision screenings for students due for IEP renewals, and notifying parents of any non-pass scores for follow-up; 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 our contributors – families, PTO and DCC!); participating in frequent fire drills; overseeing UNH nursing students throughout the year; postings to the Bridge newsletter and Health Office bulletin boards throughout the year; and hosting several health and wellness meetings.

Respectfully submitted,

Bonnie Heisey, RN  
Deerfield Community School  
Health Office

***2020~2021 Interventions:***

**Total visits to the health office  
Cohort Days K-8 Sept-March, M/S until May  
K-8 full merge May-June: 1680  
Assisted students taking medications: 424  
Parent contacts: 414, does not include  
COVID Contact Tracing correspondence.**

## Principal's Report for 2020-2021

It is with great pleasure that I report the wonderful events of the 2020-2021 school year at Deerfield Community School. This year we welcomed new staff members Hilary Chapman (7th Grade Science), JoAnne Franklin (Special Education Case Manager), Jennifer Schaeffer (Math Specialist, grades 4-8) and Christos Koufos (Director of Facilities). We added several new paraprofessionals throughout the school year; Joan Adams, Amy Cortez, Grant McAuliffe, and Stephanie Sim. Lastly, Riley King and Adam Estee joined our custodial staff.

The school year opened up like no other in current history! Covid restrictions and necessary mitigation measures were in place challenging us to come up with a solution to educate our children while keeping 3-6 feet physically distanced. Several presentations were given to the School Board and community throughout the summer. Surveys were completed by staff and families gathering data necessary to make informed decisions. A team of staff members met over the summer to formulate our plan to bring students back to school after being home remote for several months during the 2019-2020 school year. The month of August was spent preparing for all things **COHORT**; *a group of people banded together or treated as a group*.

We started the school year off by putting students, grades K-8, into Cohort A or Cohort B. Students in Cohort A came to school on Mondays, Wednesdays, and every other Friday. Cohort B students came to school Tuesdays, Thursdays, and every other Friday. On days students in Cohort A or Cohort B were not in school, at home learning assignments were provided for students to complete. In addition, several students stayed remote. We were able to dedicate a remote teacher for students in grade bands K-1, 2-3, and 4-5. We were able to provide a remote option for our remote middle school students until mid November, but the task became overwhelming, and all middle school students had to return to school or pivot to the online virtual school, Virtual Learning Academy Charter School (VLACS). Lastly, we made the very hard decision to cancel preschool for the 2020-2021 school year.

One of the most beautiful things to come out of the 2020-2021 school year was, by far, the establishment of 8 outdoor classrooms in the woods surrounding the DCS campus. Mr. Jack Hutchinson, Mrs. Cindy Hanson, Mrs. Samantha Wilson, and Mrs. Susan Laskowsky took the lead on this endeavor working tirelessly over the summer & fall of 2020 to develop these outdoor spaces. Many other staff, students, families, and community members came together to support this large undertaking by volunteering their time, donating supplies, and making financial donations. Once the school year started, there was never a day students were not utilizing this incredible space.

The PTO supported the school in many ways throughout the school year. We were introduced to the now famous "PTO Breakfast Camper" that delivered coffee and treats galore to our staff. The PTO had to get creative throughout the year with Covid restrictions in place, but this community never-ever disappoints! We greatly appreciate our PTO.

We kicked off the beginning of the school year with virtual “open house” meetings using Google Meet as the platform. Teachers met virtually with families to introduce themselves and give the students information about the school year prior to the first day of school. Our fall sports of cross country and soccer began. At the end of September, our 8th graders had their annual Magnet Day and utilized the outdoor classrooms for community building activities. Students enjoyed carving pumpkins and roasting hot dogs on the outdoor classroom fire pits!

During our October Teacher Workshop day, staff worked on Student Learning Objectives (SLOs) and utilized a good part of the day to work on all things hybrid and remote! The middle school staff participated in a workshop on Learning Styles with Principal Withee and had team time. Red Ribbon Week was an opportunity for students to express their care for making healthy choices while showing their school spirit and they did not disappoint! Lastly, 81 staff members participated in CPR and First Aid training. We were labeled with “Safe School” status due to 75% of our staff being certified.

November started off with our first ever virtual Parent-Teacher Conferences. Many teachers reported an increase in family participation. We ended the month of November remotely with all students working from home with teachers using Google Meet as the learning platform.

In school cohorts continued until mid December when we had to pivot to remote learning due to an increase in Covid 19 positive cases and staff/students having to quarantine. Students worked from home while teachers delivered instruction remotely from school using the Google Meets platform. During the holiday break, Mr. Bob Layton worked to get wifi to the back of the school building and to our outdoor classrooms. With this additional wifi connection, we can now use “DCSchoolowned” and “personaldevices” in the back of the building and in the outdoor classrooms.

Students continued to work remotely until mid January with a return to in school instruction after Civil Rights Day. During the month of January, we were also able to bring several students to school on their at home learning days to receive specialized instruction and support. Special educators, related service providers, classroom teachers, interns, and paraeducators made this work. Dail Transportation provided the necessary transportation and Mrs. Meredith St. Onge, our Food Service Director, prepared grab and go snacks for students while they were at school. During the month of January, we were able to start a basketball season for our Deerfield team as well as Parks & Rec. We started Firepit Fridays which became a weekly event at our Outdoor Classrooms. Lastly, our 8th graders planned a “covid safe” spirit week and at the end of January, our Teacher Workshop day was spent aligning the Social Studies Performance Indicators & Competencies.

