

DAVID FEATHER

(May 18, 1925 — December 6, 2010)

David Feather was a pilot. Of course, David was much more than that. He was a pharmacist who owned and operated the Hillsboro Pharmacy for 40 years. He was a veteran of World War II who had received both the Bronze Star and the Purple Heart for his wartime action. David was an accomplished singer, a motorcyclist, a woodworker, painter, skier, modeler, a sailor and more. It is indicative of strong character when a person uses all the talents given them. There seemed to be no end of David's talents. It is indicative of a person's courage and bravery when they are awarded the medals that he had earned. Someone working for decades as a pharmacist in a country town has to be equipped with a special sense of duty, a great deal of understanding, and a liberal portion of geniality. David had all of that.

His sense of humor was very evident when he would admit to two "treetop landings" of experimental aircraft...the second at age 78. David served his State as a member of the Civil Air Patrol, and gave back to his community in his service through the Lions Club. He was proudest, perhaps, of being an aviator. There is another definition of pilot...a couple of definitions, actually. One is the person who flies the plane, of course. But a pilot is also known as a leader or a guide. A pilot is a helmsman. David could easily fill the requirements for each of those definitions as he demonstrated how to live a life well lived. David Feather was the intrepid flyer; the responsible, caring pharmacist; the leader who served his country, his State, and his community. A Deering resident since 1954, he leaves his loving wife, three daughters, two grandsons and a town full of grateful neighbors and friends.

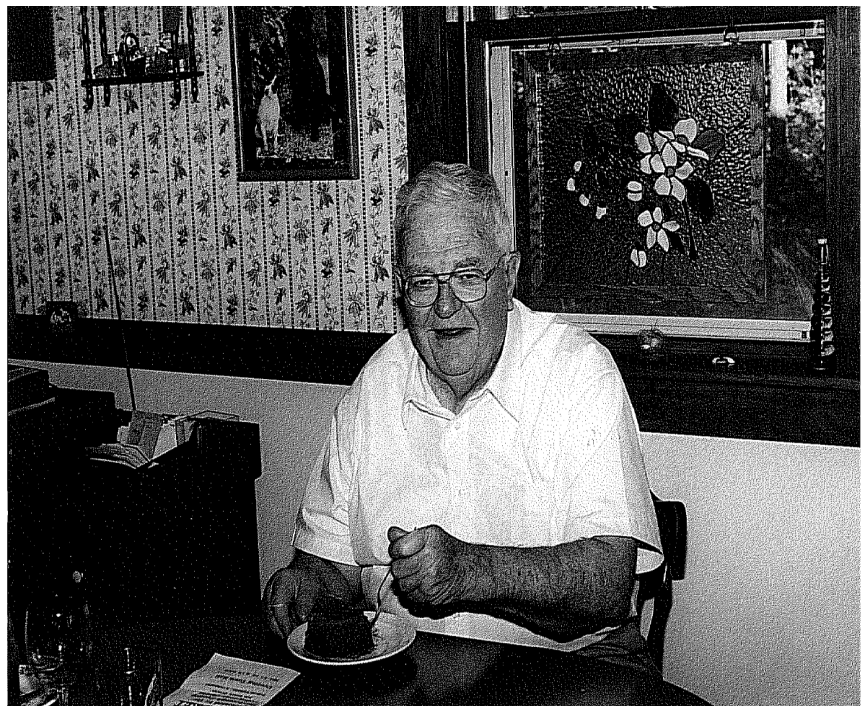


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TOWN OF DEERING

WARRANT ARTICLE

762 Deering Center Road

Deering, New Hampshire 03244

Selectmen's Phone Number: (603) 464-3248

Tax Clerk/Tax Collector's Phone Number: (603) 464-3224

Fax Number: (603) 464-3804

Website: <http://www.deering.nh.us>

2011 TOWN WARRANT

To the inhabitants of the Town of Deering in the County of Hillsborough s.s. in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Deering on **Tuesday the 8th day of March, 2011 at 11:00 A.M.** in the morning to act upon the following subjects:

ARTICLE 1: To choose all necessary Town Officers for the ensuing year.

- Selectmen – 3 year term
- Treasurer – 3 year term
- Trustee of the Trust Funds – 3 year term
- Library Trustee – 3 year term
- Cemetery Trustee – 3 year term

ARTICLE 2: (Shoreland Protection and Watershed Overlay Ordinance Amendment)

Are you in favor of amending the Zoning Ordinance to revise Article 4, Section 4 (Shoreland Protection Ordinance and Article 4, Section 5, Watershed Overlay) as proposed by the Planning Board, to remove inconsistencies between State statutes and the Deering Zoning Ordinances and to make the Shoreland Protection and Watershed Overlay consistent with each other regarding the building of accessory structures such as sheds and gazebos (but not automobile or other vehicle garages) within protected watershed buffers?

POLLS WILL OPEN AT 11:00 A.M. and will remain open until **7:00 P.M.**

ADDITIONALLY, pursuant to RSA 39:2-a, you are hereby notified that Articles 3 through 11 will be taken up on Saturday the 12th of March, 2011 next, at 9:00 A.M. in the morning at Town Hall.

ARTICLE 3: (To accept the Town Reports)

To see if the Town will vote to accept the 2010 reports of the Town officials, agents, and committees, and to accept the 2009 auditor's report.

ARTICLE 4: (To Appropriate Operating Budget Funds for the Fiscal Year 2011)

To see if the Town will vote to raise and appropriate the sum of ONE MILLION FIVE HUNDRED EIGHTY ONE THOUSAND ONE HUNDRED TWENTY SEVEN DOLLARS (\$1,581,127) for the purpose of general municipal operations.

01	Executive	\$	182,599
02	Election and Registration	\$	27,743
03	Financial Administration	\$	67,300
04	Legal Expenses/Prosecution	\$	35,107
05	Planning and Zoning	\$	8,363
06	General Government Buildings	\$	39,246
07	Cemeteries	\$	17,015
08	Workers Comp	\$	17,515
09	CNHRPC/LGC	\$	3,618
10	Police Department	\$	222,029
11	Ambulance	\$	14
12	Fire Department	\$	80,749
13	Emergency Management	\$	2
14	Dispatch Services (Safety & Highway)	\$	33,554



15	Highways	\$	602,599
16	Solid Waste Disposal	\$	99,375
17	Health Agencies and Programs	\$	300
18	Direct Assistance (Welfare)	\$	16,664
19	Parks and Recreation Programs	\$	30,776
20	Library	\$	1,290
21	Conservation Commission	\$	2,021
22	Bonds & Notes: Principal	\$	66,480
23	Bonds & Notes: Interest	\$	21,768
24	Interest of Tax Anticipation Notes	\$	5,000
	TOTAL	\$	1,581,127

ARTICLE 5: (To Add funds to Previously Established Funds)

To see if the Town will vote to raise and appropriate the sum of THREE HUNDRED EIGHTY SIX THOUSAND THREE HUNDRED DOLLARS (\$386,300) to be added to the following previously established Funds:

Road Reconstruction Fund	\$	250,000
Turnout Gear	\$	70,000
Fire Department Vehicle Fund	\$	30,000
Police Department Vehicle Fund	\$	15,000
Highway Department Vehicle Fund	\$	10,000
Cemetery Repair/Maintenance Fund	\$	6,300
Computer System Trust Fund	\$	5,000
TOTAL		386,300

The Board of Selectmen recommends this Article.

ARTICLE 6: (To Establish a Youth Diversion Expendable Trust Fund)

To see if the Town will vote to establish an Expendable Trust Fund to be known as the Youth Diversion Expendable Trust Fund for the purpose of Youth Diversion, and to appropriate the sum of TEN THOUSAND DOLLARS (\$10,000) to be placed into this fund and to fund this appropriation by authorizing the withdrawal of said amount from the unexpended fund balance as of December 31, 2010, and further to name the Board of Selectmen as agents to expend.

The Board of Selectmen recommends this Article.

ARTICLE 7: (Deering Reservoir Usage Permit Fee)

To see if the Town will vote to continue the issuance of the Usage Permit Stickers required at the Town of Deering Beach/Boat Launch Recreational Facilities. Beach Parking Lot usage Permit Stickers are free of charge to Deering Residents/Taxpayers and are available for \$15.00 each to non-residents/taxpayers. Day passes will also be available at a charge of \$5.00 per vehicle at the self-service Kiosk located at the Deering Beach/Boat Launch Recreational Facility.



ARTICLE 8: (To Establish a Deering Reservoir Usage Permit Expendable Trust Fund)

To see if the Town will vote to establish an Expendable Trust Fund to be known as the Deering Reservoir Usage Permit Expendable Trust Fund for the purpose of improving/maintaining the Deering Reservoir Beach/Boat launch area, and to raise and appropriate the sum of ONE THOUSAND FOUR HUNDRED SEVENTY DOLLARS (\$1,470) to be placed in this fund and to fund this appropriation by authorizing the withdrawal of this amount from the unexpended fund balance as of December 31, 2010, and further to name the Board of Selectmen as agents to expend. It is the intention that each year the selectmen will submit a warrant article to raise and appropriate a sum equivalent to the fees collected by the issuance of Usage Permit Stickers the previous year to be placed in the fund.

The Board of Selectmen recommends this Article.

ARTICLE 9: (To Establish a Deering Recreation Program Expendable Trust Fund)

To see if the Town will vote to establish an Expendable Trust Fund to be known as the Deering Recreation Program Expendable Trust Fund for the purpose of providing a variety of recreational programs, and to raise and appropriate the sum of TWO THOUSAND DOLLARS (\$2,000) to be placed into this fund, and to name the Board of Selectmen as agents to expend.

The Board of Selectmen recommends this Article.

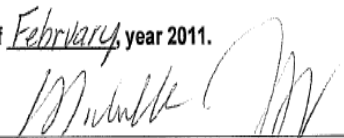
ARTICLE 10:


To see if the Town will reclassify Bartlett Hill Road as a Class VI Road (non-municipal maintained road) pursuant to RSA 231:22-a. This would reverse the vote from the 2009 Town Meeting to reclassify Bartlett Hill Road as a Class A Trail pursuant to RSA 231-A:1.


ARTICLE 11: (To Transact Other Business)

To transact any other business that may legally be brought before this meeting.

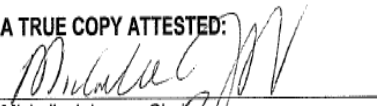
Given under our hands and seals, this 16 day of February, year 2011.




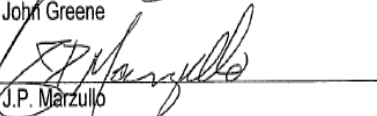
Michelle Johnson, Chairperson


John Greene


J.P. Marzullo

A TRUE COPY ATTESTED:


Michelle Johnson, Chairperson


John Greene


J.P. Marzullo

Board of Selectmen, Deering, NH



2011 SUMMARY OF APPROPRIATIONS

How the Budget Presented was Determined - The Budget Advisory Committee composed of volunteer members from our community meet once a week starting in October sometimes through January. Each Department Head, Chairman, and Trustee submits their requested budgets to the Town Administrator, where they have an opportunity to discuss and revise their requested budgets. The budget is then forwarded to the Budget Advisory Committee broken down into seven categories. The seven categories are: Revenues, Payroll, Contracts, Warrant Article & Trust Funds, Discretionary Items, Non-Discretionary Items, and Notes & Bonds. The Budget Advisory Committee reviews each category separately, and then at their final meeting, the Committee reviews the budget in its entirety, as it is presented in this report. As an advisory board, their findings are submitted to the Board of Selectmen for review, the Board holds the final confirmation of the budget.

Summary of the Budgetary Seven Categories

1) **Revenues** - *Approximately 25% of proposed expenditures*

These are offsetting revenues, these do not include property taxes. They include timber taxes, excavation taxes, penalties and interest from late payment of property taxes, business licenses, motor vehicle registrations, building permits, and other licensing fees. The Police Department revenues such as pistol permits, Police details, copies of Police reports, etc. were also included in this review. Along with grants from FEMA and the State, such as the Highway Block Grant, and the Rooms & Meals Tax. Other revenues consisted of rental fees from the Town Hall, copies of tax maps and tax cards, and other miscellaneous sources.

2) **Payroll** - *Approximately 38% of budget (\$756,652)*

Along with Employee wages this categories consists of all taxes, retirement benefits, insurance benefits, overtime, compensation time, on call time, Police detail reimbursement, and life insurance/disability. This year the health insurance premiums increased 12.7%, this is what drove the increase in payroll significantly.

3) **Contracts** - *Approximately 16% of budget (\$309,464)*

The Town is obligated to make payments for these contracts in fiscal year 2011. These include website support, software support, rentals & leases on office equipment, auditing and assessing services, tax map contract, prosecution, town hall custodial, town hall and cemetery grounds keeping contracts, Property and Liability Insurance, dispatch services, tipping fees, and the Hillsborough Transfer station and Parks & Recreation contracts.

4) **Warrant Articles and Trust Funds** - *Approximately 20% of budget (\$388,300)*

This includes all monies appropriated for warrant articles as well as monies appropriated to the already existing Expendable and/or Capital Reserve Funds.

5) **Discretionary Items** - *Approximately 15% of budget (\$299,586)*

Discretionary Items are items in which the Town entails for providing services to the residents. These items include training/certification for employees and volunteers, postage, printing services, office supplies, notices for newspapers, equipment maintenance and repair, new equipment, mileage reimbursement, tax lien research, legal services, Town Hall maintenance and repairs, animal control, vehicle repairs, culverts, salt, cold patch, dust control, crack sealing, roadside mowing, gravel crushing, tree removal, disposal services, books, summer reading program, Deering Lake testing, and Conservation Camp donation.

6) **Non-Discretionary Items** - *Approximately 6% of budget (\$122,177)*

Non-Discretionary Items are items in which the Town needs to conduct business. These include telephone services, electricity, heat and oil, gasoline, uniforms for the Police Department, and welfare assistance.

