

2012 Annual Report



Town of Deerfield, New Hampshire

About the cover:

Painting by

Joanne Wasson

One of her paintings, the iconic farm seen as you enter Deerfield from Candia graces the cover of the 2012 Deerfield Annual Report.

Joanne Wasson was born in 1925 and grew up on South Road in Deerfield. She's 87 years old this year and is known by many as the town historian. She's written several books about Deerfield's history and has watched the town population ebb and flow from as little as 635 people in the 1930 census to 4,280 people in the 2010 count. She still lives on South Road.

"I grew up down the road, and you know I grew up alone, there were no other children around and I was an only child. You didn't have anyone to run you across town to meet a friend. I'm one of the very few people in this town who started school in a one room school with 8 grades and 35 students in the same school. One teacher, a wood stove. I can't remember learning to read but obviously I did."

(Excerpt from *The Forum* written by Liz Bulkley, Sat, June 16, 2012)

IN MEMORIAM

Elizabeth Davis Reagan "Liz" Murphy



On July 2, 2012 the Town of Deerfield lost one of its residents, Elizabeth Davis Reagan "Liz" Murphy. Liz was not only well-known and well-liked throughout Deerfield; the sadness of her passing was felt across the State of New Hampshire.

Liz was born in Cambridge, Massachusetts, on July 8, 1941, daughter of Elizabeth Delano and George Quincy Davis. Liz grew up in Hingham, Mass., graduating from Hingham High School and Bennett College. After college, she worked at Filene's in Boston.

As a young mother in Lowell, Massachusetts, she volunteered on the original Paul Tsongas for Congress campaign and later was employed on his congressional staff.

Moving to Kearsarge, Liz was active in her children's schools, volunteered with the youth ski program, and was a ballot checklist supervisor and grassroots political activist.

In 1982, Liz ran and was elected to the Legislature as the first Democrat elected to the House from Carroll County. Husband, John Reagan said, "Her days serving in the Legislature were a period she revered greatly." Liz's work paved the way for women across the State of New Hampshire. When she began her work as a lobbyist it was a field dominated by men in this State. Her hard work and focus in her professional life was rewarded with a very successful career."

Liz was Conway Business and Professional Women's Woman of The Year. A one-term member of the New Hampshire House, she was appointed to the Appropriations Committee and served as a delegate to the NH Constitutional Convention. She was vice-chair of the NH Democrat State Committee. During this time Liz achieved her bachelor's degree from Granite State College and did graduate work at University of New Hampshire.

Liz, who loved the outdoors, started running with the White Mountain Milers and in 30 years running various distances often won or placed in her age group. A member of Team in Training to benefit the Leukemia Society, Liz completed two marathons raising considerable donations.

Beginning in 1986, Liz worked for and was instrumental in the licensing phase of Seabrook Station as the community relations and government relations manager. In 1991, she opened what was to become the largest lobbying firm in the state, Murphy Public Affairs. Until her death, Liz proudly represented the interests of business and associations before the NH legislature and all levels of state, local and federal government.

Starting in 2006, Liz continued to represent old and new clients for the Sheehan Phinney Capitol Group, the successor to Murphy Public Affairs. During her life, Liz participated as a board member of Swift Water Girl Scouts, and was a founding board member of The Women's Policy Institute, co-chair of Youth in Government and was an elected member of the Deerfield Municipal Budget Committee.

All her life Liz enjoyed working in her gardens. She attended every possible sporting event of her children and was just as enthusiastic with her grandchildren.

While enjoying her challenging career and loving all the people her business brought her in touch with, Liz's true love belonged to her husband, John Reagan; her three children, Patrick Murphy and his wife, Kelley, Caroline Smalley and her husband, David, and Jay Murphy and his wife Hillary; 15 grandchildren; two stepsons, Brian and Tim and their wives Sandy and Robin; two brothers and their wives, George Quincy Davis Jr., his wife, Sue and Jonathan Delano Davis and his wife, Tammy; and a niece and four nephews.

BOSTON POST CANE

Phyllis Sanborn

Presented on the Third Day of August in the Year Two Thousand Twelve

The cane-presenting tradition dates back to the turn of the century when 431 canes were made. The stylish walking sticks were made available to numerous northeastern municipalities by the former Boston Post newspaper. The idea of having New England's selectmen and mayors pay tribute to their

eldest citizen by ceremoniously awarding them the canes was originally conceived as an advertising gimmick by the then Post Editor Edward A. Grozier.

Barring no expense, Grozier reportedly hired a leading cane manufacturer in New York to craft the canes out of African-



imported wood and to gild the tips of each with 14 carat gold. Grozier also specified that only the finest French varnish be used to coat the Post canes, each of which took nearly a year to produce from start to finish.



2012

ANNUAL REPORT



Town of Deerfield

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ANNUAL REPORT OF THE BOARD OF SELECTMEN



To the Residents of Deerfield,

It is a pleasure and privilege to serve as your Board of Selectmen. 2012 has been an interesting and productive year.

Voters approved some very important warrant articles at the 2012 Town Election which included \$435,000 for a new fire truck, \$110,000 for a new/used loader for the Transfer Station, \$35,000 for renovations/energy improvements to the George B. White Building, and \$25,000 from surplus to establish an expendable trust fund for the purpose of repairs to Municipal Government Buildings and related Infrastructure.

The new fire truck is replacing a 20 year old pumper which will be changed from a first response pumper to a backup piece of equipment. Delivery of the new fire truck is expected in April of 2013.

The town was able to find a very lightly used loader which meant the town was able to purchase much more machine than it would have been able to if it were limited to purchasing a new machine.

The \$35,000 for the renovations/energy improvements to the George B. White Building was the second year of this project. The beginning of 2012 was a very mild winter with above-average temperatures. As a result, we are unable to provide you with firm cost savings from the energy improvements made to the front section of the building. We are however, pleased to report that the offices in the front section of the building no longer experience rain and snow pouring thru the failed duct tape sealing the old windows! We ask you to continue to support the renovation/energy improvements to the George B. White Building during the next few years so that we are able to complete the great work that has been started.

The establishment of the expendable trust fund is an important step toward funding future maintenance issues the town could face. The Board felt it was important to include "related infrastructure" to the purpose of the trust fund as a failing septic system, or well could place the town in a critical situation without the necessary financial resources.

Shortly after the town election in March, John Reagan submitted his resignation to the Board in order to spend more time with his wife Liz during her courageous battle with cancer. Liz

succumbed to cancer on July 2, 2012. Liz touched the lives of many, not only in Deerfield, but throughout the State. We extend our deepest sympathies to John.

After soliciting persons with an interest in serving as select person, Richard “Dick” Pitman was appointed to the Board in April.

The department heads have worked hard to develop their departmental needs for the Capital Improvement Program. During 2013 they will work with the Planning Board to create a long-term, ongoing, and sustainable CIP that will help the town fund these essential capital items.

When the department heads presented their needs for the Capital Improvement Program, the Board of Selectmen unanimously agreed the need for a Safety Complex was critical enough to move forward immediately. This year you will be voting for a \$2.4 million Safety Complex. You may recognize the plans for this building. It is almost identical to the building proposed to the voters in 2004 for \$1.8 million. The Board of Selectmen have placed this item as a priority due to the safety issues experienced at the current Police and Fire Departments. In addition to improving the safety concerns surrounding the current facilities, the town will benefit from vast improvements in energy efficiency as well.

We are grateful for the tireless efforts of the many volunteers who serve on our boards and committees. Any of you wishing to serve on a board or committee are encouraged to contact us. The work and countless hours of these volunteers make Deerfield a much better place!

We are also appreciative of our resourceful and highly competent employees. The employees have had to find ways to maintain their current level of services with level budgets and ever increasing costs. They continually find ways to do more with less.

We meet every other Monday night at 5:30 in the George B. White Building. Please contact us with any questions or concerns you may have about this great community.

It has been our privilege and pleasure to serve all of the residents of this community.

Sincerely submitted,

Stephen R. Barry, Chairman

Alan E. O’Neal, Vice Chairman

R. Andrew Robertson

William A. Perron

Richard W. Pitman

ANNUAL REPORT OF THE TOWN ADMINISTRATOR

Once again, it has been a pleasure and a privilege to serve as your town administrator during 2012.

It has been another busy and challenging year here in Deerfield. The town was extremely fortunate to be chosen to participate in the AmeriCorps Program. During the fall, a young team of AmeriCorps volunteers moved in to town, staying at the Town Hall. Projects this great team worked on include: cleaning up and performing some maintenance at Veasey Park; clearing trails and building bridges at several pieces of conservation land; a tremendous amount of work in the many cemeteries that are dotted across Deerfield; splitting and stacking cords of wood at the Wood Bank; distributing emergency preparedness information at the Deerfield Fair; as well as many other great contributions!

The George B. White Building has undergone its second year of renovations/energy improvements. The results of the improvements in the front section of the building are tremendous. Energy is no longer literally “going out the window”. Air conditioners used to run on their highest setting continuously and provide no relief as there were numerous openings in the windows that allowed the outside climate to permeate the offices. Now the same units run on very low settings and completely cool the offices. We plan to continue improving the energy efficiencies and will bring forward similar warrant articles over the next few years to complete this project.

As we continue to work in this difficult economy, the departments pitch in and work together to provide outstanding services to the community. Even though costs continue to escalate, department heads look for every possible way to reduce expenses.

The volunteers that serve this town are exceptional! They all help to make Deerfield the outstanding community that it is.

I wish to thank each and every town employee. I would not be able to do my job if they did not excel at theirs. I am thankful each day when I hear and see the employees here in town offices and those that work out in the public, as I am impressed with their enthusiasm and professionalism. The employees work closely together and demonstrate a high level of camaraderie and collaboration. They care deeply about the community and it shows!

Finally, I would like to thank the Board of Selectmen for their hard work in serving this community. I am also thankful for their continued guidance and support.

In closing, I thank all of you for the opportunity to be part of Deerfield!

Respectfully submitted,

Leslie A. Boswak
Town Administrator

DEERFIELD TOWN OFFICERS

Elected Offices

Board of Selectmen

Richard Pitman (Appointed)	March, 2013
R. Andrew Robertson	March, 2013
William Perron	March, 2013
John Reagan (Resigned)	March, 2014
Alan E. O'Neal (Vice Chair)	March, 2014
Stephen R. Barry (Chair)	March, 2015

Town Clerk/Tax Collector

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

Town Treasurer

Lorena Sinnamon	March, 2014
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Moderator

Jonathan W. Hutchinson	March, 2014
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Trustees of Trust Funds

Carol Ann Levesque	March, 2013
Kevin Verville	March, 2014
James Sullivan	March, 2015

Trustees of the Philbrick-James Library

Eve Hazen	March, 2013
Claudia C. Libis	March, 2013
Christopher Carr	March, 2013
Joan Bilodeau	March, 2014
Dee Jones	March, 2014
Sandra Yacopucci	March, 2015
Mal Cameron	March, 2015

Water Commissioners

John Dubiansky	March, 2013
Robert Kilham	March, 2014
Patricia Sullivan	March, 2015

Supervisors of Checklist

Meredith Briggs	March, 2014
Cherie Sanborn	March, 2016
Harriet Cady	March, 2018

Highway Agent

Alex E. Cote	March, 2014
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Planning Board Members

Peter Schibbellhute	March, 2013
Lisa Wolford	March, 2014
Frederick J. McGarry, Chair	March, 2015
Katherine Hartnett, Vice-Chair	March, 2015
Richard Pelletier (Alternate)	April, 2015
Vacant (Alternate)	April, 2014
Shane Carter (Alternate)	April, 2013
William Perron - Selectmen Member	

Municipal Budget Committee

James Spillane (Vice Chair)	March, 2013
Maureen Mann	March, 2013
Brendon O'Donnell	March, 2013
Charles Reese	March, 2013
Fredrick McGarry	March, 2014
Richard Pitman (Resigned)	March, 2014
Jeff Shute	March, 2014
Donald J. Daley (Chair)	March, 2015
Kevin Verville	March, 2015
Harriet Cady	March, 2015
Stephen R. Barry - Selectmen Member	
Maryann Clark - School Board Member	

Town Departments/Offices

Town Administrator

Leslie A. Boswak

Building Inspector/Health Officer

Richard Pelletier (Appointed)	April, 2013
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Librarian

Evelyn DeCota

Parks & Recreation

Joseph Manzi

Police Department

<i>Full Time</i>	
Michael Greeley	Chief of Police
Daniel Deyermond	Detective Sergeant
Michael Lavoie	Sergeant
Joel Hughes	Patrolman First Class
Alan Wilson	Patrolman
Timothy Pelletier	Patrolman
Joseph Lister	Patrolman
<i>Part Time</i>	
Roger St. Onge	Patrolman
Glenda Smith	Admin Asst., Patrolman
Scott Loignon	Patrolman
Robert Mozer	Patrolman

Animal Control Officer

W. Matthew Lopez	April, 2013
Cynthia McHugh	April, 2013

Welfare Administrator

Denise Greig (Appointed)	April, 2013
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DEERFIELD TOWN OFFICERS

Rescue Squad

Cynthia McHugh	Matt Fisher
Joe Cartier	John Dubiansky
Christopher Gamache	Matt Lopez
Doreen Schibbelhute	Adam Christie
Chris Gallant	Tristan Hills
Philip Hills	Josh Cresswell
Shea Ahearn	Gerry Grace
Jason Rapsis	Leah Hapke
Amy Cascamisi	Erin Barnard

Emergency Management

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

Fire Chief / Forest Fire Warden

Mark A. Tibbetts

Forest Fire Deputy Wardens

Gary Clark	Matthew Lopez
Matthew Fisher	George F. Clark
Keith Rollins	Daniel Briggs
Steve Foster	John Dubiansky
Dave Farrar	Matthew Kimball
Larry Oneal	Richard Butler
Kevin Briggs	Barbie Castor
Bradley Briggs	Dianne Kimball
Alex Cote	Laura Hall
Tom Dillon	Jason Rapsis
Jesse Bosworth	Chris Gallant
Joey Bosworth	Kevin MacDonald
Erik Farrar	Gerry Purdy
Gerry Grace	Jeffery Poisson
Shea Ahern	Paul Smith
Joseph Carter	Jeff Smith
Josh Cresswell	

Committees/Commissions/Boards

Heritage Commission

Carolyn Hoague, Vice Chair	April, 2013
Sienna Larson, (Alternate)	April, 2013
Frances L. Menard, Secretary	April, 2013
Lindsay Coombs	April, 2014
James Deely, Chair	April, 2014
Kelly Ann Roberts, Finance	April, 2014
Nancy Brown-McKinney	April, 2015
Carol Levesque	April, 2015
R. Andrew Robertson - Selectboard Member	

Board of Adjustment

Joshua Freed, Chair	April, 2013
George H. Thompson, Jr., Vice-Chair	April, 2014
Katherine Alexander	April, 2015
Darlene Cummings	April, 2015
Sandra Logan (Clerk)	April, 2015
John Sinnamon (resigned)	April, 2015
Anthony DiMauro (Alternate)	April, 2015

Veasey Park Commission

Travis McCoy	April, 2012
Debra Smith	April, 2013
Glenda J. Smith	April, 2014

Conservation Commission

David Linden	April, 2013
Herbert McKinney	April, 2014
Wesley A. Golomb	April, 2014
Katherine Hartnett	April, 2014
Diane Thompson (Resigned)	April, 2014
Erick Berglund, Jr.	April, 2015
Serita Frey, Chair	April, 2015

Parks and Recreation Commission

Melissa Robertson	April, 2013
Dwight D. Barnes	April, 2013
Frank Diaz	April, 2013
Jonathan Hutchinson	April, 2014
Chad Woods (resigned)	April, 2014
Ernie Robert	April, 2014
Julie Decosta	April, 2015
Jeff Shute	April, 2015

Cemetery Commission

Donald Tordoff	April, 2013
Roger Hartgen	April, 2014
Frances L. Menard	April, 2015

Forestry Commission

David Sidmore	April, 2013
Alex Cote	April, 2014
Philip Bilodeau	April, 2015

Cable Committee

Katherine Alexander	March, 2013
Deborah Boisvert	March, 2013
Harriet Cady	March, 2013
David Sakowich	March, 2013

Cable Committee

Katherine Alexander	March, 2013
Deborah Boisvert	March, 2013
Harriet Cady	March, 2013
David Sakowich	March, 2013

Representatives to the General Court

District 02

Romeo Danais
Joe Duarte
Kyle J Tasker

District 32

Maureen R. Mann

Senate

District 17

John Reagan

TOWN OF DEERFIELD PRESIDENTIAL PRIMARY

JANUARY 10, 2012

Moderator, Jonathan Hutchinson opened with the following remarks:

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

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

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

The clerk will hand you a ballot

Enter the voting area to mark your ballots.

Please do not fold the ballots.

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

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

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

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

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

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

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

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

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

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

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

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

Moderator Jonathan Hutchinson read the Warrant for the meeting:

Notice to Voters:

The Presidential Primary will be held in the voting place in 10 Church St., Deerfield, NH 03037

Beginning at 7:00 o'clock

Closing no earlier than 7:00 o'clock

For determining the preferred candidates for President to be selected at the National Conventions of the various parties.

Election Officials present were: Moderator Jonathan Hutchinson, assisted by Assistant Moderator James County and Roger Hartgen; Town Clerk/Tax Collector, Kevin Barry; Ballot Clerks, Barbara Daley, Cindy Tomilson, Anne Crown, Cynthia Kelsey; Supervisors of the Checklist, Cherie Sanborn, Chairperson, Meredith Briggs, Tyke Frost, Harriet Cadyade; Board of Selectmen, R. Andrew Robertson, John Regan, William Peron and Alan E. O'Neal; Selectmen.

Gatekeeper for this Election was Police Chief, Mike Greeley.

- 7:00AM** The Polls were declared open by Moderator Hutchinson and the Balloting began.
- 10:45 AM** Jim Alexander, Assistant Moderator arrived
- 11:30 AM** Kelly Roberts Deputy Town Clerk/Tax Collector arrived
- 1:00 PM** Moderator Jonathan Hutchinson assisted by Kelly Roberts started opening and placing the Absentee Ballots in a Ballot box for counting at a later time.
- 2:05 PM** Opening of the Absentee Ballots ended
- Absentee Ballot packets requested 27
Absentee Ballots packets returned 25
Absentee Ballot packets challenged
Absentee Ballot ballots not returned 02
Absentee Ballot ballots to be counted 25
- 3:45 PM** Assistant to the Town Clerk Dorothy Hickox arrived.
- 7:00 PM** Moderator Jonathan Hutchinson declared the polls closed.

Serving as Ballot counters are: Phil Bilodeau, Richard Boisvert, John Brandte, Melissa Buckner, Bernadette Cameron, Alia Hazen, Rebecca Hutchinson, Jay Joplin, Doleen Jones, Debra Smith and Melissa Yurek,.

- 7:05 PM** Moderator Jonathan Hutchinson instructed the Inspectors of Elections as to the procedures for the tallying of the votes.
- 7:10 PM** The Ballot Counting began.
- 8:30 PM** The Ballot counting ended.
- 8:45 PM** Moderator Jonathan Hutchinson started announcing the results:

Total Registered voters at start of day	2868
New Registered voters today	82
Percentage voted	44%

BALLOT

PRESIDENT OF THE UNITED STATES
REPUBLICAN

Michelle Bachmann	2	Votes
Bear Betzier	0	Votes
Timothy Brewer	0	Votes
Herman Cain	1	Votes
Mark Callahan	0	Votes
Hugh Cort	0	Votes
Randy Crow	0	Votes
L. John Davis, Jr.	0	Votes
Keith Drummond	0	Votes
Newt Gingrich	129	Votes
Stewart J. Greenleaf	0	Votes
Christopher V. Hill	0	Votes
Jon Huntsman	174	Votes
Gary Johnson	2	Votes
Fred Karger	4	Votes
Jeff Lawman	0	Votes
Benjamin Linn	0	Votes
Andy Martin	0	Votes
Michael J. Meehan	0	Votes
Ron Paul	279	Votes
Rick Perry	9	Votes
Joe Robinson	0	Votes
Buddy Roemer	0	Votes
Mitt Romney	380	Votes
Kevin Rubash	0	Votes
Rick Santorum	113	Votes
Joe Story	0	Votes
Linden Swift	0	Votes
James A. Vestermark	0	Votes
Vern Wuensche	0	Votes

PRESIDENT OF THE UNITED STATES
DEMOCRATIC

Ed Cowan	1	Votes
Bob Ely	0	Votes
Craig Freis	0	Votes
Bob Green	1	Votes
John D. Haywood	3	Votes
Robert B. Jordan	0	Votes
Barack Obama	145	Votes
Cornelius Edward O'Connor	1	Votes
Edward T. O'Donnell, Jr.	2	Votes
Darcy G. Richardson	0	Votes
Vermin Supreme	5	Votes
Randall Terry	1	Votes
Aldous C. Tyler	0	Votes
John Wolfe, Jr.	1	Votes

Respectfully Submitted

Kevin J. Barry
Town Clerk/ Tax Collector

Town seal

MARCH 13, 2012 ELECTION RESULTS

Moderator, Jonathan Hutchinson opened with the following remarks:

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

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

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

Moderator Jonathan Hutchinson read the Warrant for the meeting:

The final ballot vote for warrant articles will take place at the Town Hall, 10 Church Street on Tuesday, March 13, 2012. The polls will be open from 7:00 a.m. until 7:00 p.m.

1. To choose all necessary town officers for the year ensuing.
2. To see if the Town will vote to adopt amendments to the Deerfield Zoning Ordinance as proposed by the Planning Board.
3. To vote on the following warrant articles, as amended, including the proposed budget as a result of the action of the First Session.

Election Officials present were: Moderator Jonathan Hutchinson, assisted by Assistant Moderator James County and Fran Menard; Town Clerk/Tax Collector, Kevin Barry; Ballot Clerks, Barbara Daley, Cindy Tomilson, Kathy Berglund, Cynthia Kelsey and Anne Crown; Supervisors of the Checklist, Cherie Sanborn, Chairperson, and Meredith Briggs; Board of Selectmen, Stephen Barry, R. Andrew Robertson, John Reagan, William Perron and Alan E. O'Neal; Selectmen.

Gatekeeper for this Election was Police Chief, Mike Greeley

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

10:45 AM Jim Alexander, Assistant Moderator arrived

11:15 AM Moderator Jonathan Hutchinson and Town Clerk Kevin Barry opened the “outer envelopes” of the Absentee Ballots, verifying the signatures. One Ballot was deemed unable to vote due to signature mis-match.

12:15 PM Kelly Roberts, Deputy Town Clerk/ Tax Collector arrived.

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

1:24 PM Opening of the Absentee Ballots ended

Absentee Ballot packets requested	38
Absentee Ballots packets returned	35
Absentee Ballot packets challenged	1
Absentee Ballot ballots not returned	03
Absentee Ballot ballots to be counted	34

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

No additional Absentee Ballots received at the Post Office.

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

Serving as Ballot counters are: Phil Bilodeau, Richard Boisvert, Melissa Buckner, Bernie Cameron, Kara Dickson, Ton Dillon, Dee Jones, Barbara Mathews, Linda Perry, Deb Smith, Melissa Yurek,

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

7:10 PM The Ballot Counting began.

8:30 PM The Ballot counting ended except for write-ins for MBC and Water Commissioner.

8:45 PM Moderator Jonathan Hutchinson started announcing the results:

Total Registered voters at start of day	2915
New Registered voters today	31
Percentage voted	36%

Total Regular Ballots Received	4125
Total Regular Ballot not voted	1029
Total Absentee Ballot Received	600
Total Absentee Ballot not voted	495

TOWN BALLOT

BOARD OF SELECTMEN
(1 FOR THREE YEARS)
Harriet E. Cady 339
Stephen R. Barry 658

TOWN CLERK/TAX COLLECTOR
(1 FOR THREE YEARS)
Kevin J. Barry 900

TOWN MODERATOR
(1 FOR TWO YEARS)
Jonathan “Jack” Hutchinson 884

TRUSTEE OF TRUST FUNDS
(1 FOR THREE YEARS)
James M .Sullivan 821

LIBRARY TRUSTEES
(2 FOR THREE YEARS)
Sandra Yacopucci 732
Malcolm “Mal” Cameron 724

WATER COMMISSIONER
(1 FOR THREE YEARS)
Write-ins
Pat Sullivan 69
Harriet Cady 9

CHECKLIST SUPERVISOR
(1 FOR SIX YEARS)
Harriet E. Cady 458
Write-ins
Jihn Brandte 43

PLANNING BOARD MEMBER
(2 FOR THREE YEARS)
Frederick J. McGarry 745
Harriet E. Cady 325
Katherine Hartnett 654

MUNICIPAL BUDGET COMMITTEE
(3 FOR THREE YEARS)

Kevin Verville 608
Harriet E. Cady 400
Donald J. Daley 667
Write-ins
Jeff Shute 75
Thomas Brandte 41

MUNICIPAL BUDGET COMMITTEE
(1 FOR TWO YEARS)

Write-ins
Jeff Shute 221
Scott Thomas 62

MUNICIPAL BUDGET COMMITTEE
(2 FOR ONE YEAR)

Write-ins
Maureen Mann 179
Brendan O'Donnell 145
Joanne Bradbury 84
Jay Joplin 57
William Von Hassel 32

ZONING ARTICLES

Zoning Amendment #1

Are you in favor of the adoption of zoning amendment # 1, as proposed by the Deerfield Planning Board for the Deerfield Zoning Ordinance as follows: To add a new section entitled **Section 311 Multifamily Workforce Housing** by permitting multifamily buildings, multifamily workforce housing and accessory buildings in an eligible area within 0.5 miles of the Deerfield Town Hall, provided that other provisions of this section are met and that the Planning Board grants a Conditional Use Permit (CUP) for the proposed residential development. The amendment includes Design Standards and Requirements and an affordability requirement among other items. The amendment also limits the maximum number of multifamily workforce housing units to 5% of the total housing stock as determined by the Town of Deerfield's Assessing Department. The intent of this amendment is to provide for workforce opportunities in conformance with NH RSA 674:58 – 62.

Recommended by the Planning Board

YES 378

NO 660

Zoning Amendment #2

Are you in favor of the adoption of zoning amendment # 2, as proposed by the Deerfield Planning Board for the Deerfield Zoning Ordinance as follows: To provide for a workforce housing option in the existing **Section 325 Open Space Development** by stating the purpose and

objectives, defining terms, allowing for increased density for eligible workforce housing units and including additional criteria for a workforce housing Open Space Development such as an affordability requirement among other items. The area eligible for this provision is 2.5 miles from the Deerfield Town Hall, which includes approximately 51% of the land area in the Town of Deerfield. The intent of this amendment is to provide for workforce opportunities in conformance with NH RSA 674:58 – 62. Section 325 continues to allow for a non-workforce housing Open Space Development option. In the complete text, the new workforce housing language is shown in italics.

Recommended by the Planning Board

YES 338

NO 699

TOWN WARRANT ARTICLES

Article 1

To see if the Town will vote to authorize the Board of Selectmen to enter into an eight year lease/purchasing agreement in the amount of \$435,000 for the purpose of lease/purchasing a fire engine for the Fire Department, and to raise and appropriate the sum of \$61,160.78 for the first year's payment for that purpose and to use the Fire Engine Capital Reserve Fund for the final \$198,000+/- of payments. This lease agreement contains a non-appropriation clause.

*Recommended by the Board of Selectmen 4-0
6-0-1*

Recommended by the Municipal Budget Committee

YES 550

NO 444

Article 2

To see if the town will vote to raise and appropriate the sum of \$114,540 (One Hundred, Fourteen Thousand, Five Hundred Forty Dollars) for the purpose of purchasing land at 8 Church Street from the Deerfield Volunteer Fire Association and the Deerfield Rescue Squad.

Recommended by the Board of Selectmen 4-0

Not Recommended by the Municipal Budget Committee 3-5

YES 325

NO 667

Article 3

To see if the Town will vote to raise and appropriate the sum of \$110,000 (One Hundred Ten Thousand Dollars) for the purpose of purchasing a new or used front-end loader.

Recommended by the Board of Selectmen 4-0

Recommended by the Municipal Budget Committee 7-0

YES 515

NO 512

Article 4

To see if the Town will vote to raise and appropriate the sum of \$86,000 (Eighty-Six Thousand Dollars) for the purpose of paving the portion of Nottingham Road from Mountain Road to the Parade.

Recommended by the Board of Selectmen 4-0

Recommended by the Municipal Budget Committee 5-3

YES 419

NO 601

Article 5

To see if the Town will vote to raise and appropriate the sum of \$43,058.79 for salaries and benefits, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

Recommended by the Board of Selectmen 4-0

Recommended by the Municipal Budget Committee 6-0-2

YES 481

NO 539

Article 6

To see if the Town will vote to raise and appropriate the sum of \$35,000 (Thirty-Five Thousand Dollars) for the purpose of replacing windows, siding and energy improvements to the George B. White Building.

Recommended by the Board of Selectmen 4-0

Recommended by the Municipal Budget Committee 8-0

YES 745

NO 279

Article 7

To see if the Town will vote to raise and appropriate the sum of \$31,000 (Thirty-one thousand dollars) for the purpose of purchasing a chipper.

Recommended by the Board of Selectmen 4-0

Recommended by the Municipal Budget Committee 6-1-1

YES 442

NO 580

Article 8

To see if the Town will vote to establish an Expendable Trust Fund under the provisions of RSA 35:19-a for the purpose of repairs to Municipal Government Buildings and related Infrastructure, and to raise and appropriate the sum of up to \$25,000 (from surplus) towards this purpose and to name the Board of Selectmen as agents to expend these funds.

Recommended by the Board of Selectmen 4-0

Recommended by the Municipal Budget Committee 7-1

YES 615

NO 407

Article 9

To see if the Town will vote to raise and appropriate the sum of \$10,000 (Ten Thousand Dollars) as a stipend for the Fire Chief.

Recommended by the Board of Selectmen 4-0

Recommended by the Municipal Budget Committee 8-0

YES 542

NO 480

Article 10

Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$3,432,213.00. Should this article be defeated, the default budget shall be \$3,349,890.00 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 3-1

Recommended by the Municipal Budget Committee 5-3

YES 425

NO 592

Article 11

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of police special details. The portion of revenues received for police special details necessary to pay the staff members wage, state and federal withholdings will be deposited into the fund. (The remaining portion of the revenues shall be deposited into the General Fund.) The town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. This fund will be established and be effective beginning on April 1, 2012.

YES 397

NO 601

Article 12

To see if the Town will vote to appoint a Highway Agent as provided for in RSA 231:62.

YES 451

NO 550

Article 13

Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the default town budget to the municipal budget committee which has been adopted under RSA 32:14?
(Petitioned Warrant Article, 3/5 Ballot Vote Required)

YES 353

NO 604

Article 14

Shall we petition the Deerfield Selectmen to revise the Speed Limit on Meetinghouse Hill Road to 25 miles per hour? The excessive speed by some drivers is dangerous to the residents.
(Petitioned Warrant Article)

YES 366

NO 648

SCHOOL BALLOT

SCHOOL BOARD
(2 FOR THREE YEARS)

Debra Kelley 650

Maryann Clark 667

Jim Deely 225

Timothy Godbois 181

SCHOOL DISTRICT MODERATOR

(1 FOR ONE YEAR)

Jonathan "Jack" Hutchinson 853

SCHOOL TREASURER

(1 FOR ONE YEAR)

Judith Lynn Marshall 789

SCHOOL DISTRICT CLERK
(1 FOR ONE YEAR)
Julie A. O'Brien 790

SCHOOL WARRANT

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 \$11,813,054? Should this article be defeated, the default budget shall be \$11,793,352 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.

[Note: Warrant Article #1 (operating budget article) does not include separate Warrant Articles #2, #3 and #4.]

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

YES 511

NO 524

2. Shall the Deerfield School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Education Association for the 2012/13 and 2013/14 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2012/13	\$101,436
2013/14	\$101,422

and further to raise and appropriate the sum of \$101,436 for the 2012/13 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [6-2]*

YES 490

NO 549

3. Shall the Deerfield School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Para-educators Association for the 2012/13 and 2013/14 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2012/13	\$26,769
---------	----------

2013/14

\$18,770

and further to raise and appropriate the sum of \$26,769 for the 2012/2013 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [6-2]*

YES 463

NO 554

4. To see if the Deerfield School District will vote to raise and appropriate the sum of up to \$25,000 (to begin to replenish the funds used to replace the septic system) to be added to the Facilities Repair and Improvement Expendable Trust Fund previously established. This sum to come from June 30, 2012 fund balance available for transfer on July 1, 2012.

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [7-1]*

YES 719

NO 291

5. Shall the Deerfield School District adopt the provisions of RSA 40:14-b to delegate the determination of the default school budget to the municipal budget committee which has been adopted under RSA 32:14? [*Petitioned Warrant Article 3/5 Ballot Vote Required*]

YES 352

NO 616

Respectfully Submitted

Kevin J. Barry
Town Clerk/ Tax Collector

Town seal

STATE OF NEW HAMPSHIRE

FIRST SESSION:

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

You are hereby notified to meet at the Town Hall, 10 Church Street, on Saturday, the 2nd day of February 2013 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the warrant articles numbered one (1) through nineteen (19). 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 as amended.

SECOND SESSION:

The final ballot vote for warrant articles will take place at the Town Hall, 10 Church Street on Tuesday, March 12, 2013. 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

To see if the town will vote to raise and appropriate the sum of \$2,400,000.00 (two million, four hundred thousand dollars) for the design, engineering, construction, equipping, and furnishing of a Public Safety Complex, and to authorize the issuance of not more than \$2,400,000.00 (two million, four hundred thousand dollars) of bonds and/or notes in accordance with the provisions of the Municipal Finance Act, NH RSA Chapter 33 and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest and maturity date thereon; furthermore, to raise and appropriate the sum of \$330,300.00 (three hundred, thirty thousand, three hundred dollars) for the purpose of paying the first year's bond issuance costs and interest payments on the bond. (3/5 ballot vote required)

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 8-2

Article # 2

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

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 7-3

Article # 3

To see if the town will vote to raise and appropriate the sum of \$35,000.00 (thirty-five thousand dollars) for the purpose of replacing windows, siding and energy improvements to the George B. White Building.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-1

Article # 4

To see if the town will vote to raise and appropriate the sum of \$25,000.00 (twenty-five thousand dollars) for the purpose of stipends to be paid to the members of the Deerfield Fire Department as compensation for their service to the town.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 8-2

Article # 5

To see if the town will vote to raise and appropriate from surplus the sum of up to \$25,000.00 to be placed in the previously established Expendable Trust Fund for the purpose of repairs to Municipal Government Buildings and related Infrastructure.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-1

Article # 6

To see if the town will vote to raise and appropriate the sum of \$19,775.00 (nineteen thousand, seven hundred, seventy-five dollars) to side, maintain, repair, and improve the Fire Station located on Birch Road.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-1

Article # 7

To see if the town will vote to raise and appropriate the sum of \$19,184.00 (nineteen thousand, one hundred, eighty-four dollars) representing salary, benefits and equipment for a part-time Police Officer who will serve as a School Resource Officer at the Deerfield Community School.