We kicked off the month of February preparing for a full return of all our K-5 students in March. A lot of work was done through the month to prepare for this return on March 15.

- We rented storage containers using grant money.
- Staff began planning the move of furniture from our K-5 classrooms to make room for the 16-18 desks (or tables for some classrooms) to be 3 feet - and where possible, 6 feet - physically distanced.

- Friday, February 19 was an at home learning day for ALL students K-8. All staff were at school that day packing, moving, and preparing the classrooms for a full return of K-5 students
- Bus transportation was limited to 35 students per bus, so many families committed to driving their children to school resulting in a new drop-off/pick-up procedure and the purchase of a dismissal app, “Silent Dismissal”. Cars dropped off/picked up in the front and buses unloaded and loaded in the back of the building.
- Mrs. Bethany Mostue, our Library Media Specialist, agreed to teach 5th grade allowing us to bring 5th grade back with our K-4 group.
- Our gym became an extension of the cafeteria so we could physically distance our students 6 feet while eating.
- Middle school staff began the work of figuring out how to livestream so our 6th-8th graders would be able to log onto a Google Meet to receive instruction during their at-home learning days.

By mid March, we were able to have our K-5 students return to full time in school instruction. Our middle schoolers began livestreaming their core subjects on their at home learning days. We also held our very first Virtual Talent Show complete with dancers, singers, piano, ukulele, and trumpet players, hula hoopers, baton twirlers, Kung-Fu, magicians, an artist drawing, a monologue, and dog jumping & dancing! It is such a source of pride to watch our students (and staff!) get up on stage to show off their talents - whether in front of an audience or a camera!!!

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 book character 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 a few new activities including “Read My Shirt” day and “You’ve Been Booked” that the students and staff really enjoyed. We had another first with a Virtual Vocabulary Showcase and reached our goal by the end of the month. Our celebration was making smores at the firepits at the outdoor classrooms! It couldn’t have been ‘smore fun’!!!

We started the month of April with virtual Parent/Teacher conferences and began working on the plan for the full return of our middle school students to in school instruction on April 19, 2021. Baseball season and track season began. For the first time, the annual Tricky Tray event was held at the Fairgrounds Sheep Barn instead of DCS. We ended the month of April with every grade level participating in an Earth Day activity with their classes.

May started off with a baseball game, a track meet, and our Girls on the Run club getting ready for their 5K. The PTO and community spoiled the entire DCS staff with a wonderful Teacher Appreciation Week. We held a virtual Deerfield Honor Society induction ceremony to congratulate the members who worked so hard to maintain their commitment to scholarship, leadership, service, character and citizenship.

By June, we were able to invite our newest Dragons into the building for a Kindergarten Visitation while at the same time, plan some fun events for our graduating 8th graders. Throughout the first week in June, our 8th graders climbed Mt. Piper, participated in a great Magnet Day, and had a SUPER fun field trip to Six Flags. The school year ended with another first; the 8th grade semi-formal and graduation was held at the Fairground's Sheep Barn! It was very special celebrating our wonderful 8th graders in this space.

In closing, I want to recognize the staff members who we sent off with many well wishes into retirement;

- **Mrs. Lori Shepherd** retired early in the school year. Mrs. Shepherd touched countless students over her 15 plus years of service at DCS. We miss her and hope she enjoys time creating art and lavishing in her garden!
- We thank **Ms. Sherri Nelson** for her many years of service to the students, families, and staff of Deerfield Community School. Mrs. Nelson began her teaching career 31 years ago at the George B. White building and took great pride in the accomplishments of her students. Although Ms. Nelson is stepping away from the lead classroom teacher, DCS became the lucky school to have Ms. Nelson return as a paraprofessional!
- We thank **Mrs. Cindy Hanson** for her many years of service to the students, families, and staff of Deerfield Community School. For 26 years, Mrs. Hanson wore many hats at Deerfield Community School including teacher, Athletic Director, PTO president (and liaison), as well as mentor! Mrs. Hanson raised her family in Deerfield but her biggest legacy was being part of the design and building of the outdoor classrooms. Mrs. Hanson touched many lives and will never be forgotten.
- **Mrs. Marie Carozza** was a long time paraprofessional. She worked with many students over her 20 years of service, delivering joy to the hearts of all who met her. We will miss her and hope she enjoys time with her family and grandchildren.

It continues to be one of my greatest pleasures to be part of this community and watch as staff and students learn with each other every day. To try to capture every moment for this report is virtually impossible as good things happen a million times a day in this community of Deerfield. Thank you for all your efforts day in and day out.

Respectfully submitted,  
Kristen Withee  
Principal

## Message from the SAU #53 Superintendents

“It’s not that I’m smart, it’s just that I stay with problems longer.”

-Albert Einstein

In the upstairs lobby of our SAU Office there is a revolving student art show from all of our schools in SAU #53.

It is a pleasure to watch staff and visitors discuss the pieces and have conversations about the artist, the color, the fun.



For this year, with all that is going on in the lives of children and families, we thought we would add a few of the most recent offerings so that you may also view the work, have conversations, pick up a brush, or even start carving.

And, while you are doing any of that, and we hope you are, please remember that we are most thankful for all of the support for children and staff from the towns in SAU #53, and we look forward to continue our work, side by side, for all of our students. After all, they will be the ones changing the world!

Please stay safe,

Patty Sherman, Superintendent - Deerfield, Pembroke and the SAU

Peter Warburton, Superintendent - Allenstown, Chichester and Epsom