7) **Notes & Bonds** - *Approximately 5% of budget (\$93,248)*

These are the Notes & Bonds that the Town has borrowed and is obligated to pay back. The Town Hall Renovation bond matures in the year 2024. Monies for interest on these bonds and notes must also be appropriated, including interest on an anticipate TAN (tax anticipation note).

2011 SUMMARY OF PROPOSED APPROPRIATIONS

Account	Description	2010	2011	Increase	%	(per thousand)
		Approved	Proposed			\$
4100.00	General Government	\$394,810	\$398,506	\$3,696		
4130.00	Executive	\$170,431	\$182,599			
4130.10	Board of Selectmen	\$8,374	\$8,374			
4130.20	Town Administration	\$161,287	\$173,787			
4130.30	Town Meeting	\$770	\$438			
4140.00	Election and Registration	\$30,039	\$27,743			
4140.10	Town Clerk	\$25,329	\$25,143			
4140.20	Voter Registration	\$2,740	\$2,130			
4140.30	Election Officials	\$1,970	\$470			
4150.00	Financial Administration	\$66,535	\$67,300			
4150.20	Auditing Services	\$12,000	\$12,000			
4150.30	Assessing Services	\$27,910	\$30,000			
4150.40	Tax Collection	\$23,684	\$22,609			
4150.50	Treasurer	\$2,691	\$2,691			
4150.60	Computer Sppt/Data Processing	\$250	\$0			
4152.00	Tax Map Updates	\$2,500	\$0			
4153.00	Legal Expenses	\$34,730	\$35,107			
4191.00	Planning and Zoning	\$12,020	\$8,363			
4191.10	Planning Board	\$5,329	\$3,769			
4191.20	Zoning Board	\$6,691	\$4,594			
4194.00	Gen Government Buildings	\$40,250	\$39,246			
4195.00	Cemeteries	\$17,065	\$17,015			
4196.00	Worker's Comp.	\$17,668	\$17,515			
4199.00	Other Gen Government	\$3,572	\$3,618			
4200.00	Public Safety	\$303,586	\$336,348	\$32,762		
4210.00	Police Department	\$202,206	\$222,029			
4215.00	Ambulance/Rescue Services	\$14	\$14			
4220.00	Fire Department	\$66,888	\$80,749			
4290.00	Emergency Management	\$300	\$2			
4299.00	Dispatch Services	\$34,178	\$33,554			
4300.00	Highways and Streets	\$596,937	\$602,599	\$5,662		
4311.00	Highway Department Admin	\$355,705	\$367,399			
4312.00	Highway Maintenance	\$239,032	\$233,000			
4316.00	Street Lighting	\$2,200	\$2,200			
4324.00	Solid Waste Disposal	\$130,737	\$99,375	(\$31,362)		
4415.00	Health Agencies and Programs	\$300	\$300	\$0		
4442.00	Direct Assistance (Welfare)	\$16,639	\$16,664	\$25		
4520.00	Parks & Recs Programs	\$0	\$30,776	\$30,776		
4550.00	Library	\$1,440	\$1,290	(\$150)		
4611.00	Conservation Commission	\$2,287	\$2,021	(\$266)		
4711.00	Bonds & Notes Principal	\$38,400	\$66,480	\$28,080		
4721.00	Bonds & Notes Interest	\$19,274	\$21,768	\$2,494		
4723.00	Tax Anticipation Notes	\$6,000	\$5,000	(\$1,000)		
4902.00	Lease Purchase payments	\$109,761	\$0	(\$109,761)		
	TOTAL OPERATING BUDGET	\$1,620,171	\$1,581,127	(\$39,044)	-2.41%	\$8.47
4902.00	NEW Vehicles/Equip/Machinery	\$69,310	\$0			(\$0.05)
4909.00	Other Improvements	\$40,352	\$2,000			\$0.01
4915.00	Capital Reserve and/or Exp Trust	\$246,000	\$386,300			\$2.07
	TOTAL WARRANT ARTICLES	\$355,662	\$388,300			
	TOTAL APPROPRIATIONS	\$1,975,833	\$1,969,427	(\$6,406)	-0.32%	\$10.55
	LESS: ESTIMATED REVENUES	\$481,614	\$503,804			
	Estimated Amount of Taxes to be Raised	\$1,494,219	\$1,465,623	(\$28,596)		\$7.85

4100 accounts - General Government – resulting increase .93% (\$3,696)

While some budgets were reduced in this grouping, the most noticeable increases are costs related to the Administration Budget. The Budget Advisory Committee voted to move some items into the Administration for the purpose of streamlining the budget. The Tax Map Contract and the Computer Support were removed from the Financial Administration and moved to the Administration budget. This was an increase of \$2,750 to the Administration and a decrease to the Financial Administration. Other increases in the General Government are due to increases in wages, benefits and insurance costs.

4200 accounts- Public Safety – resulting increase 10.79% (\$32,762)

While there is a small increase collectively for Public Safety, consisting of the budgets of the Police, Fire, Rescue, and Emergency Management, some changes have occurred that you need to note. The increase for the Police Department is in the administrative part of the budget designated for wages, benefits and insurance costs. There is no change in the Rescue budget and a decrease in the Emergency Management budget. Finally, the Fire Department shows an increase due to the fact that the Fire Department was on the Capital Improvements Plan to purchase a new Fire Engine this year. However, the Fire Chief agreed that if the Town made minor repairs to Engine Three, we could hold off the new purchase for three years. Therefore, there is an increase in the Vehicle Repair/Maintenance line for the minor repairs necessary to Engine Three.

4300 accounts – Highway Department – resulting increase .95% (\$5,662)

This department has 5 full-time employees; the increase is entirely in the administrative part of the budget designated for wages, benefits and insurance costs.

Solid Waste, Health Agencies and Programs, Direct Assistance, and Hillsboro Parks and Recreation Programs - This is mostly made up of our contracted services with the town of Hillsboro, providing us with a place to dump our trash, programs and parks for our children in grade school, along with the Direct Assistance that the Town of Deering provides for our residents who are in need of financial aid for items such as food, utility, heat and medical assistance. In 2010 the contracts with the Town of Hillsboro were reviewed. The Board of Selectmen only renewed the Transfer Station and the Parks & Recreation Contracts. The Board of Selectmen opted out to renew with the Hillsboro Youth Service Contract. (The result of this endeavor will be further detailed in the BOS annual report .)

The Library and Conservation Commission budgets - These budgets are relatively small, each having a handful of projects and programs they promote yearly.

Bonds & Notes: principle and interest - Currently the town only has one bond; the Town Hall Renovation Bond which matures in 2024. In 2010, the Town made the final payment on the West Deering Bridge Bond. Due to the financing of the Highway Department 10-wheeler which was purchased last year, this item is included in the Bond & Notes section of the budget because it is considered long-term debt (three-years, last payment due in 2012).

TAN – resulting decrease 16.67% (\$-1,000) – Our town regularly has about \$400,000 in outstanding taxes; this has a definite affect on our cash flow throughout the year. In order to meet demand for payment, we may have to take out a short-term loan to pay the bills. This line item reflects the interest paid on the loan.

Lease Purchase Payments – resulting decrease 100% (\$-109,761)

This reflects equipment or vehicle purchases the town is paying for. Last year in 2010 this line item was approximately \$110,000 (payments for HD Loader/Backhoe and FD Engine/Pumper), this year it is \$0.

2011 DETAIL OF PROPOSED APPROPRIATIONS

	Approved 2010 Budget	Proposed 2011 Budget
Expense		
4100 GENERAL GOVERNMENT		
4130 EXECUTIVE		
4130-1 BOARD OF SELECTMEN		
4130-1-110 SEL WAGES (STIPEND)	7,500.00	7,500.00
4130-1-220 FICA	465.00	465.00
4130-1-225 MEDICARE	109.00	109.00
4130-1-392 TRAINING & CERT	300.00	300.00
Total 4130-1 BOARD OF SELECTMEN	8,374.00	8,374.00
4130-2 ADMINISTRATION		
4130-2-110 TOWN ADMINISTRATION	61,199.00	63,021.00
4130-2-112 ADMIN. ASST. WAGES	26,196.00	28,084.00
4130-2-113 ASSESSING CLERK	8,674.00	9,677.00
4130-2-210 HEALTH INS	31,064.00	35,847.00
4130-2-215 LIFE INS/DISABILITY	1,284.00	1,386.00
4130-2-220 FICA	5,957.00	6,250.00
4130-2-225 MEDICARE	1,393.00	1,462.00
4130-2-230 RETIREMENT	5,244.00	5,450.00
4130-2-340 SERVICE FEES	600.00	600.00
4130-2-341 TELEPHONE	4,000.00	4,000.00
4130-2-342 CELL PHONE	576.00	660.00
4130-2-390 PROFESSIONAL SERVICE	0.00	2,750.00
4130-2-391 WEBSITE & SOFTWARE	1,250.00	1,350.00
4130-2-392 TRAINING & CERT	800.00	800.00
4130-2-400 RENTALS & LEASES	2,500.00	2,500.00
4130-2-550 PRINTING	2,000.00	2,000.00
4130-2-620 DUES/BOOKS/OFF SUPPL	1,750.00	1,750.00
4130-2-622 NOTICES	1,000.00	1,000.00
4130-2-625 POSTAGE	2,000.00	1,800.00
4130-2-630 EQUIP MAINT/REPAIR	600.00	400.00
4130-2-681 MILEAGE	2,700.00	2,500.00
4130-2-740 EQUIPMENT	500.00	500.00
Total 4130-2 ADMINISTRATION	161,287.00	173,787.00
4130-3 MODERATOR/TOWN MTG EXP		
4130-3-110 MODERATOR WAGES	300.00	100.00
4130-3-120 BALLOT CLERK WAGES	360.00	250.00
4130-3-220 FICA	41.00	22.00
4130-3-225 MEDICARE	9.00	6.00
4130-3-690 MISC EXP	60.00	60.00
Total 4130-3 MODERATOR/TOWN MTG EXP	770.00	438.00
Total 4130 EXECUTIVE	170,431.00	182,599.00

2011 DETAIL OF PROPOSED APPROPRIATIONS

	Approved 2010 Budget	Proposed 2011 Budget
4140 ELECTION, REG, VITAL STATS		
4140-1 TOWN CLERK		
4140-1-110 TOWN CLERK WAGES	7,804.00	7,804.00
4140-1-115 ASSISTANT CLERK	6,632.00	5,911.00
4140-1-120 DEPUTY CLERK WAGES	5,000.00	5,598.00
4140-1-220 FICA	1,205.00	1,198.00
4140-1-225 MEDICARE	282.00	281.00
4140-1-341 TELEPHONE	150.00	150.00
4140-1-391 TOWN CLERK SOFTWARE	1,656.00	1,451.00
4140-1-392 TRAINING & CERT	700.00	400.00
4140-1-620 OFFICE SUPPLIES	750.00	700.00
4140-1-622 NOTICES	50.00	250.00
4140-1-625 POSTAGE	700.00	1,000.00
4140-1-681 MILEAGE	400.00	400.00
Total 4140-1 TOWN CLERK	25,329.00	25,143.00
4140-2 VOTER REGISTRATION		
4140-2-110 SUPERVISOR WAGES	2,350.00	1,543.00
4140-2-220 FICA	146.00	96.00
4140-2-225 MEDICARE	34.00	23.00
4140-2-620 OFFICE SUPPLIES	15.00	25.00
4140-2-622 NOTICES	180.00	223.00
4140-2-625 POSTAGE	15.00	220.00
Total 4140-2 VOTER REGISTRATION	2,740.00	2,130.00
4140-3 ELECTION ADMINISTRATION		
4140-3-120 ELECTION OFF WAGES	250.00	250.00
4140-3-220 FICA	16.00	16.00
4140-3-225 MEDICARE	4.00	4.00
4140-3-620 OFFICE SUPPLIES	1,700.00	200.00
Total 4140-3 ELECTION ADMINISTRATION	1,970.00	470.00
Total 4140 ELECTION, REG, VITAL STATS	30,039.00	27,743.00
4150 FINANCIAL ADMIN		
4150-2 AUDITING SERVICES		
4150-2-301 AUDITING SERVICES	12,000.00	12,000.00
Total 4150-2 AUDITING SERVICES	12,000.00	12,000.00
4150-3 ASSESSING SERVICES		
4150-3-312 ASSESSING CONTRACT	27,910.00	26,410.00
4150-3-313 ASSESSING APPEALS	0.00	3,590.00
Total 4150-3 ASSESSING SERVICES	27,910.00	30,000.00