Recommended by the Board of Selectmen 4-1 Recommended by the Municipal Budget Committee 8-3

Article # 8

To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Highway Department Vehicles and Equipment and to raise and appropriate the sum of \$10,000.00 (ten thousand dollars) to be placed in this fund, and to name the Board of Selectmen as the agent to expend.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-2

Article # 9

To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Transfer Station Equipment and to raise and appropriate the sum of \$5,000.00 (five thousand dollars) to be placed in this fund, and to name the Board of Selectmen as the agent to expend.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 7-4

Article # 10

To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Police Equipment and to raise and appropriate the sum of \$5,000.00 (five thousand dollars) to be placed in this fund, and to name the Board of Selectmen as the agent to expend.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 7-4

Article # 11

To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Rescue Vehicles and Equipment and to raise and appropriate the sum of \$5,000.00 (five thousand dollars) to be placed in this fund, and to name the Board of Selectmen as the agent to expend.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 7-4

Article # 12

Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$3,390,963.00. Should this article be defeated, the default budget shall be \$3,377,844.00 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-2

Article # 13

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of police special details. Only the portion of revenues received for police special details necessary for payment of wages and all necessary withholdings will be deposited into the fund. (The remaining portion of the revenues shall be deposited into the General Fund.) The town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. This fund will be established and be effective beginning on April 1, 2013.

Article # 14

Shall the town adopt the provisions of RSA 32:5 V-b which states: “Any town may vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. The determination of the estimated tax impact shall be subject to approval by the governing body.”?

Article # 15

To see if the town will vote to authorize the Board of Selectmen to convey whatever interest the Town of Deerfield may have held in the real property known as the Wheeler lots, identified in the Town of Deerfield tax records as Map 414, Lots 154 and 155, to Charles R. Sanborn and Cherie A. Sanborn, the current owners of Map 419, Lot 69; the Sanborn family having paid the taxes on Lots 154 and 155 since those lots were merged with Lot 69 and assessed and taxed to the Sanborn family since the 1950’s.

Article # 16

Do the voters of the Town of Deerfield wish to allow the use of canoes and kayaks by residents at an area of Veasey Park segregated from swimmers? (This is advisory in nature only.)

Article #17

To see if the Town of Deerfield shall state its opposition to any new overhead development of alternating current and direct current high voltage transmission lines within its borders; and in turn manifest the Town’s strong preference for the burial of such lines, in a manner consistent with state and federal requirements, under rights of way and power line corridors now existing or to be established. Although burial in all instances is preferred, this statement of opposition shall not apply to distribution lines carrying electrical power and other utility lines, such as telephone and cable television, for Town residential or commercial use. (Petitioned warrant article)

Article #18

To see if the Town of Deerfield shall state its opposition to the Northern Pass Transmission project as currently proposed, which, as currently proposed, will cause the significant expansion of existing power line rights-of-way; the installation of steel towers of heights up to 135 feet, well above the tree height, resulting in the further impairment of Deerfield’s rural, small town character and the further degradation of Deerfield’s scenic vistas and natural scenic beauty; the development of the Town in a manner inconsistent with the Deerfield Master Plan; the diminishment of the value of private property and assets for residents in proximity to the towers; the corresponding loss of property tax revenue for the Town; and the strong possibility of negative health impacts. (Petitioned warrant article)

Article #19

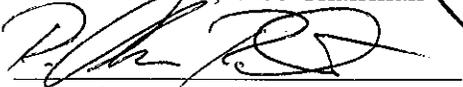
Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the default town budget to the municipal budget committee which has been adopted under RSA 32:14? (Petitioned warrant article, 3/5 ballot vote required)



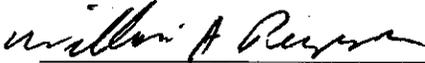
Stephen R. Barry, Chairman



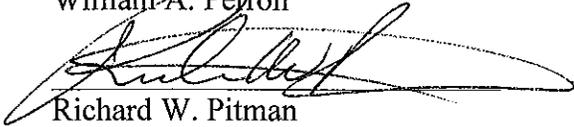
Alan E. O'Neal, Vice Chairman



R. Andrew Robertson



William A. Perron



Richard W. Pitman

**TOWN OF DEERFIELD
BOARD OF SELECTMEN**

Town Seal

A True copy,

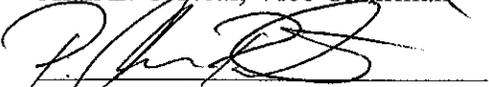
Attest:



Stephen R. Barry, Chairman



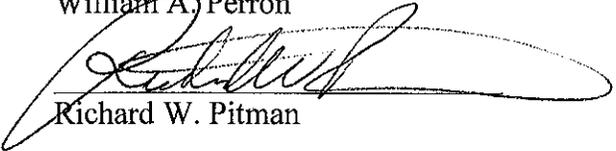
Alan E. O'Neal, Vice Chairman



R. Andrew Robertson



William A. Perron



Richard W. Pitman

**TOWN OF DEERFIELD
BOARD OF SELECTMEN**

Town Seal

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: **Deerfield**

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2013 to December 31, 2013

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): January 25, 2013

BUDGET COMMITTEE

Please sign in ink.

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.

Andrew R. Shale
Maureen Mann
Steph R. B...
Frederick J. McTary

Will I. Wash
Francis E. Brady
Charles K. Greer
Jo A. ...

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

MS-7 Budget - Town of Deerfield

FY 12/31/2013

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
GENERAL GOVERNMENT								
4130-4139	Executive		298,488.00	302,715.35	303,392.00		303,392.00	-
4140-4149	Election, Reg. & Vital Statistics		20,481.00	16,762.98	9,346.00		8,635.00	(711.00)
4150-4151	Financial Administration		54,302.00	46,982.25	47,476.00		47,375.00	(101.00)
4152	Revaluation of Property		53,167.00	48,413.39	54,147.00		54,147.00	-
4153	Legal Expense		23,572.00	31,566.87	23,572.00		23,572.00	-
4155-4159	Personnel Administration		76,382.00	72,980.43	81,203.00		81,203.00	-
4191-4193	Planning & Zoning		44,563.00	33,679.35	37,602.00		37,602.00	-
4194	General Government Buildings		237,015.00	245,122.68	230,296.00		230,296.00	-
4195	Cemeteries		16,452.00	13,637.00	16,452.00		16,452.00	-
4196	Insurance		356,052.00	303,406.09	370,811.00		370,811.00	-
4197	Advertising & Regional Assoc.		3,271.00	3,270.40	3,337.00		3,337.00	-
4199	Other General Government							
PUBLIC SAFETY								
4210-4214	Police		600,581.00	566,200.06	629,779.00		628,779.00	(1,000.00)
4215-4219	Ambulance		9,500.00	9,500.00	10,000.00		10,000.00	
4220-4229	Fire		167,266.00	165,455.50	177,129.00		177,129.00	
4240-4249	Building Inspection		49,845.00	42,855.52	48,817.00		48,817.00	
4290-4298	Emergency Management		7,420.00	1,956.89	5,134.00		5,134.00	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration		182,536.00	170,722.17	190,446.00		190,446.00	
4312	Highways & Streets		526,349.00	526,277.32	546,626.00		546,626.00	
4313	Bridges		1.00	-	1.00		1.00	

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMM. APPROPRIATIONS	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
HIGHWAYS & STREETS (cont.)								
4314	Dams		400.00	400.00	400.00			400.00
4319	Other							
SANITATION								
4321	Administration		67,749.00	61,573.78	70,460.00			70,460.00
4323	Solid Waste Collection		54,252.00	56,870.97	39,247.00			39,247.00
4324	Solid Waste Disposal		226,395.00	195,556.84	218,702.00			218,702.00
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
WATER DISTRIBUTION & TREATMENT								
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
ELECTRIC								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
HEALTH/WELFARE								
4411	Administration							
4414	Pest Control		12,778.00	6,000.63	11,168.00			11,168.00
4415-4419	Health Agencies & Hosp. & Other		31,336.00	30,353.00	31,036.00			31,036.00
4441-4442	Administration & Direct Assist.		69,769.00	50,622.87	68,612.00			68,612.00
4444	Intergovernmental Welfare Payemnts							
4445-4449	Vendor Payments & Other							

Budget - Town of Deerfield

FY 12/31/2013

MS-7

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
CULTURE & RECREATION								
4520-4529	Parks & Recreation		72,769.00	68,177.53	59,280.00	(15,000.00)	74,280.00	
4550-4559	Library		84,263.00	83,230.92	90,322.00		90,322.00	
4583	Patriotic Purposes		850.00	850.00	900.00		900.00	
4589	Other Culture & Recreation							
CONSERVATION								
4611-4612	Admin. & Purch. of Nat. Resources							
4619	Other Conservation		2,083.00	2,077.00	2,081.00		2,081.00	
REDEVELOPMENT AND HOUSING								
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development							
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes							
4721	Interest-Long Term Bonds & Notes							
4723	Int. on Tax Anticipation Notes		1.00	-	1.00		1.00	
4790-4799	Other Debt Service		2.00	-				
CAPITAL OUTLAY								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	- Sewer							
	- Water							

MS-7 Budget - Town of Deerfield

FY 12/31/2013

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
	OPERATING TRANSFERS OUT (cont.)							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
	OPERATING BUDGET TOTAL		3,349,890.00	3,157,217.79	3,377,775.00	(15,000.00)	3,390,963.00	(1,812.00)

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
TAXES					
3120	Land Use Change Taxes - General Fund		31,830.00	30,000.00	30,000.00
3180	Resident Taxes				
3185	Timber Taxes		28,702.12	17,000.00	17,000.00
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		102,619.70	70,000.00	70,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		177.54	177.00	177.00
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		29,263.15	26,000.00	26,000.00
3220	Motor Vehicle Permit Fees		712,823.74	665,000.00	665,000.00
3230	Building Permits		13,795.60	10,000.00	10,000.00
3290	Other Licenses, Permits & Fees		28,569.87	25,000.00	25,000.00
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		192,178.80	194,448.00	194,448.00
3353	Highway Block Grant		126,591.33	127,218.97	127,218.97
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		2,162.40	2,910.00	2,910.00
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS		3,676.05	3,276.00	3,276.00
CHARGES FOR SERVICES					
3401-3406	Income from Departments		101,343.03	50,000.00	50,000.00
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		1,900.00		
3502	Interest on Investments		2,829.87	5,000.00	5,000.00
3503-3509	Other		19,750.46	20,000.00	20,000.00
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds			30,000.00	30,000.00
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
INTERFUND OPERATING TRANSFERS IN (cont.)					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds		7,446.25	4,800.00	4,800.00
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes			2,400,000.00	2,400,000.00
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			1,405,659.91	3,680,830.00	3,680,830.00

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	3,349,890.00	3,377,775.00	3,390,963.00
Special Warrant Articles Recommended (from pg. 6)	86,160.78	2,830,300.00	2,830,300.00
Individual Warrant Articles Recommended (from pg. 6)	155,000.00	98,959.00	98,959.00
TOTAL Appropriations Recommended	3,591,050.78	6,307,034.00	6,320,222.00
Less: Amount of Estimated Revenues & Credits (from above)	1,405,659.91	3,680,830.00	3,680,830.00
Estimated Amount of Taxes to be Raised	2,185,390.87	2,626,204.00	2,639,392.00

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18:
(See Supplemental Schedule With 10% Calculation)

392,022

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)

(RSA 32:18, 32:19, & 32:21)

Use VERSION #1 if budget does not contain Collective Bargaining Cost Items; RSA 32:21 Water Costs;
or RSA 32:18-a Bond Override

LOCAL GOVERNMENTAL UNIT: **Town of Deerfield** FISCAL YEAR END **12/31/2013**

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (See Posted Budget MS-7, 27, or 37)	6,320,222
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	
3. Interest: Long-Term Bonds & Notes	
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	(2,400,000)
5. Mandatory Assessments	
6. Total exclusions (Sum of rows 2 - 5)	(2,400,000)
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	3,920,222
8. Line 7 times 10%	392,022
9. Maximum Allowable Appropriations (lines 1 + 8)	6,712,244

Line 8 is the maximum allowable increase to budget committee's recommended budget.

Attach a copy of this completed supplemental schedule to the back of the budget form.

FEBRUARY 02, 2013 DELIBERATIVE SESSION

TOWN OF DEERFIELD

Moderator Jonathan Hutchinson opened the meeting at 9:00 am.

There is no smoking anywhere in this building.

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

Moderator Hutchinson led the meeting in the Pledge of Allegiance.

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

"So let it be."

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

Introductions

Welcome to the First Session of the 2013 Deerfield Town Meeting. The town officials seated before you this morning are:

Selectmen: Stephen Barry, Alan O'Neal and Andy Robertson.

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

Town Administrator: Leslie Boswak and Finance Director: Jan Foisy.

Supervisors Checklist: Cherie Sanborn, Meredith Briggs and Harriet Cady

Ballot Clerks: Barbara Daley, Thomas Foulkes, Kathy Berglund and Cynthia Kelsey

Purpose, Rules, & Decorum

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

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

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

Our meeting today is "for the transaction of all business other than voting by official ballot." This first session "shall consist of explanation, discussion, and debate of each warrant article." Our business today is to consider each warrant article and, within the limits of the law, determine the details of those articles to be voted by official ballot at the March 12th second session. Amendments to articles are in order and will be voted at this meeting. However at the conclusion of our deliberation on each article we will not vote. Instead, the chair will instruct the town clerk to place the article on the official ballot.

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

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

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

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

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

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

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

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

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

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

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

FIRST SESSION:

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

You are hereby notified to meet at the Town Hall, 10 Church Street, on Saturday, the 2nd day of February 2013 at 9:00 a.m. This session shall consist of explanation, discussion and deliberation of the warrant articles numbered one (1) through nineteen (19). 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 as amended.

Article # 1

To see if the town will vote to raise and appropriate the sum of \$2,400,000.00 (two million, four hundred thousand dollars) for the design, engineering, construction, equipping, and furnishing of a Public Safety Complex, and to authorize the issuance of not more than \$2,400,000.00 (two million, four hundred thousand dollars) of bonds and/or notes in accordance with the provisions of the Municipal Finance Act, NH RSA Chapter 33 and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest and maturity date thereon; furthermore, to raise and appropriate the sum of \$330,300.00 (three hundred, thirty thousand, three hundred dollars) for the purpose of paying the first year's bond issuance costs and interest payments on the bond. (3/5 ballot vote required)

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 8-2

Article moved by Stephen Barry, seconded by Alan O'Neal.

Chairman Barry stated that this is the same project that was brought to the voters in 2004. The cost of the project at that time was \$1.87M. The Board of Selectmen met with the Police Chief, Fire Chief and the Rescue Squad to determine the space needs for all the departments. This will satisfy the space needs for the Police, Fire, Rescue, Animal Control and Emergency Management. Chairman Barry stressed that this is the primary Capital Improvement Project for the Town.

Chairman Barry made a motion to suspend the rules to allow both the Fire and Police Chiefs to speak more than the allotted 3 minutes. Seconded by Alan O'Neal.

Voice vote all in favor

Police Chief Greeley discussed the safety issues surrounding the current Police Station located in the George B. White building. Some of the issues were the parking lot, the booking room with lack of acceptable space, Juvenile issues with Confidentiality.

Fire Chief Tibbetts spoke about the safety issues surrounding the Fire Station. He talked about the parking of the Library patrons causing a problem with the Rescue vehicle pulling out of the station. He discussed the people walking on Church St. in front of the Fire Station causing a safety concern when the Fire Trucks are pulling out of the station.

Both chiefs discussed the positive issues about the new location, the property is already owned by the Town, the site has an open view of traffic in both directions. It was also mentioned that having the Safety Complex in the new location it could be used as an evacuation point for the Deerfield Community School which is located near.

The timing of the project was mentioned as having a March Town Meeting approval. The RFP's would start March 15, the design work, advertize for Bids, Construction and an anticipated April 2014 move in date.

The Moderator opened the article for discussion:

Don Daley, MBC Chairperson, stated that the MBC had approved the project on a 8 to 2 vote.

Jon Winslow asked if there were any test pits done and if there are any wetlands on the property.

Fred Mc Garry, Chairman of the Planning Board, stated that he along with Paul Smith had done test pits on the property and the distance to ledge varied from 24 inches to 5 feet. There is a small section of wetland on the property and is located away from the building so it will not cause any problems.

Jeannie Menard asked about the size of the building in relation to the Property size.

Chief Tibbetts stated that the property is 11 acres and the building will be 17,116 sq. ft.

Jeannie Menard asked if the location of the building was flexible as to the location of ledge.

Andy Robertson stated that the Board of Selectmen had looked at the location possibilities, but with the depth to ledge the building will be built on a slab as opposed to having a cellar.

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

Article # 2

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

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 7-3

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that this is part of the Capital Improvement Plan that is currently being updated. The Fire Department will be having some large expenditures in the future. They will be needing a Tanker at the cost of \$450K requiring the Capital Reserve fund which we are asked to put \$50k in this year.

Seeing no 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 the sum of \$35,000.00 (thirty-five thousand dollars) for the purpose of replacing windows, siding and energy improvements to the George B. White Building.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-1

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated this is a continuing project of renovating the George B. White building. Two years ago we had refurbished the front side the building at the cost of \$25K which cut down the heating costs dramatically. Last year we refurbished the rear side of the front building. This year we will be

moving on to the Police side of the middle building. The plans are to request funds for the other side of the middle building next year.

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

Article # 4

To see if the town will vote to raise and appropriate the sum of \$25,000.00 (twenty-five thousand dollars) for the purpose of stipends to be paid to the members of the Deerfield Fire Department as compensation for their service to the town.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 8-2

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that this is a continuation of the same project that was done last year with the Rescue Squad. The personnel would be paid for attending Fires, Training Sessions and Meetings the same as the Rescue is currently doing.

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

Article # 5

To see if the town will vote to raise and appropriate from surplus the sum of up to \$25,000.00 to be placed in the previously established Expendable Trust Fund for the purpose of repairs to Municipal Government Buildings and related Infrastructure.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-1

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that this is a “Housekeeping article” to maintain the Government buildings that we have. This article will allow us to put some money in reserve in anticipation of a failure of the Heating, septic or roofs in any of the buildings.

Seeing no 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 \$19,775.00 (nineteen thousand, seven hundred, seventy-five dollars) to side, maintain, repair, and improve the Fire Station located on Birch Road.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-1

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that the Board of Selectmen want to keep the Birch Rd. station in good shape and the building has not had any major work done on it since it was built in 1980.

Richard Boisvert asked why it is a warrant article and not in the budget.

Chairman Barry said that the Board of Selectmen feel that it should be up to the citizens of the Town to determine if the money should be spent at the Fire Station.

Andy Robertson stated that the Board of Selectmen wanted to keep the budget as close to the default budget as possible and that any other expenses would be Warrant Article.

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

Article # 7

To see if the town will vote to raise and appropriate the sum of \$19,184.00 (nineteen thousand, one hundred, eighty-four dollars) representing salary, benefits and equipment for a part-time Police Officer who will serve as a School Resource Officer at the Deerfield Community School.

Recommended by the Board of Selectmen 4-1 Recommended by the Municipal Budget Committee 8-3

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairperson Barry stated that this article is at the request of the School Board to place on the Town Warrant. He deferred to Chief Greeley for further information.

Chief Greeley stated this will be a 30 hour/week Part-time position at the Deerfield Community School. The schedule for the officer will be worked out between the School Principal and himself. This individual will only be assigned to the school. This individual will follow the school calendar and will be off on snow-days and school vacations.

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

Article # 8

To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Highway Department Vehicles and Equipment and to raise and appropriate the sum of \$10,000.00 (ten thousand dollars) to be placed in this fund, and to name the Board of Selectmen as the agent to expend.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-2

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that this Capital Reserve fund will be used to purchase Highway equipment which is high priced. The Grader will be approx. \$265K, This fund will be used to lessen the pain when the time comes to purchase some new equipment

Erik Berglund asked if a Town Meeting was required prior to withdrawing any funds from the Capital Reserve Fund.

Andy Robertson answered that only a public hearing is required.

Erik Berglund made a motion to strike “and to name the Board of Selectmen as the agent to expend”. Seconded by Fran Menard.

Erik Berglund stated that he felt that there should be a Town Meeting to withdraw any funds from this account.

Chairman Barry said that he disagreed with Erik as the purpose of the fund was to have the money available on a s”short term” basis for emergency expenditures.

Alan O’Neal also disagreed stating that the costs of a Town Meeting along with a deliberative session would be excessive and not necessary.

The Moderator took a vote on the amendment. The Nays have it.

Back on the main article

Amy Lockwood asked how the Highway Department building and equipment fit into the property that the Safety Complex is being proposed.

Chairman Barry said that they have had discussions regarding the Highway Department on the same property and they feel it is possible in the future.

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 establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Transfer Station Equipment and to raise and appropriate the sum of \$5,000.00 (five thousand dollars) to be placed in this fund, and to name the Board of Selectmen as the agent to expend.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 7-4

Moved by Chairman Barry, seconded by Alan O’Neal.

Chairman Barry stated that the Capital Reserve Fund is supported by the Capital Improvement Plan. This is part of a plan to put money aside for future problems at the Transfer Station.

Fred Mc Garry, Planning Board Chair, stated that the Planning Board has adopted the Capital Improvement Plan in 2004/5 and is working with the planner to update the CIP. There will be a Public Hearing before the Plan is finalized looking for Public input in the process.

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 Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Police Equipment and to raise and appropriate the sum of \$5,000.00 (five thousand dollars) to be placed in this fund, and to name the Board of Selectmen as the agent to expend.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 7-4

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that this article is to put money aside for the future purchase of Police equipment. This year the ballistic vests will be replaced and their life expectancy is 5 years and will be replaced in 2018. Other equipment to be replaced are the duty weapons, Rifles/shotguns and the copier/printers.

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

Article # 11

To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Rescue Vehicles and Equipment and to raise and appropriate the sum of \$5,000.00 (five thousand dollars) to be placed in this fund, and to name the Board of Selectmen as the agent to expend.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 7-4

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that this will be used to put money aside for the future purchase of equipment for the Rescue Department. The EKG machine will be \$48K which is due for replacement in 2016, the Rescue Vehicle will be \$50K which is scheduled for 2017.

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

Article # 12

Shall the Town of Deerfield raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein totaling \$3,390,963.00. Should this article be defeated, the default budget shall be \$3,377,844.00 which is the same as last year, with certain adjustments required by previous action of the Town of Deerfield or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13X and XVI, to take up the issue of the revised operating budget only.

Recommended by the Board of Selectmen 5-0 Recommended by the Municipal Budget Committee 9-2

Moved by Don Daley, MBC Chair, and seconded by Chuck Reese.

Don Daley stated that the budget is \$41 higher than last year's default budget. The Board of Selectmen's budget is \$70 below the current default including a 4% raise for the Town Employees.

Don Daley explained the process that the Municipal Budget Committee took in reviewing the budget.

The MBC budget decreased their own budget by \$ 101 due to fewer meetings, the Police budget was decreased by \$1,000 by the Police Chief due to a revised estimate, the MBC decreased the Supervisors of the Checklist budget by \$711 as their salaries are not included in the 4% raise. Part of the Parks & Recreation Department Director's salary \$15,000 was removed from the budget and taken from the revolving fund by the Board of Selectmen and put back by the MBC.

Cherie Sanborn made a motion to increase line 01.4140.02.133 by \$711 bringing that line to \$ 2585.00, seconded by Richard Boisvert.

Cherie Sanborn discussed how the duties of the Supervisors have changed over the years and now involve many more hours than before.

Chairman Barry stated that the Board of Selectmen were not aware of the Supervisors of the Checklist salary increase due mostly to a lower budget this year.

Don Daley said that it was the MBC that removed the \$711 as they felt it was not the proper way to get a raise.

Rebecca Hutchinson clarified that this is a Pay raise from the current \$7.00/hr to \$10.00/ hr.

The Moderator asked for a vote on the amendment, the Ayes have it.

Back to the Main motion

The Moderator noted that the Budget now is \$ 3,391,674.00

Erik Berglund asked if we have a surplus of \$ 192K .

Leslie Boswak, Town Administrator, stated that the surplus is not finalized until the books are audited.

Don Daley made a motion to decrease line 01.4210.01.760 by \$ 30,999 removing the Police Cruiser. The moderator seeing no second the motion fails.

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

Article # 13

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of police special details. Only the portion of revenues received for police special details necessary for payment of wages and all necessary withholdings will be deposited into the fund. (The remaining portion of the revenues shall be deposited into the General Fund.) The town treasurer shall have custody

of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. This fund will be established and be effective beginning on April 1, 2013.

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that the Police Department had to use a crystal ball in their budget as to the Special Police Details due to the Municipal Budget Law. They needed to anticipate how many hours would be required and budget for them and they would be reimbursed as revenue.

This revolving fund would be self funding as the money would be deposited into the fund and then withdrawn for the details and not go through the budget.

There was much discussion as to how the current system works as far as outside departments being paid.

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

Article # 14

Shall the town adopt the provisions of RSA 32:5 V-b which states: "Any town may vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. The determination of the estimated tax impact shall be subject to approval by the governing body."?

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that in order for the Town to put the tax impact on the warrant they need approval by the people.

Seeing no 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 authorize the Board of Selectmen to convey whatever interest the Town of Deerfield may have held in the real property known as the Wheeler lots, identified in the Town of Deerfield tax records as Map 414, Lots 154 and 155, to Charles R. Sanborn and Cherie A. Sanborn, the current owners of Map 419, Lot 69; the Sanborn family having paid the taxes on Lots 154 and 155 since those lots were merged with Lot 69 and assessed and taxed to the Sanborn family since the 1950's.

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that the Board of Selectmen feel that with the Sanborns paying the taxes on the property that they should have ownership.

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

Article # 16

Do the voters of the Town of Deerfield wish to allow the use of canoes and kayaks by residents at an area of Veasey Park segregated from swimmers? (This is advisory in nature only.)

Moved by Chairman Barry, seconded by Alan O'Neal.

Chairman Barry stated that this is an advisory article.

There was much discussion as to parking at the Gulf Rd. ramp and how it effects the parking at Veasey park.

Joel Hughes spoke to the parking at the Gulf Rd. parking lot being setup for trailer parking and there really isn't any room for cars with Kayaks or Canoes.

Lisa Wolford amended the article to insert paddle-craft after kayaks seconded by Andy Robertson.

The Moderator took a vote on the amendment. Vote is favor.

Back to the main motion as amended

Alan O'Neal stated that the Board of Selectmen are looking at this as advisory as to how to use the facilities.

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

Article #17

To see if the Town of Deerfield shall state its opposition to any new overhead development of alternating current and direct current high voltage transmission lines within its borders; and in turn manifest the Town's strong preference for the burial of such lines, in a manner consistent with state and federal requirements, under rights of way and power line corridors now existing or to be established. Although burial in all instances is preferred, this statement of opposition shall not apply to distribution lines carrying electrical power and other utility lines, such as telephone and cable television, for Town residential or commercial use. (Petitioned warrant article)

Moved by Lisa Wolford, seconded by Steve Neily

Lisa Wolford stated that this article is to state the Town's preference in having projects similar to Northern Pass be placed underground. This will be similar to the current subdivision requirements of 30 plus home developments.

Andy Robertson stated that he feels that this article is valuable, but the Board of Selectmen do not have a position.

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

Article #18

To see if the Town of Deerfield shall state its opposition to the Northern Pass Transmission project as currently proposed, which, as currently proposed, will cause the significant expansion of existing power line rights-of-way; the installation of steel towers of heights up to 135 feet, well above the tree height, resulting in the further impairment of Deerfield's rural, small town character and the further degradation of Deerfield's scenic vistas and natural scenic beauty; the development of the Town in a manner inconsistent with the Deerfield Master Plan; the diminishment of the value of private property and assets for residents in proximity to the towers; the corresponding loss of property tax revenue for the Town; and the strong possibility of negative health impacts. (Petitioned warrant article)

Moved by Lisa Wolford, seconded by Courtney Kearle-Stock

Lisa Wolford stated that this is a companion article to #17. Lisa went on explaining that the Northern Pass project is a 180 mile High Voltage line from Hydro-Quebec to Deerfield. This project is something that she feels should not be supported by the Federal Government.

This article is to inform the decision makers how the Town of Deerfield feel on the project.

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

Article #19

Shall we adopt the provisions of RSA 40:14-b to delegate the determination of the default town budget to the municipal budget committee which has been adopted under RSA 32:14? (Petitioned warrant article, 3/5 ballot vote required)

Moved by Harriet Cady, Seconded by Don Daley.

Harriet Cady stated that when the lawmakers passed the SB2 bill they neglected to address this part of the budget process. The process as it now stands does not allow the DRA nor the MBC to review the default budget before it is finalized.

There was some discussion as to when the default budget has been available to the public.

Fred Mc Garry feels that both the Board of Selectmen and School Board allow the experts put the default budget together.

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

Other Business:

Chairman Barry expressed his thanks to every Town Employee for the hard work that they do every day.

Harriet Cady requested a sense of the meeting: Does the Town have an opposition of having unmarked police cars.

Voice vote no.

Meredith Briggs wants to recognize the Moderator and Ballot Clerks for their hard work. The audience gave all a round of applause.

Chairman Barry made a motion to adjourn, seconded by Jeff Shute.

Moderator Hutchinson called the meeting adjourned at 11:10 am.

Respectfully submitted

Kevin J. Barry

Town Clerk

DEFAULT BUDGET OF THE TOWN

OF: Deerfield

For the Ensuing Year January 1, 2013 to December 31, 2013

or Fiscal Year From _____ to _____

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.

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

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.

Three handwritten signatures are written over three horizontal lines. The signatures are in black ink and appear to be cursive or stylized.

NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)230-5090

Default Budget - Town of Deerfield

FY 2013

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
GENERAL GOVERNMENT					
4130-4139	Executive	298,488.00	(361.00)		298,127.00
4140-4149	Election, Reg. & Vital Statistics	20,481.00	(11,135.00)		9,346.00
4150-4151	Financial Administration	54,302.00	(4,590.00)		49,712.00
4152	Revaluation of Property	53,167.00	(140.00)		53,027.00
4153	Legal Expense	23,572.00	-		23,572.00
4155-4159	Personnel Administration	76,382.00	3,321.00		79,703.00
4191-4193	Planning & Zoning	44,563.00	(280.00)		44,283.00
4194	General Government Buildings	237,015.00	1,265.00		238,280.00
4195	Cemeteries	16,452.00	-		16,452.00
4196	Insurance	356,052.00	14,759.00		370,811.00
4197	Advertising & Regional Assoc.	3,271.00	66.00		3,337.00
4199	Other General Government				
PUBLIC SAFETY					
4210-4214	Police	600,581.00	11,305.00		611,886.00
4215-4219	Ambulance	9,500.00	500.00		10,000.00
4220-4229	Fire	167,266.00	9,996.00		177,262.00
4240-4249	Building Inspection	49,845.00	48.00		49,893.00
4290-4298	Emergency Management	7,420.00	20.00		7,440.00
4299	Other (Incl. Communications)				
AIRPORT/AVIATION CENTER					
4301-4309	Airport Operations				
HIGHWAYS & STREETS					
4311	Administration	182,536.00	300.00		182,836.00
4312	Highways & Streets	526,349.00	-		526,349.00
4313	Bridges	1.00	-		1.00
4314	Dams	400.00	-		400.00
4319	Other				
SANITATION					
4321	Administration	67,749.00	-		67,749.00
4323	Solid Waste Collection	54,252.00	1,340.00		55,592.00
4324	Solid Waste Disposal	226,395.00	-		226,395.00
4325	Solid Waste Clean-up				
4326-4329	Sewage Coll. & Disposal & Other				

Default Budget - Town of Deerfield

FY 2013

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
WATER DISTRIBUTION & TREATMENT					
4331	Administration				
4332	Water Services				
4335-4339	Water Treatment, Conserv.& Other				
ELECTRIC					
4351-4352	Admin. and Generation				
4353	Purchase Costs				
4354	Electric Equipment Maintenance				
4359	Other Electric Costs				
HEALTH					
4411	Administration				
4414	Pest Control	12,778.00	290.00		13,068.00
4415-4419	Health Agencies & Hosp. & Other	31,336.00	-		31,336.00
WELFARE					
4441-4442	Administration & Direct Assist.	69,769.00	-		69,769.00
4444	Intergovernmental Welfare Pymnts				
4445-4449	Vendor Payments & Other				
CULTURE & RECREATION					
4520-4529	Parks & Recreation	72,769.00	-		72,769.00
4550-4559	Library	84,263.00	1,250.00		85,513.00
4583	Patriotic Purposes	850.00	-		850.00
4589	Other Culture & Recreation				
CONSERVATION					
4611-4612	Admin.& Purch. of Nat. Resources				
4619	Other Conservation	2,083.00	-		2,083.00
4631-4632	REDEVELOPMENT & HOUSING				
4651-4659	ECONOMIC DEVELOPMENT				
DEBT SERVICE					
4711	Princ.- Long Term Bonds & Notes				
4721	Interest-Long Term Bonds & Notes				
4723	Int. on Tax Anticipation Notes	1.00	-		1.00
4790-4799	Other Debt Service	2.00	-		2.00

Default Budget - Town of Deerfield

FY 2013

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
CAPITAL OUTLAY					
4901	Land				
4902	Machinery, Vehicles & Equipment				
4903	Buildings				
4909	Improvements Other Than Bldgs.				
OPERATING TRANSFERS OUT					
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer-				
	Water-				
	Electric-				
	Airport-				
4917	To Health Maint. Trust Funds				
4918	To Nonexpendable Trust Funds				
4919	To Fiduciary Funds				
TOTAL		3,349,890.00	27,954.00	-	3,377,844.00

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
4155	Performance pay, Taxes	4130	Contract
4194	Contracts	4140	Fewer elections
4196	Insurances	4140	Reduced equipment
4197	Dues	4152	Postage, meetings
4210	Insurance	4191	Subscription
4215	Contract		
4220	Fire truck lease		
4240	Dues, Maintenance, Support		
4290	Maintenance, Support		
4311	Longevity		
4323	Contract		
4414	Contract		
4450	Contract		

TOWN OF DEERFIELD, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2011

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MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Deerfield, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Deerfield, New Hampshire, as of and for the year ended December 31, 2011, which collectively comprise the Town's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2011, and the respective changes in financial position thereof, and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis appearing on the following pages is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Additional Offices:

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

In addition, the schedules of Nonmajor Governmental Funds appearing on pages 36 - 39 are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Town of Deerfield, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
September 24, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Deerfield, New Hampshire we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2011.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

The governmental activities include general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, and conservation.