2011 DETAIL OF PROPOSED APPROPRIATIONS

	Approved 2010 Budget	Proposed 2011 Budget
4150-4 TAX COLLECTING		
4150-4-110 TAX CLLTR WAGES	7,804.00	7,804.00
4150-4-120 TAX CLLTR PT WAGES	5,000.00	4,976.00
4150-4-191 TAX LIEN RESEARCH	2,100.00	2,500.00
4150-4-220 FICA	794.00	793.00
4150-4-225 MEDICARE	186.00	186.00
4150-4-341 TELEPHONE	100.00	100.00
4150-4-391 SOFTWARE CONTRACT	2,800.00	2,600.00
4150-4-392 TRAINING & CERT	800.00	600.00
4150-4-550 PRINTING	100.00	0.00
4150-4-620 DUES/BOOKS/OFF SUPPL	300.00	350.00
4150-4-625 POSTAGE	3,000.00	2,000.00
4150-4-681 MILEAGE	250.00	250.00
4150-4-690 REGISTRY FEES	450.00	450.00
Total 4150-4 TAX COLLECTING	<u>23,684.00</u>	<u>22,609.00</u>
4150-5 TREASURY		
4150-5-110 TREASURER (STIPEND)	2,500.00	2,500.00
4150-5-220 FICA	155.00	155.00
4150-5-225 MEDICARE	36.00	36.00
Total 4150-5 TREASURY	<u>2,691.00</u>	<u>2,691.00</u>
4150-6-390 COMPUTER SPT SERVICE	250.00	0.00
Total 4150 FINANCIAL ADMIN	<u>66,535.00</u>	<u>67,300.00</u>
4152 REVALUATION OF PROPERTY		
4152-1-313 TAX MAP CONTRACT	2,500.00	0.00
Total 4152 REVALUATION OF PROPERTY	<u>2,500.00</u>	<u>0.00</u>
4153 LEGAL EXPENSES		
4153-1-320 LEGAL SERVICES	15,000.00	15,000.00
4153-1-321 PROSECTUION (CE)	3,000.00	3,000.00
4153-1-322 PROSECUTION (POLICE)	16,730.00	17,107.00
Total 4153 LEGAL EXPENSES	<u>34,730.00</u>	<u>35,107.00</u>
4191 PLANNING & ZONING		
4191-1 PLANNING		
4191-1-120 PB PT WAGES	514.00	528.00
4191-1-220 FICA	32.00	33.00
4191-1-225 MEDICARE	8.00	8.00
4191-1-320 LEGAL SERVICES	3,000.00	1,500.00
4191-1-390 OTHER PROF SERVICES	200.00	200.00
4191-1-392 TRAINING & CERT	200.00	150.00
4191-1-550 PRINTING	50.00	50.00
4191-1-620 DUES/BOOKS/OFF SUPPL	175.00	150.00

2011 DETAIL OF PROPOSED APPROPRIATIONS

	Approved 2010 Budget	Proposed 2011 Budget
4191-1-622 NOTICES	750.00	750.00
4191-1-625 POSTAGE	400.00	400.00
Total 4191-1 PLANNING	5,329.00	3,769.00
4191-2 ZONING		
4191-2-120 ZBA PT WAGES	386.00	528.00
4191-2-220 FICA	24.00	33.00
4191-2-225 MEDICARE	6.00	8.00
4191-2-320 LEGAL SERVICES	5,000.00	3,000.00
4191-2-392 TRAINING & CERT	75.00	75.00
4191-2-620 DUES/BOOKS/OFF SUPPL	50.00	100.00
4191-2-622 NOTICES	750.00	500.00
4191-2-625 POSTAGE	400.00	350.00
Total 4191-2 ZONING	6,691.00	4,594.00
Total 4191 PLANNING & ZONING	12,020.00	8,363.00
4194 GEN GOVERNMENT BLDG		
4194-1-360 TH CUSTODIAL SERVICE	5,460.00	4,800.00
4194-1-390 TH GROUNDSKEEPING	3,325.00	3,325.00
4194-1-410 TH ELECTRICITY	5,800.00	5,800.00
4194-1-411 TH HEAT & OIL	8,000.00	7,000.00
4194-1-430 TH MAINT & REPAIRS	8,000.00	8,000.00
4194-1-480 TH PROPERTY/LIAB INS	9,265.00	9,821.00
4194-1-610 TH GEN SUPPLIES	400.00	500.00
Total 4194 GEN GOVERNMENT BLDG	40,250.00	39,246.00
4195 CEMETERIES		
4195-1-490 MOWING CONTRACT	16,765.00	16,765.00
4195-1-690 MISC EXP	300.00	250.00
Total 4195 CEMETERIES	17,065.00	17,015.00
4196 WORKERS COMP		
4196-2-260 WORKER'S COMP	17,668.00	17,515.00
Total 4196 WORKERS COMP	17,668.00	17,515.00
4199 OTHER GENERAL GOVERNMENT		
4199-1 LGC	1,404.00	1,442.00
4199-2 CNHRPC	2,168.00	2,176.00
Total 4199 OTHER GENERAL GOVERNMENT	3,572.00	3,618.00
Total 4100 GENERAL GOVERNMENT	394,810.00	398,506.00

2011 DETAIL OF PROPOSED APPROPRIATIONS

	Approved 2010 Budget	Proposed 2011 Budget
4200 PUBLIC SAFETY		
4210 POLICE		
4210-1-110 PD CHIEF WAGES	53,136.00	54,199.00
4210-1-115 PD FT WAGES	36,669.00	37,403.00
4210-1-120 PD PT WAGES	33,339.00	34,006.00
4210-1-130 OVERTIME	100.00	100.00
4210-1-150 ON CALL	6,000.00	6,000.00
4210-1-210 HEALTH INS	21,284.00	35,847.00
4210-1-215 LIFE INS/DISABILITY	1,402.00	1,476.00
4210-1-220 FICA	2,239.00	2,940.00
4210-1-225 MEDICARE	1,826.00	2,037.00
4210-1-230 RETIREMENT	13,034.00	14,866.00
4210-1-290 DETAIL REIMBURSEMENT	500.00	500.00
4210-1-341 TELEPHONE	1,800.00	1,700.00
4210-1-342 CELL PHONE	1,724.00	1,900.00
4210-1-390 ANIMAL CONTROL	500.00	500.00
4210-1-391 SOFTWARE CONTRACT	1,970.00	2,050.00
4210-1-392 TRAINING & CERT	3,000.00	3,000.00
4210-1-480 PROP/VEH/LIAB INS	5,783.00	6,130.00
4210-1-610 GEN SUPPLIES	900.00	900.00
4210-1-611 POLICE EXPLORER POST	250.00	250.00
4210-1-620 DUES/BOOKS/OFF SUPPL	1,400.00	1,400.00
4210-1-625 POSTAGE	100.00	75.00
4210-1-630 EQUIP MAINT & REPAIR	400.00	400.00
4210-1-635 GASOLINE	10,000.00	10,000.00
4210-1-660 VEHICLE REPAIRS	3,500.00	3,000.00
4210-1-680 UNIFORMS	1,250.00	1,250.00
4210-1-690 WTNSS REIMBURSEMENT	100.00	100.00
Total 4210 POLICE	202,206.00	222,029.00
4215 AMBULANCE		
4215-2-120 AMBULANCE WAGES	1.00	1.00
4215-2-220 FICA	1.00	1.00
4215-2-225 MEDICARE	1.00	1.00
4215-2-341 TELEPHONE	1.00	1.00
4215-2-350 MEDICAL SERVICES	1.00	1.00
4215-2-390 PARAMEDIC INTERCEPT	1.00	1.00
4215-2-391 BILLING SERVICE	1.00	1.00
4215-2-392 TRAINING & CERT	1.00	1.00
4215-2-520 AMB.LIABILITY INS	1.00	1.00
4215-2-610 GEN SUPPLIES	1.00	1.00
4215-2-630 EQUIP MAINT & REPAIR	1.00	1.00
4215-2-635 GASOLINE	1.00	1.00
4215-2-660 VEHICLE REPAIR	1.00	1.00
4215-2-690 MED SUPPLIES	1.00	1.00
Total 4215 AMBULANCE	14.00	14.00

2011 DETAIL OF PROPOSED APPROPRIATIONS

	Approved 2010 Budget	Proposed 2011 Budget
4220 FIRE		
4220-1-120 FD VOL PT WAGES	20,000.00	20,000.00
4220-1-215 LIFE/DISABILITY INS.	1,000.00	1,000.00
4220-1-220 FICA	1,240.00	1,240.00
4220-1-225 MEDICARE	290.00	290.00
4220-1-341 TELEPHONE	1,890.00	2,200.00
4220-1-342 CELL PHONE	360.00	360.00
4220-1-392 TRAINING & CERT	3,750.00	3,500.00
4220-1-520 PROP/VEH/LIAB INS	3,358.00	3,559.00
4220-1-620 DUES/BOOKS/OFF SUPPL	600.00	400.00
4220-1-630 EQUIP MAINT & REPAIR	3,000.00	3,000.00
4220-1-635 GASOLINE	3,000.00	3,000.00
4220-1-660 VEHICLE REPAIRS	3,000.00	19,000.00
4220-1-683 FORESTRY	900.00	900.00
4220-1-740 NEW EQUIPMENT	8,000.00	8,000.00
4220-5-680 COMMUNITY EDUCATION	0.00	400.00
4220-8-410 BLDG ELECTRICITY	2,500.00	2,400.00
4220-8-411 BLDG HEAT & OIL	7,000.00	6,500.00
4220-8-430 BLDG MAINT & REPAIR	7,000.00	5,000.00
Total 4220 FIRE	<u>66,888.00</u>	<u>80,749.00</u>
4290 EMERGENCY MANAGEMENT		
4290-1-610 GEN SUPPLIES	300.00	1.00
4290-1-810 OTHER CHARGES	0.00	1.00
Total 4290 EMERGENCY MANAGEMENT	<u>300.00</u>	<u>2.00</u>
4299 OTHER PUBLIC SAFETY		
4299-2-390 FD CONCORD DISPATCH	14,650.00	15,285.00
4299-2-391 PD HILLS DISPATCH	17,528.00	16,269.00
4299-2-392 HD HILLS DISPATCH	2,000.00	2,000.00
Total 4299 OTHER PUBLIC SAFETY	<u>34,178.00</u>	<u>33,554.00</u>
Total 4200 PUBLIC SAFETY	303,586.00	336,348.00
4300 HIGHWAYS		
4311 HIGHWAY DEPT ADMIN		
4311-1-110 HD FT WAGES	199,053.00	205,650.00
4311-1-120 HD PT WAGES	2,500.00	2,500.00
4311-1-140 OVERTIME	32,000.00	25,000.00
4311-1-160 COMP TIME	3,000.00	5,000.00
4311-1-210 HEALTH INS	61,552.00	71,031.00
4311-1-215 LIFE INS/DISABILITY	3,203.00	3,332.00
4311-1-220 FICA	14,666.00	15,075.00
4311-1-225 MEDICARE	3,430.00	3,526.00
4311-1-230 RETIREMENT	11,943.00	12,315.00
4311-1-341 TELEPHONE	303.00	312.00
4311-1-342 CELL PHONE	576.00	852.00
4311-1-392 TRAINING & CERT	500.00	500.00
4311-1-410 BLDG ELECTRICITY	2,500.00	2,700.00

2011 DETAIL OF PROPOSED APPROPRIATIONS

	Approved 2010 Budget	Proposed 2011 Budget
4311-1-411 BLDG HEAT & OIL	10,000.00	8,500.00
4311-1-430 BLDG MAINT & REPAIR	3,000.00	3,000.00
4311-1-520 PROP/VEH/LIAB INS	4,479.00	5,206.00
4311-1-620 DUES/BOOKS/OFF SUPPL	200.00	100.00
4311-1-680 UNIFORMS	2,800.00	2,800.00
Total 4311 HIGHWAY DEPT ADMIN	<u>355,705.00</u>	<u>367,399.00</u>
4312 HIGHWAY MAINTENANCE		
4312-1-610 GEN SUPPLIES	17,000.00	17,000.00
4312-1-635 VEHICLE FUEL	55,000.00	45,000.00
4312-1-740 NEW EQUIPMENT	2,000.00	2,000.00
4312-2-390 CONTRACT SERVICES	1,032.00	1,500.00
4312-2-631 CULVERTS	5,000.00	5,000.00
4312-2-632 SALT	45,000.00	50,000.00
4312-2-633 COLD PATCH	3,000.00	3,000.00
4312-2-634 DUST CONTROL	17,500.00	13,500.00
4312-2-635 CRACKSEALING	14,500.00	14,500.00
4312-2-636 ROADSIDE MOWING	6,500.00	6,500.00
4312-2-637 GRAVEL CRUSHING	30,000.00	30,000.00
4312-2-638 TREE REMOVAL	2,500.00	5,000.00
4312-2-660 VEHICLE MAINT/REPAIR	40,000.00	40,000.00
Total 4312 HIGHWAY MAINTENANCE	<u>239,032.00</u>	<u>233,000.00</u>
4316 STREET LIGHTING		
4316-3-410 ELECTRICITY	2,200.00	2,200.00
Total 4316 STREET LIGHTING	<u>2,200.00</u>	<u>2,200.00</u>
Total 4300 HIGHWAYS	596,937.00	602,599.00
4324 SOLID WASTE DISPOSAL		
4321-2-390 TIPPING FEES	32,044.00	28,056.00
4324-1-390 HILLSBORO TRANS STA	95,793.00	68,419.00
4324-3-390 DISPOSAL SERV	1,400.00	1,400.00
4324-9-440 RENTAL SERVICE	1,500.00	1,500.00
Total 4324 SOLID WASTE DISPOSAL	<u>130,737.00</u>	<u>99,375.00</u>
4415 HEALTH AGENCIES & PROGRAMS		
4415-1-393 ST JOSEPH COMM SERV	300.00	300.00
Total 4415 HEALTH AGENCIES & PROGRAMS	<u>300.00</u>	<u>300.00</u>
4442 DIRECT ASSISTANCE		
4442-1-110 WELFARE OFFICER WAGES	1,523.00	1,545.00
4442-1-220 FICA	94.00	96.00
4442-1-225 MEDICARE	22.00	23.00
4442-1-690 MEDICAL ASSISTANCE	500.00	500.00