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

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

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

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

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

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

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

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 11,239,449 (i.e., net assets), a change of \$ 331,067 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 1,850,396, a change of \$ 21,312 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 422,968, a change of \$ (75,942) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

	<u>Governmental Activities</u>	
	<u>2011</u>	<u>2010</u>
Current and other assets	\$ 6,669,981	\$ 8,328,950
Capital assets	<u>8,790,995</u>	<u>8,530,939</u>
Total assets	15,460,976	16,859,889
Long-term liabilities outstanding	251,184	259,382
Other liabilities	<u>3,970,343</u>	<u>5,692,125</u>
Total liabilities	4,221,527	5,951,507
Net assets:		
Invested in capital assets, net	8,790,995	8,530,939
Restricted	1,151,796	1,247,731
Unrestricted	<u>1,296,658</u>	<u>1,129,712</u>
Total net assets	<u>\$ 11,239,449</u>	<u>\$ 10,908,382</u>

CHANGES IN NET ASSETS

	<u>Governmental Activities</u>	
	<u>2011</u>	<u>2010</u>
Revenues:		
Program revenues:		
Charges for services	\$ 401,866	\$ 322,884
Operating grants and contributions	61,973	259,661
Capital grants and contributions	191,698	150,240
General revenues:		
Taxes	1,840,059	1,961,401
Interest, penalties, and other taxes	154,212	205,139
Motor vehicle registration fees	679,255	665,816
Grants and contributions not restricted to specific programs	198,459	198,495
Investment income	4,761	8,140
Miscellaneous	<u>25,285</u>	<u>40,976</u>
Total revenues	3,557,568	3,812,752

(continued)

(continued)

CHANGES IN NET ASSETS

	Governmental <u>Activities</u>	
	<u>2011</u>	<u>2010</u>
Expenses:		
General government	1,119,314	1,281,434
Public safety	783,266	801,096
Highways and streets	558,716	567,118
Sanitation	283,819	251,711
Health	41,934	41,033
Welfare	62,758	66,670
Culture and recreation	373,409	284,325
Conservation	3,285	4,277
Debt service	-	4,180
	<hr/>	<hr/>
Total expenses	3,226,501	3,301,844
Change in net assets	331,067	510,908
Net assets - beginning of year	<hr/>	<hr/>
	10,908,382	10,397,474
Net assets - end of year	<hr/> <hr/>	<hr/> <hr/>
	\$ 11,239,449	\$ 10,908,382

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 11,239,449, a change of \$ 331,067 from the prior year.

The largest portion of net assets \$ 8,790,995 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment and vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of net assets, \$ 1,151,796, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$ 1,296,658, may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ 331,067. Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ (26,219)
Nonmajor funds change in fund balance (accrual basis)	67,992
Capital assets funded with operating monies	460,056
Depreciation expense	(220,461)
Other	<u>49,699</u>
Total	<u>\$ 331,067</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 1,850,396, a change of \$ 21,312 in comparison with the prior year. Key elements of this change are as follows:

General fund operations, as discussed further below	\$ (26,219)
Nonmajor funds change in fund balance	<u>47,531</u>
Total	<u>\$ 21,312</u>

In fiscal year 2011, the Town implemented Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. In general, amounts previously reported as undesignated fund balance are now reported as unassigned fund balance. In addition, amounts previously reported in capital reserve funds are now combined with and reported as committed fund balance in the general fund. Full definitions of all changes in fund balance classifications resulting from the implementation of GASB 54 can be found in the Notes to Financial Statements.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$ 422,968, while total fund balance was \$ 698,600. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/11</u>	<u>12/31/10</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 422,968	\$ 498,910	\$ (75,942)	13.4%
Total fund balance ¹	\$ 698,600	\$ 724,819	\$ (26,219)	22.2%

¹Now includes capital reserve funds. Prior period balances have been revised to conform to current presentation.

The total fund balance of the general fund changed by \$ (26,219) during the current fiscal year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (250,000)
Revenues in excess of budget	65,725
Expenditures less than budget	139,739
Change in capital reserves	105,259
Expenditures of prior year encumbrances	(68,129)
Other	<u>(18,813)</u>
Total	\$ <u><u>(26,219)</u></u>

As required by GASB 54, the Town's capital reserve funds are now included in the total general fund balance as follows:

	<u>12/31/11</u>	<u>12/31/10</u>	<u>Change</u>
Capital reserve funds	\$ <u>225,504</u>	\$ <u>120,245</u>	\$ <u>105,259</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the Town's original and final budgets in 2011.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$ 8,790,995 (net of accumulated depreciation), a change of \$ 260,056 from the prior year. This investment in capital assets includes land, buildings and improvements, machinery, equipment and vehicles, and infrastructure.

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

- \$ 336,106 for infrastructure improvements at the transfer station and to various Town roads.
- \$ 69,308 for public safety and transfer station equipment and vehicles.

- \$ 75,103 for general government and library building improvements.
- \$ (220,461) for current year depreciation expense.

Additional information on capital assets can be found in the Notes to Financial Statements.

Long-term debt. At the end of the current fiscal year, the Town had no outstanding notes payable and no outstanding long-term debt.

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

REQUESTS FOR INFORMATION

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

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

TOWN OF DEERFIELD, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

DECEMBER 31, 2011

	Governmental <u>Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 5,100,280
Investments	566,667
Receivables, net of allowance for uncollectibles:	
Property taxes	783,821
Departmental	4,826
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	214,387
Land	4,882,272
Other capital assets, net of accumulated depreciation	<u>3,908,723</u>
TOTAL ASSETS	15,460,976
LIABILITIES	
Current:	
Accounts payable	26,605
Accrued liabilities	34,790
Due to school district	3,814,432
Other	75,496
Current portion of long-term liabilities:	
Compensated absences	3,020
Landfill post-closure	16,000
Noncurrent:	
Compensated absences, net of current portion	27,184
Landfill post-closure, net of current portion	<u>224,000</u>
TOTAL LIABILITIES	4,221,527
NET ASSETS	
Invested in capital assets	8,790,995
Restricted for:	
Grants and other	843,066
Permanent funds:	
Nonexpendable	209,389
Expendable	99,341
Unrestricted	<u>1,296,658</u>
TOTAL NET ASSETS	\$ <u><u>11,239,449</u></u>

See notes to financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Assets</u>
		<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 1,119,314	\$ 19,895	\$ 1,398	\$ (1,035,102)
Public safety	783,266	4,704	13,860	(702,690)
Highways and streets	558,716	-	168,270	(390,197)
Sanitation	283,819	-	8,170	(219,626)
Health	41,934	-	-	(41,934)
Welfare	62,758	-	-	(62,758)
Culture and recreation	373,409	5,453	-	(147,293)
Conservation	3,285	31,921	-	28,636
Total	<u>\$ 3,226,501</u>	<u>\$ 61,973</u>	<u>\$ 191,698</u>	<u>(2,570,964)</u>

General Revenues and Contributions:

Taxes	1,840,059
Interest, penalties, and other taxes	154,212
Motor vehicle registration fees	679,255
Grants and contributions not restricted to specific programs	198,459
Investment income	4,761
Miscellaneous	<u>25,285</u>
Total general revenues	<u>2,902,031</u>
Change in Net Assets	331,067

Net Assets:

Beginning of year	<u>10,908,382</u>
End of year	<u>\$ 11,239,449</u>

See notes to financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2011

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	\$ 4,560,835	\$ 539,445	\$ 5,100,280
Investments	225,123	341,544	566,667
Receivables:			
Property taxes	1,034,230	-	1,034,230
Departmental	4,826	-	4,826
Due from other funds	<u>7,446</u>	<u>278,253</u>	<u>285,699</u>
TOTAL ASSETS	<u>\$ 5,832,460</u>	<u>\$ 1,159,242</u>	<u>\$ 6,991,702</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 26,605	\$ -	\$ 26,605
Accrued liabilities	34,790	-	34,790
Deferred revenues	904,284	-	904,284
Due to school district	3,814,432	-	3,814,432
Due to other funds	278,253	7,446	285,699
Other liabilities	<u>75,496</u>	<u>-</u>	<u>75,496</u>
TOTAL LIABILITIES	5,133,860	7,446	5,141,306
Fund Balances:			
Nonspendable	-	209,389	209,389
Restricted	-	942,407	942,407
Committed	225,504	-	225,504
Assigned	50,128	-	50,128
Unassigned	<u>422,968</u>	<u>-</u>	<u>422,968</u>
TOTAL FUND BALANCES	<u>698,600</u>	<u>1,151,796</u>	<u>1,850,396</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,832,460</u>	<u>\$ 1,159,242</u>	<u>\$ 6,991,702</u>

See notes to financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

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

DECEMBER 31, 2011

Total governmental fund balances	\$ 1,850,396
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	8,790,995
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	868,262
<ul style="list-style-type: none">• Long-term liabilities, including compensated absences and landfill post-closure, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(270,204)</u>
Net assets of governmental activities	<u><u>\$ 11,239,449</u></u>

See notes to financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes	\$ 1,797,691	-	\$ 1,797,691
Interest, penalties, and other taxes	154,212	30,100	184,312
Licenses, permits and fees	752,381	-	752,381
Intergovernmental	343,865	-	343,865
Charges for services	108,328	220,663	328,991
Investment income	20,020	24,739	44,759
Miscellaneous	<u>25,035</u>	<u>38,167</u>	<u>63,202</u>
Total Revenues	3,201,532	313,669	3,515,201
Expenditures:			
Current:			
General government	1,125,036	21,806	1,146,842
Public safety	770,571	-	770,571
Highways and streets	758,595	-	758,595
Sanitation	302,704	12,611	315,315
Health	41,934	-	41,934
Welfare	62,758	-	62,758
Culture and recreation	87,784	306,805	394,589
Conservation	<u>2,399</u>	<u>886</u>	<u>3,285</u>
Total Expenditures	<u>3,151,781</u>	<u>342,108</u>	<u>3,493,889</u>
Excess (deficiency) of revenues over expenditures	49,751	(28,439)	21,312
Other Financing Sources (Uses):			
Transfers in	31,250	107,220	138,470
Transfers out	<u>(107,220)</u>	<u>(31,250)</u>	<u>(138,470)</u>
Total Other Financing Sources (Uses)	<u>(75,970)</u>	<u>75,970</u>	<u>-</u>
Change in fund balance	(26,219)	47,531	21,312
Fund Equity, at Beginning of Year, as restated	<u>724,819</u>	<u>1,104,265</u>	<u>1,829,084</u>
Fund Equity, at End of Year	<u>\$ 698,600</u>	<u>\$ 1,151,796</u>	<u>\$ 1,850,396</u>

See notes to financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

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

FOR THE YEAR ENDED DECEMBER 31, 2011

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 21,312
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: 	
Capital outlay purchases	480,517
Depreciation	(220,461)
<ul style="list-style-type: none"> Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue. 	
	42,367
<ul style="list-style-type: none"> Governmental funds do not account for changes in long-term debt (i.e., compensated absences). However, in the Statement of Activities, these changes are reported as either revenue or expense. 	
	<u>7,332</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u><u>331,067</u></u>

See notes to financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

GENERAL FUND

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

FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual	Variance with
	Original Budget	Final Budget	Amounts	Final Budget Positive (Negative)
Revenues and Other Sources:				
Taxes	\$ 1,837,230	\$ 1,837,230	\$ 1,837,230	\$ -
Interest, penalties, and other taxes	151,200	151,200	154,212	3,012
Licenses, permits and fees	729,100	729,100	752,381	23,281
Intergovernmental	337,176	337,176	343,865	6,689
Charges for services	69,612	69,612	108,328	38,716
Investment income	3,845	3,845	4,761	916
Miscellaneous	25,780	25,780	25,035	(745)
Transfers in	34,700	34,700	28,556	(6,144)
Use of fund balance	250,000	250,000	250,000	-
Total Revenues and Other Sources	3,438,643	3,438,643	3,504,368	65,725
Expenditures and Other Uses:				
General government	1,194,369	1,194,369	1,139,503	54,866
Public safety	794,180	794,180	776,539	17,641
Highways and streets	718,591	718,591	725,995	(7,404)
Sanitation	366,208	366,208	306,704	59,504
Health	45,175	45,175	41,934	3,241
Welfare	68,769	68,769	62,758	6,011
Culture and recreation	71,721	71,721	69,073	2,648
Conservation	2,407	2,407	2,399	8
Debt service	2	2	-	2
Transfers out	177,221	177,221	173,999	3,222
Total Expenditures and Other Uses	3,438,643	3,438,643	3,298,904	139,739
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 205,464	\$ 205,464

See notes to financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2011

	Private Purpose Trust Funds	Agency Funds
<u>ASSETS</u>		
Cash and short-term investments	\$ -	\$ 175,479
Investments	<u>5,876</u>	<u>814,684</u>
Total Assets	5,876	990,163
 <u>LIABILITIES AND NET ASSETS</u>		
Trustees of Trust Funds:		
School funds	-	364,637
Historical society funds	-	470,978
Other funds	-	4,069
Escrow deposits	-	107,060
School impact fees	-	19,304
Other liabilities	<u>-</u>	<u>24,115</u>
Total Liabilities	<u>-</u>	<u>990,163</u>
 <u>NET ASSETS</u>		
Restricted for:		
Endowment	4,585	-
Unrestricted	<u>1,291</u>	<u>-</u>
Total net assets held in trust	<u>\$ 5,876</u>	<u>\$ -</u>

See notes to financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Private Purpose Trust Funds</u>
Additions:	
Interest earnings	\$ <u>296</u>
Total contributions	296
 Deductions:	
Other	-
Total deductions	<u>-</u>
Net increase (decrease)	296
 Net assets:	
Beginning of year	<u>5,580</u>
End of year	<u><u>\$ 5,876</u></u>

See notes to financial statements.

TOWN OF DEERFIELD, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2011, it was determined that no entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

The government reports the following major governmental fund:

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

The *private purpose trust fund* is used to account for trust arrangements, other than those properly reported in the permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

D. Cash and Short-Term Investments

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

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

E. Investments

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

Investments managed by the Trustees of Trust Funds consist of bond mutual funds. Investments are reported at market value.

F. Interfund Receivables and Payables

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

G. Capital Assets

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

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

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

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

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

H. Compensated Absences

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

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets.

J. Fund Equity

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

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

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

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

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

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net assets are reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

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

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

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

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 3,201,532	\$ 3,151,781
Other financing sources/uses (GAAP basis)	<u>31,250</u>	<u>107,220</u>
Subtotal (GAAP Basis)	3,232,782	3,259,001
Adjust tax revenue to accrual basis	39,539	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(68,129)
Add end-of-year appropriation carryforwards from expenditures	-	41,253
Recognize use of fund balance as funding source	250,000	-
Reverse effects of nonbudgeted audit adjustments	(2,694)	(23,221)
Reverse effect of combining capital reserve funds with general fund	<u>(15,259)</u>	<u>90,000</u>
Budgetary basis	<u>\$ 3,504,368</u>	<u>\$ 3,298,904</u>

3. Cash and Short-Term Investments

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

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

In addition, RSA 41:29 allows excess funds "which are not immediately needed for the purpose of expenditure" to be invested in the "public deposit

investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types on interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest by the United States government.”

The Town’s and Trustees of Trust Funds’ (Trustees) deposit policies are in compliance with these statutes.

As of December 31, 2011, none of the Town’s and none of the Trustees’ bank balances of \$ 5,318,893 and \$ 28,155 respectively, were exposed to custodial credit risk as uninsured, uncollateralized, or collateral held by pledging bank’s trust department not in the Town’s name.

4. **Investments**

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the “prudent investor rule” whereby “a prudent investment is one which a prudent man would purchase for his own investment having primarily in view the preservation of the principal and the amount and regularity of the income to be derived therefrom.”

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>
Bond mutual funds	\$ <u>1,387</u>		\$ <u>1,387</u>
Total investments	\$ <u><u>1,387</u></u>		\$ <u><u>1,387</u></u>

B. Custodial Credit Risk

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

As of December 31, 2011, none of the Trustees’ investments were subject to custodial credit risk.

C. Concentration of Credit Risk

The Trustees' investment policies do not specifically limit the amount of funds that may be invested in any one issuer. As of December 31, 2011, approximately 97% of the Trustees' total investments were in the Fidelity Ginnie Mae Fund, a mortgage-backed bond mutual fund.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trustees' investment policy does not specifically address interest rate risk. As of December 31, 2011, the interest rate risk associated with the Trustees' investments in various bond mutual funds cannot reasonably be determined.

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Trustees' investment policy does not specifically address foreign currency risk. As of December 31, 2011, the foreign currency risk associated with the Trustees' investments in various bond mutual funds cannot reasonably be determined.

5. Taxes Receivable

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

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

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

Taxes receivable at December 31, 2011 consist of the following:

Property taxes		
2011 levy		\$ 576,597
Unredeemed tax liens		
2010 levy	221,158	
2009 levy	114,533	
2008 levy	44,433	
Prior levies	<u>60,401</u>	
		440,525
Land use change taxes		4,200
Yield taxes		819
Elderly deferrals		<u>12,089</u>
Total taxes receivable		<u>\$ 1,034,230</u>

Taxes Collected for Others

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

6. Allowance for Doubtful Accounts

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

	<u>Governmental</u>
Property taxes	\$ 20,181
Tax liens	\$ 15,418
Elderly deferrals	\$ 423

7. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2011 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 7,446	\$ 278,253
Special Revenue Funds:		
FEMA Fund	221,930	-
Recreation Fund	55,973	-
Conservation Commission	350	-
Trust Funds:		
Cemetery Trusts	<u>-</u>	<u>7,446</u>
Total	<u>\$ 285,699</u>	<u>\$ 285,699</u>

8. Capital Assets

Capital asset activity for the year ended December 31, 2011 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 432	\$ 75	\$ -	\$ 507
Machinery, equipment, and furnishings	312	6	-	318
Vehicles	1,076	63	-	1,139
Infrastructure	<u>3,373</u>	<u>336</u>	<u>-</u>	<u>3,709</u>
Total capital assets, being depreciated	5,193	480	-	5,673
Less accumulated depreciation for:				
Buildings and improvements	(63)	(19)	-	(82)
Machinery, equipment, and furnishings	(120)	(34)	-	(154)
Vehicles	(587)	(73)	-	(660)
Infrastructure	<u>(774)</u>	<u>(94)</u>	<u>-</u>	<u>(868)</u>
Total accumulated depreciation	<u>(1,544)</u>	<u>(220)</u>	<u>-</u>	<u>(1,764)</u>
Total capital assets, being depreciated, net	3,649	260	-	3,909
Capital assets, not being depreciated:				
Land	<u>4,882</u>	<u>-</u>	<u>-</u>	<u>4,882</u>
Total capital assets, not being depreciated	<u>4,882</u>	<u>-</u>	<u>-</u>	<u>4,882</u>
Governmental activities capital assets, net	<u>\$ 8,531</u>	<u>\$ 260</u>	<u>\$ -</u>	<u>\$ 8,791</u>

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

Governmental Activities:	
General government	\$ 18
Public safety	73
Highways and streets*	121
Sanitation	3
Culture and recreation	<u>5</u>
Total depreciation expense - governmental activities	<u>\$ 220</u>

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

9. Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses represent 2011 expenditures paid after December 31, 2011.

10. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all December 31, 2011 receivable balances, except property taxes that are accrued for subsequent 60-day collections.

11. Long-Term Debt

Changes in General Long-Term Liabilities

During the year ended December 31, 2011, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/11	Additions	Reductions	Total Balance 12/31/11	Less Current Portion	Equals Long-Term Portion 12/31/11
<u>Governmental Activities</u>						
Compensated absences	\$ 21	\$ 9	\$ -	\$ 30	\$ (3)	\$ 27
Landfill post-closure	<u>256</u>	<u>-</u>	<u>(16)</u>	<u>240</u>	<u>(16)</u>	<u>224</u>
Total	<u>\$ 277</u>	<u>\$ 9</u>	<u>\$ (16)</u>	<u>\$ 270</u>	<u>\$ (19)</u>	<u>\$ 251</u>

12. Landfill Closure and Post-closure Care Costs

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

The Town closed its landfill in 1996. The \$ 240,000 reported as the landfill post-closure care liability at December 31, 2011 represents the Town's estimated future post-closure care costs for the remaining fifteen years of the mandated thirty year post-closure monitoring period. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The Town expects to continue financing post-closure care costs by annual appropriation.

13. Restricted Net Assets

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

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

14. Governmental Funds - Balances

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

In fiscal year 2011, the Town implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at December 31, 2011:

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

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes various special revenue funds and the income portion of permanent trust funds.

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

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

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

Following is a breakdown of the Town's fund balances at December 31, 2011:

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 209,389	\$ 209,389
Restricted			
Special revenue funds	-	843,066	843,066
Expendable permanent funds	-	99,341	99,341
	<u>-</u>	<u>942,407</u>	<u>942,407</u>
Committed			
Capital reserve funds	<u>225,504</u>	<u>-</u>	<u>225,504</u>
Assigned			
Encumbrances	41,253	-	41,253
Reserved for flood insurance	8,875	-	8,875
	<u>50,128</u>	<u>-</u>	<u>50,128</u>
Unassigned	<u>422,968</u>	<u>-</u>	<u>422,968</u>
Total Fund Balances	<u>\$ 698,600</u>	<u>\$ 1,151,796</u>	<u>\$ 1,850,396</u>

15. General Fund Unassigned Fund Balance

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

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

GAAP basis balance	\$	422,968
Deferred revenues		<u>904,284</u>
Tax Rate Setting Balance	\$	<u><u>1,327,252</u></u>

16. Subsequent Events

Subsequent to December 31, 2011, the Town entered into an eight year lease/purchase agreement in the principal amount of \$ 435,000 for the acquisition of a fire engine. This transaction was authorized by a 2012 special warrant article approved by the Town's voters.

17. Commitments and Contingencies

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

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

18. Post-Employment Healthcare and Life Insurance Benefits

In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which requires governmental

employers that provide employees with post-employment benefits other than pension benefits to measure, recognize, and display the value of these benefits in their financial statements.

The Town participates in a community-rated insurance plan in which the premium rates reflect the health claim experience of all participating employers. As a result, it is appropriate for the Town to use the unadjusted premium as a basis for projecting retiree benefit costs. Since the Town does not currently provide direct other post-employment benefits to its retirees, the Town does not have an OPEB liability at December 31, 2011.

19. **Pension Plan**

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

A. Plan Description

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

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

Additional information on the System's eligibility requirements, group membership parameters, funding policies, benefits, and the System's annual financial report can be obtained from the New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire, 03301-8507, or from the System's website at www.nhrs.org.

B. Funding Policy

The System is supported by member contributions, employer contributions, and net earnings on the investments of the trust fund. Member contribution rates are set by statute at 5.00% of member's compensation for *Group I* members (employees and teachers) and 9.30% of member's compensation for *Group II* members (police and fire). Employer contributions are set by the System's Board of Trustees based on biennial actuarial valuations prepared as of June 30th on the odd numbered years (2005, 2007, 2009, etc.).

In 2011, the Town was required to contribute 8.80% to the System for its eligible *Group I* employees and 19.95% for its eligible *Group II* employees. The Town's total contributions to the System for the years ended December 31, 2011, 2010, and 2009 were \$ 113,079, \$ 105,873 and \$ 97,091 respectively, which equaled its annual required contributions for each of these years.

20. Risk Management

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

21. Beginning Fund Balance Restatement

The beginning January 1, 2011 fund balances of the Town have been restated as follows:

Fund Basis Financial Statements:

	General Fund	Nonmajor Governmental Funds
As previously reported	\$ 604,574	\$ 1,224,510
Reclassify capital reserve funds	<u>120,245</u>	<u>(120,245)</u>
As restated	<u>\$ 724,819</u>	<u>\$ 1,104,265</u>

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2011

	Special Revenue Funds						
	FEMA Fund	Recreation Fund	Conservation Commission	Impact Fees	Library Operating	Library Building	Other Special Funds
<u>ASSETS</u>							
Cash and short-term investments	\$ -	\$ -	\$ 390,064	\$ 40,538	\$ 39,540	\$ 36,380	\$ 30,149
Investments	-	-	-	-	-	-	-
Due from other funds	221,930	55,973	350	-	-	-	-
Total Assets	<u>\$ 221,930</u>	<u>\$ 55,973</u>	<u>\$ 390,414</u>	<u>\$ 40,538</u>	<u>\$ 39,540</u>	<u>\$ 36,380</u>	<u>\$ 30,149</u>
<u>LIABILITIES AND FUND BALANCE</u>							
Liabilities:							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-	-	-	-
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	221,930	55,973	390,414	40,538	39,540	36,380	30,149
Total Fund Balance	<u>221,930</u>	<u>55,973</u>	<u>390,414</u>	<u>40,538</u>	<u>39,540</u>	<u>36,380</u>	<u>30,149</u>
Total Liabilities and Fund Balance	<u>\$ 221,930</u>	<u>\$ 55,973</u>	<u>\$ 390,414</u>	<u>\$ 40,538</u>	<u>\$ 39,540</u>	<u>\$ 36,380</u>	<u>\$ 30,149</u>

(continued)

TOWN OF DEERFIELD, NEW HAMPSHIRE

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2011

(continued)

ASSETS

	<u>Special Revenue Funds</u>		<u>Permanent Funds</u>			<u>Total</u>
	<u>Expendable Trust Funds</u>	<u>Subtotals</u>	<u>Cemetery Funds</u>	<u>Library Funds</u>	<u>Subtotals</u>	<u>Nonmajor Governmental Funds</u>
Cash and short-term investments	\$ 1,974	\$ 538,645	\$ 800	\$ -	\$ 800	\$ 539,445
Investments	26,168	26,168	256,253	59,123	315,376	341,544
Due from other funds	-	278,253	-	-	-	278,253
Total Assets	<u>\$ 28,142</u>	<u>\$ 843,066</u>	<u>\$ 257,053</u>	<u>\$ 59,123</u>	<u>\$ 316,176</u>	<u>\$ 1,159,242</u>

LIABILITIES AND FUND BALANCE

Liabilities:						
Due to other funds	\$ -	\$ -	\$ 7,446	\$ -	\$ 7,446	\$ 7,446
Total Liabilities	-	-	7,446	-	7,446	7,446
Fund Balances:						
Nonspendable	-	-	153,220	56,169	209,389	209,389
Restricted	28,142	843,066	96,387	2,954	99,341	942,407
Total Fund Balance	<u>28,142</u>	<u>843,066</u>	<u>249,607</u>	<u>59,123</u>	<u>308,730</u>	<u>1,151,796</u>
Total Liabilities and Fund Balance	<u>\$ 28,142</u>	<u>\$ 843,066</u>	<u>\$ 257,053</u>	<u>\$ 59,123</u>	<u>\$ 316,176</u>	<u>\$ 1,159,242</u>

See Independent Auditors' Report

TOWN OF DEERFIELD, NEW HAMPSHIRE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2011

	Special Revenue Funds							Other Special Funds
	FEMA Fund	Recreation Fund	Conservation Commission	Impact Fees	Library Operating	Library Building		
Revenues:								
Interest, penalties, and other taxes	\$ -	\$ -	\$ 30,100	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	220,663	-	-	-	-	-	-
Investment income	-	-	634	80	51	17	45	-
Miscellaneous	-	-	1,185	30,953	784	-	5,245	-
Total Revenues	-	220,663	31,919	31,033	835	17	5,290	-
Expenditures:								
Current:								
General government	20,835	-	-	-	-	-	546	-
Sanitation	-	-	-	12,611	-	-	-	-
Culture and recreation	-	222,332	-	-	84,473	-	-	-
Conservation	-	-	886	-	-	-	-	-
Total Expenditures	20,835	222,332	886	12,611	84,473	-	546	-
Excess (deficiency) of revenues over (under) expenditures	(20,835)	(1,669)	31,033	18,422	(83,638)	17	4,744	-
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	82,499	1,336	23,221	-
Transfers out	-	-	-	(23,804)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(23,804)	82,499	1,336	23,221	-
Change in fund balances	(20,835)	(1,669)	31,033	(5,382)	(1,139)	1,353	27,965	-
Fund Balances, beginning of year, as restated	242,765	57,642	359,381	45,920	40,679	35,027	2,184	-
Fund Balances, end of year	\$ 221,930	\$ 55,973	\$ 390,414	\$ 40,538	\$ 39,540	\$ 36,380	\$ 30,149	-

(continued)

TOWN OF DEERFIELD, NEW HAMPSHIRE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2011

	Special Revenue Funds		Permanent Funds		Total
	Expendable Trust Funds	Subtotals	Cemetery Funds	Library Funds	Nonmajor Governmental Funds
	Funds	Subtotals	Funds	Funds	Funds
Revenues:					
Interest, penalties, and other taxes	\$ -	\$ 30,100	\$ -	\$ -	\$ 30,100
Charges for services	-	220,663	-	-	220,663
Investment income	1,161	1,988	18,733	4,018	24,739
Miscellaneous	-	38,167	-	-	38,167
Total Revenues	1,161	290,918	18,733	4,018	313,669
Expenditures:					
Current:					
General government	425	21,806	-	-	21,806
Sanitation	-	12,611	-	-	12,611
Culture and recreation	-	306,805	-	-	306,805
Conservation	-	886	-	-	886
Total Expenditures	425	342,108	-	-	342,108
Excess (deficiency) of revenues over (under) expenditures	736	(51,190)	18,733	4,018	(28,439)
Other Financing Sources (Uses):					
Transfers in	700	107,756	800	-	108,556
Transfers out	-	(23,804)	(7,446)	(1,336)	(32,586)
Total Other Financing Sources (Uses)	700	83,952	(6,646)	(1,336)	75,970
Change in fund balances	1,436	32,762	12,087	2,682	47,531
Fund Balances, beginning of year, as restated	26,706	810,304	237,520	56,441	1,104,265
Fund Balances, end of year	\$ 28,142	\$ 843,066	\$ 249,607	\$ 59,123	\$ 1,151,796

See Independent Auditors' Report

TOWN OF DEERFIELD, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2011

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MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

To the Board of Selectmen
Town of Deerfield, New Hampshire

In planning and performing our audit of the financial statements of the Town of Deerfield, New Hampshire, as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Deerfield's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. In addition, because of the inherent limitation in internal control, including the possibility of management's override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Additional Offices:

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

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

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

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

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

Melanson, Heath + Company P.C.

Nashua, New Hampshire
September 24, 2012

STATUS OF PRIOR YEAR RECOMMENDATIONS:

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

Prior Year Issue:

In the prior year, we recommended the Town review all escrow accounts being held by the Treasurer in the “pooled sub-accounts”, close out all completed projects, and refund any remaining monies to the appropriate parties.

Current Year Status:

The Town continues to maintain multiple escrow accounts with balances totaling approximately \$ 95,000. Many of these accounts have had no activity other than interest earnings during the past several years.

Further Action Needed:

We recommend the Town review all escrow accounts being held by the Treasurer in the “pooled sub-accounts” to determine the current status of each account. We further recommend the Town close out all completed projects and refund remaining monies to the appropriate parties.

We also recommend the Planning Board maintain separate, detailed records for all escrow accounts, including the date and amount of monies accepted by the Town for deposit, as well as dates, amounts, and documented approvals of all subsequent activity. This will help to ensure that the Town is appropriately fulfilling its fiduciary responsibilities.

Town Response:

The Planning Board is already reviewing the escrow accounts being held by the Treasurer. The Town expects this process to be completed by the current year-end.

2. Continue Improvements in Departmental Receipt Procedures

Prior Year Issue:

In the prior year, we recommended the Town improve its departmental receipt procedures by establishing written policies and procedures and by instituting

a regular oversight process to ensure that the established policies were being followed. We also recommended the Finance Office perform periodic internal audits of various departments.

Current Year Status:

The Town has established a Cash Receipt Policy, which stipulates the procedures all departments must follow when collecting and accounting for Town departmental receipts.

Further Action Needed:

During our testing of the Transfer Station and Recreation Department, we noted the following areas where improvements can continue to be made:

- Department heads should retain a signed copy of their departmental statement of deposit. This copy should include both the signature of the person turning over the monies for deposit and the person receiving the monies from the department.
- Department heads should provide a separate signed copy of their departmental statement of deposit directly to the Town Treasurer.
- The Town should consider a no-cash policy and online payments for Recreation Department receipts. This will eliminate the need for the Department to provide sequentially numbered receipts as required by the Town's Cash Receipt Policy.
- We continue to recommend the Finance Office perform periodic internal audits of all departments that collect Town receipts.

Town Response:

The Town has established a Cash Receipt Policy as recommended in the prior audit and has made great progress in this area. We will work to further improve in this area. The Town will work to either implement the recommendations noted above or find an alternative solution that achieves the same final goal.

CURRENT YEAR RECOMMENDATIONS:

3. Improve Administration of Impact Fee Collections

The Town currently assesses and collects Public Capital Facilities Impact Fees. However, the Town does not currently maintain comprehensive records of impact fee collections, including the date assessed, date collected, updated records of current ownership for fees paid, authorization and date of expenditure, and expiration date of fee if not expended or legally obligated within six years of collection.

We recommend the Town improve the administration of impact fee collections to ensure that it is in compliance with its Impact Fee Ordinance. We further recommend the Town review its Impact Fee Ordinance to ensure that it remains in compliance with NH RSA 674:21, as amended by NH SB291.

Town Response:

The Town has already implemented a process to properly account for impact fee collections. The Town's records now properly include the date of assessment, date of collection, current ownership, date(s) of expenditure, and expiration date if fee is not expended or legally obligated.

4. Improve Trust Fund Accounting and Reporting – Trustees of Trust Funds

During our audit of the Trustees of Trust Funds (Trustees) MS-9 and MS-10 reports, we noted various instances where balances and activity were not correctly calculated. As a result, total cash and investments reported on the MS-9 and MS-10 reports did not agree with total cash and investment balances reported on the Trustees' year-end bank and investment account statements.

We recommend the Trustees reconcile total cash and investments reported on the MS-9 and MS-10 reports to reconciled cash and investment statements. We also recommend the Trustees ensure that the beginning balances of all funds reconcile with the ending balances reported on the prior years' MS-9 and MS-10 reports. This will help to ensure that the balances and activities of all funds controlled by the Trustees are accurately reported.

Town Response:

The Auditors are correct in that the single summary sheet prepared for the Town Report, meant to combine data from the 20+ pages of the MS-9 and MS-10 reports to the State, was in error in transferring spreadsheet values from prior years' spreadsheets as the starting values for the summary sheet. The result was to understate the total ending value reported on the summary – the values on the MS-9 and MS-10 were in line with the bank and investment statements. The MS-9 and MS-10 reports were nearly correct, with two errors, one in the plus of an expense instead of a minus of the expense for one of the accounts (\$ 75 plus instead of minus) and the other a posting error of Town Hall income that was incorrect by a small amount, and was a posting error.

Reports for 2012 will be more closely tallied to agree on the summary included in the Town Report with the MS-9 and MS-10 submitted to the State.

2012 Summary Inventory of Valuation

<u>Value of Land</u>	<u>Acreage</u>	<u>Value</u>		
Land - Current Use	19,650.20	2,000,257	LESS: ESTIMATED REVENUES & CREDITS	
Conservation Restriction Assmt	1.50	103		
Discretionary Preservation Easement	0.91	8,000	Land Use Change Tax	32,000.00
Residential Land	7,159.51	193,362,100	Yield Tax	30,356.00
Commercial Land	307.95	5,526,500	Interest & Penalties on Delinq.Tax	80,000.00
			Excavation Tax (\$.02 cents per cu yd)	177.00
Residential Buildings		264,333,575	Business Licenses & Permits	28,873.00
Manufactured Housing		5,240,100	Motor Vehicle Permit Fees	665,000.00
Commercial Buildings		11,604,700	Building Permits	10,000.00
Discretionary Preservation Easement		79,125	Other Licenses, Permits & Fees	24,000.00
Public Utilities		<u>64,462,400</u>	Shared Revenue	0.00
Valuation before exemptions		546,616,860	Meals & Rooms Tax	192,210.00
			Highway Block Grant	126,591.00
Less -Total Exemptions		<u>2,935,200</u>	State & Federal Forest Lands Reimb	2,719.00
NET VALUATION (All Other Taxes)		543,681,660	Other State Grants & Reimb	0.00
			From Other Governments	3,676.00
Less - Public Utilities - Electric		<u>64,462,400</u>	Income from Departments	75,000.00
NET VALUATION (State Education Tax)		479,219,260	Sale of Municipal Property	0.00
			Interest on Investments	1,700.00
			Other	18,000.00
			Special Revenue Funds	7,400.00
			Trust & Agency Funds	1,297,702.00
STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED				
Executive		298,488	General Fund Balance	250,000.00
Election, Registration & Vital Statistics		20,481		
Financial Administration		54,302	TOTAL REVENUES & CREDITS	1,547,702.00
Revaluation of Property		53,167	Appropriations	3,591,051.00
Legal Expense		23,572	Less: Revenues	1,723,202.00
Personnel Administration		76,382	Less: Shared Revenues	
Planning & Zoning		44,563	Add: Overlay	86,346.00
General Government Buildings		237,015	Add: War Service Credits	97,000.00
Cemeteries		16,452	Net Town Appropriation	2,051,195.00
Insurance		356,052	Net School Appropriation	8,083,362.00
Advertising & Regional Association		3,271	State Education Tax	1,127,595.00
Police Department		600,581	County Tax Assessment	498,426.00
Ambulance		9,500		
Fire Department/Forest Fires		167,266	ALLOCATION OF TAX DOLLAR	
Building Inspection		49,845	Town	School
Emergency Management		7,420	School	County
Highway Administration		182,536	\$3.77	\$14.87
Highways & Streets		526,349	County	\$0.92
Bridges		1	ST ED	\$2.35
Dams		400		
Transfer Station Administration		67,749	2012 Tax Rate	21.91
Solid Waste Collection		54,252	2011 Tax Rate	21.45
Solid Waste Disposal		226,395	2010 Tax Rate	22.96
Animal Control		12,778	2009 Tax Rate	19.41
Health Agencies & Hospitals		31,336	2008 Tax Rate	19.51
General Assistance		69,769	2007 Tax Rate	17.53
Parks & Recreation		72,769	2006 Tax Rate	17.53
Library		84,263	2005 Tax Rate	17.51
Patriotic Purposes		850	2004 Tax Rate	32.57
Conservation		2,083	2003 Tax Rate	27.81
Tax Anticipation Note		1		
Debt Service		2		
Prior Year Encumbrances		41,253.12		
Warrant Articles		<u>241.161</u>		
		3,632,303.90		

ANNUAL LISTING OF TOWN OWNED PROPERTY

<u>MAP & LOT</u>	<u>PROPERTY LOCATION</u>	<u>ACRES</u>	<u>VALUE</u>
204-14	Clark Land - Off Pleasant Hill Rd	9.8	\$30,300
205-1	Jarious Page Land - Off Griffin Rd	2.9	\$3,400
205-76	Veasey Park - Pleasant Lake	5.95	\$590,300
208-1	Freeses Land North Rd	5.1	\$73,200
208-15	Dolliver Land- North Rd	1.1	\$64,300
208-20	Kenney Land - Freeses Pond Hammond Rd	0.12	\$4,000
208-33	Richard Land - Freeses Pond Hammond Rd	0.11	\$8,700
208-59	West Land - Freeses Pond North Rd	0.51	\$11,800
208-61	Witham Land - Freeses Pond North Rd	0.56	\$56,800
208-98	Witham Land - Penn Avenue	0.14	\$3,500
208-111	Tanzella Land - Lewis Drive	0.11	\$8,900
208-112	Tanzella Land - Lewis Drive	0.11	\$8,900
208-117	Crosley Land - Lewis Drive	0.08	\$7,400
208-118	Crosley Land - Lewis Drive	0.1	\$8,000
208-119	Crosley Land - Lewis Drive	0.1	\$8,000
208-122	Freeses Land – Gravel Bank – Blakes Hill Rd	2.2	\$66,900
209-1	Daniel Stevens Land – North Rd	0.78	\$53,500
209-25	Freeses Land - Off North Rd	7.2	\$71,800
209-29	Freeses Pond Dam	0.5	\$95,700
209-32	Freeses Land - Off North Rd	3.9	\$58,900
209-34	Freeses Land – North Rd	11.5	\$135,300
210-2	Soldiers Memorial Lot & Bldg-Old Center Rd	0.33	\$286,200
210-3	Fire Station – Old Center Rd South	0.25	\$199,000
210-5	Town Hall Lot & Bldg Old Center Rd South		
	Highway Bldg – Old Center Rd	9.41	\$867,100
403-2	Hart Land - Griffin Rd	71	\$180,700
404-2	Edythe H. Boisvert Land	185	\$19,486
405-98	Susan Yeaton Land – Northwood Town Line	17	\$19,800
405-99	Johnson Land - Off Blakes Hill Rd	4.5	\$5,300
406-12	McNeil Woods - Blakes Hill Rd	63	\$159,600
408-35	Tuttle Land – Woodman Rd	2	\$53,600
409-1	Parade Cemetery (Joseph Mills) - Nottingham Rd	0.6	\$72,900
409-2	Academy Lot (Joseph Mills) - Nottingham Rd	0.05	\$2,300
410-32	Freese Property - Mt Delight Rd	175.5	\$313,800
410-109	Old Center Cemetery - Meetinghouse Hill Rd	2.4	\$83,000
411-16	Mt Delight Poor Farm Cemetery	0.16	\$4,900
411-34	Swamp Road	0.67	\$52,100
411-39	Wells Lot – Off Mt Delight Rd	83	\$84,000

ANNUAL LISTING OF TOWN OWNED PROPERTY

<u>MAP & LOT</u>	<u>PROPERTY LOCATION</u>	<u>ACRES</u>	<u>VALUE</u>
411-40	Mt Delight Rd	0.13	\$4,700
413-3	Cemetery Fellows - Sanborn	0.3	\$47,600
413-96	Alvah Chase Land – Off Ridge Rd	10.9	\$12,300
414-32	Private Rd	0.5	\$7,500
414-37	Miller Land - Ridge Rd	10	\$42,400
414-38	Fowler Land – Off Ridge Rd	8.3	\$4,700
414-39	Miller Land – Ridge Rd	8	Common Land
414-40	Miller Land – Ridge Rd	12	\$55,400
414-73	Arthur Chase Land - Ridge Rd	38	\$101,800
414-97-1	Land Gifted from Roger & Peg King – Ridge Rd	11.25	\$101,600
414-139	Land Around Haynes Cemetery	0.25	\$42,100
415-1	GBW Building Raymond Rd	4.5	\$1,534,900
415-3	Morrison Cemetery - Raymond Rd	2.9	\$81,100
415-30	Lindsay Conservation Area – Candia Rd	68.07	\$173,700
415-31	Athletic Field Raymond Rd	3.93	\$99,200
415-32	Land Across From GBW Bldg Raymond Road	9.3	\$195,800
415-38	Flanders Land - Candia Rd – Tannery Site	0.12	\$4,800
415-79	Mountain Rd	3.19	\$64,800
415-92	Devries Land - Off Mountain Rd	4	\$4,100
416-12	Cate Land - Nottingham Rd (Cemetery)	3.5	\$91,000
416-16	Dowst-Cate Town Forest - Nottingham Rd	110.3	\$318,600
416-18	Weiss Land - Nottingham Rd	93.4	\$220,700
416-82	Brower Land - Mountain Rd	9.32	\$11,100
418-6	Owner Unknown – Off Raymond Rd	0.3	\$400
418-45	Tandy Rd	2	\$56,700
418-82	Maynard – Philbrick – JCT 107 & 42	0.14	\$4,300
419-46-21	Tukcor Land – Open Space - Middle Rd	1	\$8,900
419-46-22	Tukcor Land – Open Space - Middle Rd	10.05	\$11,800
420-58	South Fire Station Lot & Bldg - Birch Rd	0.51	\$141,800
420-065-002	Firepond-Birch Road	0.069	31900
423-43	Dearborn Land-Candia Rd	0.31	\$5,900
424-26	Wilson Land - Brown Rd	55.2	\$140,300
424-27	Sanitary Landfill - Brown Rd	36.78	\$541,800
424-55	John Doe Land – Back Land-Off Raymond Rd	4.2	\$5,300
424-78	Pinecrest Rd	0.5	\$0
424-109	Mills Land – Lamprey River-Off Raymond Rd	0.99	\$1,200
Totals	74 Parcels	1191.95	\$7,943,586

2012 COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES

Purpose of Appropriations	Appropriation	Expenditure
General Government		
Board of Selectmen	7,301.00	7,300.00
Town Administration	180,634.00	177,855.77
Town Clerk/Tax Collector	110,553.00	117,559.58
Supervisors of Checklist	6,325.00	6,005.69
Town Meeting/Election	14,156.00	10,757.29
Information Technology	53,342.00	46,466.26
MBC	960.00	515.99
Revaluation of Property	53,167.00	48,413.39
Legal Expense	23,572.00	31,566.87
Town FICA/MEDI	76,382.00	72,980.43
Planning Board	41,526.00	31,623.31
Zoning Board	3,037.00	2,056.04
Government Buildings	90,405.00	92,773.86
GB White Building	118,180.00	128,186.69
Town Hall	28,430.00	24,162.13
Cemeteries	16,452.00	13,637.00
Insurance	356,052.00	303,406.09
Advertising/Regional Dues	3,271.00	3,270.40
Public Safety		
Police Department	600,581.00	566,200.06
Ambulance	9,500.00	9,500.00
Fire Department	108,537.00	108,399.41
Rescue Squad	51,530.00	50,214.34
Forest Fires/Water Holes	7,199.00	6,841.75
Building Inspection	49,845.00	42,855.52
Highway Safety	1,103.00	488.75
Emergency Management	6,317.00	1,468.14
Highways and Streets		
Highway Administration	182,536.00	170,722.17
Highways & Streets	269,096.00	227,512.25
Road Surfacing	1,500.00	1,725.00
Road Reconstruction	239,753.00	281,059.74
Gravel Roads	16,000.00	15,980.33
Bridges	1.00	-
Dams	400.00	400.00
Sanitation		
Transfer Station Administration	67,749.00	61,573.78
Solid Waste Collection	54,252.00	56,870.97
Solid Waste Disposal	226,395.00	195,556.84
Health		
Animal Control	12,778.00	6,000.63
Health Department	31,336.00	30,353.00

2012 COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES

Purpose of Appropriations	Appropriation	Expenditure
Welfare		
General Assistance	69,769.00	50,622.87
Culture and Recreation		
Recreation	46,513.00	46,775.56
Veasey Park	26,256.00	21,401.97
Library	84,263.00	83,230.92
Memorial Day	250.00	250.00
Heritage Commission	600.00	600.00
Conservation Commission	2,077.00	2,077.00
Forestry Commission	6.00	-
Debt Service		
Tax Anticipation Note	1.00	-
Transfer of Funds	1.00	-
Payment to the State	1.00	-
Total Operating Budget	3,349,890.00	3,157,217.79
Capital Outlay-Prior Year Encumbrances	41,253.12	39,610.13
Warrant Articles	241,160.78	237,700.50
Totals	3,632,303.90	3,434,528.42

2012 DETAILED STATEMENT OF PAYMENTS

EXECUTIVE

Selectmen	3,200.00
Treasurer	4,000.00
Trustee of Trust Funds	100.00
Merit Increase	<u>0.00</u>
	7,300.00

TOWN ADMINISTRATION

Full Time Employee	143,443.24
Part Time Employee	1,365.50
Overtime	0.00
Mileage	721.83
Auditing Services	8,175.00
Legal Notices	1,023.50
Telephone	665.12
Software Upgrades	0.00
Registry Recordings	67.24
Record Retention	0.00
Contract	0.00
Maintenance - Vendors	6,398.95
Rental & Leases	1,703.40
Dues & Subscriptions	140.00
Supplies	1,876.08
Postage	1,180.10
Books & Periodicals	278.35
Miscellaneous	479.70
Reimbursement - Tuition	0.00
Equipment - Computer/Copier	1,268.99
Seminars/Meetings	2,043.00
Grant	0.00
Other Charges & Expenses	<u>7,025.77</u>
	177,855.77

TOWN CLERK/TAX COLLECTOR

Full Time Employee	71,607.64
Part Time Employee	4,466.69
Overtime	0.00
Mileage	335.73
Auditing Services	8,175.00
Telephone	182.00
Software Upgrades	164.99
Registry Recordings	373.29
Record Retention	500.00
Tax Search	6,035.00
Maintenance - Vendors	13,428.64
Dues & Subscriptions	60.00
Supplies	2,895.38
Dog Licenses	351.64
Postage	5,544.02
Books & Periodicals	153.00
Equipment	1,802.56
Meetings/Seminars	1,484.00
Grant	0.00
	117,559.58

SUPERVISORS OF CHECKLIST

Supervisors of Checklist	4,174.22
Legal Notices	554.59
Software Upgrades	0.00
Maintenance - Vendor	0.00
Supplies	799.36
Postage	4.50
Equipment	0.00
Training/Workshops	473.02
Grant	<u>0.00</u>
	6,005.69

TOWN MEETING/ELECTIONS

Moderator	436.82
Assistant Moderator	1,149.14
Ballot Clerks	2,022.85
Ballot Counters	466.63
Election Assistant	0.00
Legal Notices	0.00
Sound System	1,210.00
Maintenance & Repairs	400.00
Accu-Vote Tabulator	0.00
Supplies	203.60
Ballots	4,868.25
Equipment	0.00
Grant	<u>0.00</u>
	10,757.29

INFORMATION TECHNOLOGY

Part Time Employee	31,200.00
Mileage	0.00
Telephone	2,877.91
Software Upgrades	421.48
Public Media	0.00
Contract & Cable Public TV	439.26
Vendor Maint. & Support	6,589.41
Printing Services	1,814.00
Supplies	1,303.48
Postage	522.87
Equipment	1,297.85
Meetings/Seminars	0.00
Grant	<u>0.00</u>
	46,466.26

MBC

Part Time Employee	456.00
Printing Service	0.00
Supplies	0.00
Miscellaneous	0.00
Equipment	59.99
Meetings/Seminars	<u>0.00</u>
	515.99

REVALUATION OF PROPERTY

Part Time Employee	16,162.88
Contract Appraiser	23,427.73
Tax Maps Updating/Maintenance	2,750.00
Registry Recordings	96.25
Maintenance-Vendors	4,925.49
Dues & Subscriptions	20.00
Supplies	136.23
Postage	428.02
Equipment	0.00
Meetings/Seminars	<u>466.79</u>
	48,413.39

LEGAL EXPENSE

Town Attorney	31,566.87
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TOWN FICA/MEDI

FICA	55,267.02
MEDI	<u>17,713.41</u>
	72,980.43

2012 DETAILED STATEMENT OF PAYMENTS

PLANNING BOARD

Part Time Employee	6,595.79
Mileage	105.45
Engineering Reviews	0.00
Legal Services	1,472.95
Legal Notices	316.21
Consultants	1,181.09
Registry Recordings	193.35
Master Plan	0.00
Contract	18,000.00
Maintenance – Vendors	120.49
Printing Services	0.00
Dues & Subscriptions	2,773.89
Supplies	32.86
Postage	712.43
Books & Periodicals	118.80
Refunds/Reimbursement	0.00
Equipment	0.00
Meetings/Seminars	0.00
	31,623.31

ZONING BOARD

Part Time Employee	753.95
Legal Services	0.00
Legal Notices	489.62
Printing Services	120.48
Supplies	64.06
Postage	627.93
Equipment	0.00
Meetings/Seminars	0.00
Grant	0.00
	2,056.04

GOVERNMENT BUILDINGS

Part Time Employee	30,105.90
Mileage	0.00
Legal Notices	353.55
Contract-Mowing	4,230.00
Contract	2,016.00
Electricity	4,573.24
Heating Oil	1,802.45
Propane	5,038.17
GB Repairs & Maintenance	24,444.93
Service Calls	0.00
Rubbish Collection	7,492.23
GB Supplies	7,552.73
Equipment & Tools	940.99
Grant	0.00
Other Charges & Expenses	4,222.67
	92,772.86

GB WHITE BUILDING

Legal Notices	85.64
Telephone – Pay Phone	361.58
Water Testing	1,368.00
Electricity	31,791.76
Heating Oil	32,403.90
Repairs & Maintenance	61,228.88
Diesel	928.46
Miscellaneous	18.47
Capital Improvements	0.00
Grant	0.00
Other Charges & Expenses	0.00
	128,186.69

TOWN HALL

Telephone	363.09
Contract	3,160.75
Electricity	4,941.78
Heating Oil	8,062.83
Maintenance	3,818.27
Rubbish Collection	3,815.41
Grant	0.00
Other Charges & Expenses	0.00
	24,162.13

CEMETERIES

Superintendent	1,600.00
Tree Care	0.00
Contractors	12,037.00
Supplies	0.00
Grant	0.00
	13,637.00

INSURANCE

Health Insurance	150,164.16
Dental	14,844.35
Short Term Disability	5,289.95
Long Term Disability	3,341.19
Life Insurance	1,822.23
Retirement	48,708.32
Unemployment Tax	7,018.00
Worker’s Compensation	18,552.00
Section 125	540.00
Property & Liability	52,125.89
Deductibles	1,000.00
	303,406.09

ADVERTISING/REGIONAL ASSOCIATION

LGC Dues	3,270.40
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POLICE DEPARTMENT

Full Time Employee	308,946.90
Part Time Employee	13,997.97
Overtime	8,675.93
Clerical	37,065.46
Special Detail Officer	17,444.50
Retirement	72,118.28
Uniforms	5,610.46
Legal Services	0.00
Legal Notices	142.62
Telephone	6,564.83
Computer Technology	1,196.67
Contract	20,575.00
Maintenance Agreement	495.00
Lease	0.00
Dues & Subscriptions	450.00
Supplies	2,695.13
Postage	567.46
Gasoline	21,838.32
Vehicle Maint. & Repairs	6,784.77
Books & Periodicals	355.74
Ammunition & Firearms	1,432.30
Photo & Video Equipment	99.50
Dare Program	1,053.00
Miscellaneous	1,453.10
Reimbursement - Tuition	0.00
Equipment Non-Electronics	2,235.03
Equipment Electronics	1,262.42
Cruiser	31,244.11
Meetings & Seminars	1,895.56
Grant	0.00
	566,200.06

2012 DETAILED STATEMENT OF PAYMENTS

AMBULANCE

Contract 9,500.00

FIRE DEPARTMENT

Part Time Employee 0.00
 Uniforms 5,867.52
 Legal Services 0.00
 Telephone 1,376.82
 Software Upgrades 0.00
 Testing 4,721.98
 Building Maintenance & Repairs 282.36
 Lease 0.00
 Dues & Subscriptions 1,488.95
 Supplies 1,430.90
 Postage 165.24
 Equip Maint & Repairs 3,822.97
 Gasoline 5,189.77
 Diesel 2,218.08
 Vehicle Maint & Repairs 46,976.53
 Equipment-None Electric 6,644.88
 Equipment - Electronic 6,892.15
 Fire Hose Replacement 537.00
 Meetings/Seminars/Training 3,654.07
 Grant 17,130.19
 108,399.41

RESCUE SQUAD

Part Time Employees 18,000.00
 Uniforms 5,667.81
 Telephone 1,820.94
 Immunizations 0.00
 Equipment Maintenance 3,836.12
 Supplies 4,292.60
 Postage 0.00
 Gasoline 634.20
 Oxygen 320.00
 Public Safety 23.94
 Equipment 11,949.34
 Training & Seminars 3,669.39
 Grant 0.00
 50,214.34

FOREST FIRES/WATER HOLES

Telephone 649.97
 Water Holes 5,060.24
 Forest Fires 1,131.54
 Training 0.00
 Grant 0.00
 6,841.75

BUILDING INSPECTION

Full Time Employee 39,276.60
 Part Time Employee 0.00
 Mileage 0.00
 Legal Services 340.00
 Legal Notices 0.00
 Telephone 289.84
 Software Upgrades 0.00
 Permits Forms 0.00
 Dues & Subscriptions 125.00
 Supplies 37.89
 Postage 4.50
 Vendor Maint. & Support 1,357.49
 Gasoline 592.69
 Vehicle Repairs 178.12
 Books & Periodicals 0.00
 Health 0.00
 Equipment - Hardware Upgrades 0.00

BUILDING INSPECTION Cont.

Vehicle 0.00
 Enforcement 358.39
 Meetings/Seminars/Training 295.00
 Grant 0.00
 42,202.13

HIGHWAY SAFETY

Postage 0.00
 Safety Programs 488.75
 Equipment
 Surplus Acquisition/Purchase 0.00
 Grant 0.00
 488.75

EMERGENCY MANAGEMENT

Mileage 27.75
 Telephone 1,068.98
 Maintenance-Vendor 494.44
 Supplies 39.38
 Postage 0.00
 Gasoline 0.00
 Diesel 0.00
 Vehicle Maint. & Repair 0.00
 Equipment 0.00
 Surplus Acquisition/Purchase 0.00
 Seminars & Training 198.00
 Grant -360.41
 1,468.14

HIGHWAY ADMINISTRATION

Full Time Employee 149,975.06
 Part Time Employee 9,568.00
 Overtime 11,179.11
 170,722.17

HIGHWAY & STREETS

Uniforms 4,261.07
 Legal Service 0.00
 Legal Notices 388.06
 Telephone 2,281.46
 Tree Care 2,500.00
 Mowing Contract 7,000.00
 Contract 86,408.00
 Electricity 2,338.41
 Heating Oil 2,732.73
 Propane 69.33
 Supplies 5,260.32
 Parts 7,082.76
 Signs 1,056.37
 Building Maint. & Repair 5,928.61
 Grease/Oil 1,308.48
 Gasoline 4,444.88
 Diesel 22,382.70
 Oxygen/Acetylene 143.10
 Vehicle Maint. & Repairs 17,361.58
 Miscellaneous 251.54
 Salt 30,963.89
 Sand 10,383.89
 Cold Mix 1,686.60
 Tires 1,866.93
 Town Lands & Parks 0.00
 Culverts 2,764.46
 Equipment 2,769.22
 Blades 3,573.86
 Vehicle Lease 0.00
 Seminars/Meetings/Training 304.00
 Grant 0.00
 227,512.25

2012 DETAILED STATEMENT OF PAYMENTS

ROAD RESURFACING

Resurfacing 1,725.00

ROAD RECONSTRUCTION

Surveys 0.00
 Blasting 0.00
 Contract 27,923.49
 Culverts 1,345.40
 Material 13,633.08
 Hot Top/Grinding 238,157.77
 Road Reconstruction 0.00
 281,059.74

GRAVEL ROADS

Gravel (processed) 15,980.33

BRIDGES

Repairs 0.00

DAMS

Fees & Maintenance 400.00

TRANSFER STATION ADMINISTRATION

Full Time Employee 9,744.28
 Part Time Employee 51,829.50

SOLID WASTE COLLECTION

Mileage 0.00
 Uniforms/Protective Gear 305.40
 Engineering & Testing 7,051.41
 Legal Notices 226.88
 Telephone 681.66
 Testing 0.00
 Mowing 1,390.00
 Contract 5,468.40
 Electricity 2,902.73
 Dues & Subscriptions 264.00
 Supplies 2,082.05
 Maintenance & Repairs 10,750.23
 Gasoline 0.00
 Diesel 1,391.66
 Heavy Equipment Cont/Loader 23,996.55
 Meetings/Seminars/ Training 360.00
 Grant 0.00
 56,870.97

SOLID WASTE DISPOSAL

Disposal/Solid Waste 184,304.87
 Disposal/Refrigerators 0.00
 Disposal/Recyclable 101.80
 Disposal/Tires 0.00
 Disposal/Oil 0.00
 Disposal/Electronics 3,043.42
 Hazardous Waste Day 8,106.75
 195,556.84

ANIMAL CONTROL

Part Time Employee 3,420.00
 Legal Notices 0.00
 Telephone 967.14
 Veterinary Services 1,244.00
 Supplies 4.49
 Miscellaneous 0.00
 Equipment 0.00
 Meetings/Seminars/Training 365.00
 Grant 0.00
 6,000.63

AGENCIES-HEALTH & SOCIAL

Employee Physicals & Testing 1,317.00
 Social Service Agencies 29,036.00
 30,353.00

GENERAL ASSISTANCE

Part Time Employee 22,950.46
 Mileage 0.00
 Legal services 0.00
 Telephone 358.90
 Maintenance – Vendor 0.00
 Dues 130.00
 Supplies 41.93
 Postage 48.13
 Books & Periodicals 0.00
 Miscellaneous 0.00
 Equipment 0.00
 Appropriation 26,901.45
 Meetings/Seminars/Training 192.00
0.00
 50,622.87

PARKS AND RECREATION

Full Time Employee 46,775.56
 Bicentennial Field 0.00
 Supplies 0.00
 Gasoline 0.00
 Vehicle Maint./Repair 1,285.58
 Grant 0.00
 48,061.14

VEASEY PARK

Part Time Employee 10,988.50
 Swim Instructor 5,001.00
 Legal Notices 0.00
 Telephone 355.21
 Contract 600.00
 Electric 307.86
 Repairs 2,720.87
 Rubbish Collection 609.55
 Supplies 689.98
 Miscellaneous 129.00
 Grant 0.00
 21,401.97

LIBRARY

Full Time Employee 40,060.00
 Part Time Employee 21,774.70
 Telephone 482.36
 Professional Development 400.00
 Contract 875.00
 Electric 2,000.00
 Heating Oil 1,987.86
 Maint. & Repair 600.00
 Supplies 800.00
 Equipment Maintenance 700.00
 Books 12,000.00
 Humanities 800.00
 Equipment 750.00
 Grant 1.00
 83,230.92

MEMORIAL DAY

250.00

HERITAGE COMMISSION

600.00

2012 DETAILED STATEMENT OF PAYMENTS

CONSERVATION COMMISSION

Part Time Secretary	957.00
Legal Services	300.00
Easement Monitoring	50.00
Printing Publication – Outreach	1.00
Dues	465.00
Supplies	200.00
Postage	31.00
Open Space Committee	1.00
Conservation Comm. Projects	1.00
Conservation Fund Reimburse	1.00
Land	1.00
Equipment	18.00
Meetings/Seminars/Training	50.00
Grant	<u>1.00</u>
	2,077.00

FORESTRY COMMISSION

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

DEBT SERVICE

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

PRIOR YEAR ENCUMBRANCES

Town Clerk Encumbrance	500.00
Assessing Encumbrance	9,197.88
Planning Board Encumbrance	1,662.25
Rescue Encumbrance	6,250.00
Transfer St Encumbrance	16,000.00
Insurance Encumbrance	<u>6,000.00</u>
	39,610.13

2012 WARRANT ARTICLES

Art#1 Lease/Purchase Fire Engine	61,160.78
Art#3 Purchase of Front End Loader	106,701.00
Art#6 Replace Rear Windows GBW	34,838.72
Art#8 Expendable Trust Fund Gov't	25,000.00
Art#9 Fire Chief Stipend	<u>10,000.00</u>
	237,700.50

2012 DETAILED REVENUE REPORT

Acct #	Description of Account #	Revenue MS-7	TC/TX Revenue	Selectmen Revenue	Actual Revenue
3120	Change Use Tax	30,000.00	31,830.00		31,830.00
3185	Yield Tax	17,000.00	28,228.97		28,228.97
3187	Excavation Tax (.02 cents per cu yd)	200.00	177.54		177.54
3190	Penalties, Interest & Costs	70,000.00	72,240.30		72,240.30
3210	Business Licenses & Permits	26,000.00	1,523.00	27,740.15	29,263.15
3220	Motor Vehicle Lic, Permits & Fees	665,000.00	712,915.16		712,915.16
3230	Building Permits	10,000.00		13,795.60	13,795.60
3290	Other Licenses, Permits & Fees	25,000.00	26,714.50	1,865.37	28,579.87
3311-3319	From Federal Government				0.00
3351	Shared Revenue Block Grant				0.00
3352	Meals & Rooms Tax	194,448.00		192,178.80	192,178.80
3353	Highway Block Grant	127,218.97		126,591.33	126,591.33
3356	State & Federal Forest Lands Grant	2,910.00		2,162.40	2,162.40
3357	Flood Control Reimbursement				
3359	Other State Grants & Reimbursements			7,018.39	7,018.39
3379	Intergovernmental Revenue	3,276.00		3,676.05	3,676.05
3401-3406	Income From Departments				
	Selectmen's Office Income			148.75	148.75
	Planning Board Income			3,338.00	3,338.00
	Zoning Board Income			798.00	798.00
	Town Hall Dances			450.00	450.00
	Town Hall Restoration				0.00
	Cemetery Income			1,200.00	1,200.00
	Police Department Income			1,703.47	1,703.47
	Police Outside Detail			32,276.00	32,276.00
	Fire Department Income			1,746.79	1,746.79
	Highway Department			265.80	265.80
	Transfer Station User Fees			17,934.00	17,934.00
	Transfer Station Recycling			23,051.93	23,051.93
	Parks & Recreation Income				0.00
	Building Inspector Income			50.87	50.87
	Rescue			48.07	48.07
	Town Clerk Revenue		17.94		17.94
	Tax Collector Revenue				
3401-3406	Total	50,000.00	17.94	81,361.68	83,029.62

2012 DETAILED REVENUE REPORT

Acct #	Description of Account #	Revenue MS-7	TC/TX Revenue	Selectmen Revenue	Actual Revenue
3501	Sale of Town Owned Property			1,900.00	1,900.00
3502	Interest on Investments / Treasurer	5,000.00			0.00
3503-3509	Other Miscellaneous Revenue				
3503	Rent-Town Hall			940.00	940.00
3503	Rent-Gazebo			-	0.00
3503	Rent-GBW			16,125.00	16,125.00
3503	Rent-GBW Non-Tenant Rent				0.00
3504	Fines & Forfeits			341.95	341.95
3506	Insurance Dividends & Reimbursements			2,590.02	2,590.02
3508	Contributions & Donations				
3509	Miscellaneous Revenue			1,031.98	1,031.98
3503-3509	Total	20,000.00		21,028.95	21,028.95
3912	Transfers from Special Revenue Funds	30,000.00			0.00
3915	Transfers from Capital Reserve Funds Trust & Agency Funds				
3916	Transfers from Trust & Agency Funds	4,800.00		7,446.25	7,446.25
	Totals	1,280,852.97	873,647.41	488,414.97	1,362,062.38

ANNUAL REPORT OF THE TOWN TREASURER

Checking Account Balance January 1, 2012		\$4,247,622.25
Receipts From Tax Collector	\$11,727,977.48	
Receipts From Selectmen	\$605,807.46	
Receipts From Town Clerk	\$746,321.35	
Receipts From Parks & Recreation Revolving Fund	\$243,123.17	
Interest Income	\$2,401.26	
Transfers From Money Market Escrow Accounts	\$268,052.96	
Total Cash Available		\$13,593,683.68
Payments Approved By Selectmen Board		(\$17,230,300.74)
Checking Account Balance December 31, 2012		\$611,005.19

Town Accounts

BMI Realty Trust Hussey	\$76.82
Bognagki Engineer Review	\$409.24
Brown's Mill Engineer Review	\$58.93
Cady, Harriet Engineer Review	\$406.55
Citizens Bank Money Market	\$312,364.85
Conservation Fund	\$242,887.18
Cottonwood Estates	\$56.54
Cottonwood Settlement.....	\$4,729.34
Deerfield Rescue.....	\$19,575.88
Deerfield Fire Department Equipment Fund	\$3,287.87
Emergency Response – Street Numbers	\$28.17
Lahrs.....	\$18.79
Forest Maintenance.....	\$1,598.76
Freda Engineer Review.....	\$188.04
Gazebo	\$12,442.25
Heritage Foundation.....	\$2,162.24
Impact Fee - Highways	\$27,556.35
Impact Fees - School	\$26,650.46
Impact Fee - Solid Waste	\$18,325.06
Improvements to Mountain Road - between Poles 42 & 43	\$1,746.32
IRS Refund	\$66.57

Lamprey River Advisory Committee.....	\$602.80
LLC Engineering	\$1,162.50
Maintenance of Bicentennial Recreational Field	\$592.42
M. Bognagki Road Bond	\$23.14
McCarron Phase III.....	\$60.00
Miscellaneous	\$7.01
Old Home Day	\$1,118.56
Police Dept – Cop Cards	\$1,491.55
Police Dept – Equipment Fund	\$670.18
Police Dept – Pistol Permits	\$1,494.98
Rollins N Engineer Review.....	\$193.42
Rollins N Reclamation B	\$10,448.13
Road Bond Security	\$3,081.07
Road Bond Security of Joseph Brown	\$717.92
Security Deposit State Property	\$2,664.95
Sorak Engineer Review.....	\$74.70
TD Bank Municipal Money Market.....	\$4,500,558.37
Town Hall Accessibility Fund	\$7,614.69
Town Hall Curtain Fund	\$43.82
Tuckor County RE Engineer Review Middle/South.....	\$72.01
Total.....	\$5,207,328.43

Lorena Sinnamon
Town Treasurer

TAX COLLECTOR'S REPORT

For the Municipality of DEERFIELD Year Ending 2012 UNAUDITED

DEBITS

UNCOLLECTED TAXES- BEG. OF YEAR*		Levy for Year 2012 of this Report	PRIOR LEVIES		
			2011	2010	2009
Property Taxes	#3110	xxxxxx	576597.11		
Resident Taxes	#3180				
Land Use Change	#3120		4200.00		
Yield Taxes	#3185		819.44		
Excavation Tax @ \$.02/yd	#3187				
Utility Charges	#3189		xxxxxx		
Property Tax Credit Balance**		< >			
Other Tax or Charges Credit Balance**		< >			

TAXES COMMITTED THIS YEAR

Property Taxes	#3110	11665498.00	
Resident Taxes	#3180		
Land Use Change	#3120	53850.00	13480.00
Yield Taxes	#3185	25759.52	5740.53
Excavation Tax @ \$.02/yd	#3187	177.54	
Utility Charges	#3189		

FOR DRA USE ONLY

OVERPAYMENT REFUNDS

Property Taxes	#3110	21240.49			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Interest - Late Tax	#3190	6133.93	51100.14		
Resident Tax Penalty	#3190				
TOTAL DEBITS		11772659.48	651937.22	0.00	0.00

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant & therefore in line #3110 as postive amount for this year's levy.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-61
Rev. 03/10

TAX COLLECTOR'S REPORT

For the Municipality of DEERFIELD Year Ending 2012 UNAUDITED

CREDITS

REMITTED TO TREASURER	Levy for this Year	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
Property Taxes	11092365.72	575537.11		
Resident Taxes				
Land Use Change	14150.00	17680.00		
Yield Taxes	22142.15	6559.97		
Interest (include lien conversion)	6133.93	51100.14		
Penalties				
Excavation Tax @ \$.02/yd	177.54			
Utility Charges				
Conversion to Lien (principal only)				
DISCOUNTS ALLOWED				

ABATEMENTS MADE

Property Taxes	1461.00	1060.00		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	592911.77			
Resident Taxes				
Land Use Change	39700.00			
Yield Taxes	3617.37			
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**	< >			
Other Tax or Charges Credit Balance**	< >	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL CREDITS	11772659.48	651937.22	0.00	0.00

MS-61

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a
(Be sure to include a positive amount in the appropriate taxes or charges actually remitted to the treasurer).