2011 DETAIL OF PROPOSED APPROPRIATIONS

	Approved 2010 Budget	Proposed 2011 Budget
4442-2-690 RENT ASSISTANCE	4,500.00	4,500.00
4442-3-690 UTILITY ASSISTANCE	3,000.00	3,000.00
4442-4-690 OTHER ASSISTANCE	5,000.00	5,000.00
4442-5-690 FOOD ASSISTANCE	2,000.00	2,000.00
Total 4442 DIRECT ASSISTANCE	<u>16,639.00</u>	<u>16,664.00</u>
 4520 PARKS & RECS PROGRAMS		
4520-2-390 HILLSBORO PRK & REC CONTRACT	<u>0.00</u>	<u>30,776.00</u>
Total 4520 PARKS & RECS PROGRAMS	0.00	30,776.00
 4550 LIBRARY		
4550-1-120 LIBRARY HELP(STIPEND)	400.00	0.00
4550-1-410 ELECTRICITY	140.00	140.00
4550-1-610 GEN SUPPL/DUES/POST.	100.00	100.00
4550-1-640 BOOKS & INFORM. SVCS	400.00	400.00
4550-1-692 LITERACY PROGRAMS	400.00	650.00
Total 4550 LIBRARY	<u>1,440.00</u>	<u>1,290.00</u>
 4611 CONSERVATION COMMISSION		
4611-2-120 DCC PT WAGES	660.00	660.00
4611-2-220 FICA	46.00	41.00
4611-2-225 MEDICARE	11.00	10.00
4611-2-392 TRAINING & CERT	25.00	25.00
4611-2-550 PRINTING	50.00	0.00
4611-2-620 DUES/BOOKS/OFF SUPPL	20.00	45.00
4611-2-622 NOTICES	50.00	50.00
4611-2-625 POSTAGE	25.00	25.00
4611-2-680 MAPS/FILES/RESOURCES	25.00	15.00
4611-2-690 MISC EXP	375.00	150.00
4611-2-692 DEERING LAKE TESTING	500.00	500.00
4611-2-694 ROADS & TRAILS	50.00	50.00
4611-2-695 CONSERVATION CAMP	450.00	450.00
Total 4611 CONSERVATION COMMISSION	<u>2,287.00</u>	<u>2,021.00</u>
 4711 BONDS & NOTES-PRINCIPAL		
4711-3-981 TOWN HALL RENOV BOND	30,000.00	25,000.00
4711-3-982 W DEERING BRIDGE BON	8,400.00	0.00
4711-3-983 HD 10-WHEELER	0.00	41,480.00
Total 4711 BONDS & NOTES-PRINCIPAL	<u>38,400.00</u>	<u>66,480.00</u>

2011 DETAIL OF PROPOSED APPROPRIATIONS

	Approved 2010 Budget	Proposed 2011 Budget
4721 BONDS & NOTES-INT		
4721-3-981 TOWN HALL RENV. BOND	18,875.00	16,937.00
4721-3-982 ANTRIM/DEER BRIDGE	399.00	0.00
4721-3-983 HD 10-WHEELER	0.00	4,831.00
Total 4721 BONDS & NOTES-INT	<u>19,274.00</u>	<u>21,768.00</u>
4723 TAX ANTICIPATION NOTES		
4723-1-980 DEBT SERVICE	6,000.00	5,000.00
Total 4723 TAX ANTICIPATION NOTES	<u>6,000.00</u>	<u>5,000.00</u>
4902 VEHICLES/EQUIP/MACHINERY		
4902-1-736 HD LOADER/BACKHOE	56,761.00	0.00
4902-1-764 FD ENGINE/PUMPER	53,000.00	0.00
Total 4902 VEHICLES/EQUIP/MACHINERY	<u>109,761.00</u>	<u>0.00</u>
OPERATING BUDGET TOTAL	<u>1,620,171.00</u>	<u>1,581,127.00</u>
4902 VEHICLES/EQUIP/MACHINERY		
4901-1-741 POLICE CRUISER	23,000.00	0.00
4901-1-742 10-WHEELER	46,310.00	0.00
Total 4902 VEHICLES/EQUIP/MACHINERY	<u>69,310.00</u>	<u>0.00</u>
4909 OTHER IMPROVEMENTS		
4909-1-391 YOUTH SERVICE PROGRAM	18,189.00	0.00
4909-1-392 PARKS AND RECREATION PROGRAM	22,163.00	0.00
4909-1-394 DEERING RECREATION EXP/TR	0.00	2,000.00
Total 4909 OTHER IMPROVEMENTS	<u>40,352.00</u>	<u>2,000.00</u>
4915 PAYMENTS TO CAP. RES. FUND		
4915-1-007 FD VEHICLE CAP RES	0.00	30,000.00
Total 4915 PAYMENTS TO CAP. RES. FUND	<u>0.00</u>	<u>30,000.00</u>
4916 PAYMENTS TO EXP.TRUST FUND		
4916-1-016 PD EXPENDABLE TRUST	0.00	15,000.00
4916-1-011 CEMETARY REPAIR/MAIN	5,000.00	6,300.00
4916-1-010 HD VEH EXP TR	0.00	10,000.00
4916-1-009 TURNOUT GEAR	4,000.00	70,000.00
4916-1-005 COMPUTER EXP TR	2,500.00	5,000.00
4916-1-002 ROAD MAINT/IMP EX TR	225,000.00	250,000.00
Total 4916 PAYMENTS TO EXP.TRUST FUND	<u>246,000.00</u>	<u>356,300.00</u>
Total Expense	<u>1,975,833.00</u>	<u>1,969,427.00</u>

TOWN OF DEERING

FINANCIAL REPORTS

762 Deering Center Road

Deering, New Hampshire 03244

Selectmen's Phone Number: (603) 464-3248

Tax Clerk/Tax Collector's Phone Number: (603) 464-3224

Fax Number: (603) 464-3804

Website: <http://www.deering.nh.us>

2010 STATEMENT OF REVENUES

Account	Description	2010 Estimated	2010 Received	2011 Estimated
Taxes - Total 7%		40,839	38,489	40,640
3185	Tax from timber cutting	5,239	5,239	5,000
3186	Payments in lieu of taxes	600	0	600
3187	Excavation tax	0	23	40
3190	Interest & penalties on taxes	35,000	33,227	35,000
Licenses, permits, fees – Total 47%		207,826	259,985	257,500
3210	Business licenses & permits	620	620	500
3220	Motor vehicle registration	200,000	250,084	250,000
3230	Building permits	3,500	5,353	3,500
3290	Other licenses, permits & fees	3,706	3,928	3,500
Revenue from other governments – Total 36%		182,187	197,249	182,164
3351	Shared revenue block grant	0	0	0
3352	Rooms & meals tax	92,000	91,972	92,000
3353	Highway block grant	89,864	89,837	89,864
3356	State & fed forest reimbursement	323	323	300
3359	Other grants & reimbursements	0	15,118	0
Charges for services – Total 2%		7,086	13,668	7,500
3400	Income from departments	7,086	13,668	7,500
Revenue misc. sources – Total 6%		33,676	34,587	16,000
3501	Sale of Municipal property	29,700	29,700	15,000
3502	Interest on investments	976	1,639	1,000
3503-3509	Other	3,000	3,248	0
Interfund operating transfer in – Total 2%		10,000	10,000	0
3916	Transfers from trust funds	10,000	10,000	0
SUB-TOTAL		481,614	553,977	503,804
SURPLUS	Used to reduce taxes	0	0	0
TOTAL		481,614	553,977	503,804

This statement of revenues reflects the monies the Town received for year 2010 and expects to receive for the coming fiscal year 2011, other than those collected from your property taxes. After town meeting, these estimates are sent to the State Department of Revenue in a report. These additional revenues are not only a component, but an important one, used in the calculation of the tax rate set later in the year, sometime around October. At that time the Department of Revenue sets an appointment with the Board of Selectmen. Having at that point a couple months left to the fiscal year, the Board reviews these estimates with the Department of Revenue official and makes necessary adjustments so that the figures accurately reflect the monies available in order to set the tax rate.

The Budget Advisory Committee along with the Board of Selectmen have been consistently reviewing the cost of services and the fee structures that we have control over, raising them appropriately as necessary (this is reflected in the charges for service category and the licenses permits and fees). The largest component of these categories is the motor vehicle permits, (fees set by the state), collected by the Town Clerk, which is mostly affected by the market (if big vehicles are “in” they cost more) and the economy (if families are doing well they may be permitting more than the average 2 cars per family or buying new cars).

Note that an important component of our revenue stream (36%) on this chart is the state and federal monies distributed on the local level. The amounts received are wholly reflective of decisions made on the state and federal levels by elected representatives setting priorities for how our other tax dollars (SS, FICA, etc.) are dispersed. As you can see the State of New Hampshire voted to NOT distribute the Shared Revenue Block Grant to municipalities again for 2011.

What difference does Revenues make? A simple calculation to help you understand this component of our local tax system: For every \$186,616 raised in taxes it equals \$1.00 of our tax rate (that’s based on our current net town valuation). We received \$553,977 in revenue. If we divide revenues received by that factor, you can see that it amounts to almost \$3 *off your tax rate.* ($\$553,977 / \$186,616 = \2.97)

What’s the Surplus included at the bottom of the statement? If the town did not expend all the monies appropriated at the annual town meeting, the money may be used to offset your taxes. Essentially, you get it back by way of reduction in the tax rate. It is discussed and noted when the Board of Selectmen meets with the DRA in the fall. However, due to accounting standards that the State has been imposing on local towns, towns are urged to keep a surplus, almost like a rainy day fund, in cases of emergency, anywhere from 3% to 8% of the total budget.

2010 SUMMARY OF EXPENDITURES AND APPROPRIATIONS

Account	Description	\$ Expended	\$ Appropriated	Over Budget/ Under Budget	%
4100.00	General Government	\$418,166	\$394,810	23,355.98	5.6%
4130.00	Executive	\$168,518	\$170,431		
4130.10	Board of Selectmen	\$8,137	\$8,374		
4130.20	Town Administration	\$159,292	\$161,287		
4130.30	Town Meeting	\$1,089	\$770		
4140.00	Election and Registration	\$31,768	\$30,039		
4140.10	Town Clerk	\$27,195	\$25,329		
4140.20	Voter Registration	\$2,077	\$2,740		
4140.30	Election Officials	\$2,497	\$1,970		
4150.00	Financial Administration	\$98,958	\$66,535		
4150.20	Auditing Services	\$12,000	\$12,000		
4150.30	Assessing Services	\$59,745	\$27,910		
4150.40	Tax Collection	\$24,353	\$23,684		
4150.50	Treasurer	\$2,691	\$2,691		
4150.60	Computer Sppt/Data Processing	\$169	\$250		
4152.00	Tax Map Updates	\$2,500	\$2,500		
4153.00	Legal Expenses	\$38,445	\$34,730		
4191.00	Planning and Zoning	\$3,375	\$12,020		
4191.10	Planning Board	\$2,487	\$5,329		
4191.20	Zoning Board	\$888	\$6,691		
4194.00	Gen Government Buildings	\$36,856	\$40,250		
4195.00	Cemeteries	\$16,888	\$17,065		
4196.00	Worker's Comp.	\$17,288	\$17,668		
4199.00	Other Gen Government	\$3,572	\$3,572		
4200.00	Public Safety	\$288,201	\$303,586	-15,385.13	-5.3%
4210.00	Police Department	\$196,370	\$202,206		
4215.00	Ambulance/Rescue Services	\$0	\$14		
4220.00	Fire Department	\$57,653	\$66,888		
4290.00	Emergency Management	\$0	\$300		
4299.00	Dispatch Services	\$34,178	\$34,178		
4300.00	Highways and Streets	\$582,456	\$596,937	-14,480.60	-2.5%
4311.00	Highway Department Admin	\$342,276	\$355,705		
4312.00	Highway Maintenance	\$237,701	\$239,032		
4316.00	Street Lighting	\$2,479	\$2,200		
4324.00	Solid Waste Disposal	\$125,671	\$130,737	-5,066.41	-4.0%
4415.00	Health Agencies and Programs	\$300	\$300	0.00	0.0%
4442.00	Direct Assistance	\$9,935	\$16,639	-6,703.58	-67.5%
4520.00	Parks & Recreation Programs	\$0	\$0	0.00	0.0%
4550.00	Library	\$1,514	\$1,440	74.10	4.9%
4611.00	Conservation Commission	\$1,272	\$2,287	-1,015.38	-79.8%
4711.00	Bonds & Notes Principal	\$38,400	\$38,400	0.00	0.0%
4721.00	Bonds & Notes Interest	\$19,274	\$19,274	0.00	0.0%
4723.00	Tax Anticipation Notes	\$3,857	\$6,000	-2,143.35	-55.6%
4902.00	Lease Purchase payments	\$109,788	\$109,761	26.81	0.0%
	TOTAL OPERATING BUDGET	\$1,598,833	\$1,620,171	-21,337.56	-1.3%
4902.00	NEW Vehicles/Equip/Machinery	\$69,310	\$69,310		
4909.00	Other Improvements	\$31,976	\$40,352		
4916.00	Payments to Exp Trust Funds	\$246,000	\$246,000		
	TOTAL WARRANT ARTICLES	\$347,286	\$355,662	-8,376.15	-2.4%
	TOTAL APPROPRIATIONS	\$1,946,119	\$1,975,833	-29,713.71	-1.5%

2010 SUMMARY OF EXPENDITURES

Year 2010 came in under our appropriations by approximately \$29,700. That money will go in the surplus as described in the revenue section of this report, possibly serving to offset our town tax rate. All our budgets are held to the bottom line not each line item. While some budgets did extend beyond even that point, still overall the appropriations were sufficient to support the few over-ages.

What came in under budget? Due to the diligent, hard work of the Department Heads, Chairmen, Trustees, and your Board of Selectmen most departments came in under budget. The Board of Selectmen, Town Administration (Executive), Voter Registration, Planning and Zoning Boards, General Government Buildings, Public Safety, Highways and Streets, Solid Waste Disposal, Direct Assistance, and the Conservation Commission all came in under their approved 2010 budgets.

So what was over? Mostly, or to a large extent, the budget that exceeded their appropriation was the Assessing Services line item. The Town of Deering recently completed a five-year contract with our current Assessing firm. Over the five year life of the contract, the Town should have been encumbering any unused funds from this line since it was a level-budget contract. Also, appeals for abatements above the local level should have been budgeted in as well as the contract price. Since these two circumstances were not performed, the final year of the contract (the full revaluation) was a much higher cost to the Town since we did not have encumbered funds from previous years.