TAX COLLECTOR'S REPORT

For the Municipality of DEERFIELD Year Ending 2012 UNAUDITED

DEBITS

	Last Year's Levy 2011	PRIOR LEVIES		
		2010	2009	2008 and older
Unredeemed Liens Balance at Beg. of Fiscal Year		221158.00	114532.58	104834.07
Liens Executed During Fiscal Year	287730.67			
Interest & Costs Collected (AFTER LIEN EXECUTION)	2057.86	15579.51	13957.89	13772.37
TOTAL DEBITS	289788.53	236737.51	128490.47	118606.44

CREDITS

REMITTED TO TREASURER:		Last Year's Levy 2011	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2010	2009	2008 and older
Redemptions		43608.98	87883.68	31676.67	19922.63
Interest & Costs Collected (After Lien Execution)	#3190	2057.86	15579.51	13957.89	13772.37
Abatements of Unredeemed Liens			952.97		
Liens Deeded to Municipality					
Unredeemed Liens Balance End of Year	#1110	244121.69	132321.35	82855.91	84911.44
TOTAL CREDITS		289788.53	236737.51	128490.47	118606.44

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? YES

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.

TAX COLLECTOR'S SIGNATURE _____ DATE _____

CORRECTED TOWN REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF DEERFIELD, NH ON DECEMBER 31, 2011

DESCRIPTION OF TRUST FUND	TOWN OF DEERFIELD	PURPOSE OF FUND	HOW INVESTED	PRINCIPAL			CASH			INCOME			GRAND TOTAL P & I 12/31/2011
				12/31/2010 BALANCE	NEW FUNDS	12/31/2010 BALANCE	GAINS OR (LOSSES) ON SEC.	WITH-DRAWALS	12/31/2011 BALANCE	12/31/2010 BALANCE	INCOME 2011	EXPENDED 2011	
CEMETERY LAND ACQUISITION		CAP RES	PW GOVT	\$ 6,900.00	\$ -	\$ 6,900.00	\$ -	\$ -	\$ 6,900.00	\$ 695.34	\$ (75.00)	\$ 22,664.67	\$ 29,564.67
GENTLEMAN JOE BROWN CITIZENS AWARD		AWARD	FINMX	\$ 10,033.75	\$ -	\$ 10,033.75	\$ -	\$ -	\$ 10,033.75	\$ 1,074.30	\$ -	\$ 4,773.03	\$ 14,806.78
FIRE ENGINE CAPITAL RESERVE FUND		CAP RES	FGMNX	\$ 90,000.00	\$ 90,000.00	\$ 180,000.00	\$ -	\$ -	\$ 180,000.00	\$ 7,731.29	\$ -	\$ 12,171.64	\$ 192,171.64
				\$ 106,933.75	\$ 90,000.00	\$ 196,933.75	\$ -	\$ -	\$ 196,933.75	\$ 9,500.93	\$ (75.00)	\$ 39,609.34	\$ 236,543.09

DESCRIPTION OF TRUST FUND	TOWN OF DEERFIELD	PURPOSE OF FUND	HOW INVESTED	PRINCIPAL			CASH			INCOME			GRAND TOTAL P & I 12/31/2011
				12/31/2010 BALANCE	NEW FUNDS	12/31/2010 BALANCE	GAINS OR (LOSSES) ON SEC.	WITH-DRAWALS	12/31/2011 BALANCE	12/31/2010 BALANCE	INCOME 2011	EXPENDED 2011	
DEERFIELD SPECIAL ED FUND		CAP RES	FGMNX	\$ 149,564.36	\$ -	\$ 149,564.36	\$ -	\$ -	\$ 149,564.36	\$ 8,897.65	\$ -	\$ 53,488.53	\$ 203,052.89
DEERFIELD FACILITY REPAIR FUND		CAP RES	FGMNX	\$ 150,436.26	\$ -	\$ 150,436.26	\$ -	\$ (45,220.41)	\$ 105,215.85	\$ 7,287.95	\$ (39,159.29)	\$ -	\$ 105,215.85
DEERFIELD PLAYGROUND FUND		CAP RES	FGMNX	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00
				\$ 300,000.62	\$ 25,000.00	\$ 279,780.21	\$ -	\$ (45,220.41)	\$ 279,780.21	\$ 16,185.60	\$ (39,159.29)	\$ 53,488.53	\$ 333,268.74

DESCRIPTION OF TRUST FUND	TOWN OF DEERFIELD	PURPOSE OF FUND	HOW INVESTED	PRINCIPAL			CASH			INCOME			GRAND TOTAL P & I 12/31/2011
				12/31/2010 BALANCE	NEW FUNDS	12/31/2010 BALANCE	GAINS OR (LOSSES) ON SEC.	WITH-DRAWALS	12/31/2011 BALANCE	12/31/2010 BALANCE	INCOME 2011	EXPENDED 2011	
COMMON TRUST FUND A		CEMETERY	GNMA	\$ 24,601.08	\$ -	\$ 24,601.08	\$ -	\$ -	\$ 24,601.08	\$ 4,366.67	\$ (195.00)	\$ 61,837.55	\$ 86,438.63
COMMON TRUST FUND B		CEMETERY	GNMA	\$ 8,078.39	\$ -	\$ 8,078.39	\$ -	\$ -	\$ 8,078.39	\$ 776.71	\$ (65.00)	\$ 7,510.70	\$ 15,589.09
PHILBRICK-JAMES LIBRARY FD		LIBRARY	GNMA	\$ 36,488.63	\$ -	\$ 36,488.63	\$ -	\$ -	\$ 36,488.63	\$ 1,844.89	\$ (1,335.61)	\$ 2,084.59	\$ 38,573.22
MORRISON CEMETERY FUND		CEMETERY	GNMA	\$ 39,703.30	\$ -	\$ 39,703.30	\$ -	\$ -	\$ 39,703.30	\$ 3,113.63	\$ (4,405.00)	\$ 18,715.03	\$ 58,418.33
OLD CENTRE CEMETERY FUND		CEMETERY	GNMA	\$ 44,807.84	\$ 800.00	\$ 45,607.84	\$ -	\$ -	\$ 45,607.84	\$ 2,786.57	\$ (7,781.25)	\$ 3,323.66	\$ 48,931.50
INDIVIDUAL FUND (made up of)													
FREEWILL BAPTIST FUND		CHURCH	GNMA	\$ 4,136.83	\$ -	\$ 4,136.83	\$ -	\$ -	\$ 4,136.83	\$ 224.96	\$ (292.29)	\$ (67.32)	\$ 4,069.51
PHILBRICK FUND #1		LIBRARY	GNMA	\$ 5,675.11	\$ -	\$ 5,675.11	\$ -	\$ -	\$ 5,675.11	\$ 308.62	\$ (400.60)	\$ (91.98)	\$ 5,583.13
PHILBRICK FUND #2		LIBRARY	GNMA	\$ 7,798.67	\$ -	\$ 7,798.67	\$ -	\$ -	\$ 7,798.67	\$ 424.09	\$ (549.66)	\$ (125.57)	\$ 7,673.10
CROSS-SANBORN FUND		LIBRARY	GNMA	\$ 1,981.57	\$ -	\$ 1,981.57	\$ -	\$ -	\$ 1,981.57	\$ 107.76	\$ (140.62)	\$ (32.86)	\$ 1,948.71
PROGRESSIVE GRANGE		SCHOLARSHIP	GNMA	\$ 1,018.15	\$ -	\$ 1,018.15	\$ -	\$ -	\$ 1,018.15	\$ 154.34	\$ (100.00)	\$ 2,015.15	\$ 3,033.30
FRIENDS OF REBEKAH'S		SCHOLARSHIP	GNMA	\$ 9.24	\$ -	\$ 9.24	\$ -	\$ -	\$ 9.24	\$ 334.45	\$ (25.00)	\$ 327.02	\$ 336.26
WRC ROOM		LIBRARY	GNMA	\$ 208.72	\$ -	\$ 208.72	\$ -	\$ -	\$ 208.72	\$ 11.34	\$ (13.73)	\$ (2.38)	\$ 206.34
JENNESS FUND		EDUCATION	GNMA	\$ 5,134.72	\$ -	\$ 5,134.72	\$ -	\$ -	\$ 5,134.72	\$ 279.23	\$ (362.68)	\$ (83.46)	\$ 5,051.27
BILL SANBORN FUND		LIBRARY	GNMA	\$ 333.72	\$ -	\$ 333.72	\$ -	\$ -	\$ 333.72	\$ 18.15	\$ (24.24)	\$ (6.09)	\$ 327.63
JOE CARTER MEMORIAL FUND		NEEDY	GNMA	\$ 4,584.95	\$ -	\$ 4,584.95	\$ -	\$ -	\$ 4,584.95	\$ 995.52	\$ -	\$ 1,291.54	\$ 5,876.49
TOWN HALL RESTORATION		TOWN HALL	GNMA	\$ 17,421.27	\$ 700.00	\$ 18,121.27	\$ -	\$ -	\$ 18,121.27	\$ 1,158.34	\$ -	\$ 8,747.22	\$ 28,868.49
HISTORICAL SOCIETY		HISTORICAL	GNMA	\$ 307,918.32	\$ -	\$ 307,918.32	\$ -	\$ -	\$ 307,918.32	\$ 108,803.24	\$ (5,000.00)	\$ 123,882.45	\$ 431,800.77
UNALLOCATED INCOME		CIT BANK	GNMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,875.38	\$ (95,215.81)	\$ 1,273.78	\$ 1,273.78
				\$ 509,900.51	\$ 1,500.00	\$ 511,400.51	\$ -	\$ -	\$ 511,400.51	\$ 127,582.33	\$ (115,906.49)	\$ 230,599.03	\$ 741,999.54
TOTAL OF ALL TOWN AND SCHOOL FUNDS				\$ 916,834.88	\$ 116,500.00	\$ 998,114.47	\$ -	\$ (45,220.41)	\$ 998,114.47	\$ 153,268.86	\$ (155,140.78)	\$ 323,696.90	\$ 1,311,811.37

TOWN REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF DEERFIELD, NH ON DECEMBER 31, 2012

DATA FROM
FORM MS-9
FORM MS-10

DESCRIPTION OF TRUST FUND	PURPOSE OF FUND	HOW INVESTED	PRINCIPAL			CASH GAINS OR (LOSSES) ON SEC.	WITH-DRAWALS	INCOME			GRAND TOTAL P & I 12/31/2012	
			12/31/2011 BALANCE	NEW FUNDS	12/31/2012 BALANCE			12/31/2011 BALANCE	INCOME 2012	EXPENDED 2012		12/31/2012 BALANCE
TOWN OF DEERFIELD												
CEMETERY LAND ACQUISITION	CAP RES	PW GOVT	\$6,900.00	\$0.00	\$6,900.00	\$0.00	\$0.00	\$22,664.67	\$506.96	(\$75.00)	\$23,096.63	\$29,996.63
COMMON TRUST FUND A	CEMETERY	FGMNX	\$24,601.08	\$0.00	\$24,601.08	\$0.00	\$0.00	\$61,837.55	\$3,905.38	(\$6,000.00)	\$59,742.93	\$84,344.01
COMMON TRUST FUND B	CEMETERY	FGMNX	\$8,078.39	\$0.00	\$8,078.39	\$0.00	\$0.00	\$7,510.70	\$694.40	(\$200.00)	\$8,005.10	\$16,083.49
MORRISON CEMETERY FUND	CEMETERY	FGMNX	\$39,703.30	\$0.00	\$39,703.30	\$0.00	\$0.00	\$18,715.03	\$5,216.40	(\$1,000.00)	\$22,931.43	\$62,634.73
OLD CENTRE CEMETERY FUND	CEMETERY	FGMNX	\$45,607.84	\$1,200.00	\$46,807.84	\$0.00	\$0.00	\$3,323.66	\$4,839.46	(\$1,437.00)	\$6,726.12	\$53,533.96
GENTLEMAN JOE BROWN CITIZENS AWARD	AWARD	FNMX	\$10,033.75	\$0.00	\$10,033.75	\$0.00	\$0.00	\$4,773.03	\$1,235.23	(\$400.00)	\$5,608.26	\$15,642.01
MUNI GOVERNMENT BLDGS & INFSTRCTR	FACILITIES	FGMNX	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$227.06	\$0.00	\$227.06	\$25,227.06
FIRE ENGINE CAPITAL RESERVE FUND	CAP RES	FGMNX	\$180,000.00	\$0.00	\$180,000.00	\$0.00	\$0.00	\$12,171.64	\$7,627.70	\$0.00	\$19,799.34	\$199,799.34
			\$314,924.36	\$26,200.00	\$341,124.36	\$0.00	\$0.00	\$130,996.28	\$24,252.59	(\$9,112.00)	\$146,136.87	\$487,261.23
DEERFIELD SCHOOL DISTRICT												
DEERFIELD SPECIAL ED FUND	CAP RES	FGMNX	\$149,564.36	\$0.00	\$149,564.36	\$0.00	\$0.00	\$53,488.53	\$7,979.49	\$0.00	\$61,468.02	\$211,032.38
DEERFIELD FACILITY REPAIR FUND	CAP RES	FGMNX	\$105,215.85	\$25,000.00	\$130,215.85	\$0.00	\$0.00	\$0.00	\$4,143.81	\$0.00	\$4,143.81	\$134,359.66
DEERFIELD PLAYGROUND FUND	CAP RES	FGMNX	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$928.38	\$0.00	\$928.38	\$25,928.38
			\$279,780.21	\$25,000.00	\$304,780.21	\$0.00	\$0.00	\$53,488.53	\$13,051.68	\$0.00	\$66,540.21	\$371,320.42
ALL OTHER												
PHILBRICK-JAMES LIBRARY FD	LIBRARY	FGMNX	\$36,488.63	\$0.00	\$36,488.63	\$0.00	\$0.00	\$2,084.59	\$1,609.05	(\$1,015.23)	\$2,678.41	\$39,167.04
INDIVIDUAL FUND (made up of)												
PHILBRICK FUND #1	LIBRARY	FGMNX	\$5,675.11	\$0.00	\$5,675.11	\$0.00	\$0.00	\$0.00	\$169.36	(\$308.40)	(\$139.04)	\$5,536.07
FREEWILL BAPTIST FUND	CHURCH	FGMNX	\$4,136.83	\$0.00	\$4,136.83	\$0.00	\$0.00	\$0.00	\$123.45	(\$224.80)	(\$101.35)	\$4,035.48
PHILBRICK FUND #2	LIBRARY	FGMNX	\$7,798.67	\$0.00	\$7,798.67	\$0.00	\$0.00	\$0.00	\$232.76	(\$423.84)	(\$191.08)	\$7,607.59
PROGRESSIVE GRANGE	SCHOLARSHIP	FGMNX	\$1,018.15	\$0.00	\$1,018.15	\$0.00	\$0.00	\$1,960.80	\$85.63	(\$100.00)	\$1,946.43	\$2,964.58
CROSS-SANBORN FUND	LIBRARY	FGMNX	\$1,981.57	\$0.00	\$1,981.57	\$0.00	\$0.00	(\$0.00)	\$59.12	(\$107.65)	(\$48.54)	\$1,933.03
JENNNESS FUND	EDUCATION	FGMNX	\$5,134.72	\$0.00	\$5,134.72	\$0.00	\$0.00	(\$0.00)	\$153.23	(\$279.03)	(\$125.80)	\$5,008.92
WRC ROOM	LIBRARY	FGMNX	\$208.72	\$0.00	\$208.72	\$0.00	\$0.00	\$0.00	\$6.25	(\$11.39)	(\$5.13)	\$203.59
FRIENDS OF REBEKAH'S	SCHOLARSHIP	FGMNX	\$9.24	\$0.00	\$9.24	\$0.00	\$0.00	\$334.45	\$9.51	(\$25.00)	\$318.95	\$328.19
BILL SANBORN FUND	LIBRARY	FGMNX	\$333.72	\$0.00	\$333.72	\$0.00	\$0.00	(\$0.00)	\$9.94	(\$18.11)	(\$8.17)	\$325.55
JOE CARTER MEMORIAL FUND	NEEDY	FGMNX	\$4,584.95	\$0.00	\$4,584.95	\$0.00	\$0.00	\$995.52	\$167.35	(\$0.00)	\$1,162.88	\$5,747.83
TOWN HALL RESTORATION	TOWN HALL	FGMNX	\$18,121.27	\$475.00	\$18,596.27	\$0.00	\$0.00	\$7,588.87	\$666.57	\$0.00	\$8,255.44	\$26,851.71
HISTORICAL SOCIETY	HISTORICAL	FGMNX	\$307,918.32	\$0.00	\$307,918.32	\$0.00	\$0.00	\$108,803.24	\$11,241.24	\$0.00	\$120,044.48	\$427,962.80
DEERFIELD WOMEN'S CLUB SCOLAR	SCHOLARSHIP	FGMNX	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$26.63	\$0.00	\$26.63	\$10,026.63
UNALLOCATED INCOME - CHECKING	CHECKBOOK	CIT BANK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,273.78	\$25,760.89	(\$25,533.79)	\$1,500.88	\$1,500.88
			\$393,409.90	\$10,475.00	\$403,884.90	\$0.00	\$0.00	\$123,041.26	\$40,320.98	(\$28,047.23)	\$135,315.00	\$539,199.90
TOTAL OF ALL TOWN AND SCHOOL FUNDS			\$988,114.47	\$61,675.00	\$1,049,789.47	\$0.00	\$0.00	\$307,526.07	\$77,625.25	(\$37,159.23)	\$347,992.08	\$1,397,781.55

JAMES M. SULLIVAN, TREASURER, TRUSTEE OF TRUST FUNDS

TOWN REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF DEERFIELD, NH ON DECEMBER 31, 2012
ESTIMATE OF UNREALIZED GAIN/(LOSS) BASED ON YEAR END FUND BALANCE VERSUS MS-9 AND MS-10 METHODS

DATE OF CREATION		FUND BALANCE from MS-10 does NOT include unrealized gain/(loss)	FUND BALANCE FROM STATEMENTS note: Includes cumml. unrealized gain/(loss)	APPROXIMATE UNREALIZED GAINS/(LOSSES)
	TOWN OF DEERFIELD			
5/15/1977	CEMETERY LAND ACQUISITION	\$29,996.63	\$29,214.18	(\$782.45)
not listed	COMMON TRUST FUND A	\$84,344.01	\$104,156.39	\$19,812.38
not listed	COMMON TRUST FUND B	\$16,083.49	\$18,515.59	\$2,432.10
not listed	MORRISON CEMETERY FUND	\$62,634.73	\$72,378.56	\$9,743.83
not listed	OLD CENTRE CEMETERY FUND	\$53,533.96	\$62,003.07	\$8,469.11
3/15/2004	GENTLEMAN JOE BROWN CITIZEN'S AWARD	\$15,642.01	\$20,128.13	\$4,486.12
8/3/2012	MUNI GOVRNMT BLDGS & INFRSTRCTR	\$25,227.06	\$24,973.34	(\$253.72)
5/3/2010	FIRE ENGINE CAPITAL RESERVE FUND	\$199,799.34	\$203,486.49	\$3,687.15
	DEERFIELD SCHOOL DISTRICT			
2/9/2004	DEERFIELD SPECIAL ED FUND	\$211,032.38	\$212,871.51	\$1,839.13
12/3/2004	DEERFIELD FACILITY REPAIR FUND	\$134,359.66	\$135,545.77	\$1,186.11
12/20/2011	DEERFIELD PLAYGROUND FUND	\$25,928.38	\$25,666.11	(\$262.27)
	ALL OTHER			
3/5/1987	PHILBRICK-JAMES LIBRARY FD	\$39,167.04	\$42,487.75	\$3,320.71
12/20/1923	PHILBRICK FUND #1	\$5,536.07	\$6,202.04	\$665.97
10/5/1926	FREEWILL BAPTIST FUND	\$4,035.48	\$4,520.94	\$485.45
4/6/1945	PHILBRICK FUND #2	\$7,607.59	\$8,522.75	\$915.16
6/26/1956	PROGRESSIVE GRANGE	\$2,964.58	\$3,321.21	\$356.63
1/1/1964	CROSS-SANBORN FUND	\$1,933.03	\$2,165.57	\$232.54
1870	JENNESS FUND	\$5,008.92	\$5,611.48	\$602.55
12/31/1980	WRC ROOM	\$203.59	\$228.08	\$24.49
2/24/1984	FRIENDS OF REBEKAH'S	\$328.19	\$367.67	\$39.48
12/31/1990	BILL SANBORN FUND	\$325.55	\$364.71	\$39.16
4/1/1992	JOE CARTER MEMORIAL FUND	\$5,747.83	\$6,439.27	\$691.44
6/29/1992	TOWN HALL RESTORATION	\$26,851.71	\$30,081.87	\$3,230.16
5/2/2005	HISTORICAL SOCIETY	\$427,962.80	\$479,445.14	\$51,482.34
11/13/2012	DEERFIELD WOMEN'S CLUB SCOLAR	\$10,026.63	\$10,026.63	NA

ANNUAL REPORT OF THE TOWN CLERK

Financial Reports

January 01, 2012 to December 31, 2012

Motor Vehicle Permits

January.....	\$ 49,741.00
February.....	\$ 54,598.00
March.....	\$ 65,332.08
April.....	\$ 63,647.33
May.....	\$ 64,779.00
June.....	\$ 60,931.67
July.....	\$ 62,828.00
August.....	\$ 69,659.08
September.....	\$ 52,520.00
October.....	\$ 55,946.00
November.....	\$ 61,014.00
December.....	\$ 51,823.00

TOTAL MOTOR VEHICLE REVENUE..... \$712,819.16

OTHER REVENUES

Title Fees.....	\$ 1,760.00
Municipal Agent Fees.....	\$ 20,087.00
UCC's.....	\$ 1,425.00
Dog Licenses.....	\$ 3,776.00
Dog Late Fee.....	\$ 421.00
Bad Check Fee.....	\$ 1,000.00
Marriage Licenses.....	\$ 168.00
Certified Copies – Birth.....	\$ 159.00
Certified Copies – Death.....	\$ 187.00
Certified Copies – Marriage.....	\$ 121.00
Vital Statistics – Update.....	\$ 10.00
Filing Fees – Election.....	\$ 8.00
Dredge and Fill Permits.....	\$ 10.00
Checklist Copies.....	\$ 693.50
Overpayments.....	\$ 0.00
Pole Petitions.....	\$ 70.00
Articles of Agreement.....	\$ 10.00
Misc. Copies.....	\$ 17.94

TOTAL OTHER REVENUE \$ 29,923.44

REMITTANCE TO THE TREASURER..... \$ 742,742.60

Respectfully Submitted,

Kevin J. Barry, Certified Town Clerk/Tax Collector

2012 DEERFIELD EMPLOYEE ROSTER

Employee Name	Department	Regular Wages	OT Wages	Detail Wages	Gross Amount
Ahern, Shea R	Fire Department	412.55			412.55
Ainslie, Dennis J	Transfer Station	7,208.50			7,208.50
Almeida, Erica L	Recreation	1,094.50			1,094.50
Barry, Kevin J	Town Clerk/Tax Collector	42,721.64			42,721.64
Barry, Stephen R	Executive	750.00			750.00
Boswak, Leslie A	Town Administration	62,029.92			62,029.92
Boucher, Jane L	Planning Board	7,286.74			7,286.74
Cartier, Joseph W	Fire Department	2,047.01			2,047.01
Chouinard, Andrew D	Recreation	270.00			270.00
Christie, Adam D	Fire Department	454.73			454.73
Coan, Michael J	Veasey Park	4,940.00			4,940.00
Cote, Alex E	Highway Administration	53,148.16			53,148.16
DeCota, Evelyn F	Library	40,030.00	30.00		40,060.00
Deyermund, Daniel C	Police	49,264.96	1,288.71	6,768.00	57,321.67
Driscoll, Michael L	Library/Government Buildings	9,080.00			9,080.00
Dubiansky, John P	Recreation/Fire Department	10,289.18			10,289.18
Eaves, Eliza A	Recreation	4,670.13			4,670.13
Farrar, David A	Fire Department	1,282.46			1,282.46
Fisher, Matthew S	Fire Department	2,034.02			2,034.02
Foisy, Jeanette L	Town Administration	44,168.32			44,168.32
Gallant, Christopher R	Fire Department	981.15			981.15
Gamache, Christopher	Fire Department	1,001.42			1,001.42
Gauthier, Garrett P	Recreation	7,062.00			7,062.00
Gauthier, Ryan J	Recreation	16,125.00			16,125.00
Giovinelli, Lisa D	Recreation	3,441.38			3,441.38
Graykin, Melissa J	Library	10,656.20			10,656.20
Greeley, Michael P	Police	62,890.00		10,027.50	72,917.50
Greig, Denise A	Welfare	22,950.46			22,950.46
Hapke, Leah M	Veasey Park	2,426.50			2,426.50
Hickox, Dorothy V	Town Clerk/Tax Collector	5,058.00			5,058.00
Hills, Philip J	Fire Department	1,027.98			1,027.98
Hills, Tristan M	Fire Department	1,740.87			1,740.87
Hughes, Joel	Police	46,527.63	1,531.51	6,847.00	54,906.14
Jamele, Steven F	Information Technology	31,368.00			31,368.00
Johnson, Erika C	Recreation	414.00			414.00
Kimball, Matthew D	Highway Administration	19,908.66	3,680.25		23,588.91
Kimball, Paul R	Highway Administration	36,803.04	3,421.08		40,224.12
Lavoie, Michael E	Police	50,740.92	3,395.95	13,030.00	67,166.87
Layton, Renee M	Recreation	9,987.25			9,987.25
Levasseur, Cam A	Recreation	6,939.78			6,939.78
Libby, Katherine A	Municipal Budget Committee/Town Admini	969.00			969.00
Lindley, Jessica R	Veasey Park	5,115.00			5,115.00
Lindley, Patrick A	Veasey Park	1,480.00			1,480.00
Lister, Joseph K	Police	24,127.41		4,565.00	28,692.41
Loignon, Scott D	Police	3,894.66		1,320.00	5,214.66
Lopez, William M	Animal Control/Fire Department	1,930.33			1,930.33
Manzi, Joseph A	Recreation	46,775.56			46,775.56
Marshall, Judith L	Assessing/Conservation Comm	16,929.01			16,929.01
McHugh, Cynthia B	Animal Control/Fire Department	4,892.06			4,892.06
Mikkelsen, Courtenay E	Recreation	688.50			688.50
Mozer Jr., Robert E	Police	3,339.00		1,161.00	4,500.00
O'Connell, Anna E	Veasey Park	687.50			687.50
O'Neal, Alan E	Executive	600.00			600.00
Oehler, Carl E	Highway Administration	44,715.20	4,077.78		48,792.98
Paradise, Dennis M	Transfer Station	3,542.50			3,542.50
Partridge, Tyler J	Recreation	1,284.00			1,284.00
Pelletier, Richard H	Building Inspection/Transfer Station	53,890.88			53,890.88
Pelletier, Timothy P	Police	40,597.73	1,918.34	2,545.00	45,061.07
Pelletier, Troy C	Recreation	541.88			541.88
Perron, William A	Executive	600.00			600.00
Pitman, Richard W	Executive	450.00			450.00
Purdy, Gerry A	Transfer Station	17,775.00			17,775.00

2012 DEERFIELD EMPLOYEE ROSTER

Employee Name	Department	Regular Wages	OT Wages	Detail Wages	Gross Amount
Rapsis, Jason S	Fire Department	463.42			463.42
Reagan, John M	Executive	200.00			200.00
Roberts, Kelly A	Town Clerk/Tax Collector	1,560.00			1,560.00
Robertson, Rachel E	Recreation	2,506.50			2,506.50
Robertson, Robert A	Executive	600.00			600.00
Schibblehute, Doreen	Fire Department	2,795.82			2,795.82
Sinnamon, Lorena A	Executive	4,000.00			4,000.00
Smith, Glenda J	Police	37,065.46		3,404.00	40,469.46
Souhlaris, Christopher M	Recreation	9,002.94			9,002.94
St. Onge, Roger N	Police	6,716.31		3,469.00	10,185.31
Studley, Allan F	Transfer Station	22,839.50			22,839.50
Tibbetts, Mark A	Government Buildings/Fire Department	35,332.40			35,332.40
Touchette, Michelle E	Recreation	13,326.64			13,326.64
Touchette, Penny S	Town Administration	40,008.00			40,008.00
Tracy Sr, Richard H	Highway Administration	11,176.00			11,176.00
Treantafel, Deborahann	Recreation	20,279.00			20,279.00
Vennerbeck, Ann H	Library	6,966.00			6,966.00
Williams, Samuel R	Veasey Park	1,340.50			1,340.50
Wilson, Alan L	Police	40,599.49	541.42	9,133.50	50,274.41
Wilson, Scott G	Recreation	912.00			912.00
Woods, Chad J	Recreation	3,918.75			3,918.75
Yelle, Jasmine L	Recreation	427.50			427.50

2012 ELECTION OFFICIALS

Moderator

Jonathan Hutchinson 436.82

Assistant Moderator

Assistant Moderator
 James Alexander 150.44
 Richard Boisvert 197.56
 James County 286.38
 Thomas Foulkes 90.63
 Roger Hartgen 45.31
 Judith Marshall 90.63
 Frances Menard 288.19

Supervisors of Checklist

Nancy Baptiste 30.81
 Meridith Briggs 1,169.07
 Harriet Cady 512.95
 Carly Oswald 27.19
 Cathleen Perron 106.94
 Cherie Sanborn 2,046.32
 Diane Valade 280.94

Ballot Clerks

Kathleen Berglund 271.89
 Anne Crawn 366.14
 Barbara Daley 391.52
 Maddie Foulkes 90.63
 Denise Greig 130.51
 Cynthia Kelsey 366.14
 Barbara Mathews 50.75
 Frances Menard 54.38
 Cynthia Tomilson 300.89

Ballot Counters

Elaine Alexander 10.88
 Philip Bilodeau 35.90
 Richard Boisvert 30.45
 Nancy Brown-McKenney 10.88
 Melissa Buckner 30.45
 Bernadette Cameron 23.57
 Kara Dickson 32.27
 Thomas Dillon 30.82
 Alia Hazen 7.25
 Rebecca Hutchinson 6.89
 Dollene Jones 26.83
 Armond Joplin 3.26
 Jay Joplin 18.13
 Barbara Mathews 19.94
 Hebert McKinney 10.88
 Linda McNair-Perry 18.13
 Frances Menard 48.94
 Kirk Sciola 10.88
 Debra Smith 18.13
 Cynthia Tomilson 45.32
 Melisa Yurek 26.83

ANNUAL REPORT OF THE POLICE DEPARTMENT

Chief: Michael P. Greeley

Emergencies

Dial 911

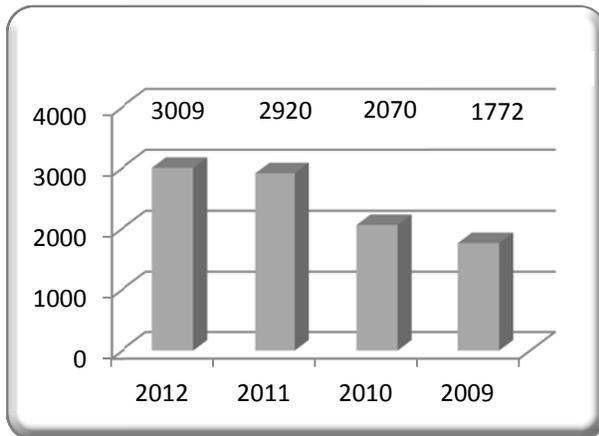
For all other business:

Dispatch: (603) 463-7432

Business: (603) 463-5742

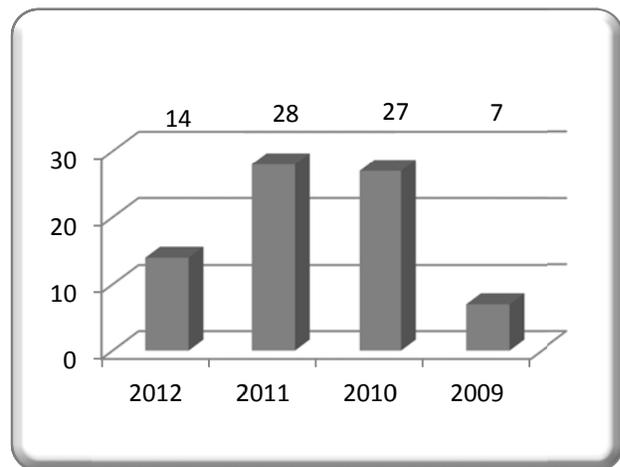
Fax: (603) 463-2822

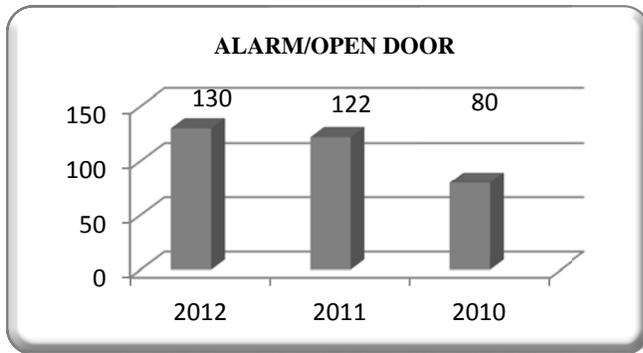
The Deerfield Police Department had some changes over the year 2012. We had three new officers join the Police Department. Officer Lister was hired full-time and Officers Loignon and Mozer were hired part-time. Those positions were filled mid-year and because of that the rest of the Department had to work even harder to keep up with the work load.