2010 DETAIL OF EXPENDITURES

Expense	Expended	Appropriated
4100 GENERAL GOVERNMENT		
4130 EXECUTIVE		
4130-1 BOARD OF SELECTMEN		
4130-1-110 SEL WAGES (STIPEND)	7,500.00	7,500.00
4130-1-220 FICA	465.00	465.00
4130-1-225 MEDICARE	108.75	109.00
4130-1-392 TRAINING & CERT	62.75	300.00
Total 4130-1 BOARD OF SELECTMEN	8,136.50	8,374.00
4130-2 ADMINISTRATION		
4130-2-110 TOWN ADMINISTRATION	61,496.30	61,199.00
4130-2-112 ADMIN. ASST. WAGES	26,990.61	26,196.00
4130-2-113 ASSESSING CLERK	9,187.95	8,674.00
4130-2-210 HEALTH INS	29,677.60	31,064.00
4130-2-215 LIFE INS/DISABILITY	1,270.64	1,284.00
4130-2-220 FICA	5,742.70	5,957.00
4130-2-225 MEDICARE	1,343.05	1,393.00
4130-2-230 RETIREMENT	5,308.85	5,244.00
4130-2-340 SERVICE FEES	817.09	600.00
4130-2-341 TELEPHONE	4,211.63	4,000.00
4130-2-342 CELL PHONE	690.68	576.00
4130-2-390 PROFESSIONAL SERVICE	0.00	0.00
4130-2-391 WEBSITE & SOFTWARE	1,250.00	1,250.00
4130-2-392 TRAINING & CERT	226.83	800.00
4130-2-400 RENTALS & LEASES	2,600.28	2,500.00
4130-2-550 PRINTING	1,943.82	2,000.00
4130-2-620 DUES/BOOKS/OFF SUPPL	2,266.99	1,750.00
4130-2-622 NOTICES	518.75	1,000.00
4130-2-625 POSTAGE	1,172.22	2,000.00
4130-2-630 EQUIP MAINT/REPAIR	423.99	600.00
4130-2-681 MILEAGE	1,676.77	2,700.00
4130-2-740 EQUIPMENT	474.95	500.00
Total 4130-2 ADMINISTRATION	159,291.70	161,287.00
4130-3 MODERATOR/TOWN MTG EXP		
4130-3-110 MODERATOR WAGES	300.00	300.00
4130-3-120 BALLOT CLERK WAGES	628.30	360.00
4130-3-220 FICA	54.89	41.00
4130-3-225 MEDICARE	11.13	9.00
4130-3-690 MISC EXP	95.00	60.00
Total 4130-3 MODERATOR/TOWN MTG EXP	1,089.32	770.00
Total 4130 EXECUTIVE	168,517.52	170,431.00
4140 ELECTION, REG, VITAL STATS		
4140-1 TOWN CLERK		
4140-1-110 TOWN CLERK WAGES	8,967.28	7,804.00
4140-1-115 ASSISTANT WAGES	5,622.37	6,632.00
4140-1-120 DEPUTY CLERK WAGES	5,190.18	5,000.00

2010 DETAIL OF EXPENDITURES

	Expended	Appropriated
4140-1-220 FICA	1,201.98	1,205.00
4140-1-225 MEDICARE	281.11	282.00
4140-1-341 TELEPHONE	157.47	150.00
4140-1-391 TOWN CLERK SOFTWARE	1,356.00	1,656.00
4140-1-392 TRAINING & CERT	791.00	700.00
4140-1-620 OFFICE SUPPLIES	1,227.51	750.00
4140-1-622 NOTICES	303.00	50.00
4140-1-625 POSTAGE	1,082.42	700.00
4140-1-681 MILEAGE	1,014.43	400.00
Total 4140-1 TOWN CLERK	27,194.75	25,329.00
4140-2 VOTER REGISTRATION		
4140-2-110 SUPERVISOR WAGES	1,765.88	2,350.00
4140-2-220 FICA	109.49	146.00
4140-2-225 MEDICARE	25.61	34.00
4140-2-620 OFFICE SUPPLIES	0.00	15.00
4140-2-622 NOTICES	171.00	180.00
4140-2-625 POSTAGE	4.90	15.00
Total 4140-2 VOTER REGISTRATION	2,076.88	2,740.00
4140-3 ELECTION ADMINISTRATION		
4140-3-120 ELECTION OFF WAGES	329.88	250.00
4140-3-220 FICA	20.45	16.00
4140-3-225 MEDICARE	4.78	4.00
4140-3-620 OFFICE SUPPLIES	2,141.55	1,700.00
Total 4140-3 ELECTION ADMINISTRATION	2,496.66	1,970.00
Total 4140 ELECTION, REG, VITAL STATS	31,768.29	30,039.00
4150 FINANCIAL ADMIN		
4150-2 AUDITING SERVICES		
4150-2-301 AUDITING SERVICES	12,000.00	12,000.00
Total 4150-2 AUDITING SERVICES	12,000.00	12,000.00
4150-3 ASSESSING SERVICES		
4150-3-312 ASSESSING SERVICES	59,744.97	27,910.00
Total 4150-3 ASSESSING SERVICES	59,744.97	27,910.00
4150-4 TAX COLLECTING		
4150-4-110 TAX CLLTR WAGES	8,943.83	7,804.00
4150-4-120 TAX CLLTR PT WAGES	5,043.54	5,000.00
4150-4-191 TAX LIEN RESEARCH	2,100.00	2,100.00
4150-4-220 FICA	875.47	794.00
4150-4-225 MEDICARE	204.74	186.00
4150-4-341 TELEPHONE	157.56	100.00
4150-4-391 SOFTWARE CONTRACT	2,457.00	2,800.00
4150-4-392 TRAINING & CERT	468.28	800.00
4150-4-550 PRINTING	100.00	100.00
4150-4-620 DUES/BOOKS/OFF SUPPL	285.32	300.00
4150-4-625 POSTAGE	3,086.65	3,000.00

2010 DETAIL OF EXPENDITURES

	Expended	Appropriated
4150-4-681 MILEAGE	261.95	250.00
4150-4-690 REGISTRY FEES	368.29	450.00
Total 4150-4 TAX COLLECTING	<u>24,352.63</u>	<u>23,684.00</u>
4150-5 TREASURY		
4150-5-110 TREASURER (STIPEND)	2,500.00	2,500.00
4150-5-220 FICA	155.00	155.00
4150-5-225 MEDICARE	36.25	36.00
Total 4150-5 TREASURY	<u>2,691.25</u>	<u>2,691.00</u>
4150-6-390 COMPUTER SPT SERVICE	168.75	250.00
Total 4150 FINANCIAL ADMIN	<u>98,957.60</u>	<u>66,535.00</u>
4152 REVALUATION OF PROPERTY		
4152-1-313 TAX MAP CONTRACT	2,500.00	2,500.00
Total 4152 REVALUATION OF PROPERTY	<u>2,500.00</u>	<u>2,500.00</u>
4153 LEGAL EXPENSES		
4153-1-320 LEGAL SERVICES	18,249.73	15,000.00
4153-1-321 PROSECTUION (CE)	3,750.00	3,000.00
4153-1-322 PROSECUTION (POLICE)	16,445.21	16,730.00
Total 4153 LEGAL EXPENSES	<u>38,444.94</u>	<u>34,730.00</u>
4191 PLANNING & ZONING		
4191-1 PLANNING		
4191-1-120 PB PT WAGES	687.48	514.00
4191-1-220 FICA	42.62	32.00
4191-1-225 MEDICARE	9.97	8.00
4191-1-320 LEGAL SERVICES	122.50	3,000.00
4191-1-390 OTHER PROF SERVICES	212.44	200.00
4191-1-392 TRAINING & CERT	0.00	200.00
4191-1-550 PRINTING	0.00	50.00
4191-1-620 DUES/BOOKS/OFF SUPPL	109.50	175.00
4191-1-622 NOTICES	1,012.00	750.00
4191-1-625 POSTAGE	290.57	400.00
Total 4191-1 PLANNING	<u>2,487.08</u>	<u>5,329.00</u>
4191-2 ZONING		
4191-2-120 ZBA PT WAGES	326.35	386.00
4191-2-220 FICA	20.23	24.00
4191-2-225 MEDICARE	4.73	6.00
4191-2-320 LEGAL SERVICES	0.00	5,000.00
4191-2-392 TRAINING & CERT	0.00	75.00
4191-2-620 DUES/BOOKS/OFF SUPPL	0.00	50.00
4191-2-622 NOTICES	389.00	750.00
4191-2-625 POSTAGE	147.30	400.00
Total 4191-2 ZONING	<u>887.61</u>	<u>6,691.00</u>
Total 4191 PLANNING & ZONING	<u>3,374.69</u>	<u>12,020.00</u>

2010 DETAIL OF EXPENDITURES

	Expended	Appropriated
4194 GEN GOVERNMENT BLDG		
4194-1-360 TH CUSTODIAL SERVICE	4,420.00	5,460.00
4194-1-390 TH GROUNDSKEEPING	3,325.00	3,325.00
4194-1-410 TH ELECTRICITY	5,423.85	5,800.00
4194-1-411 TH HEAT & OIL	5,589.72	8,000.00
4194-1-430 TH MAINT & REPAIRS	8,181.99	8,000.00
4194-1-480 TH PROPERTY/LIAB INS	9,265.00	9,265.00
4194-1-610 TH GEN SUPPLIES	650.10	400.00
Total 4194 GEN GOVERNMENT BLDG	36,855.66	40,250.00
4195 CEMETERIES		
4195-1-490 MOWING CONTRACT	16,765.00	16,765.00
4195-1-690 MISC EXP	122.50	300.00
Total 4195 CEMETERIES	16,887.50	17,065.00
4196 WORKERS COMP		
4196-2-260 WORKER'S COMP	17,288.00	17,668.00
Total 4196 WORKERS COMP	17,288.00	17,668.00
4199 OTHER GENERAL GOVERNMENT		
4199-1 LGC	1,403.78	1,404.00
4199-2 CNHRPC	2,168.00	2,168.00
Total 4199 OTHER GENERAL GOVERNMENT	3,571.78	3,572.00
Total 4100 GENERAL GOVERNMENT	418,165.98	394,810.00
4200 PUBLIC SAFETY		
4210 POLICE		
4210-1-110 PD CHIEF WAGES	53,153.56	53,136.00
4210-1-115 PD FT WAGES	28,472.77	36,669.00
4210-1-120 PD PT WAGES	35,643.36	33,339.00
4210-1-130 OVERTIME	39.44	100.00
4210-1-150 ON CALL	2,442.50	6,000.00
4210-1-210 HEALTH INS	19,192.36	21,284.00
4210-1-215 LIFE INS/DISABILITY	1,191.52	1,402.00
4210-1-220 FICA	2,291.42	2,239.00
4210-1-225 MEDICARE	1,777.37	1,826.00
4210-1-230 RETIREMENT	12,682.98	13,034.00
4210-1-290 DETAIL REIMBURSEMENT	853.10	500.00
4210-1-341 TELEPHONE	1,614.44	1,800.00
4210-1-342 CELL PHONE	1,814.51	1,724.00
4210-1-390 ANIMAL CONTROL	450.00	500.00
4210-1-391 SOFTWARE CONTRACT	2,290.00	1,970.00
4210-1-392 TRAINING & CERT	3,706.36	3,000.00
4210-1-480 PROP/VEH/LIAB INS	5,783.00	5,783.00
4210-1-610 GEN SUPPLIES	895.25	900.00
4210-1-611 POLICE EXPLORER POST	250.00	250.00
4210-1-620 DUES/BOOKS/OFF SUPPL	2,018.33	1,400.00
4210-1-625 POSTAGE	92.92	100.00
4210-1-630 EQUIP MAINT & REPAIR	249.95	400.00
4210-1-635 GASOLINE	7,095.97	10,000.00
4210-1-660 VEHICLE REPAIRS	3,945.76	3,500.00
4210-1-680 UNIFORMS	1,369.19	1,250.00

2010 DETAIL OF EXPENDITURES

	Expended	Appropriated
4210-1-690 WTNSS REIMBURSEMENT	100.00	100.00
4210-1-800 DWI GRANT	3,267.60	0.00
4210-1-810 SAFETY GRANT	3,227.04	0.00
4210-1-813 REGIONAL DWI GRANT	459.72	0.00
Total 4210 POLICE	196,370.42	202,206.00
4215 AMBULANCE		
4215-2-120 AMBULANCE WAGES	0.00	1.00
4215-2-220 FICA	0.00	1.00
4215-2-225 MEDICARE	0.00	1.00
4215-2-341 TELEPHONE	0.00	1.00
4215-2-350 MEDICAL SERVICES	0.00	1.00
4215-2-390 PARAMEDIC INTERCEPT	0.00	1.00
4215-2-391 BILLING SERVICE	0.00	1.00
4215-2-392 TRAINING & CERT	0.00	1.00
4215-2-520 AMB.LIABILITY INS	0.00	1.00
4215-2-610 GEN SUPPLIES	0.00	1.00
4215-2-630 EQUIP MAINT & REPAIR	0.00	1.00
4215-2-635 GASOLINE	0.00	1.00
4215-2-660 VEHICLE REPAIR	0.00	1.00
4215-2-690 MED SUPPLIES	0.00	1.00
Total 4215 AMBULANCE	0.00	14.00
4220 FIRE		
4220-1-120 FD VOL PT WAGES	18,266.00	20,000.00
4220-1-215 LIFE/DISABILITY INS.	882.00	1,000.00
4220-1-220 FICA	1,132.49	1,240.00
4220-1-225 MEDICARE	264.85	290.00
4220-1-341 TELEPHONE	2,300.25	1,890.00
4220-1-342 CELL PHONE	357.49	360.00
4220-1-392 TRAINING & CERT	996.16	3,750.00
4220-1-520 PROP/VEH/LIAB INS	3,358.00	3,358.00
4220-1-620 DUES/BOOKS/OFF SUPPL	1,265.65	600.00
4220-1-630 EQUIP MAINT & REPAIR	3,727.38	3,000.00
4220-1-635 GASOLINE	3,080.11	3,000.00
4220-1-660 VEHICLE REPAIRS	1,541.72	3,000.00
4220-1-683 FORESTRY	792.00	900.00
4220-1-740 NEW EQUIPMENT	6,351.58	8,000.00
4220-8-410 BLDG ELECTRICITY	2,307.14	2,500.00
4220-8-411 BLDG HEAT & OIL	5,885.80	7,000.00
4220-8-430 BLDG MAINT & REPAIR	5,144.36	7,000.00
Total 4220 FIRE	57,652.98	66,888.00
4290 EMERGENCY MANAGEMENT		
4290-1-610 GEN SUPPLIES	0.00	300.00
Total 4290 EMERGENCY MANAGEMENT	0.00	300.00
4299 OTHER PUBLIC SAFETY		
4299-2-390 FD CONCORD DISPATCH	14,650.00	14,650.00
4299-2-391 PD HILLS DISPATCH	17,527.89	17,528.00
4299-2-392 HD HILLS DISPATCH	2,000.00	2,000.00
Total 4299 OTHER PUBLIC SAFETY	34,177.89	34,178.00
Total 4200 PUBLIC SAFETY	288,201.29	303,586.00

2010 DETAIL OF EXPENDITURES

	Expended	Appropriated
4300 HIGHWAYS		
4311 HIGHWAY DEPT ADMIN		
4311-1-110 HD FT WAGES	199,266.75	199,053.00
4311-1-120 HD PT WAGES	1,185.00	2,500.00
4311-1-140 OVERTIME	21,304.91	32,000.00
4311-1-160 COMP TIME	9,253.81	3,000.00
4311-1-210 HEALTH INS	61,759.02	61,552.00
4311-1-215 LIFE INS/DISABILITY	3,229.93	3,203.00
4311-1-220 FICA	13,504.16	14,666.00
4311-1-225 MEDICARE	3,155.55	3,430.00
4311-1-230 RETIREMENT	10,252.49	11,943.00
4311-1-341 TELEPHONE	304.06	303.00
4311-1-342 CELL PHONE	998.57	576.00
4311-1-392 TRAINING & CERT	200.00	500.00
4311-1-410 BLDG ELECTRICITY	2,940.19	2,500.00
4311-1-411 BLDG HEAT & OIL	5,610.64	10,000.00
4311-1-430 BLDG MAINT & REPAIR	2,002.30	3,000.00
4311-1-520 PROP/VEH/LIAB INS	4,902.20	4,479.00
4311-1-620 DUES/BOOKS/OFF SUPPL	64.99	200.00
4311-1-680 UNIFORMS	2,341.61	2,800.00
Total 4311 HIGHWAY DEPT ADMIN	342,276.18	355,705.00
4312 HIGHWAY MAINTENANCE		
4312-1-610 GEN SUPPLIES	19,233.78	17,000.00
4312-1-635 VEHICLE FUEL	49,029.70	55,000.00
4312-1-740 NEW EQUIPMENT	2,298.00	2,000.00
4312-2-390 CONTRACT SERVICES	1,388.30	1,032.00
4312-2-631 CULVERTS	760.00	5,000.00
4312-2-632 SALT	46,036.45	45,000.00
4312-2-633 COLD PATCH	3,748.80	3,000.00
4312-2-634 DUST CONTROL	8,360.00	17,500.00
4312-2-635 CRACKSEALING	13,350.00	14,500.00
4312-2-636 ROADSIDE MOWING	6,500.00	6,500.00
4312-2-637 GRAVEL CRUSHING	30,000.00	30,000.00
4312-2-638 TREE REMOVAL	3,950.00	2,500.00
4312-2-660 VEHICLE MAINT/REPAIR	53,045.78	40,000.00
Total 4312 HIGHWAY MAINTENANCE	237,700.81	239,032.00
4316 STREET LIGHTING		
4316-3-410 ELECTRICITY	2,479.41	2,200.00
Total 4316 STREET LIGHTING	2,479.41	2,200.00
Total 4300 HIGHWAYS	582,456.40	596,937.00
4324 SOLID WASTE DISPOSAL		
4321-2-390 TIPPING FEES	27,382.48	32,044.00
4324-1-390 HILLSBORO TRANS STA	95,793.00	95,793.00
4324-3-390 DISPOSAL SERV	1,348.71	1,400.00
4324-9-440 RENTAL SERVICE	1,146.40	1,500.00
Total 4324 SOLID WASTE DISPOSAL	125,670.59	130,737.00

2010 DETAIL OF EXPENDITURES

	Expended	Appropriated
4415 HEALTH AGENCIES & PROGRAMS		
4415-1-393 ST JOSEPH COMM SERV	300.00	300.00
Total 4415 HEALTH AGENCIES & PROGRAMS	300.00	300.00
4442 DIRECT ASSISTANCE		
4442-1-110 WELFARE OFFICER WAGE	1,962.40	1,523.00
4442-1-220 FICA	118.90	94.00
4442-1-225 MEDICARE	27.81	22.00
4442-1-690 MEDICAL ASSISTANCE	490.31	500.00
4442-2-690 RENT ASSISTANCE	2,709.97	4,500.00
4442-3-690 UTILITY ASSISTANCE	881.56	3,000.00
4442-4-690 OTHER ASSISTANCE	3,060.36	5,000.00
4442-5-690 FOOD ASSISTANCE	684.11	2,000.00
Total 4442 DIRECT ASSISTANCE	9,935.42	16,639.00
4550 LIBRARY		
4550-1-120 LIBRARY HELP(STIPEND	400.00	400.00
4550-1-220 FICA	24.80	0.00
4550-1-225 MEDICARE	5.80	0.00
4550-1-410 ELECTRICITY	133.02	140.00
4550-1-610 GEN SUPPL/DUES/POST.	156.50	100.00
4550-1-640 BOOKS & INFORM. SVCS	368.98	400.00
4550-1-692 LITERACY PROGRAMS	425.00	400.00
Total 4550 LIBRARY	1,514.10	1,440.00
4611 CONSERVATION COMMISSION		
4611-2-120 DCC PT WAGES	495.00	660.00
4611-2-220 FICA	30.69	46.00
4611-2-225 MEDICARE	7.18	11.00
4611-2-392 TRAINING & CERT	0.00	25.00
4611-2-550 PRINTING	0.00	50.00
4611-2-620 DUES/BOOKS/OFF SUPPL	0.00	20.00
4611-2-622 NOTICES	46.98	50.00
4611-2-625 POSTAGE	36.69	25.00
4611-2-680 MAPS/FILES/RESOURCES	25.00	25.00
4611-2-690 MISC EXP	423.20	375.00
4611-2-692 DEERING LAKE TESTING	200.00	500.00
4611-2-694 ROADS & TRAILS	6.88	50.00
4611-2-695 CONSERVATION CAMP	0.00	450.00
Total 4611 CONSERVATION COMMISSION	1,271.62	2,287.00
4711 BONDS & NOTES-PRINCIPAL		
4711-3-981 TOWN HALL RENOV BOND	30,000.00	30,000.00
4711-3-982 W DEERING BRIDGE BON	8,400.00	8,400.00
4711-3-983 HD 10-WHEELER	43,709.73	46,310.00
Total 4711 BONDS & NOTES-PRINCIPAL	82,109.73	84,710.00
4721 BONDS & NOTES-INT		
4721-3-981 TOWN HALL RENV. BOND	18,875.00	18,875.00
4721-3-982 ANTRIM/DEER BRIDGE	399.00	399.00
4721-3-983 HD 10-WHEELER	2,600.27	0.00
Total 4721 BONDS & NOTES-INT	21,874.27	19,274.00

2010 DETAIL OF EXPENDITURES

	Expended	Appropriated
4723 TAX ANTICIPATION NOTES		
4723-1-980 DEBT SERVICE	3,856.65	6,000.00
Total 4723 TAX ANTICIPATION NOTES	3,856.65	6,000.00
4902 VEHICLES/EQUIP/MACHINERY		
4902-1-736 HD LOADER/BACKHOE	56,787.81	56,761.00
4902-1-741 POLICE CRUISER	23,000.00	23,000.00
4902-1-764 FD ENGINE/PUMPER	53,000.00	53,000.00
Total 4902 VEHICLES/EQUIP/MACHINERY	132,787.81	132,761.00
4909 OTHER IMPROVEMENTS		
4909-1-392 RECREATION PROGRAM	31,270.63	22,163.00
4909-1-391 YOUTH SERVICE PROGRAM	705.22	18,189.00
Total 4909 OTHER IMPROVEMENTS	31,975.85	40,352.00
4916 PAYMENTS TO EXP.TRUST FUND		
4916-1-011 CEMETARY REPAIR/MAIN	5,000.00	5,000.00
4916-1-009 TURNOUT GEAR	4,000.00	4,000.00
4916-1-006 GOV BLDG IMP EXP TR	6,000.00	6,000.00
4916-1-005 COMPUTER EXP TR	2,500.00	2,500.00
4916-1-004 WEED CONTROL EXP TR	3,500.00	3,500.00
4916-1-002 ROAD MAINT/IMP EX TR	225,000.00	225,000.00
Total 4916 PAYMENTS TO EXP.TRUST FUND	246,000.00	246,000.00
Total Expense	1,946,119.71	1,975,833.00

TAX COLLECTOR'S REPORT

For the Municipality of DEERING Year Ending 12/31/2010

DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR	PRIOR LEVIES		
		2010	2009	2008	2007+
Property Taxes	#3110	XXXXXX	\$ 489,203.04	\$ 0.00	\$ 0.00
Resident Taxes	#3180	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	XXXXXX	\$ 1,833.28	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes		XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Prior Years' Credits Balance**		\$ 0.00			
This Year's New Credits		(\$ 11,771.24)			

TAXES COMMITTED THIS FISCAL YEAR

Property Taxes	#3110	\$ 4,651,556.00	\$ 0.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	\$ 5,766.68	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	\$ 22.68	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00

FOR DRA USE ONLY

OVERPAYMENT REFUNDS

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$ 11,771.24	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 4,938.16	\$ 24,213.18	\$ 0.00	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL DEBITS		\$ 4,662,283.52	\$ 515,249.50	\$ 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 taxes pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant and therefore in line #3110 as a positive 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

TAX COLLECTOR'S REPORT

For the Municipality of DEERING Year Ending 12/31/2010

CREDITS

REMITTED TO TREASURER	LEVY FOR YEAR	PRIOR LEVIES		
	2010	2009	2008	2007+
Property Taxes	\$ 4,200,259.92	\$ 283,835.10	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 5,766.68	\$ 1,833.28	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 4,938.16	\$ 24,213.18	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 22.68	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 205,317.94	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	\$ 0.00			

ABATEMENTS MADE

Property Taxes	\$ 21,130.00	\$ 50.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CURRENT LEVY DEEDED	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

UNCOLLECTED TAXES -- END OF YEAR #1080

Property Taxes	\$ 430,166.08	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	\$ 0.00	XXXXXX	XXXXXX	XXXXXX
TOTAL CREDITS	\$ 4,662,283.52	\$ 515,249.50	\$ 0.00	\$ 0.00

*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 indicate a positive amount in the Property Taxes actually remitted to the treasurer.)

TAX COLLECTOR'S REPORT

For the Municipality of DEERING Year Ending 12/31/2010

DEBITS

UNREDEEMED & EXECUTED LIENS	2010	PRIOR LEVIES		
		2009	2008	2007+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 113,090.38	\$ 61,166.99
Liens Executed During FY	\$ 0.00	\$ 219,431.63	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Costs Collected	\$ 0.00	\$ 5,755.57	\$ 10,957.91	\$ 18,108.29
TOTAL LIEN DEBITS	\$ 0.00	\$ 225,187.20	\$ 124,048.29	\$ 79,275.28

CREDITS

REMITTED TO TREASURER	2010	PRIOR LEVIES		
		2009	2008	2007+
Redemptions	\$ 0.00	\$ 98,765.20	\$ 41,411.75	\$ 42,968.54
Interest & Costs Collected #3190	\$ 0.00	\$ 5,755.57	\$ 10,957.91	\$ 18,108.29
Abatements of Unredeemed Liens	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Liens Deeded to Municipality	\$ 0.00	\$ 9,345.70	\$ 9,326.27	\$ 7,895.88
Unredeemed Liens End of FY #1110	\$ 0.00	\$ 111,320.73	\$ 62,352.36	\$ 10,302.57
Unredeemed Elderly Liens End of FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIEN CREDITS	\$ 0.00	\$ 225,187.20	\$ 124,048.29	\$ 79,275.28

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

Nancy A. Cowan
Nancy A. Cowan

DATE

1/6/2011

2010 TAX RATE COMPUTATION

Town Portion

Total Gross Town Appropriations	\$1,975,833	
Less: Revenue	(490,694)	
Less: Fund Balance Used	(0)	
Less: Shared Revenue	(0)	
Add: Overlay	9,345	
Add: War Service Credit	58,600	
Approved Town Tax Effort	1,553,084	Town Rate \$7.89

School Portion

Regional School Apportionment	3,860,439	
Less: Total Equitable Education Grant	(949,234)	
State Education Taxes	(476,300)	
Approved School Tax Effort	2,434,905	Local School Rate \$12.37