Arrests went up, partially due to an increase of criminal calls for service as well as motor vehicle activity. The reportable calls for service that the Department handled continued to go up again this year. We handled 89 more calls for service in 2012. That is 939 more than in 2010 and 1,237 more calls than in 2009. That is a huge jump for a Department that only has seven full-time officers.

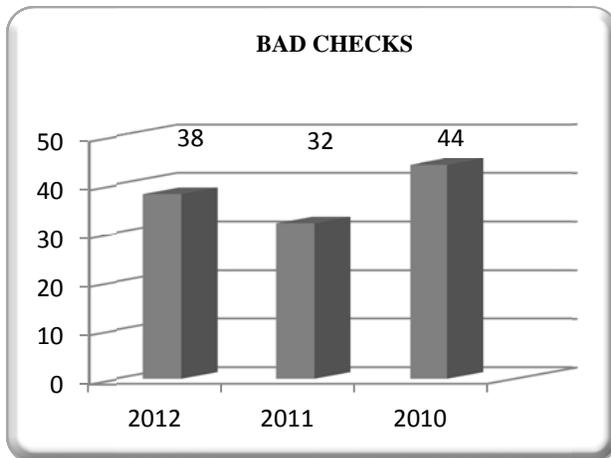
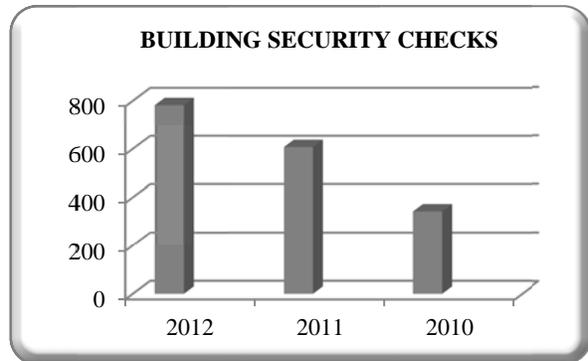
For the first time since 2009 burglaries went down. There were 28 in 2011 and only 14 in 2012. That can be attributed to the diligent work that the officers of the Deerfield Police Department. Suspicious Person/Activity calls also went up from 148 in 2011 to 176 in 2012. We can thank the Town's People for assisting in notifying the PD of Suspicious Person/Activity. If it were not for the residents, some of those would not have been checked. The officers cannot be everywhere at once, so we appreciate the calls from the public.





There were 130 Alarm/Open Door calls handled in 2012. That is up slightly from 2011.

The Police Department also conducted 782 Building Security Checks/Vacations checks last year. That is up from the 607 in 2011.



Bad check cases went up slightly over last year, going from 32 in 2011 to 38 in 2012. It appeared that several of those cases that involved the Town as a victim could have been avoided. I would ask the public to make sure to verify the accounts that checks are being written from.

Motor Vehicle stops increased from 561 in 2011 to 1,157 in 2012. It should be noted that during that time frame that accidents went down from 83 in 2011 to 60 in 2012. That is a credit to the proactive traffic enforcement of the Deerfield Police Department.

There were two situations in Town this year that involved the Police Department as well as the assistance of several other communities.

The first incident was an incident that occurred at the Deerfield Fair. During that incident, four persons were taken into custody for selling counterfeit items and several hundred thousands of dollars of merchandise were confiscated. Court cases in those cases are still pending.

The second incident that occurred was an incident where one of the officers was attacked by a subject while answering a 911 hang up call. The attack was unprovoked and luckily the officer

only suffered minor injuries. The case also involved a second subject at the residence firing a weapon. Both subjects were arrested and court cases are pending.

I would like to personally thank the officers of this Department as well as officers from area departments for working hand in hand on both of these cases.

Detective Sergeant Deyermond has worked on solving the burglary cases that have occurred in Town. We were able to make arrests on some of those and Detective Sergeant Deyermond has worked on the other cases, sometimes doing search warrants on residences or cars and finding stolen items. Arrests were made as a result of finding those stolen items.

Sergeant Lavoie is also certified to inspect child safety seats. If anyone from the public would like a child car seat inspected by Sergeant Lavoie they can call the station to make an appointment.

Patrolman 1st Class Hughes is the Department Juvenile Officer. If there are any issues that need to be addressed, please contact him at the station.

Patrolman Wilson has now become the Department DARE Officer, after completing the two week certification to become a DARE Officer. He started at the Deerfield Community School in the Beginning of January.

As I do every year, I would again request the assistance of the public both for keeping an eye on things and for your support throughout the year. If you see something suspicious or you think someone needs assistance, please do not hesitate to call. Even if you are not sure, but you think there might be illegal activity going on, please call.

Finally, I must, as I do every year, thank the employees of the Deerfield Police Department. If it were not for them, I would not be able to call the work that is done a success. My staff and I do everything we can to make sure that the citizens of Deerfield are protected 24 hours a day 365 days a year. Thank you again, to all of you.

Full time Officers

Chief Michael Greeley
Det. Sergeant Daniel Deyermond
Sergeant Michael Lavoie
Patrolman 1st Class Joel Hughes
Patrolman Timothy Pelletier
Patrolman Alan Wilson
Patrolman Joseph Lister

Part time Officers

Patrolman Roger St. Onge
Patrolman Glenda Smith
Patrolman Scott Loignon
Patrolman Robert Mozer

Respectfully submitted,

Michael P. Greeley
Chief of Police

ANNUAL REPORT OF THE DEERFIELD FIRE DEPARTMENT

The Deerfield Fire Department responded to a total of 105 calls in 2012. During the past year firefighters were required to attend at least 24 hours of training.

In 2012, we applied for one grant from the Volunteer Fire Assistance Funds (VNA) for forestry hose.

In 2012 we had 4 firefighters retire: Peter Demers, Ginger Demers, Paul Kimball and William Cartier. I would like to take this opportunity to thank them for their years of service to the Town of Deerfield.

Preventive maintenance continues to be high priority because of the age of our current equipment.

During 2012 we receive the following equipment through Grants or Funding 2012 Engine, 2012 F-350 Ford Forestry Pickup, Jaws of Life, 4 Stage Forestry Pump, Forestry Slid Unit for The Gator, Comex Shirts, Pants and Helmets.

In 2012 the members of the Deerfield Fire, Police and Rescue purchased a new Zodiac Boat from donations and fund-raisers

During 2012 we completed hose, ladder, pump and scba testing that is required by NFPA and ISO.

On March 12, 2013, The Deerfield Fire, Police and Rescue are asking the voters for their support of the Warrant Article for a new Safety Complex.

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

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

Yours in Fire Protection

Mark A. Tibbetts
Fire Chief



2012 DEERFIELD FIRE DEPARTMENT YEARLY STATISTICS

As of December 3, 2012

*Submitted by
Chief Mark A. Tibbetts*

Propane Burner Inspection	7	
Propane Tank Inspection	19	
Oil burner Inspection	3	
Wood Stoves	2	
Outside Furnace Inspections	2	
Business Yearly Inspection	22	
Deerfield Fair Concessions	72	
Monthly School Inspection	18	
Yearly School Inspection	2	
Foster Home Inspection	3	
Fireworks Permit	10	
Fire Permits Issued	4010	
Seasonal Permits Issued	92	
Check Non Permits	10	
Check on Seasonal Permits	20	
Smoke Investigations	6	
Fire Alarms	4	
Smoke Detectors	2	
Assist Rescue	4	
Assist Police	5	
Other	7	
Training	52	Hrs
Fire Calls	85	
<hr/>		
Total Fire Calls	105	

2012 DEERFIELD FIRE DEPARTMENT ROSTER

Mark A. Tibbetts Chief

Gary Clark Assistant Chief
Matthew Lopez Deputy Chief
Matthew Fisher Captain
George F. Clark Captain Honorary

Keith Rollins Chief Engineer

Daniel Briggs, Captain
John Dubiansky Lieutenant

Steve Foster Captain
Dave Farrar Lieutenant

Matthew Kimball
Richard Butler
Barbie Castor
Dianne Kimball
Laura Hall
Jason Rapsis
Chris Gallant
Kevin MacDonald
Gerry Purdy
Jeffery Poisson
Paul M. Smith
Jeff Smith

Larry Oneal
Kevin Briggs
Bradley Briggs
Alex Cote
Tom Dillon
Jesse Bosworth
Joey Bosworth
Erik Farrar
Gerry Grace
Shea Ahern
Joseph Cartier
Josh Cresswell

EXPLORERS

Erin Barnard
Angel Cascamisi
Leah Hapke

ANNUAL REPORT OF THE DEERFIELD RESCUE SQUAD

In 2012, the Deerfield Rescue Squad's 18 members responded to 217 medical calls this year.

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

Along with purchasing a Rad 57 Pulse CO-Oximeter, A meter that will help us easily detect carbon monoxide poisoning in patients, we have also have made significant improvements to the Rescue Vehicle.

The Rescue Squad has enjoyed being involved in the 2012 events such as; The Santa Parade, Old Home Day, The Tailgate Trick or Treating, The Deerfield Fair Easter Activities Day and The Deerfield Fair Winter Holiday Stroll.

This year along with the Deerfield Fire Department and Police Department, The Rescue Squad would like to ask you for your support in the proposed Safety Complex warrant article.

The Rescue Squad looks forward to working with the community in 2013!

2012 RESCUE SQUAD ROSTER

Cynthia McHugh
Joe Cartier
Christopher Gamache
Doreen Schibbelhute
Chris Gallant
Philip Hills
Shea Ahern
Jason Rapsis

Matt Fisher
John Dubiansky
Matt Lopez
Adam Christie
Tristan Hills
Josh Cresswell
Gerry Grace

2012 RESCUE SQUAD EXPLORERS

Leah Hapke

Angel Cascamisi

Erin Barnard

ANNUAL REPORT OF THE OFFICE OF WELFARE

The basic local welfare duties are described in RSA 165. 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 slow economy led to a strong demand for information regarding Federal, State and Local assistance. In 2012, this Office saw a drop in the number of families seeking local assistance, likely due to the unusually warm winter of 2011-12.

In addition to coordinating the Town of Deerfield's General Assistance Program, the Office of Welfare assists the Deerfield Food Pantry and coordinates a variety of holiday charitable activities within our community. The Deerfield Food Pantry also saw a slight drop in families served. In 2012, it offered "GOT LUNCH", a new summer lunch delivery program for children that will be offered in 2013.

In April 2012, the Office of Welfare participated in "Take Care of Your World, a town-wide cleanup and Wellness Expo. Thanks to the many residents who came out to the event! This Office offered information on financial, social, and emotional well-being as well as State and non-profit assistance programs; materials are available at the George B. White Building. We'll see everyone next year on April 20, Earth Day Weekend!

In September and October 2012, this Office worked with the eight-member Americorps NCCC team. Some of their projects included the Wood Bank as well as energy conservation and disaster preparedness outreach to low income and elderly residents. Many thanks to all who fed and helped the Team! The Office of Welfare is active in the Town's Emergency Management planning, focusing on the sheltering of residents in the case of an emergency. It also works with the Deerfield Community School Nurses and New Hampshire Healthy Kids on the 100% schools initiative.

Thank you to the many residents, including DCS students, businesses and civic groups, who donate so much to support those in need in our community!

If you need information about Social Services, including program updates or 24-hour hotlines, simply visit the Office, check the Communicator, or go the Health & Welfare page of the Town website (www.townofdeerfieldnh.com) or The Forum (www.forumhome.org).

The Welfare Administrator maintains regular drop-in office hours and is accessible during business hours at the Deerfield Town Offices. You may contact the Welfare Administrator by confidential voicemail at 463-8811 x310.

Denise Grieg,
Welfare Administrator

ANNUAL REPORT OF THE TOWN CLERK TAX COLLECTOR

Greetings fellow residents! We here in the Clerk's Office wish each and every one of you glad tidings for the New Year. We've been busy, as usual, providing various municipal services. As the front line, premier information dispenser, and service provider for the Town, there is never a dull moment or shortage of work to be done.

2012 saw many accomplishments. We are happy to report that many people are utilizing the E-Reg program that allows residents to renew their registrations online. This popular option allows people to complete transactions on their own time, and beyond our public office hours. The program also features an estimate tool, which is helpful in obtaining approximate registration fees for renewals and new registrations. Motor vehicle revenue increased in 2012 from the previous year, making it a busy year on the counter.



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

The Clerk's Office is responsible for collecting all property, yield, excavation, and current use taxes prescribed by law committed to us 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, 2012, we collected approximately 95% of the 2012 property taxes committed to us by warrant. We would like to thank the volunteers who stuff envelopes, part-time employees for their much needed help, and inter-department cooperation that has allowed us to produce bills in a timely fashion. The Clerk's Office is the leading revenue collector for the town, and, we are happy to report the collection process has been running smoothly.

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

We look forward to continuing to serve you in the future and see your smiling faces!

Respectfully submitted by,
Kevin Barry, Town Clerk/Tax Collector

KAR/kar

ANNUAL REPORT OF THE ASSESSORS

Tel: (603) 463-8811 Ext 315

Email: assessing@townofdeerfieldnh.com

2012 was the beginning of cyclical reviews for the Assessing Department. By maintaining and doing a systematic review of properties will enable the Town to meet the guidelines of a full revaluation without the high cost of a revaluation. Each year the Town will try to visit as many properties as possible within our budget, 2012 we were able to visit over 400. Notification will be sent to property owners prior to review.

Not only is the Assessing Department responsible for collecting and maintaining information used to prepare tax bills and manage exemptions and credits. We also update tax maps with subdivisions, lot line adjustments and corrections, process current use applications, along with timber and excavation intents and certifications.

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

Public Service Co	\$ 1,161,506
Deerfield Fair Association	\$ 134,361
NH Electric	\$ 99,377
Fair Point Communications, Inc.	\$ 41,283
Briggs, Daniel	\$ 22,712
SNHS Deerfield Elderly Housing	\$ 22,046
George, Simon	\$ 20,155
Van Berkum, Peter H.	\$ 19,892
Levesque, Claude R.	\$ 19,512
Asselin, Paul	\$ 18,558
Fisher, Scott T.	\$ 17,690

Our office is open from 8:00 am to 12:00 pm Monday – Friday. If you are not able to make it during regular office hours please do not hesitate to call or email and we will make every attempt to accommodate you.

Respectfully Submitted,

Penny S. Touchette

NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- Posted continuously in a public place from January 1, 2012 until December 31, 2016, and
- Published in the 2011 through 2015 Annual Report.

Read the full statute at
RSA 674:39-aa Restoration of Involuntarily Merged Lots.

HIGHWAY ANNUAL REPORT



During 2012, Meetinghouse Hill Road was reconstructed, base paved and top coated. Church Street from the Community Church to the Mt Delight Road intersection, and Mountain Road were overlaid. 2013 paving projects are scheduled to be Nottingham Road from the Mountain road intersection to Perry Road and an overlay on Reservation road.

The 10KW generator is all in and wired at the highway garage. This was purchased for the town through grant monies from The State of New Hampshire Emergency Management. When the generator was installed the entire fuse panel was also updated in the garage.

Hurricane Sandy made her grand entrance and her exit was even grander! We had little damage in her wake to clean up. We went road by road and chipped what damage there was in less than a week. The biggest problem was on Griffin road where a large pine tree had taken down the electric lines. We couldn't cut the tree until it was confirmed by the utilities that the power was in fact dead. It took several days for that to happen. Once confirmed not to be live, we were able to remove the tree and unblock the road.

Our ongoing ditching is moving forward. We completed Lang road, parts of Middle and Mountain roads. We also changed out a good number of damaged culverts around town. Like the ditch work, brush work has been ongoing and is an annual event. The bottom line is that we are making progress and it is starting to show.

The damaged roof was replaced on the salt shed and the fuel tank was finished to match. The windows were replaced and the siding will be replaced on the office part of the highway garage in the near future.

The highway department was involved with the America Corp group. The department supplied chain saws, gas and oil for the same, transportation and man power to assist where needed. Part of the America corps job was assisting the highway department in finishing up the GPS information on the town's culverts. They also did a lot of work on the towns trail systems in the town forests that required some assistance from the highway department staff.

As always, I wish to thank the residents of Deerfield for their kind words of encouragement to the highway department staff, they are a dedicated group trying to improved and maintain the road system in Deerfield.

Regards,

Alex Cote
Highway Agent.

ANNUAL REPORT OF THE TRANSFER STATION

This past year has seen some changes at the facility. The largest change being the overhead steel work has been completely sand blasted and repainted. The purchase of the new loader has been greatly appreciated by the employees and will serve us for many years moving forward.

Again we will continue to make an increased emphasis on recycling. The cost of waste disposal has remained fairly steady with the downed economy but as things pick up disposal will become increasingly more costly. As landfills start to become filled new ones are not being allowed. As a result more and more waste will be forced to be trucked out of state to other landfills. Much of Deerfield's waste is burnt at a trash to energy facility but a substantial amount still goes to a landfill site. In order to keep costs down more effort needs to be put on recycling.

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

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

I also would like to thank the employees that work at the facility for 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 be sorted and packaged by the employees so they can be shipped out as revenue generating recyclables. Waste oil is greatly appreciated, as the town uses it to heat the town shed with a waste oil furnace, this saves a considerable amount of money by us not purchasing fuel oil, but it is also important to keep in mind not to bring contaminated oil as this will create an issue with the furnace. The main culprit being water and antifreeze mixed in.

Below is a brief summary of items that we processed at the facility.

• Residential waste	1,270 tons
• Construction demolition	291 tons
• Bulky waste	130 tons
• Aluminum cans recycled	6.33 tons
• Steel cans recycled	9.47 tons
• Corrugated cardboard recycled	42.74 tons
• Mixed paper recycled	85.60 tons
• Glass recycled	80 tons
• Scrap metal recycled	22 tons
• Rechargeable batteries	359 lbs
• Electronics	13.25 tons



Respectfully Submitted,
Richard H Pelletier



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

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234
Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402
E-mail: info@nrra.net Web Site: www.nrra.net

Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 32-year old recycling cooperative. Your member-driven organization provides you with:

- Up-to-date **Technical Assistance** in waste reduction and recycling;
- **Cooperative Marketing** to maximize pricing and **Cooperative Purchasing** to minimize costs;
- Current **Market Conditions** and Latest **Recycling Trends, both regionally and nationwide**;
- **Innovative Programs** (i.e. Dual Stream, Consolidation and Single Stream);
- **Educational and Networking Opportunities** through our Annual Recycling Conference, our new Bi-weekly "Full of Scrap" email news, monthly Marketing meetings, website, and Fall Facility Tours;
- **School Recycling Club** - a program to assist schools to promote or advance their recycling efforts;
- **NH DES Continuing Ed Credits**;
- **NH the Beautiful Signs, Grants, Bins and Recyclemobiles.**

The membership has grown to include more than 400 municipalities, businesses and individuals in New Hampshire, Vermont, Massachusetts, Connecticut and Maine. NRRA, as a non-profit organization, is unique in that we do not charge a "brokerage fee" or work to maximize profit gains, but rather has a minimal "Co-op" Fee" which is re-invested into programs to further your recycling programs and solid waste reduction efforts in schools and municipalities.

Through your continued support and dedication, NRRA has assisted our members to recycle over 78,890 tons in fiscal year 2011-2012!



In Fiscal Year 2011/2012 NRRA assisted its Members in recycling over 78,890 Tons!

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

ANNUAL CODE ENFORCEMENT REPORT

This past year new home starts were at 13 single family units. Most of these have been either pre-sold or customs homes. This seems to indicate sales are increasing and inventory is decreasing. Deerfield appears to continue being a desirable community especially for equestrian enthusiasts. Most contractors have indicated work has been steady but not overwhelming. The amount of housing stock is decreasing and thus generating increased interest in new homes. Prices do remain soft though.

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

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

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

Year	03	04	05	06	07	08	09	10	11	13
Building permits	168	165	140	118	122	82	81	82	90	85
Dwellings Units	19	51	27	29	19	12	9	19	17	13
Electrical							72	72	66	62
Plumbing							28	31	25	26
Mechanical							36	70	58	68

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

Respectfully,

Richard H. Pelletier
Building, Health and Zoning Officer



ANNUAL REPORT OF PARKS & RECREATION

In 2012 the Deerfield Parks and Recreation Department continued to grow both in the number of programs as well as participants in the programs.

Our challenges moving forward are to continue to maintain and improve our fields and facilities, continue to grow our programs based on resident feedback and suggestions, and maintain the relative affordability of the programs and services offered.

2012 was the second year that the Parks and Recreation budget was simply the salaried position of the full time Director. All other expenses including employee salaries, field and building maintenance and repair, utilities etc. were all paid from revenue's generated by the program's revolving account through user fees, donations and sponsorships. During these two years the amount of money taken in and expended has essentially been equal.

It is both my and the Recreation Commissions belief that this system is working effectively and is a good value to the town.

I wish to thank the Recreation Commission for all of their hard work as well as their support and guidance. I would also like to thank the Veasey Commission for keeping Veasey Park a Deerfield Treasure.

Thank you to all the support we receive from donors and sponsors, as well as all of our volunteers, particularly our youth sports coaches. Our programs would not be possible without you.

I am very fortunate to work with such a great caring staff that drives our programs.

Lastly thanks to all of you for supporting our programs and department. We look forward to continuing to serve you in 2013, and welcome any suggestion, comments or ideas you may have.

Sincerely,

Joe Manzi, Director
Deerfield Parks and Recreation

ANNUAL REPORT OF PHILBRICK-JAMES LIBRARY

Visits to the library in 2012	10,191
Books/other materials borrowed in 2012	15,162
New families registered	83
Books in the library at the end of 2011	22,903
Materials added to the collection in 2012	797
Materials weeded from the collection in 2012	276
Books in library at the end of 2012	23,424



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

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

Highlights of 2012:

- Cultural passes to Currier Museum of Art, SEE Museum (Science Enrichment Encounters), Strawberry Banke, Christa McAuliffe Planetarium, N.H. History Museum, Children’s Museum of NH and Canterbury Shaker Village, Museum of Fine Art in Boston. **New in 2012: Charmingfare Farm** in Candia
- Continued our membership in the NH Downloadable Audiobooks consortium offered by the NH State Library.
- Staff technical training on downloadable books and e-books
- Facilitated 3 local book groups
- Read Across America—participated by reading to kindergartners at DCS
- Dream Big: READ! summer reading program with 70 children participating in the program and 32 completing their reading contracts by reading (or listening to) 1342+ books for a total exceeding 46,425 minutes and creating wonderfully imaginative projects about nocturnal animals
- Dream Big; READ! Kick-off with stories, songs and refreshments
- Read Aloud Storytimes at Veasey Park during the six weeks of swim lessons
- Take-It and Make-It (at home) craft kits for Dream Big: READ! program
- Dream Big: READ! Grand Celebration with ice cream sundaes, certificates and prizes awarded
- Celebration of Chris and Jill Carr’s volunteer efforts—awarded the sixth annual Elsie Brown Volunteer of the Year Award during National Library Week in mid-April
- Hubble telescope presentation by Mal Cameron
- Hosted a NH Astronomical Society Skywatch presentation with 7 telescopes set up in the gazebo field; we saw Jupiter and some of its moons plus many stars!
- Prepared and presented a program on the NH Ladybug award for Deerfield Cooperative Preschool (read stories and made a craft)
- Preschool Storytime continued on Tuesdays at 9:30 AM with stories, songs, fingerplays and crafts geared for 3 and 4 year olds

- Participated in the Wellness Fair—books and other materials for all ages
- Served on the town Joint Loss Management Committee and helped write the town's safety policy
- Renovations to the building include: storm windows at front entrance, slate roof repairs, outdoor electrical outlets and water spigots installed
- New brick sidewalks installed by Ben Averell as his Boy Scout Eagle project
- Art gallery displayed talented local artists: Walt Kutylowski, Diana Allard, Joanne Wasson, Richard Moore and Alan Perkins, a different local artist featured every two months
- Friends of the Library sponsored the Cabin Fever Fair—participants displayed a sample of their work in our gallery during March: Grace Myers, Michele Godbois, Sheri Girard, Ginny Nickerson, Joey Boudreau, Robin Bettencourt, Jessica Seawards, Mike Driscoll, Jen Verville
- The following organizations in town used the library as a meeting place: Cub Scouts, Deerfield Community School, Deerfield Democrats, Deerfield Historical Society, Deerfield Republicans, FORUM, Friends of the Library, Girl Scouts, Heritage Commission, Northern Pass study group, Supervisors of the Checklist, Taxpayer's Association, Tiger Cubs and Women's Club. These meetings are in addition to the library trustees and book group which meet every month. The town library is a busy place!

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

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

Evelyn F. DeCota, Director
Philbrick-James Library

Financial Report of Philbrick- James Library

December 31, 2012

Balance on hand, January 1, 2012 35,381.12

Receipts:

Interest	25.2	
Donations, fines, book receipts, gifts	596.62	
Town Funds Transferred	23,543.21	
Grants	0	
Copier	202	
		<u>24,367.03</u>
Subtotal		59,748.15

Expenditures:

Supplies and Maintenance

Public Service	1,524.01	
Office Supplies	1,035.84	
Equipment Maintenance	0	
Building Maintenance	1,549.64	
New Equipment	197	
Lift	200	
Banking Costs	10	4,516.49

Programs and Personnel Expenses

Family memberships:

Currier Museum	65	
NH Historical Society	60	
Canterbury Shaker Village	100	
Seacoast Science Center	70	
McAuliffe-Shepard Planetarium	250	
SEE Museum	75	
Boston Museum of Fine Arts	42.9	
Strawberry Banke Museum	250	
SILC membership	250	
NH Trustee membership	140	
Professional Development	60	
Humanities Programs	250	1,612.90

Books and Periodicals

Books	6,984.62	
Audiobooks	704.42	
Newspapers	460.72	
Magazines	429.85	8,579.61

Total Expenses \$14,709.00

Balance on hand, December 31, 2012 \$45,039.15

Philbrick-James Library Building Fund 2012



On Hand January 1, 2012 \$36,179.17

Receipts:

Trustee of the Trust Funds	1,954.81	
Interest	19.08	
Donations	1,170.00	3,143.89

On Hand December 31, 2012 **\$39,323.06**

ANNUAL REPORT OF THE PLANNING BOARD

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

- Review and approve or deny applications for subdivision and site plan approval; the Board provides assistance to applicants seeking a land use approval;
- Recommend amendments to the Town's Zoning Ordinance and other land use regulations.
- Prepare and amend the Town's Master Plan and promote interest in and understanding of the Master Plan.

In 2012 the Planning Board reviewed and approved applications for one subdivision, three lot line adjustments, and one site plan. The Planning Board monitors previously approved subdivisions and site plans for continued compliance. Given the slow pace of new development, the Board is making use of its meeting time to update or initiate some needed planning work. Of note the Planning Board:

- Monitors an approved excavation area which required a significant amount of the Planning Board's time;
- Reviewed the PSNH application for tree trimming on scenic roads;
- Conducted an informational session on the Northern Pass (NP) project with NP & PSNH representatives, which included a visit to the substation; and
- Conducted an informational session with North Country opponents to the Northern Pass projects.

Master Plan Update

The Board adopted the updated Master Plan in 2009 and the Deerfield Open Space Plan (DOSP) in 2010. The Board updated the Subdivision Regulations in 2011. In 2011 – 12, with assistance from the Southern NH Planning Commission, the Planning Board prepared a draft Energy Chapter as part of the Master Plan. For additional information, see <http://www.townofdeerfieldnh.com/offices/planningboard.php>

Update of local use regulations

In 2012, The Board, with assistance from Town Engineer Steve Keach and Town Planner Gerald Coogan, prepared an updated version of the Town's Site Plan Review Regulations. In 2013, the Board will be working with the Pleasant Lake Association to revise and update the Pleasant Lake Watershed Protection Overlay District.

Proposed 2013 Zoning Amendments

The Planning Board considered making revisions to the Pleasant Lake Watershed Protection Overlay but decided to wait and to work with the Pleasant Lake Association in 2013 on possible

revisions. Therefore, the Board will not be proposing any zoning amendments for the 2013 March Town Meeting.

2013 Work Program

In 2013, the Planning Board expects to work on the following:

- Completion and adoption of the update to the Town's Site Plan Review Regulations;
- Continued review of applications for subdivision, site plan, lot line adjustments and voluntary mergers;
- Meeting with applicants and landowners to explain the land use review and approval process;
- Work on a village / mixed use zoning district and revisions to the Pleasant Lake Watershed Ordinance; and
- Continued work on the Town's Capital Improvement Program (CIP).

Planning Board advisors

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

Town Planner: Gerald Coogan, AICP.

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

Legal Counsel: Atty. James Raymond.

Planning Board Secretary: Jane Boucher

Learn more about the Planning Board and planning documents by visiting the Town's website at <http://www.townofdeerfieldnh.com/> or attend a meeting. Normally, meetings are the 2nd and 4th Wednesday of the month, except in November and December. You can contact us at 463 – 8811 or at dflplan@townofdeerfieldnh.com. Thank you.

Respectfully submitted,

Fred McGarry, P.E., Chair
Kate Hartnett, Vice Chair
Bill Perron, Representative from the Board of Selectmen
Lisa Wolford
Peter Schibbelhute
Richard Pelletier, alternate

Deerfield Planning Board

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.



WHITTIER ROAD (From Griffin Road to Dead End)

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



PERRY ROAD (From Nottingham Road to Cate Road)

Article 14 of Town Meeting Warrant voted on March 4, 1975.



MOUNTAIN AVENUE – now known as HARVEY ROAD–

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



CATE ROAD, BEAN ROAD & COFFEETOWN ROAD

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



CANDIA ROAD & COLE ROAD

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



GULF ROAD

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

ANNUAL REPORT OF THE SOUTHERN NEW PLANNING COMMISSION

The Southern New Hampshire Planning Commission has a wide range of services and resources available to help dues-paying members deal with a variety of municipal issues. Technical assistance is provided by a professional staff whose expertise is, when necessary, supplemented by consultants selected for their specialized skills or services. Each year, with the approval of appointed representatives, the Commission staff designs and carries out programs of area-wide significance mandated by New Hampshire and federal laws or regulations, as well as local projects which pertain more exclusively to a specific community.

Technical assistance is provided in a professional and timely manner by staff at the request of Planning Board and/or Board of Selectmen. The Commission conducts planning studies and carries out projects that are of common interest and benefit to all member communities, keeps officials apprised of changes in planning and land use regulation; and, in conjunction with the New Hampshire Municipal Association, offers training workshops for Planning and Zoning Board members on an annual basis.

Services that were performed for the Town of Deerfield during the past year are as follows:

- 1) Conducted population, dwelling unit and employment projections from 2010 through 2050 at a five-year increment based on 2010 U.S. Census data;
- 2) Coordinated Upper Lamprey Scenic Byway meetings: Assisted with mapping, writing of Byway Nomination & Corridor Management Plan, outreach to towns;
- 3) Provided support to the Regional Trails Coordinating Council: Provided meeting notes, wrote/edited the Strategic Plan, coordinated logo development with the NH Institute of Art, explored the possibility of trail expansion into Deerfield;
- 4) Food Shed mapping for all towns in the Region;
- 5) Updated the Base map for Deerfield;
- 6) Conducted traffic counts at fifteen (15) locations in the Town of Deerfield, and forwarded completed counts to the Planning Board;
- 7) Represented the interests of the Town on the Region 8 Regional Coordinating Council for the Statewide Coordination of Community Transportation Services Project;
- 8) Compiled building permit and certificate of occupancy permit records to record dwelling unit totals in all communities, and prepared a summary land use report.
- 9) Hosted a Legislative Welcome Reception in Manchester for Deerfield legislators and other legislators from the region on December 4, 2012;
- 10) Provided information, data and organized project meetings involving Deerfield residents, planning board members, and town officials to participate in the Granite State Future Statewide and Moving Southern New Hampshire Forward regional planning project. This three-year project seeks public input in developing and presenting a vision for the future for the region and state;
- 11) Facilitated the Southern New Hampshire Region Community Preparedness Program and provided plan updates and public service announcements for member communities;
- 12) Continued to update the Livable Walkable Communities Toolkit to incorporate livable, walkable community principles into local, state and regional planning programs, policies and statutes;

- 13) Organized and facilitated several Municipal Planners' Roundtable and Natural Resource Advisory Committee meetings for Planning Department staff and planning board members on a variety of planning topics both local and regional. These meetings were held on March 21, June 20, September 26 and December 20, 2012;
- 14) Drafted Developments of Regional Impact Review Guidelines for use by all communities in the region;
- 15) Encouraged and facilitated energy planning to communities in the region by offering energy audits on municipal buildings through the Energy Technical Assistance Program (ETAP);
- 16) Prepared energy chapter to Town Master Plan;
- 17) Provided monthly information to the Deerfield Planning Board regarding upcoming meetings, project and grant updates, webinars and other training opportunities through the planning commission's quarterly Newsletters, monthly Media Blasts and periodic E-Bulletins;
- 18) Organized and offered both Zoning Board of Adjustment and Planning Board training to town officials and board members held on November 5 and 12, 2012;
- 19) Involved town residents, planning board and other committee representatives and town officials in the statewide and regional Broadband Infrastructure mapping and planning project. This project helped to implement many local broadband surveys, conduct broadband stakeholder and sector meetings, and identify underserved areas within the community;
- 20) Updated the Town's Hazard Mitigation Plan;
- 21) Developed a new program initiative referred to as the **ReadySetGo!** Southern New Hampshire Certified Site Program for all municipalities located in the region. Program details and participation requirements will be presented to all municipalities in the region in 2013;
- 22) Completed and closed out the region's FY 2010-2013 EPA funded Brownfields Community-Wide Assessment Grant for assessment of brownfields sites located within all the region's municipalities. Participation in the program was offered to Town of Deerfield and town officials participated on Advisory Committee;
- 23) Facilitated a Source Water Protection Workshop for all municipal officials and planning board members in Deerfield and all the region's municipalities which was held in the SNHPC conference room;
- 24) Assisted Planning Board in preparing a Broadband Chapter to Town's Master Plan;
- 25) Worked with Town staff on economic development facts and figures, including updating Deerfield's Economic Assets Profile.

Deerfield's Representatives to the Commission



Frederick J. McGarry
 Leslie Boswak, Alt.
 Frances Menard, Alt.

Executive Committee Member: Frederick J. McGarry

ANNUAL REPORT OF THE DEERFIELD HISTORICAL SOCIETY

The Historical Society continues to acquire and preserve Deerfield's cultural and historical past. This year a project, still on-going, has been the cataloguing of voting records. Early acquisitions included a collection of about 20 of the old hand-written lists of registered voters used at town meetings to check off the citizens as they deposited their ballots. About 20 of these historic documents had already been acquired and catalogued but, in the past year, our archives were enriched by an additional 40 more, spanning years from as early as 1820 up into the 1900s.

These are huge hand written sheets listing, in alphabetical order, the names of all voters and, when the list was used at town meeting, the moderator put a mark, a "check," beside the name of the person voting. A rich primary source for genealogists.



But of course these were names of men only until 1920 when the Nineteenth Amendment gave women the franchise. One of our prized possessions is an original first copy of the 1920 list of women voters. The society had it archivally preserved and framed and it is on display in the corridor opposite the town clerk's office in the town office building.

Among our other valuable resources available to researchers are the complete records of the GAR (Grand Army of the Republic) and their auxiliary the WRC (the Woman's Relief Corps).

Our rooms upstairs in the town hall are open several hours during the summer months and all year to those who need access by appointment.

The Society presents for the public a series of historically related programs on Thursdays from October to December and from March to June. We most cordially invite you to join us.

Pat Sullivan, President



Pat, our President holds an 1820 voting list, enlarged above, to be placed in our new flat file purchased especially to store the voting lists.

ANNUAL REPORT OF THE JOINT LOSS MANAGEMENT

“Every very employer of 5 or more employees shall establish and administer a joint loss management committee composed of equal numbers of employer and employee representatives. Employee representatives shall be selected by the employees. If workers are represented by a union, the union shall select the employee representatives. The joint loss management committee shall meet regularly to develop and carry out workplace safety programs, alternative work programs that allow and encourage injured employees to return to work, and programs for continuing education of employers and employees on the subject of workplace safety. The committee shall perform all duties required in rules adopted pursuant to this section.” NH RSA 281-A:64, III

During 2012, the Joint Loss Management Committee (hereinafter, “JLMC”) successfully brought the Town of Deerfield, as a place of employment, up to labor and statutory standards with regard to safety matters in the workplace. The success of this undertaking was largely due to teamwork and collaboration among town employees, department heads, and the Board of Selectmen.

Major accomplishments are as follows:

1. A current written Safety Policy was adopted at the August 27, 2012, Board of Selectmen meeting;
2. The JLMC has organized its structure by meeting and performing safety inspections on a quarterly basis;
3. The JLMC fostered and maintained a safe, healthy, and supportive work environment.

For further information, meeting minutes can be found at townofdeerfieldnh.com.

Respectfully submitted,

Kelly Ann Roberts, Chairperson
Joint Loss Management Committee



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2012-12/31/2012

--DEERFIELD--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BREEN-WELSH, ARIA VICTORIA	02/02/2012	EXETER, NH	WELSH, BRIAN	BREEN, KIMBERLY
TOMARCHIO, LIAM AARIC	02/03/2012	MANCHESTER, NH	TOMARCHIO JR, PHILIP	GIANOTIS, KRISTEN
SULLIVAN, ARLEY MAE	03/05/2012	PORTSMOUTH, NH	SULLIVAN, ERIC	TERRIEN, KIMBERLY
BOULTON, ALTHEA LYNN	03/18/2012	MANCHESTER, NH	BOULTON, CONNOR	BOULTON, ANDREA
MOORE, WILLIAM DANIEL	03/20/2012	MANCHESTER, NH	MOORE, JASON	MOORE, SHELBY
MOLAVA, KENDALL JOSEPHINE	04/27/2012	CONCORD, NH	MOLAVA, MARK	RUPP, ADRIENNE
CARON, GABRIEL GEORGE	06/06/2012	MANCHESTER, NH	CARON, GLEN	CARON, KAREN
BARKER, AISLEIGH LONDA	06/09/2012	CONCORD, NH	BARKER, IAN	BARKER, LONDA
HARRIS, NATALIE ANNE	07/31/2012	MANCHESTER, NH	HARRIS, DANIEL	HARRIS, JILL
HOFFMAN, AMELIA GRACE	08/14/2012	DOVER, NH	HOFFMAN JR, SHAWN	HOFFMAN, EMILY
GAGNE, AYL PATRICIA	08/21/2012	MANCHESTER, NH	GAGNE, DAVID	GAGNE, HEIDI JO
STARTZ, BLAKE CHRISTOPHER	09/18/2012	DOVER, NH	STARTZ, CHRISTOPHER	CHAMBERLIN, TANIA
WILSON, LEVI ALAN	10/02/2012	DOVER, NH	WILSON, ALAN	WILSON, JENNA
LEMIEUX, LUCAS CLIFFORD	10/23/2012	MANCHESTER, NH	LEMIEUX, RYAN	FORSYTHE, NICOLE
BARY, KRISTOF THOMAS	10/30/2012	MANCHESTER, NH	BARY, MATTHEW	BARY, CHRISTINE
PICHETTE, COLTON DANIEL	11/03/2012	MANCHESTER, NH	PICHETTE, BRYAN	PICHETTE, SHAKIRA

Total number of records 16

The division of Vital Records Administration provided the above information.

Respectfully Submitted,

Kevin J. Barry, Town Clerk/ Tax Collector



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2012 - 12/31/2012

--DEERFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
BONIN, WILLIAM	01/02/2012	CONCORD	BONIN, JOSEPH	DUSSEAULT, ALBERTINA	Y
YOUNG, WAYNE	01/13/2012	DEERFIELD	YOUNG, HARRY	ROWER, ARDYCE	Y
STROUT, FRANCES	01/19/2012	DEERFIELD	PIKE, CEPHAS	WRIGHT, SARAH	N
POUCHER, JOHN	01/26/2012	EXETER	POUCHER, FRANKLYN	TAYLOR, ELEANOR	Y
WITHAM, ISABEL	03/13/2012	CONCORD	FONTAINE, EDWARD	GILES, RUTH	N
KITTERY, PAULINE	04/28/2012	DEERFIELD	JULIAN, JOHN	COONS, MOLLIE	N
RIETHER, DOROTHY	04/29/2012	PORTSMOUTH	TERHUNE, EVERETT	WINTERS, ALBERTA	N
DORAN, DIAN	05/13/2012	DEERFIELD	HATHAWAY, SIDNEY	GELL, ETHEL	N
RIEL, MARCEL	05/22/2012	DEERFIELD	RIEL, HENRY	LABRIE, JEANNE	Y
DUBE JR, WAYNE	05/27/2012	DEERFIELD	DUBE, WAYNE	BASILE, KAREN	N
DESHARNAIS, PAULINE	06/29/2012	DEERFIELD	FOURNIER, JEAN	TOUSSAINT, LENA	N
MURPHY REAGAN, ELIZABETH	07/02/2012	CONCORD	DAVIS, GEORGE	DELANO, ROBERTA	N
WARWICK, JAMES	08/05/2012	DEERFIELD	WARWICK, CLARENCE	MONTAQUE, RUTH	N
FERNALD, PAUL	08/08/2012	DEERFIELD	FERNALD, LANGDON	SMITH, RUTH	Y
SUNDSTROM, BARBARA	08/22/2012	DEERFIELD	STRONG, CHRISTOPHER	MACLEAN, CATHERINE	N
CARBONNEAU, RUTH	09/25/2012	CONCORD	REARDON, JOHN	ARMSTRONG, MARY	N
WORCESTER, LYNDA	11/02/2012	EXETER	DROBINSKI, FRANK	CENTER, MILDRED	N

Total number of records 17

The division of Vital Records Administration provided the above information.

Respectfully Submitted,

Kevin J. Barry, Town Clerk/ Tax Collector

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2012 - 12/31/2012

-- DEERFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
GILL, DENIS A DEERFIELD, NH	BOILARD, NANCY A MANCHESTER, NH	DEERFIELD	DEERFIELD	02/28/2012
WINN, RICHARD A DEERFIELD, NH	DOUPHINETTE, KIMBERLY A DEERFIELD, NH	DEERFIELD	DEERFIELD	03/24/2012
SEITZ, ERIC M DEERFIELD, NH	BOLDUC, MEGAN E DEERFIELD, NH	DEERFIELD	AUBURN	04/21/2012
LAURENDEAU, SYLVAIN M DEERFIELD, NH	BOISVERT, AMY L DEERFIELD, NH	DEERFIELD	JACKSON	05/19/2012
LEVESQUE, ERIC J DEERFIELD, NH	BENNETT, VANESSA D DEERFIELD, NH	DEERFIELD	CANDIA	06/30/2012
WIDMER JR, SHELDON H DEERFIELD, NH	MORIN, LINDA M DEERFIELD, NH	DEERFIELD	DEERFIELD	07/21/2012
GOODWIN, ROBERT P DRACUT, MA	JENNINGS, SONJAL DEERFIELD, NH	DEERFIELD	DERRY	07/30/2012
WELLINGTON, JONATHAN R DEERFIELD, NH	KELLER, JENNY L DEERFIELD, NH	DEERFIELD	DEERFIELD	08/04/2012
BABALIS, STEVEN J DEERFIELD, NH	FORSLIND, JAYNE T DEERFIELD, NH	DEERFIELD	EATON	09/07/2012
HANSEN, ERIC R DEERFIELD, NH	PATTERSON, STEPHAMIE S DEERFIELD, NH	DEERFIELD	MILFORD	09/08/2012
BISSON, JOHN R DEERFIELD, NH	HOEGLER, JENNY A DEERFIELD, NH	DEERFIELD	DEERFIELD	09/22/2012
BOZOIAN, KYLE M DEERFIELD, NH	DUBOIS, HANNAH E DEERFIELD, NH	DEERFIELD	GOFFSTOWN	10/12/2012
SCHULZ, JEFFREY E DEERFIELD, NH	WINCH, MELISSA M DEERFIELD, NH	DEERFIELD	WINDHAM	11/10/2012
PARADIS, ROBERT J DEERFIELD, NH	BLANCHETTE, REJEAN G DEERFIELD, NH	DEERFIELD	MANCHESTER	11/17/2012

Total number of records 14

The division of Vital Records Administration provided the above information.

Respectfully Submitted,

Kevin J. Barry, Town Clerk/ Tax Collector

2012

ANNUAL REPORT



DEERFIELD SCHOOL DISTRICT

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ANNUAL REPORT OF THE PRINCIPAL

As we reflect on the past school year, we have much to celebrate. Our students have worked hard and have been recognized in many venues for their accomplishments. Our staff members have worked in partnership with families to provide a challenging environment for the children of Deerfield; they too, have received recognition for their efforts.

We are fortunate to have hired some very highly qualified and energized staff members to replace those who have left for various reasons. Mr. Andrew Chouinard, left his position as our Assistant Principal to accept a similar position in a neighboring community. However, we are proud to welcome Mr. Brian Grieve as our new Assistant Principal. He has held many positions in his tenure in education and comes to Deerfield most recently from a social studies classroom in Somersworth, NH. Ms. Amy Gardner has joined our staff as a middle school World Language teacher. She comes to us from Pittsfield Middle / High School and replaces Mrs. Eva Oliver. Mr. Nathan Ghoting who works as a special educator with our younger students, joins us after working in Virginia. He replaces Ms. Holly Brown. Ms. Carlene Ruesenberg, who replaces Ms. Ayanna Gallant, is our new music teacher. Her varied background in the music field has brought us many new and exciting opportunities.

Deerfield's athletes have had a stellar year. Our 2012 baseball team and boys' basketball team were both named Southeast League Champions. This is the 4th year in a row that our boys have been named as basketball league champions.

Both boys' and girls' cross country teams have showcased amazing accomplishments under the tremendously dedicated coaching staff of Jim MacKenzie and Sue Laskowsky. Our boys placed 2nd in the 2012 NH State Championship, placed 2nd overall at prestigious Thetford Woods Invitational Tournament in Vermont. This is their 4th Southeast League Championship in 5 years and the boys have remained undefeated for 5 years on our home course. Six of our boys made Top Ten All Time List in 2012, and placed in the Top Ten in the Southeast League Championship. Owen Kurtiak our top runner placed 3rd overall in the State Championship, 2nd in the Southeast League Championship, 15 in New England Championship, 20th in Division I Championship and ran in the US National Championship in Albuquerque, New Mexico. Forest MacKenzie was also selected to represent NH in the New Mexico meet. Owen is our school and course record holder. Brad Hicks placed 10th in the State Championship. Our boys' team placed 2nd in New England, 3rd in Division 1 National Qualifier, and 13th in US Nationals. The girls' team won their second straight Southeast League Title while not having a single dominant lead runner. Five girls made Top Ten All Time List led by 6th graders Sarah Zarokotas and Piper Kilgore who placed 3rd and 4th respectively on that list.

Our girls' soccer team added to the fall winning streak by garnering the Fall 2012 Girls' Soccer title as well. Congratulations on the first championship season since 2003.

Our athletic field now has a welcoming sign and scoreboard. This was accomplished with volunteer donations and labor provided by a small group of athletes' parents. The field was named in honor of Don Tordoff for his many years of work for our school district. This

prominent addition is a useful structure that helps visitors to our school know they have arrived at the correct Deerfield playing field!

Off the playing fields, our students have continued to excel as well. Conor Kilgore was crowned as our Spelling Bee champ and his sister, Sydney Kilgore, as our runner-up. Conor will represent us in the Rockingham County Spelling Bee later this spring.

Along with these awards and recognitions, our strong music and arts programs offer ongoing opportunities for our students to shine. Students have shared their talents with the community through their many choral and instrumental concerts during the year. During the fall semester, they studied and performed *Oklahoma* as part of the middle school music curriculum; *Alice in Wonderland* was the co-curricular endeavor for students in grades 5-8 last spring. Each of these additional experiences helps our students find their niches as they head toward high school and future opportunities. For the first time, under the leadership of Ms. Amanda Morrow, we were successful in bringing Camp Invention to our school as a summer opportunity. Budding engineers, while taking on the roles of various types of engineers in a week-long summer program, tore apart old electronics to understand how they work. We look forward to hosting the program as a regular summer opportunity for children.

Our students never shy away from a community challenge! Our seventh grade students hosted a breakfast to honor Deerfield's veterans before our annual Veteran's Day assembly. Having the Patriot Guard greet our veterans added a level of respect for our veterans and their presence increased the level of patriotism with our students. One of our 8th grade advisories conducted their annual coat drive and helped our school become a "Toys for Tots" donation center. Another of our advisories took on the challenge of helping the community recycle their E-waste in the spring. These events are merely a snapshot of the ongoing efforts that students across all grades conduct to broaden the scope of their education while becoming productive and caring citizens.

We are very proud to recognize Ms. Ellen O'Donnell this year for TWO awards she has received. As a middle school science teacher, in the spring of 2012, she was selected to participate in the Teacher At Sea program. On a two week sailing expedition, she studied right whale migration in the northern Atlantic. Her 7th and 8th grade students were able to participate along with her through the use of technology. Her students also partnered, in their studies, with students from Mrs. O'Donnell's sister's class in Connecticut. She maintained communication with all students during her voyage with an online blog that was updated regularly and allowed her students to ask her questions about her daily work while she was at sea. This fall, she was selected to receive a Distinguished Science Teaching Award from the National Science Teacher's Association. She is scheduled to travel to San Antonio, Texas, later this spring to receive her award. We are proud to have teachers with this level of expertise working with our students each day.

Our partnership with the PTO remains strong. DCS was once again recognized with the Blue Ribbon for Volunteerism thanks to the ongoing enthusiastic efforts made by parents and community members who work with our students throughout the year. This award is presented by New Hampshire Partners in Education. The organization and enthusiasm of our PTO helps parents and community members remember to participate in the "Hannaford Helps Schools"

promotion. By turning in grocery receipts, we have been awarded a substantial donation from the corporation that has helped students in various ways. We are always grateful for parents who commit their volunteer hours to our school - especially those who have worked for the Wal-Mart Corporation. We have been the recipient of individual VOP donations. However, this year, we received the funds from the Safe Driving program. Money was pledged for each accident-free mile driven by Wal-Mart drivers. Their management presented some of our teachers with gift cards to be used for supplies for students as well as a check in the amount of \$1,996.07. We are humbled by the generosity of the many fine individuals who consider us with their donations by companies like Hannaford and Wal-Mart who have been very generous to our students.

No Child Left Behind, the common name for the federal Elementary and Secondary Education Act, continues to be an integral part of the planning we address each year. Students across the country are tested in math and reading in grades 3-8 and again as juniors in high school. The goal of this ambitious undertaking is to ensure that, through a single test, every student in the country is identified as "proficient" by 2014. However, with the ever rising bar, most schools have fallen into the category of not having made Adequate Yearly Progress. We have been in that category and have made yearly plans in an attempt to close this gap so that every child in our school meets proficiency on the New England Common Assessment Program (NECAP). Regulations are changing and we will transition to a different form of test in the near future. As a result, much curriculum work has been done to match the curricular standards. DCS staff members have been working with others across our SAU to ensure that we have fully implemented the Common Core across all grade levels. Meanwhile, completion of our federally mandated improvement plans have garnered us federal grant funds which we have used to provide ongoing and useful professional development. This year, our funds were used to provide summer training for teachers in the area of math.

This annual report continues to amaze me as I reflect on the accomplishments of this wonderful community. As our staff moves through another year without a contract, one would never know it. They remain professional and enthusiastic about working with the children of Deerfield every day. The partnership with the parents of our school community ensures that we are working toward the same goals for our children. This year, the sadness of the Sandy Hook Elementary School shooting, which took the lives of 26 elementary school children and staff members, has impacted our thinking about how to ensure a safe environment for all children. Though the statistics continue to reflect that schools are a safe place, we want to be sure that we are providing an environment where children are physically safe, respected, and willing to take risks to grow as independent learners who succeed with our mission to think, to learn, to achieve, to create and to care. Thank you for all you are doing in partnership with us. With your ongoing support, I believe our students are meeting that challenge!

Respectfully submitted,

Paul Yergeau
Principal

ANNUAL REPORT OF THE SUPERINTENDENTS

“Education is the most powerful weapon which you can use to change the world.” Nelson Mandela

All of us in SAU #53 work to enable good education in the hope of a better world for our students. Through promoting 21st Century Skills, College and Career Ready Skills, and Common Core Standards, we are working to give all of our students the knowledge and skills they need now and in the future.

21st Century Skills

The SAU #53 Leadership Team continues to advocate for creativity, innovation, flexibility, adaptability, initiative, self-direction, leadership, responsibility, and literacy in information, communication, and technology areas. With these skills we are preparing our students for an ever-changing workplace while developing their unique talents. For more information on specific skills, outcomes, resources, and, what citizenship means in the 21st century, visit www.P21.org.

College and Career Ready

President Obama has stated, “Every child in America deserves a world-class education.” We believe that the educators in SAU #53 already work to ensure all students are on track to graduate from high school ready for college and a career. In this increasing complex world, the demands for a workforce with the knowledge and skills our students need to succeed in their chosen careers is of primary importance. The aligned common core standards provide the foundation to improve curriculum, instruction and assessment and better prepare students for college and the workplace. They also communicate core learning goals to teachers, parents, and students. For more information on preparing all students for college and career readiness visit www.achieve.org.

Common Core Standards

The Common Core State Standards in English language arts and mathematics were adopted in New Hampshire by the State Board of Education in July of 2010. Since then, SAU #53 has been working on the transition from the NH Curriculum Frameworks to assure a smooth conversion. Teachers in every district have worked together to review the standards and adjust what they teach. The new standards provide more rigor and a clearer focus on the basic curricular expectations. The SAU Literacy and Numeracy Task Forces, comprising of educators from all five districts, is working on a baseline document which will serve as a guide to all grade levels from kindergarten to eighth grade. This will be completed before the start of the next school year. Additional information can be found at www.corestandards.org.

At the November 1, 2012 SAU Board meeting, it was decided to continue with the Co-Superintendents model. Ms. Bickford is primarily responsible for matters relating to curriculum, school improvement, instruction, professional development, and assessment. Additionally, she serves as superintendent for the Allenstown, Chichester, and Epsom school districts. Ms. Sherman is primarily responsible for matters relating to personnel and student services. Additionally, she serves as superintendent for the Deerfield and Pembroke school districts and the SAU Board. Ms. Karen Guercia is now Special Education Director.

Through the changes in leadership, the staff of SAU #53 continues to collaborate with each district's administrators and professional learning communities. They continue to focus on individual student achievement in the 21st century, developing college and career ready skills through common standards. They promote positive community perceptions and fiscal responsibility. Please join us in these efforts. We seek and appreciate your input as we continue to move in a positive direction in SAU #53.

Respectfully Submitted,

Hélène Bickford & Patty Sherman
Co-Superintendents of Schools

SCHOOL DISTRICT OFFICERS

For the Year Ending June 2012

MODERATOR

Jonathan Hutchinson

SCHOOL BOARD

Kevin Barry	Term Expires 2013
Peter Menard	Term Expires 2014
Donald Gorman	Term Expires 2014
Maryann Clark	Term Expires 2015
Debra Kelley	Term Expires 2015

DISTRICT CLERK

Julie A. O'Brien

DISTRICT TREASURER

Judith Lynn Marshall

CO-SUPERINTENDENT OF SCHOOLS

Hélène Bickford ~ Patty Sherman

BUSINESS ADMINISTRATOR

Peter Aubrey

PRINCIPAL

Paul Yergeau

FEBRUARY 11, 2012 SCHOOL DELIBERATIVE SESSION

Please note that the Moderator of this Deliberative Session was Mr. Jonathan (Jack) Hutchinson

The meeting was opened at 9 a.m. by the Moderator.

Moderator: There is no smoking anywhere in this building.

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

Moderator Hutchinson led the assembly in reciting the Pledge of Allegiance.

Moderator: "I suggest that we open this meeting by standing in silent meditation - asking guidance in our conduct of this Deerfield School District 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 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.

Moderator: Welcome to the First Session of the 2012 Deerfield Town Meeting.

To the inhabitants of the school district in the town of Deerfield, qualified to vote in district affairs:

You are hereby notified to meet at the Deerfield Town Hall in said District on the 11th day of February, 2012 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 13, 2012 at the Deerfield Town Hall from 7:00 A.M. to 7:00 P.M.

The School Board members seated before you today are: Don Gorman, Gregg Williams, Maryann Clark, Peter Menard and Kevin Barry.

The School District Clerk is Julie O'Brien, as assisted by Kandy Davitt. From the SAU we have Patty Sherman, who is the Co-Superintendent, Peter Aubrey, the Business Administrator, and Kathy Peahl, the School District's attorney.

Supervisors of the Checklist: Cheri Sanborn and Diane Valade

Ballot Clerks: Barbara Daley, Roger Hartgen, Cindy Tomilson and Kathy Berglund

Moderator: The purpose, rules, and decorum in this meeting:

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

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

Our meeting today is "for the transaction of all business other than voting by official ballot. This first session".....and I read about that previously in the Warrant.

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

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

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

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

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

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

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

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

If there is something you wish to accomplish here but you are uncertain how to proceed, please ask. You can do that at any time during the meeting at one of the microphones, or 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 and then ask for an explanation.

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

Moderator: Finally, I neglected to introduce the Checklist Supervisors are here...Diane Valade, Meredith Briggs, and Cheri Sanborn. The Ballot Clerks today are Barbara Daly and Cindy Tomilson.

So, I think we are ready for the Warrant now.

Reading of 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 \$11,813,054? Should this article be defeated, the default budget shall be \$11,793,352 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.

Moderator: "Do I have a motion to place this article on the ballot as written?"

Mr. Donald Gorman, School Board Chairman: "I move to place the article on the ballot as written."

Ms. Maryann Clark, School Board member: “Second.”

Moderator: “It’s been moved and seconded to place Article 1 on the ballot as written. The article is now open for discussion.”

Moderator: “We are on the detailed budget (document) now. This is the article in the warrant, where any part of the detailed budget can be explored, amended, or questioned. Mr. Gorman?”

Mr. Gorman: He made opening remarks with regard to the School Board and Budget Committee having worked diligently on the budget to get “the biggest bang for the buck”. He will be turning over any comments on this article to Maryann Clark.

Ms. Clark: She agreed with Mr. Gorman’s comments about the diligent work of the School Board, the teachers, the administration, the SAU, and the Budget Committee in the preparation of this year’s budget. She stated that they felt “that it meets needs of students in a fiscally responsible manner”. Additional comments were that “DCS is very creative at managing our technical resources”. Examples given included that DCS has joined “a co-op to save on electricity costs” and that they have combined “classes in order to best meet the needs of the highest number of students”. She reported that current enrollment is 495 students at DCS, and 211 high school students enrolled amongst Concord High School, Coe Brown, and Manchester Central. She reiterated that the proposed budget for 2012-2013 is \$111,969 less than the current year’s budget. Additionally, it was noted that it is \$66,376 less than the budget appropriated 3 years ago. She urged the voters to support this budget, as they have worked to create “a responsible budget for the kids in Deerfield, and respecting the voters in town as well”.

Moderator: “Are there others? Yes, Mr. Daley.”

Don Daley, Budget Committee Chairman: “The Budget Committee recommends this budget by vote of 8-0. One change that was made was the removal of \$7000 line item pg. 7 for an outside tech support employee that works with the SAU and shared throughout the district. It was removed by a vote of 5-3. No new positions are proposed in budget, so no changes made to staffing level numbers.”

Moderator: “Others? Yes, Ms. Cady?”

Ms. Harriet Cady: Her first question was about the recommendation notations of the School Board and Budget Committee that are displayed beneath the article. She requested that the vote counts of each committee be displayed alongside such notations on future drafts of the warrant, and also on the ballot.

Moderator: He clarified Ms. Cady’s question and asked members of the School Board about the possibility of including the requested information on future drafts and what measure would be required to achieve this goal. It was decided that this change could be made.

Ms. Cady: Her second question was about the accuracy of the proposed 2012-2013 budget’s savings amounts that were offered by Ms. Clark.

Moderator: He asked who could speak to this inquiry and then asked Ms. Clark to assist in the explanation.

Ms. Clark: She directed Ms. Cady to view the appropriate page and line item of the budget in order to present clarification on the matter.

Moderator: “Others?”

Mr. Kevin Verville, Municipal Budget Committee member: He had a Point of Inquiry about whether Warrant Articles 1-4 would need to be amended in order to include the committee vote totals along with the recommendation notations that are currently displayed on the warrant.

Moderator: Mr. Hutchinson offered question to Board members and SAU representatives about the manner in which to proceed. After open discussion with said individuals, he asked that Mr. Verville remind him to be recognized at the end of discussions, in order to make a motion to accomplish the requested change of including vote totals alongside the committees’ recommendation statement.

Harriet Cady: She questioned the Board about the formulas used to calculate some of the figures presented in the budget.

Ms. Clark: She provided clarification that the appropriate mathematical formulas were used, in accordance with State of NH recommended policy.

Mr. Steve Barry: He questioned the current physical status of the now 20 year old Deerfield Community School building. Are there any anticipated repairs or other situations that the residents should be aware of? What types of short and long term planning is under way to identify potential future expenditures.

Mr. Gorman: He responded to Mr. Barry and stated that the School Board is keeping eye on the building and its future needs. There is a standing committee in existence to take up the issue of long range planning, including building use, student needs, technology, and the current contract with Concord High School. He explained that recently updates were made to the heating and septic systems due to failures, and that these costs were covered by current funding in the budget. Topics of long range concern would include the need to replace the current modular buildings, replacement of an aging and already patched roof, and updating the current heating system.

Ms. Nancy Shute: She thanked the school board for their work. She then asked for clarification about the formula the SB used to calculate the average teacher’s salary figures and if it was the same formula that the State uses.

Ms. Clark: She confirmed that this was the formula that was used by the SB.

Ms. Cady:

She referred to the question that asked by Ms. Shute, and stated that she felt that it should instead be calculated by averaging the cost of all salaried employees that work with the students

throughout the school, not only those teachers physically present in each classroom. She also questioned if the modular buildings had been recently inspected for the presence of mold and fungus, among other things. Other questions she had for the SB were about funding for future building repairs.

Mr. Gorman: He replied that modular buildings had recently been inspected for mold and leaks. Additionally, they had a roofer in the building last week to address a leak in the Library. He stated that “we are on top of this”. He also explained that the issues with the school’s current heating system have been well known. He went on to say that the goal of replacing said system would contribute to the long range goals of improving the air quality in the building and also reducing the usage of, and expenditures for, electricity and heating fuel.

Moderator: After asking if there were any other questions from the floor, and upon hearing none, he stated that “the Clerk will enter Warrant Article as written”.

Mr. Verville: He made the following motion: To recommend to the School Board, that the vote totals of both the School Board and Municipal Budget Committee’s recommendations be added to the ballot of the respective lines of school budget warrant articles 1 through 4.

Ms. Clark: She seconded the motion.

Moderator: After stating that the motion had been moved and seconded, he asked that the voting members of the assembly take out their ballot cards to be held up for a vote on the motion. The vote was unanimous in favor of the motion.

Reading of Warrant Article 2

2. Shall the Deerfield School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Education Association for the 2012/13 and 2013/14 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2012/13	\$101,436
2013/14	\$101,422

and further to raise and appropriate the sum of \$101,436 for the 2012/13 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

School Board Recommends Approval

Budget Committee Recommends Approval

Moderator: He asked if there was a motion on the floor to move the question.

Mr. Gorman: He moved the question.

Ms. Clark: She seconded the motion.

Mr. Gorman: He stated that he would like to turn over the response of questions to this article to School Board member Gregg Williams, since he has been involved in the referenced negotiations with the Deerfield Education Association.

Mr. Williams: He offered an overview of the negotiated contract and how it would affect the different groups of teachers based on length of service, etc.

Mr. Daley: He offered the comment that initially the Budget Committee did not recommend this warrant article. However, after one of their meetings, a vote was taken to move that the BC committee would recommend this warrant article, and it passed.

Discussion: There were questions and concerns from several residents on the floor about the terms of the negotiations and the resulting line item expenses outlined in the budget for health insurance, travel expenses etc. Also from the floor, a question was asked about the concessions made during said negotiations and practices employed for awarding benefits to teachers who have announced an impending retirement. Members of the School Board requested advice of the SAU's legal counsel on how to respond to such questions, and proceeded accordingly. One member of the audience expressed concern about the release of the delicate details of the negotiation proceedings, and that out of respect for said process, that this sort of information should not be shared, in order to avoid compromising the issues. Another resident disagreed and referred to State of NH legislation which she conveyed as promoting transparency I government proceedings and allowing citizens to be "aware of your government". Several members of the School Board responded to the questions and comments that came from members of the assembly.

Moderator: After determining that there was no further discussion, he announced that the warrant article would be placed on the ballot as written.

Reading of Warrant Article 3

3. Shall the Deerfield School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Para-educators Association for the 2012/13 and 2013/14 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2012/13	\$26,769
2013/14	\$18,770

and further to raise and appropriate the sum of \$26,769 for the 2012/2013 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

School Board Recommends Approval

Budget Committee Recommends Approval

Moderator: He asked if there was a motion of the floor to move the question.

Mr. Gorman: He moved the question.

Ms. Clark: She seconded the motion.

Moderator: After noting that the motion had been moved and seconded, he opened the floor to discussion.

Mr. Gorman: He advised that once again Mr. Williams would be the School Board member to address this warrant article.

Mr. Daly: He announced that initially the Budget Committee had not recommended this article. However, at a later date, the BC voted to recommend it by a vote of 6-2.

Discussion: There were questions about the insurance costs noted in the contract and these were addressed by the School Board and administrative staff from the SAU.

Moderator: After determining that there was no further discussion on the article, he announced that the warrant article would be printed on the ballot as written.

Reading of Warrant Article 4

4. To see if the Deerfield School District will vote to raise and appropriate the sum of up to \$25,000 (to begin to replenish the funds used to replace the septic system) to be added to the Facilities Repair and Improvement Expendable Trust Fund previously established. This um to come from June 30, 2012 fund balance available for transfer on July 1, 2012.

School Board Recommends Approval

Budget Committee Recommends Approval

Moderator: He asked if there was a motion on the floor to move the question.

Mr. Gorman: He made the motion.

Ms. Clark: She seconded the motion

Moderator: He asked if there was any discussion on the article.

Mr. Gorman: He reviewed the intent of the article. He also spoke about how the availability of these funds that had been previously set aside, had allowed the necessary repairs to be made during summer vacation, without negatively impacting the start of the students' academic year. He expressed that he would like to see this article passed to allow the school district to replenish this account to fund any other future unexpected expenditures.

Mr. Daley: He announced that the Budget Committee recommended this warrant article by a vote of 7-1.

Moderator: After determining that there was no further discussion, he announced that the warrant article would be printed on the ballot as written.