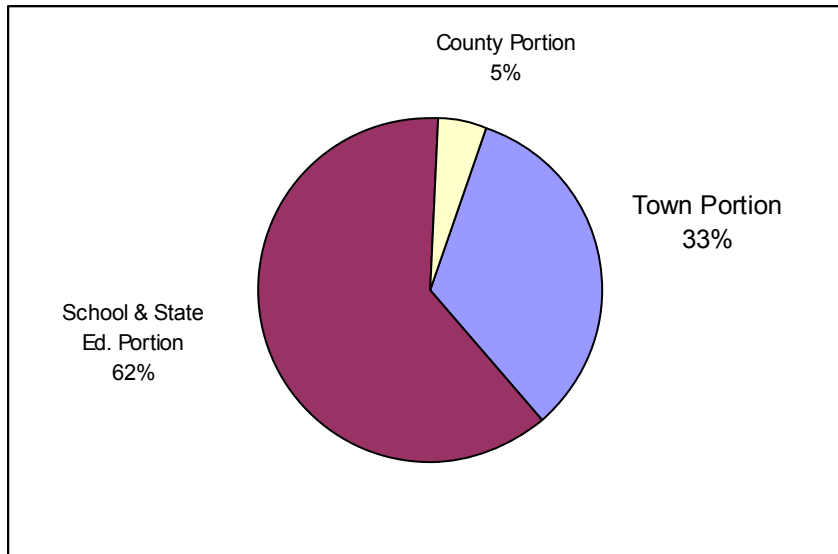
State Education Taxes

Equalized Valuation (no utilities)	217,488,672	
	X 2.19	
Divided by 1000	1000	
Approved State Education Taxes	476,300	State School Rate \$2.55

County Portion

Due to County	220,292	
Less: Shared Revenues to Town	(0)	
Approved County Tax Effort	220,292	County Rate \$1.12

TOTAL RATE \$23.93



TAX RATE COMPARISON

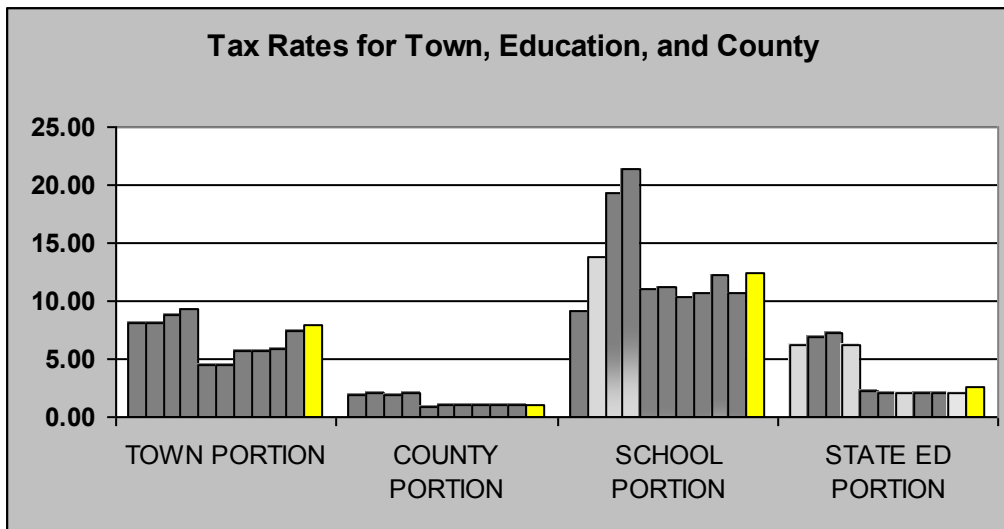
From the graph on the previous page you can see that 67% of your tax dollars goes to fund our schools and county, leaving 33% to fund the operations of the Town.

EXAMPLE:

With a property assessed at \$300,000 your annual tax bill is broken down like this...

County:	\$ 336.00
Town:	2,367.00
<u>School & State Education</u>	<u>4,476.00</u>
Total Annual Tax Bill:	\$7,179.00

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
TOWN PORTION	8.04	8.16	8.82	9.39	4.43	4.43	5.64	5.67	5.80	7.41	7.89
COUNTY PORTION	1.91	2.12	1.85	2.07	0.82	1.09	0.95	0.96	1.01	1.04	1.12
SCHOOL PORTION	9.08	13.87	19.32	21.33	11.00	11.25	10.38	10.76	12.25	10.69	12.37
STATE ED PORTION	6.19	6.95	7.25	6.13	2.26	2.12	2.14	2.15	2.14	2.15	2.55



TOWN CLERK'S REPORT 2010

2010 Motor Vehicle Registrations	\$266,112.83
Dog Licenses	4336.00
Marriage Licenses	245.00
UCC Fees	315.00
Vital Statistics	240.00
Beach Permits	1470.00
Miscellaneous Fees	442.00
<i>Total</i>	\$273,264.83

TOWN OF DEERING TREASURER'S REPORT 2010

Income

Bridge Bond	
Antrim Bridge	702,702.23
Total Bridge Bond	702,702.23

Rev. From Lic., Permits, & Fees

Beach Permit	1,470.00
Building Permits	
Driveway	50.00
Septic System	582.60
Building Permits - Other	4,945.80
Total Building Permits	5,578.40
Business Licenses	500.00
Dog	4,293.50
Filing Fees	4.00
Marriage Licenses	195.00
Motor Vehicle	263,242.83
Pistol Permits	300.00
Town Clerk Fee	445.00
Town Hall Rental	712.14
UCC Filing Fees	315.00
Vital Statistics	290.00
Total Rev. From Lic., Permits, & Fees	277,345.87

Rev. From State of NH

Antrim Bridge Reim.	382,160.85
DWI Patrol Grant	5,373.08
Fire Suppression Eq.	644.40
Forest Reimbursement	322.82
Highway Block Grant	89,836.76
Ice Storm	7,075.78
PD Enforcement Patrols	3,719.53
Rooms and Meals	91,972.02
Total Rev. From State of NH	581,105.24

Revenue Fr. Interest/ Penalties

Property Tax Int. 09	10,096.52
Property Tax Int. 10	4,934.66
Redemptions Int 06	1,047.86
Redemptions Int 07	16,888.77
Redemptions Int 09	5,755.57
Redemptions Int. 08	10,957.91
Redemptions Int. 99	171.66
Yield Tax Int.	3.37
Total Revenue Fr. Interest/ Penalties	49,856.32

Revenue From Misc. Sources

Ambulance	35,337.11
Copies	55.00
Grants Reim.	1,520.00
Interest B of NH Checking	1,104.44

FINANCIAL REPORTS



**TOWN OF DEERING
TREASURER'S REPORT
2010**

Interest Lake Sun Checking	928.16
Misc. Income	
Postage	0.42
Witness Fee	25.00
Misc. Income - Other	4,475.74
Total Misc. Income	<u>4,501.16</u>
Nancy Cowan Healthtrust	11,808.72
Police Copies	430.00
Police Detail - Police	623.24
Police Detail - Town	214.92
Police Tickets	4,536.47
Sale of Deeded Property	29,700.00
Tipping Fees	1,879.90
Trans. From Trust Funds	358,002.47
Total Revenue From Misc. Sources	<u>450,641.59</u>
Revenue From Taxes	
Property Tax 09	284,764.10
Property Tax 10	4,196,179.75
Redemptions 06	5,158.89
Redemptions 07	37,681.31
Redemptions 08	41,411.75
Redemptions 09	98,747.75
Redemptions 99	128.34
Yield Tax	7,622.64
Total Revenue From Taxes	<u>4,671,694.53</u>
Revenue From Town Boards/Groups	
Planning Board	4,848.00
Zoning Board Application	584.00
Total Revenue From Town Boards/Groups	<u>5,432.00</u>
Trans. From Line of Credit	400,000.00
Trans. From TD Bank Gen. Fund	0.00
Truck Loan	177,150.00
Total Income	<u>7,315,927.78</u>
Expense	
As Per Selectmen	4,200,272.38
Bank Fees	
Box Rental	46.20
Check/Deposit Charges	668.17
Bank Fees - Other	197.91
Total Bank Fees	<u>912.28</u>
Hillsboro-Deering Schools	2,773,215.46
Total Expense	<u>6,974,400.12</u>



TRUSTEES OF THE TRUST FUNDS ANNUAL REPORT

The Trustees made a lot of progress this year. We continued to implement our long term plans and modernized our record keeping. The committee continues to operate with only two members but this has not caused any significant problems. Here is a list of key accomplishments for this year...

- All accounts have now been moved from Sovereign Bank to Lake Sunapee Bank.
- We discovered numerous problems with record keeping and accounting issues from previous years. We fully resolved these issues to both our and the State's satisfaction.
- We instituted the use of Quicken for all accounts. All accounts reconciled to the penny making year end reporting simple and timely.
- We participated in Town-wide audit for the year 2009. The final report has not yet been issued.
- We began the implementation of the investment policy for the Common Trust accounts. For the first time in many years the accounts accumulated capital gains as well as dividends & interest. In 2010 we invested only in fixed income products. In 2011 we plan to add equities to the portfolio.
- Marc Albert attended an all day seminar given by the NH Attorney General's office for Trustees.
- We learned that we were in compliance with most State policies.
- Action item: we need to provide a separate investment policy for each of the Expendable and Common Trust funds. This was fully addressed for 2011.
- Action item: we need to create an on-going report that shows the balance of each individual account in the Common Trust.
- We continued to research and fully document the terms of each Trust account. This will be an on-going item.
- Year end reporting was fully documented. The Trustees will prepare the end of year reports themselves instead of utilizing outside experts.
- We created an annual calendar of events.

The Trustees wish to extend a special thanks to Ellie Fitzpatrick for selflessly providing much needed guidance and advice. Her efforts were invaluable and greatly appreciated.

Respectfully submitted,

Marc Albert

Chairman, Trustee of the Trust Funds Committee



2010 COMMON TRUST FUND REPORT

Account Summary (Book Value)

Fund Purpose	<i>Principal</i>				<i>Income</i>				Totals
	Start of Year	Deposits	Expended	End of Year	Start of Year	Deposits	Expended	End of Year	
Celebrations	\$800.00	\$0.00	\$0.00	\$800.00	\$1,957.78	\$32.03	\$0.00	\$1,989.81	\$2,789.81
Cemetery (Deering)	\$0.00	\$0.00	\$0.00	\$0.00	\$5,214.24	\$60.55	\$0.00	\$5,274.79	\$5,274.79
Cemetery (East Deering)	\$263.00	\$0.00	\$0.00	\$263.00	\$4.28	\$3.10	\$0.00	\$7.38	\$270.38
Cemetery (Kohlmann)	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$543.63	\$52.77	\$0.00	\$596.40	\$4,596.40
Cemetery (Wolf)	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,852.75	\$33.13	\$0.00	\$1,885.88	\$2,885.88
Flag Pole	\$263.00	\$0.00	\$0.00	\$263.00	\$4.65	\$3.11	\$0.00	\$7.76	\$270.76
Flowers	\$208.00	\$0.00	\$0.00	\$208.00	\$18.75	\$2.63	\$0.00	\$21.38	\$229.38
Iron Fence	\$656.00	\$0.00	\$0.00	\$656.00	\$418.46	\$12.48	\$0.00	\$430.94	\$1,086.94
Perpetual Care	\$74,252.00	\$850.00	\$0.00	\$75,102.00	\$5,172.29	\$932.19	\$0.00	\$6,104.48	\$81,206.48
School Fund	\$3,975.00	\$0.13	\$0.00	\$3,975.13	\$58.83	\$46.84	\$0.00	\$105.67	\$4,080.80
Town Purpose	\$13,130.00	\$0.00	\$0.00	\$13,130.00	\$4,313.32	\$202.61	\$8.67	\$4,507.26	\$17,637.26
Totals	\$98,547.00	\$850.13	\$0.00	\$99,397.13	\$19,558.98	\$1,381.44	\$8.67	\$20,931.75	\$120,328.88

Year Over Year Performance (Book Value)

Fund Purpose	EOY 2009	EOY 2010	<i>Gain / Loss</i>	
			Dollars	Percentage
Celebrations	\$2,757.78	\$2,789.81	\$32.03	1.16%
Cemetery (Deering)	\$5,214.24	\$5,274.79	\$60.55	1.16%
Cemetery (East Deering)	\$267.28	\$270.38	\$3.10	1.16%
Cemetery (Kohlmann)	\$4,543.63	\$4,596.40	\$52.77	1.16%
Cemetery (Wolf)	\$2,852.75	\$2,885.88	\$33.13	1.16%
Flag Pole	\$267.65	\$270.76	\$3.11	1.16%
Flowers	\$226.75	\$229.38	\$2.63	1.16%
Iron Fence	\$1,074.46	\$1,086.94	\$12.48	1.16%
Perpetual Care	\$79,424.29	\$81,206.48	\$1,782.19	2.24%
School Fund	\$4,033.83	\$4,080.80	\$46.97	1.16%
Town Purpose	\$17,443.32	\$17,637.26	\$193.94	1.11%
Totals	\$118,105.98	\$120,328.88	\$2,222.90	1.88%

Allocation Of Funds (Book Value)

Bank	Account	Start of Year	End of Year
Lake Sunapee	Checking	\$10.60	\$18.31
Lake Sunapee	Savings	\$7,661.27	\$89,934.53
Sovereign	Checking	\$2,579.05	\$0.00
Sovereign	Savings	\$107,855.06	\$0.00
Linsco Private Ledger	Brokerage	\$0.00	\$30,376.04
Sub-Totals		\$118,105.98	\$120,328.88

Investment Portfolio (Market Value)

Bank	Account	Start of Year	Dividends	Interest	<i>Capital Gains</i>		End of Year	<i>Gain / Loss</i>	
					Realized	Unrealized		Dollars	Percentage
Linsco Private Ledger	FFRCX	\$7,480.00	\$73.77	\$0.00	\$0.00	\$304.15	\$7,857.92	\$377.92	5.05%
Linsco Private Ledger	LDLAX	\$7,480.00	\$115.59	\$0.00	\$0.00	\$68.45	\$7,664.04	\$184.04	2.46%
Linsco Private Ledger	MCLOX	\$7,480.00	\$47.56	\$0.00	\$0.00	\$782.80	\$8,310.36	\$830.36	11.10%
Linsco Private Ledger	PMSTX	\$7,480.00	\$139.06	\$0.00	\$0.00	\$283.11	\$7,902.17	\$422.17	5.64%
Linsco Private Ledger	Money Mar- ket	\$80.00	\$0.00	\$0.06	\$0.00	\$0.00	\$80.06	\$0.06	0.08%
Totals		\$30,000.00	\$375.98	\$0.06	\$0.00	\$1,438.51	\$31,814.55	\$1,814.55	6.05%