Reading of Warrant Article 5

Reading of Warrant Article 5

5. Shall the Deerfield School District adopt the provisions of RSA 40:14-b to delegate the determination of the default school budget to the municipal budget committee which has been adopted under RSA 32:14?

Moderator: He asked if there was a motion on the floor to move the question.

Mr. Gorman: He made the motion.

Mr. Verville: He seconded the motion.

Moderator: He asked if there was any discussion.

Mr. Gorman: He stated that he would not like to speak to the article, as he was not one of the petitioners who presented the article.

Discussion: Members of the assembly requested further explanation about the intent of the article and the affects it would have on the manner in which the School District Default Budget is prepared. If approved, would the Budget Committee prepare the School District Budget, instead of the School Board? Would the Budget Committee have the best understanding of the needs of the students and the school, as opposed to the School Board? Would the Budget Committee seek advice and input from the School Board? Were there members of the School Board that supported this article?

Mr. Daley: He stated that he was not a petitioner, but he could explain the article. He continued to say that this would give the Budget Committee the ability to approve the default budget. Currently, the BC has no authority to amend or change the default budget prior to it being brought to a ballot vote. The petitioners were concerned that the necessary checks and balances are not in place in the current system, where only one body of town government was authorized to create the School District Budget.

Discussion: Members of the assembly voiced concerns about the increased time commitments and responsibilities that such a task would impose upon a Budget Committee that is seemingly understaffed. The point was made that in this current election season where there are 6 openings to be filled on the BC, there are currently only 3 individuals seeking office. Questions were also presented to and answered by members of the SAU and School Board about the School Board's inability to offer input to the Budget Committee about the School District Budget if this article were to pass. Additionally, concern was expressed about the complexity of all of the State and School District regulations, federal mandates, and Special Education legislation, with which the School Board must be familiar. If the SB were not allowed to participate in the process, could a comprehensive budget be prepared that would adequately fund these mandates, while also providing for the needs of the students and staff at DCS?

Mr. Brendan O'Donnell: He commented that while he understood the concerns of the MBC, it appeared that by shifting the power (of creating the budget) to the MBC, it would then lead to the same lack of checks and balances that they were arguing against.

Moderator: He asked if there was a motion to move the question.

Mr. Gorman: He made the motion.

Mr. Verville: He seconded the motion.

Moderator: He noted that the question was moved and seconded and will be placed on the ballot as written.

Closing Remarks

Mrs. Hutchinson: She expressed her thanks to the local newspaper, The Forum, for their work.

Others: Several other Deerfield residents spoke and gave thanks to the School Board. School Board member Gregg Williams, who is currently serving his final term, also received praise for his service to the community. Ms. Clark was also acknowledged and thanked for all of her hard work and her preparation of the information that was shared. One resident who is a teacher at the Northwood Elementary School commended all people present on holding a school district deliberative session that created an “atmosphere that is warm and pleasant, and civil”.

The meeting was adjourned at 11:00am by the Moderator.

Respectfully submitted,

Julie O’Brien
School District Clerk

THE STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF DEERFIELD,
QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Deerfield Town Hall in said District on the 9th day of February, 2013 at 9:00 o'clock in the forenoon to deliberate upon the warrant articles below. This session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Voting on warrant articles will be conducted by official ballot at the second session scheduled for March 12, 2013 at the Deerfield Town Hall from 7:00 A.M. to 7:00 P.M.

1. Shall the Deerfield School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$11,986,253? Should this article be defeated, the default budget shall be \$11,916,597 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.

[Note: Warrant Article #1 (operating budget article) does not include separate Warrant Articles #2, #3 and #4.]

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [9-1]*

2. Shall the Deerfield School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Education Association for the 2013/14, 2014/15 and 2015/16 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2013/14	\$113,718
2014/15	\$117,183
2015/16	\$120,767

and further to raise and appropriate the sum of \$113,718 for the 2013/14 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [9-1]*

3. Shall the Deerfield School District vote to approve the cost items set forth in the collective bargaining agreement reached between the Deerfield School Board and the Deerfield Para-educators Association for the 2013/14 and 2014/15 fiscal years, which calls for the following estimated increases in salaries and benefits at the current staffing level:

2013/14	\$38,634
2014/15	\$27,929

and further to raise and appropriate the sum of \$38,634 for the 2013/2014 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [7-3]*

4. To see if the Deerfield School District will vote to raise and appropriate the sum of up to \$25,000 to be added to the Facilities Repair and Improvement Expendable Trust Fund previously established. This sum to come from June 30, 2013 fund balance available for transfer on July 1, 2013.

*School Board Recommends Approval [5-0]
Budget Committee Recommends Approval [9-1]*

5. Shall the school district vote to authorize, indefinitely until rescinded, the retention of year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II? Such fund balance retained can only be used to reduce the tax rate or for emergency expenditures and over-expenditures under RSA 32:11 which are approved by the Department of Education.

6. Shall the Deerfield School District adopt the provisions of RSA 40:14-b to delegate the determination of the default school budget to the municipal budget committee which has been adopted under RSA 32:14? [Petitioned Warrant Article 3/5 Ballot Vote Required]

Given under our hands at said Deerfield this 25th day of January, 2013.

Donald Gorman, Chair
Kevin Barry
Maryann Clark
Peter Menard
Debra Kelley
DEERFIELD SCHOOL DISTRICT

A True Copy of Warrant - Attest

Donald Gorman, Chair
Kevin Barry
Maryann Clark
Peter Menard
Debra Kelley
DEERFIELD SCHOOL DISTRICT

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: DEERFIELD, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2013 to June 30, 2014

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): January 25, 2013

BUDGET COMMITTEE

Please sign in ink.

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

Frederick McTear
Judith A. Shurt
Maureen Mann
Just Spi

Walter J. Wiley
Harriet E. Cady
Steph R. Bunn
Charles K. Reese

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/11 to 6/30/12	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	School Board's Appropriations Ensuing Fiscal Year (Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
INSTRUCTION								
1100-1199	Regular Programs		5,445,125	5,489,756	5,422,967		5,422,967	
1200-1299	Special Programs		2,498,834	2,428,302	2,446,936		2,446,936	
1300-1399	Vocational Programs							
1400-1499	Other Programs		25,643	26,150	27,665		27,665	
1500-1599	Non-Public Programs							
1600-1699	Adult/Continuing Ed. Programs							
1700-1799	Community/Jr. College Ed. Programs							
1800-1899	Community Service Programs							
SUPPORT SERVICES								
2000-2199	Student Support Services		262,217	264,075	268,306		268,306	
2200-2299	Instructional Staff Services		115,095	123,176	126,527		126,527	
GENERAL ADMINISTRATION								
2310 840	School Board Contingency							
2310-2319	Other School Board		24,879	18,909	25,437		25,437	
EXECUTIVE ADMINISTRATION								
2320-310	SAU Management Services		244,152	250,925	257,732		257,732	
2320-2399	All Other Administration		1,890					
2400-2499	School Administration Service		264,090	256,570	325,834		325,834	
2500-2599	Business							
2600-2699	Operation & Maintenance of Plant		390,900	393,907	417,298		417,298	
2700-2799	Student Transportation		628,781	635,904	622,120		622,120	
2800-2999	Support Service Central & Other		1,636,712	1,739,518	1,864,056		1,864,056	
NON-INSTRUCTIONAL SERVICES								
3100	Food Service Operations		149,932	151,671	152,112		152,112	
3200	Enterprise Operations							

1	2	3	4	5	6	7	8	9
Acct#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/11 to 6/30/12	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuuing Fiscal Year (Recommended)	School Board's Appropriations Ensuuing Fiscal Year (Not Recommended)	Budget Committee's Approp. Ensuuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuuing Fiscal Year (Not Recommended)
FACILITIES ACQUISITION AND CONSTRUCTION								
4100	Site Acquisition		-	1	1		1	
4200	Site Improvement		-	1	1		1	
4300	Architectural/Engineering		-	1	1		1	
4400	Educational Specification Develop.							
4500	Building Acquisition/Construction		257,379	1	1		1	
4600	Building Improvement Services							
4900	Other Facilities Acquisition and Construction Services							
OTHER OUTLAYS								
5110	Debt Service - Principal							
5120	Debt Service - Interest							
FUND TRANSFERS								
5220-5221	To Food Service		16,892	14,485	18,711		18,711	
5222-5229	To Other Special Revenue		25,000	-	-			
5230-5239	To Capital Projects							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.		-	-	10,548		10,548	
SUPPLEMENTAL								
DEFICIT								
Operating Budget Total				11,987,521	11,793,352	11,986,253	11,986,253	

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
REVENUE FROM LOCAL SOURCES					
1300-1349	Tuition		17,000	17,000	17,000
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments				
1600-1699	Food Service Sales		91,849	82,400	82,400
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		2,601	2,601	2,601
REVENUE FROM STATE SOURCES					
3210	School Building Aid				
3220	Kindergarten Aid				
3215	Kindergarten Building Aid				
3230	Catastrophic Aid		35,350	44,722	44,722
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		2,000	2,000	2,000
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES					
4100-4539	Federal Program Grants		94,000	89,000	89,000
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		42,300	49,000	49,000
4570	Disabilities Programs		117,339	117,339	117,339
4580	Medicaid Distribution		84,000	84,000	84,000
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES					
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
OTHER FINANCING SOURCES (Cont.)					
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5210	Transfer to Food Service		15,521	18,711	18,711
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance		25,000	25,000	25,000
	Fund Balance to Reduce Taxes		145,988		
	Total Estimated Revenue & Credits		672,948	531,773	531,773

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	11,793,352	11,986,253	11,986,253
Special Warrant Articles Recommended (from page 4)	25,000	25,000	25,000
Individual Warrant Articles Recommended (from page 4)		152,352	152,352
TOTAL Appropriations Recommended	11,818,352	12,163,605	12,163,605
Less: Amount of Estimated Revenues & Credits (from above)	(672,948)	(531,773)	(531,773)
Less: Amount of State Education Tax/Grant	(3,062,042)	(2,864,429)	(2,864,429)
Estimated Amount of Local Taxes to be Raised For Education	8,083,362	8,767,403	8,767,403

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$1,198,625
(See Supplemental Schedule With 10% Calculation)**

DEERFIELD SCHOOL DISTRICT
2013/14 BUDGET

Purpose of Appropriation	Expenditures 2011/12	Approved Budget 2012/13	School Board's Budget 2013/14	Budget Committee	
				Recommended 2013/14	Not Recommended 2013/14
INSTRUCTION					
Regular Programs	5,291,588	5,395,756	5,333,967	5,333,967	
Special Programs	2,436,622	2,428,302	2,446,936	2,446,936	
Other Programs	25,643	26,150	27,665	27,665	
SUPPORT SERVICES					
Student Support Services	261,617	263,651	267,306	267,306	
Instructional Staff Services	107,350	123,600	127,527	127,527	
General Administration					
Other School Board	24,879	18,909	25,437	25,437	
Executive Administration					
SAU Management Services	244,152	250,925	257,732	257,732	
All Other Administration	-	-	-	-	
School Administrative Services	264,090	256,570	325,834	325,834	
Business Services					
Operation/Maint. of Plant	390,900	393,907	417,298	417,298	
Student Transportation	628,781	635,904	622,120	622,120	
Other Support Services	1,636,712	1,739,518	1,864,056	1,864,056	
Non-Instructional Services					
Federal Program Grants	225,984	94,000	89,000	89,000	
Facilities Acquisitions & Const.	257,379	4	4	4	
OTHER OUTLAYS					
Debt Service - Principal	0	-	-	-	
Debt Service - Interest	0	-	-	-	
To Food Service Fund	16,892	14,485	18,711	18,711	
TO CHARTER SCHOOLS	-	-	10,548	10,548	
SPECIAL WARRANT ARTICLES					
To Expendable Trust	25,000	25,000	25,000	25,000	
INDIVIDUAL WARRANT ARTICLES					
Ed. Asso. Collective Bargaining	-	-	38,634	38,634	
Para Asso. Collective Bargainin;	-	-	113,718	113,718	
TOTAL APPROPRIATIONS	11,987,520	11,818,352	12,163,605	12,163,605	0

DEFAULT BUDGET OF THE SCHOOL

OF: DEERFIELD NH

Fiscal Year From July 1, 2013 to June 30, 2014

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.

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

SCHOOL BOARD

or

Budget Committee if RSA 40:14-b is adopted

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.

Margaret Clout

K. Ban

Peter [unclear]

Donald [unclear]

Delna C. Kelley

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
INSTRUCTION					
1100-1199	Regular Programs	5,489,756	(24,408)		5,465,348
1200-1299	Special Programs	2,428,302	17,397		2,445,699
1300-1399	Vocational Programs				
1400-1499	Other Programs	26,150			26,150
1500-1599	Non-Public Programs				
1600-1699	Adult/Continuing Ed. Programs				
1700-1799	Community/Jr.College Ed. Programs				
1800-1899	Community Service Programs				
SUPPORT SERVICES (2000-2999)					
2000-2199	Student Support Services	264,075	3,080		267,155
2200-2299	Instructional Staff Services	123,176			123,176
GENERAL ADMINISTRATION					
2310 840	School Board Contingency				
2310-2319	Other School Board	18,909	2,528		21,437
EXECUTIVE ADMINISTRATION					
2320-310	SAU Management Services	250,925	6,807		257,732
2320-2399	All Other Administration				
2400-2499	School Administration Service	256,570	8,695		265,265
2500-2599	Business				
2600-2699	Operation & Maintenance of Plant	393,907	11,909		405,816
2700-2799	Student Transportation	635,904	(14,084)		621,820
2800-2999	Support Service Central & Other	1,739,518	109,418		1,848,936
NON-INSTRUCTIONAL SERVICES					
3100	Food Service Operations	151,671	(941)		150,730
3200	Enterprise Operations				
FACILITIES ACQUISITION AND CONSTRUCTION					
4100	Site Acquisition		1		1
4200	Site Improvement		1		1
4300	Architectural/Engineering		1		1
4400	Educational Specification Develop.				
4500	Building Acquisition/Construction		1		1
4600	Building Improvement Services				
4900	Other Facilities Acquisition and Construction Services				

1	2	3	4	5	6
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
OTHER OUTLAYS (5000-5999)					
5110	Debt Service - Principal				
5120	Debt Service - Interest				
FUND TRANSFERS					
5220-5221	To Food Service	14,485	2,844		17,329
5222-5229	To Other Special Revenue				
5230-5239	To Capital Projects				
5252	To Expendable Trust	25,000		(25,000)	
5300-5399	Intergovernmental Agency Alloc.				
SUPPLEMENTAL					
DEFICIT					
	TOTAL	11,818,352	123,245	(25,000)	11,916,597

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
1100	Non-cert contracted salary \$467	1100	Certified Staff contracted salary \$3,105
1200	SpEd Obligations \$45,270	1100	Contracted High School tuition \$16,770
1200	Non-cert contracted salary \$13,116	1100	Federal Projects (grants) \$5,000
2100	SpEd Obligations \$2,860	1200	Cert Staff contracted salary \$40,989
2100	Certified Staff contracted salary \$720	2100	Contracted Testing services \$500
2310	Contracted Admin services \$2,528	2600	Contracted Liability Obligations \$2,001
2320	Contracted Admin services \$6,807	2700	SpEd Obligations \$30,850
2400	Contract Maint services \$6,043	3100	Food Service Program \$941
2400	Certified Staff contracted salary \$2,652	5252	One Time Expense \$25,000
2600	Utility rates \$6,760		
2600	Contracted Maintenance services \$7,150		
2700	Contracted Transportation obligations \$16,766		
2900	Employee Contract Benefits \$109,418		
5220	To Food Service \$2,844		

Brent W. Washburn, CPA, Prof. Assoc.
64 Hooksett Turnpike Road
Concord, New Hampshire 03301-8400
603-224-6133

Independent Auditor's Report

January 31, 2013

The School Board
Deerfield School District
Deerfield, New Hampshire

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Deerfield School District as of and for the year ended June 30, 2012, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Deerfield School District's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Deerfield School District as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report date January 31, 2013 on my consideration of the Deerfield School District's internal control over financial reporting and on my test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The management's discussion and analysis and budgetary comparison information and other required supplementary information on pages 3 through 4 and pages 24 and 25, respectively are not required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Deerfield School District's basic financial statements. The accompanying schedules of combining balance sheet, combining statement of revenue, expenditures and changes in fund balances, and schedule of federal assistance are presented for purpose of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of combining balance sheet, combining statement of revenue, expenditures and changes in fund balances, and schedule of federal assistance have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

Respectfully Submitted;

Brent W. Washburn, CPA

STATEMENT OF EXPENDITURES

For the Year Ending June, 2012

INSTRUCTION

Regular Education Programs	\$ 6,167,228.58	
Special Education Programs	2,812,352.25	
Vocational Programs	0.00	
Other Instructional Programs	32,189.76	
		\$ 9,011,770.59

SUPPORT SERVICES

Student Services	467,520.03	
Instructional Staff	132,937.33	
General Administration	270,667.84	
School Administration	349,199.26	
Operation/Maintenance of Plant	451,458.19	
Student Transportation	628,780.86	
Central	0.00	
		2,300,563.51

DISTRICT WIDE EXPENDITURES

Facilities Acquisition & Construction	257,379.00	
		257,379.00

OTHER FINANCING USES

Debt Service - Principal	0.00	
Debt Service - Interest	0.00	
		0.00

FUND TRANSFERS

Trust/Agency Funds	41,892.37	
		41,892.37

SPECIAL REVENUE EXPENDITURES-INSTRUCTION

Regular Education Programs	153,536.46	
Special Programs	62,212.45	
		215,748.91

SPECIAL REVENUE EXPENDITURES-SUPPORT SERVICES

Student Services	0.00	
Instructional Staff	8,345.12	
General Administration	1,889.91	
School Administration	-	
Student Transportation	-	
		10,235.03

FOOD SERVICE FUND

Food Service Operation	149,931.46	
		149,931.46

CAPITOL PROJECTS

Building Improvement	-	
		-

TOTAL EXPENDITURES

\$ 11,987,520.87

STATEMENT OF REVENUES

For the Year June 30, 2012

REVENUES FROM LOCAL SOURCES

Current Appropriation \$ 7,739,908.00

TUITION

TUITION FROM INDIVIDUALS

Regular Day School 18,294.50

Summer School -

Adult Education -

TUITION FROM OTHER LEAS WITHIN NH

Regular Day School -

Special Education -

TRANSPORTATION FEES

TRANSPORTATION FEES FROM INDIVIDUALS

Special Education -

OTHER LOCAL REVENUES

Earnings on Investments 21,717.51

Food Service 82,379.92

Rentals 0.00

Other Local Revenue 67,871.11

TOTAL LOCAL REVENUES

7,930,171.04

REVENUE FROM STATE SOURCES

Equitable Education Aid 1,932,772.38

Statewide Enhanced Education Tax 1,074,524.00

Adequacy Aid Grant - EdJobs 1,674.62

School Building Aid 0.00

Catastrophic Aid 250,839.77

Vocational Education (Transportation) 0.00

Child Nutrition 1,818.09

TOTAL STATE REVENUE

3,261,628.86

REVENUE FROM FEDERAL SOURCES

Elementary/Secondary - Title I 42,246.57

Elementary/Secondary - Other 115,587.23

Adult Education 0.00

Child Nutrition Program 48,742.65

Disabilities Programs 123,214.55

Medicaid Distributions 83,267.64

Other Restricted Fed Aid Through State 74,584.01

TOTAL FEDERAL REVENUE

487,642.65

OTHER FINANCING SOURCES

Transfer from General Fund 41,892.37

Transfer from Capital Reserve Fund 0.00

Transfer from Other Expendable Trust Funds 84,379.00

TOTAL OTHER FINANCING SOURCES

126,271.37

TOTAL REVENUES

11,805,713.92

**SUMMARY REPORT SPECIAL EDUCATION
EXPENDITURES/REVENUES**

DEERFIELD SCHOOL DISTRICT

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 2010/11</u>	<u>FY 2011/12</u>
Actual Expenditures	\$3,616,940	\$3,216,093
Actual Revenues		
◆ Catastrophic Aid	\$ 288,691	\$250,840
◆ Medicaid	96,944	83,268
◆ Federal Grant	120,210	123,215
◆ Tuition	<u> -0-</u>	<u> -0-</u>
Total Offsetting Revenues	\$ 504,845	\$457,323

- 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.

ANNUAL REPORT OF SCHOOL DISTRICT TREASURER

For the Fiscal Year July 1, 2011 to June 30, 2012

CASH ON HAND JULY 1, 2011		\$ 512,643.65
Received from Selectmen	\$ 8,963,128.85	
Revenue from State Sources	2,571,247.79	
Received from all Other Sources	<u>283,402.85</u>	
TOTAL RECEIPTS		<u>\$11,817,779.49</u>
Total Amount Available for Fiscal Year		\$12,330,423.14
Less School Board Orders Paid		<u>(11,818,286.75)</u>
BALANCE ON HAND JUNE 30, 2012		\$ 512,136.39

Judith Lynn Marshall
School District Treasurer

CO-SUPERINTENDENTS' SALARY 2011/12

Allenstown	\$ 25,426
Chichester	19,864
Deerfield	39,132
Epsom	33,570
Pembroke	<u>80,648</u>
	\$198,640

BUSINESS ADMINISTRATOR'S SALARY 2011/12

Allenstown	\$ 11,115
Chichester	8,683
Deerfield	17,106
Epsom	14,675
Pembroke	<u>35,254</u>
	\$86,833

DEERFIELD COMMUNITY SCHOOL
CERTIFIED ROSTER

<u>SUBJECT</u>	<u>TEACHER'S NAME</u>	<u>2012/13</u>
Principal	Yergeau, Paul	84,451.00
Assistant Principal	Chouinard, Andrew	57,348.00
Teacher	Arnold, Annie	34,602.00
Technology Coord.	Boisvert, Deborah	61,785.00
Grade 4 Teacher	Cameron, Pat	53,784.00
Physical Education	Campelia, Deborah	61,173.00
Music Teacher	Carlson, Anna	52,203.00
Art Teacher	Chase, Sarah	45,940.00
Grade 6 Teacher	Cook, Barbara	41,041.00
Math Teacher	Cook, Heidi	54,444.00
Grade 1 Teacher	Daigle, Judy	52,203.00
Reading Specialist (1-4)	Davis, Kristin	58,757.00
Art Teacher	Dickey, Jessica	48,617.00
Middle School Math Teacher	Dudley, Robert	51,209.00
Grade 2 Teacher	Ferguson, Matthew	59,939.00
Middle School Soc. Studies Teacher	Fladd, John	58,757.00
Preschool Teacher 50%	Fortier, Elizabeth	17,836.00
Music Teacher	Ruesenberg, Carlene	34,602.00
Grade 1 Teacher	Hanson, Cindy	52,203.00
Literacy Teacher	Kilgore, Kimberly	45,940.00
Kindergarten Teacher	Knee, Maria	59,939.00
Kindergarten Teacher	Laskowsky, Suzanne	41,041.00
Reading Teacher	Lariviere, Christine	53,784.00
Soc. Studies Teacher	Marino, Thomas	35,672.00
Grade 1 Teacher	Mason, Karen	52,203.00
Literacy Teacher	McGovern, Elizabeth	45,940.00
Grade 3 Teacher	Mommsen, Linda	58,757.00
Grade 3 Teacher	Nelson, Sherri	58,757.00
Science Teacher	O'Donnell, Ellen	61,173.00
World Lang. Teacher	Amy Gardner	52,203.00
Science Teacher	Peasley, Kira	61,173.00
Grade 3 Teacher	Plater, Sarah	58,757.00
Grade 5 Teacher	Potter, Sarah	58,757.00
Kindergarten Teacher	Powers, Martha	59,939.00
Grade 5 Teacher	Rowe, Lynsey	58,575.00
Grade 2 Teacher	Sanborn, Susan	61,173.00
Grade 4 Teacher	Schmidtchen, Ardith	52,989.00
Grade 2 Teacher	Shute, Nancy	55,251.00
Preschool	Stanley, Sheri	26,892.00
Reading Specialist (4-8)	Veal, Jackie	61,785.00
Teacher	St. Germain, Nick	52,385.00
Grade 5 Teacher	Tatulis, Edith	61,173.00
Physical Education	Yelle, Jasmine	38,759.00

<u>SUBJECT</u>	<u>TEACHER'S NAME</u>	<u>2012/13</u>
Wellness Teacher	Young, Russell	29,378.00
Sp./Lang. Pathologist	Auger, Leslie	58,757.00
Special Ed. Teacher	Bradley, Jerrica	54,444.00
Special Ed. Teacher	Ghoting, Nathan	50,342.00
Special Ed. Teacher	Doherty, Shannon	34,602.00
Occu. Therapist (P.T.)	Flinton, Margaret	30,858.00
Special Ed. Teacher 50%	Fortier, Elizabeth	17,836.00
Special Ed. Teacher	James, Gloria	61,173.00
Sp./Lang. Pathologist	Johnson, Susan	56,462.00
Sp./Lang. Pathologist	Korth, Gail	61,173.00
Special Ed. Teacher	Leuchter, Valerie	56,581.00
ESOL	Robert, Mariane	11,087.00
Occu. Therapist	Rose, Patricia	53,784.00
Special Ed. Teacher	Stanley, Sheri	26,892.00
Special Ed. Teacher	Vitagliano, Lena	61,173.00
Special Ed. Teacher	Whittaker, Kathleen	61,173.00
Special Ed. (P.T.)	Williams, Judith	48,938.00
Special Ed. Coord.	Trottier, Deborah	60,947.00
Guidance Counselor	Yuknewicz-Boisvert, Greg	58,757.00
Guidance Counselor	Swanson, Heather	58,757.00
Nurse (P.T.)	Matteson, Claire L.	19,547.00
Nurse (P.T.)	Shepard, Lisa	36,460.00
Librarian	Schonwald, Virginia	51,447.00

DEERFIELD COMMUNITY SCHOOL
NON-CERTIFIED ROSTER

<u>SUBJECT</u>	<u>NAME</u>	<u>2012/13</u>
Library Aide	Moore, Patricia	\$13,377.00
SPED Aide	Berry, Kathy	\$17,046.00
SPED Aide	Buzzell, Elizabeth	\$17,849.00
SPED Aide	Carozza, Marie	\$18,868.00
SPED Aide	Coronati, Kimberly	\$7,058.00
SPED Aide	DeFranzo, Janice	\$17,849.00
SPED Aide	Dubiansky, Noreen	\$21,747.00
SPED Aide	Duhamel, Jacqueline	\$14,817.00
SPED Aide	Kukla, Julie	\$16,384.00
SPED Aide	Lafond, Patricia	\$19,785.00
SPED Aide	Marquis, Amy	\$20,996.00
SPED Aide	Smith, Alice	\$23,862.00
SPED Aide	Smith, Bethany	\$16,600.00
SPED Aide	Spindel, Mary	\$19,352.00
SPED Aide	Yergeau, Keith	\$14,957.00
SPED Aide	Cail, Melissa	\$21,021.00
SPED Aide	Jackson, Marie	\$16,931.00
SPED Aide	Lacroix, Donna	\$19,607.00
SPED Aide	Manley, Nichole	\$20,282.00
SPED Aide	Stout, Patricia	\$19,964.00
SPED Aide 1:1	Bailey, Skye	\$7,756.00
SPED Aide 1:1	Bradley, Charlotte	\$13,097.00
SPED Aide 1:1	Burgess, Elizabeth	\$19,505.00
SPED Aide 1:1	Burklund, Meredith	\$21,199.00
SPED Aide 1:1	Burklund, Gregg	\$13,025.00
SPED Aide 1:1	Carozza, Abigail	\$7,254.00
SPED Aide 1:1	Dubiansky, John	\$15,849.00
SPED Aide 1:1	Gaudette, Theresa	\$19,696.00
SPED Aide 1:1	Hogan, Elaine	\$19,938.00
SPED Aide 1:1	Kilham, Patrice	\$21,110.00
SPED Aide 1:1	Kukla, Josh	\$13,594.00
SPED Aide 1:1	Shaw, LueAnn	\$14,231.00
SPED Aide 1:1	Szelest, Janice	\$22,927.00
SPED Aide 1:1	Veilleux, Dale	\$16,154.00
Teachers Aide	Coronati, Kimberly	\$6,427.00
Teachers Aide	Heon, Darlene	\$18,244.00
Teachers Aide	Poole, Cathy	\$13,492.00
Teachers Aide	Shepard, Lori	\$18,893.00
Teachers Aide	Zwick, Susan	\$20,282.00
PC/ Network Technician	Burgess, Garde H.	\$46,634.00

SCHOOL NURSE REPORT 2011-2012

On August 31, 2011, the DCS staff greeted 477 students as we started the 2011-2012 school year. Switching gears from our summer mode, we headed toward another busy year.

In October, we promoted safety by practicing fire drills and intruder alerts. The DCS faculty was certified in CPR/AED during the 2010-2011 school year and will recertify again in the 2012-2013 school year. A refresher demonstration was given to all staff prior to the start of the school year. DCS was recognized as a CPR Safe School. More than 75% of the school staff was certified in Adult, Child, and Infant CPR and has been trained in the use of the AED. DCS has made child health and safety a priority through staff professional development, day to day operations, student wellness education and CPR certification. We want to remind the community that we have an AED (Automated External Defibrillator) at our school, located in the cabinet across from the health office.

Keeping our staff healthy has been another priority of the health office. We held a flu shot clinic in October where 48 school staff members were immunized. During the school year, Lisa Shepard provided monitoring and recording of our employee weight loss program. There were a total of 8 employees who took advantage of this program. A staff walking club was started during the late winter and early spring. The trails at the back of the school were used after the school day.

Working closely with the Deerfield Welfare Department and Food Pantry, we were able to provide ten families with Thanksgiving dinner baskets. We continued our "Sharing and Caring", especially over the holidays. In addition to the food baskets for Thanksgiving, donations of new toys were collected by the Social Activism Magnet and given to "Toys for Tots". The Deerfield Fire Auxiliary provided 13 Deerfield families with winter coats, snowsuits or boots and the staff took Christmas stars to provide Deerfield children with gifts. In December, Lisa's Holiday Hope fund raiser was able to provide Visa cards for two families and our staff "Secret Santa" provided gift certificates to several Deerfield families to help them all during the holidays.

With the help of Denise Greig, Director of Welfare, we participated in the NH Healthy Kids 100% School Program. Recognizing the importance of a healthy mind and body in the pursuit of education and life-long learning, our goal was to ensure that every DCS family had the opportunity to apply for quality health and dental insurance for their children through the Healthy Kids program. Dr. Susan Fischer, from Northeast Eye Care in Deerfield, volunteered her time in the fall to help with vision screenings for our first, fourth and eighth grade students. During the 2011-2012 school year, Lisa Shepard worked four days a week and Louise Matteson worked two days a week, which provided us with the flexibility to meet the demands of the Health Office and continue to provide continuity of care for our students, including screening students without having to "close" the office and accompanying students with medical issues on field trips.

Some of the services we provided in the 2011-2012 school year included:

- Annual health screening for vision, hearing, height and weight on every student, in addition to blood pressure and scoliosis screening on fifth through eighth grade students.
- Compiling and maintaining health records and reports, including the monitoring and implementing of state immunization laws.
- Reviewing and preparing records on 51 new students entering DCS Kindergarten through eighth grade. Pre-school had an attendance of 46 new three and four year olds in the 2010-2011 school year.
- Entering medical information into the health module of our school's computer database.
- Administering first aid and emergency care, providing nursing care and assessment, administering medications, referring students and staff as necessary, and providing follow up care and interpretation of orders by medical care providers.
- Participating in conferences with staff and parents, assisting the guidance department in the development of 504 plans for students with medical conditions, and working with the Special Education department for students with IEPs.
- Helping the Deerfield Brownie Troops with the 18th annual Red Cross blood drive. We collected 41 units of blood at the May 23, 2011 blood drive.
- Dental Program: We continued the dental program for students in grades 1 through 6. 169 students had dental screenings and ten students had sealants. 112 students in the 1st through 3rd grades rinsed weekly with fluoride. Thank you to all the teachers and paraeducators that helped with the weekly rinses. Nancy Snow, RDH, visited classrooms in the spring to teach dental health. The program is administered through Lamprey Healthcare School-Based Dental Program.
- Providing families with discounted helmets. This year approximately 20 helmets were purchased by families to use at home. The health office donated 2 helmets for the Tricky Tray in May.

Again, we would like to extend our thanks to the many parents and community members who are willing to give of their time and talents to help us in the health office. We would like to thank Mary Ann Johnson and Jo-Ann O'Connell for their dedication to helping us with scoliosis screenings each year. Their support enables us to devote more time to individual students and their health needs, as well as offering programs that we hope will help students and staff to maintain healthy lives.

Louise Matteson, RN
Lisa Shepard, RN
School Nurses

2011-2012 Interventions

Total visits to the Health Office	6309
First Aid Visits	240
Medical Visits	6069
Assisted students taking medications	1285
Referrals	105
Parent contacts	808

STATISTICAL REPORT

YEAR	REGISTERED	AVERAGE DAILY ATTENDANCE
2008/09	492	443
2009/10	512	444.6
2010/11	514	459.4
2011/12	513	445.4

CLASS BREAKDOWN

2012/13

Pre-School	41
Kindergarten	51
Grade 1	63
Grade 2	54
Grade 3	50
Grade 4	44
Grade 5	46
Grade 6	53
Grade 7	55
Grade 8	56

DEERFIELD COMMUNITY SCHOOL

Class of 2012

Cameron Bedard	Megan Marquis
Mandus Berry	Megan McBride
Fallyn Boisvert	Allyson McCarron
Callie Brochu	Tyler McGonigal
Garrison Bryant	Kathryn Menzies
William Clark	Claire Neily
Tyler Corriveau	Jamie Nelson
Bryce Couture	Peyton Osgood
Christopher Cummings	Kellianne Phillips
Bryce Currier	Ashley Poole
Justin Demingway	Tyler Poole
Krystal Doherty	Katherine Prentice
Jaden Durfee	Jack Reid
Jason Elmes	Elizabeth Richards
Sean Fallon	Frazer Robertson
Alec Graykin	Tanner Rollins
Meghan Hall	Samara Rouse
Jack Hicks	Dorothy Salter
Joey Hinkson	Peter Schibbelhute
Lacey Isabelle	Chance Spinney
Katie Lafond	Christopher Stevens
Brooke Laskowsky	Jacob Stiles
Harry Laughy	Octavia Tavello
Samantha Lazott	Justin Therrien
Calgary MacKenzie	Isabel Toscano
Jordan Mahoney	Alex Ulin
Justin Mailhot	Shadelle Whitney