* Market based investments initiated in June 2010

2010 EXPENDABLE TRUST FUND REPORT

FINANCIAL REPORTS

Fund Purpose	Start of Year	Deposits	Expended	Interest	End Of Year	Delta
Bridge Repair	\$34,413.64	\$0.00	\$0.00	\$357.29	\$34,770.93	357.29
Celebration (A)	\$3,296.40	\$0.00	\$500.00	\$29.66	\$2,826.06	(470.34)
Celebration (Holiday)	\$103.41	\$653.41	\$593.01	\$3.94	\$167.75	64.34
Cemetery	\$11,173.97	\$5,000.00	\$15,367.70	\$107.08	\$913.35	(10,260.62)
Computer Systems	\$1,551.65	\$2,500.00	\$3,609.56	\$19.09	\$461.18	(1,090.47)
Exotic Weed	\$16,445.72	\$3,500.00	\$2,421.00	\$172.25	\$17,696.97	1,251.25
Fire Department Vehicle	\$24,837.08	\$0.00	\$0.00	\$257.85	\$25,094.93	257.85
Friends of Deering	\$5,818.58	\$0.00	\$0.00	\$54.70	\$5,873.28	54.70
Govt Building Improvement	\$13,137.39	\$6,000.00	\$6,895.16	\$126.99	\$12,369.22	(768.17)
Grants Reimbursable	\$16,804.54	\$0.00	\$1,288.80	\$168.85	\$15,684.59	(1,119.95)
Health and Safety	\$5,484.89	\$0.00	\$0.00	\$56.94	\$5,541.83	56.94
Heritage	\$522.46	\$0.00	\$0.00	\$5.42	\$527.88	5.42
Highway Vehicle	\$331.38	\$13,325.00	\$13,325.00	\$8.82	\$340.20	8.82
Library	\$6,258.06	\$0.00	\$1,600.00	\$57.99	\$4,716.05	(1,542.01)
Muni & Transport Imp	\$5,791.75	\$13,325.00	\$7,138.60	\$146.12	\$12,124.27	6,332.52
Police Vehicle	\$10,133.41	\$0.00	\$10,000.00	\$61.60	\$195.01	(9,938.40)
Road Reconstruction	\$77,982.95	\$225,000.00	\$301,710.35	\$923.82	\$2,196.42	(75,786.53)
Turnout Gear	\$7,448.60	\$4,000.00	\$7,481.70	\$58.24	\$4,025.14	(3,423.46)
Wet/Dry Hydrants	\$7,807.07	\$0.00	\$0.00	\$81.05	\$7,888.12	81.05
Totals	\$249,342.95	\$273,303.41	\$371,930.88	\$2,697.70	\$153,413.18	(95,929.77)



TOWN OF DEERING, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2009

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MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Deering, 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 Deering, New Hampshire, as of and for the year ended December 31, 2009, 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 of Deering'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 of Deering, as of December 31, 2009, 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

Additional Offices:

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

of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
December 28, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Deering, we offer readers this narrative overview and analysis of the financial activities of the Town of Deering for the fiscal year ended December 31, 2009.

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).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, health and welfare, library 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. The accounting used for fiduciary funds is much like that used for proprietary funds.

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 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 \$ 4,351,940 (i.e., net assets), a change of \$ 782,068 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 388,780, a change of \$ (63,334) in comparison with the prior year.

- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ (94,843), a change of \$ (95,532) in comparison with the prior year.
- Total long-term debt (i.e., bonds payable and capital leases) at the close of the current fiscal year was \$ 504,905, a change of \$ (157,796) 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 years.

	Governmental Activities
	<u>2009</u>
Current and other assets	\$ 2,260,664
Capital assets	<u>3,988,470</u>
Total assets	6,249,134
Long-term liabilities outstanding	504,905
Other liabilities	<u>1,392,289</u>
Total liabilities	1,897,194
Net assets:	
Invested in capital assets, net	3,483,565
Restricted	174,634
Unrestricted	<u>693,741</u>
Total net assets	<u>\$ 4,351,940</u>

CHANGES IN NET ASSETS

	Governmental Activities
	<u>2009</u>
Revenues:	
Program revenues:	
Charges for services	\$ 30,918
Operating grants and contributions	337,084
Capital grants and contributions	202,204

(continued)

(continued)

	Governmental Activities
	<u>2009</u>
General revenues:	
Property taxes	1,590,175
Excises	262,365
Penalties and interest on taxes	45,678
Grants and contributions not restricted to specific programs	176,219
Investment income	4,929
Other	<u>125,395</u>
Total revenues	2,774,967
Expenses:	
General government	416,526
Public safety	402,550
Highways and streets	658,802
Sanitation	89,864
Health and welfare	32,757
Library and recreation	24,838
Conservation	340,565
Interest on long-term debt	<u>27,847</u>
Total expenses	<u>1,993,749</u>
Change in net assets before permanent fund contributions	781,218
Permanent fund contributions	<u>850</u>
Increase in net assets	782,068
Net assets - beginning of year	<u>3,569,872</u>
Net assets - end of year	<u>\$ 4,351,940</u>

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 \$ 4,351,940, a change of \$ 782,068 from the prior year.

The largest portion of net assets \$ 3,483,565 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, 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. Although the investment in capital assets is

reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 174,634 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 693,741 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 \$ 782,068. Key elements of this change are as follows:

General fund expenditures and transfers out	
over revenues and transfers in	\$ (59,611)
Special revenue fund expenditures and transfers out	
over revenues and transfers in	(14,627)
Fixed assets acquisitions from revenues and transfers	351,175
Debt service principal pay downs	157,796
Depreciation expense	(151,091)
Other changes	<u>498,426</u>
Total	<u>\$ 782,068</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, unreserved 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 \$ 388,780, a change of \$ (63,334) in comparison with the prior year. Key elements of this change are as follows:

General fund expenditures and transfers out	
in excess of revenues and transfers in	\$ (59,611)
Other	<u>(3,723)</u>
Total	<u>\$ (63,334)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ (94,843), while total fund

balance was \$ (58,923). As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents (6.1) percent of total general fund expenditures, while total fund balance represents (3.8) percent of that same amount.

The fund balance of the general fund changed by \$ (59,611) during the current fiscal year. Key factors in this change are as follows:

Revenues less than budget	\$ (868,043)
Expenditures less than budget	1,220,390
Deferred revenue adjustment	(504,179)
Other	<u>92,221</u>
Total	<u>\$ (59,611)</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original budget and the final amended budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year end amounted to \$ 3,988,470 (net of accumulated depreciation), a change of \$ 200,084 from the prior year. This investment in capital assets includes land, buildings and improvements, machinery and equipment, infrastructure, and construction in progress.

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

- \$ 224,293 for major repairs and paving of various Town Roads.
- \$ 108,191 for engineering and construction costs for the West Deering Bridge.
- \$ 18,690 for roof improvements to the Town Offices Building.

Additional information on capital assets can be found in the footnotes to the financial statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 388,400, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Deering'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:

Town Administrator
Town of Deering
762 Deering Center Road
Deering, New Hampshire 03244

TOWN OF DEERING, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

DECEMBER 31, 2009

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 1,399,286
Receivables, net of allowance for uncollectibles:	
Taxes	544,316
Departmental and other	482
Intergovernmental	159,749
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	156,831
Capital assets, being depreciated, net	2,101,187
Capital assets, not being depreciated	<u>1,887,283</u>
TOTAL ASSETS	6,249,134
LIABILITIES	
Current:	
Accounts payable	46,913
Accrued liabilities	17,226
Due to other governments	1,325,021
Due to other funds	3,129
Current portion of long-term liabilities:	
Bonds payable	38,400
Capital leases	116,505
Noncurrent:	
Bonds payable	<u>350,000</u>
TOTAL LIABILITIES	1,897,194
NET ASSETS	
Invested in capital assets, net of related debt	3,483,565
Restricted for:	
Grants and other statutory restrictions	56,528
Permanent funds:	
Nonexpendable	98,547
Expendable	19,559
Unrestricted	<u>693,741</u>
TOTAL NET ASSETS	\$ <u>4,351,940</u>

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2009

	<u>General</u>	<u>Conservation Commission</u>	<u>Road Reconstruction</u>	<u>West Deering Bridge Project</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and short-term investments	\$ 975,395	\$ 55,447	\$ 77,983	\$ -	\$ 290,461	\$ 1,399,296
Receivables, net of allowance:						
Taxes	718,572	-	-	-	-	718,572
Departmental and other	482	-	-	-	-	482
Intergovernmental	-	-	-	159,749	-	159,749
Due from other funds	172,043	-	-	36,021	85	208,149
TOTAL ASSETS	<u>\$ 1,866,492</u>	<u>\$ 55,447</u>	<u>\$ 77,983</u>	<u>\$ 195,770</u>	<u>\$ 290,546</u>	<u>\$ 2,486,238</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 46,913	\$ -	\$ -	\$ -	\$ -	\$ 46,913
Accrued liabilities	10,067	-	-	-	-	10,067
Deferred revenue	504,179	-	-	-	-	504,179
Due to other governments	1,325,021	-	-	-	-	1,325,021
Due to other funds	39,235	-	58,548	91,329	22,196	211,278
TOTAL LIABILITIES	1,925,415	-	58,548	91,329	22,196	2,097,458
Fund Balances:						
Reserved for:						
Encumbrances and continuing appropriations	35,920	-	-	-	-	35,920
Perpetual (nonexpendable) permanent funds	-	-	-	-	98,547	98,547
Unreserved:						
Undesignated, reported in:						
General fund (footnote #17)	(94,943)	-	-	-	-	(94,943)
Special revenue funds	-	55,447	19,435	-	150,274	225,156
Capital project funds	-	-	-	-	-	104,441
Permanent funds	-	-	-	-	19,559	19,559
TOTAL FUND BALANCES	<u>(94,943)</u>	<u>55,447</u>	<u>19,435</u>	<u>104,441</u>	<u>268,390</u>	<u>388,790</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,866,492</u>	<u>\$ 55,447</u>	<u>\$ 77,983</u>	<u>\$ 195,770</u>	<u>\$ 290,546</u>	<u>\$ 2,486,238</u>

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

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

DECEMBER 31, 2009

Total governmental fund balances	\$ 388,780
<ul style="list-style-type: none"> • Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 	3,988,470
<ul style="list-style-type: none"> • Revenues are reported on the accrual basis of accounting and are not deferred until collection. 	486,754
<ul style="list-style-type: none"> • In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	(7,159)
<ul style="list-style-type: none"> • Long-term liabilities, including bonds payable and capital leases, are not due and payable in the current period and, therefore, are not reported in the governmental funds. 	
Bonds payable	(388,400)
Capital leases	<u>(116,505)</u>
Net assets of governmental activities	\$ <u>4,351,940</u>

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

	General	Conservation Commission	Road Reconstruction	West Deering Bridge Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 1,088,788	\$ 16,833	-	-	-	\$ 1,103,421
Penalties, interest, and other taxes	46,678	-	-	-	-	46,678
Charges for services	18,162	-	-	-	860	19,012
Licensees and permits	275,121	-	-	-	-	275,121
Intergovernmental	218,674	-	-	159,749	8,625	387,248
Investment income	1,246	204	637	-	2,042	4,929
Contributions	-	326,665	-	-	1,895	328,280
Miscellaneous	125,395	-	-	-	-	125,395
Total Revenues	1,771,064	343,402	637	159,749	14,312	2,289,064
Expenditures:						
Current:						
General government	370,963	-	12	-	41,120	412,085
Public safety	316,093	-	-	-	23,916	340,009
Highways and streets	627,107	-	283,041	-	-	810,148
Sanitation	88,864	-	-	-	-	88,864
Health and welfare	32,757	-	-	-	-	32,757
Library and recreation	23,788	-	-	-	1,050	24,838
Conservation	2,165	336,301	-	-	2,100	340,566
Capital outlay	108,761	-	-	117,755	-	227,516
Debt service	74,615	-	-	-	-	74,615
Total Expenditures	1,547,103	336,301	283,053	117,755	68,186	2,352,398
Excess (deficiency) of revenues over expenditures	223,961	7,101	(282,516)	41,994	(53,874)	(63,334)
Other Financing Sources (Uses):						
Transfers in	3,428	-	225,000	26,426	62,000	316,854
Transfers out	(287,000)	-	-	-	(29,854)	(316,854)
Total Other Financing Sources (Uses)	(283,572)	-	225,000	26,426	32,146	-
Changes in fund balances	(69,611)	7,101	(57,516)	68,420	(21,728)	(63,334)
Fund Balance, at Beginning of Year, reclassified	688	48,346	76,951	38,021	290,108	452,114
Fund Balance, at End of Year	\$ (68,923)	\$ 55,447	\$ 19,435	\$ 104,441	\$ 268,380	\$ 388,780

See notes to financial statements.

TOWN OF DEERING, 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, 2009

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (63,334)												
<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: <table border="0" style="margin-left: 40px;"> <tr> <td>Capital outlay purchases, net of dispositions</td> <td style="text-align: right;">351,175</td> </tr> <tr> <td>Depreciation</td> <td style="text-align: right;">(151,091)</td> </tr> </table> • 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 personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;">486,754</td> </tr> </table> • The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets: <table border="0" style="margin-left: 40px;"> <tr> <td>Repayments of debt</td> <td style="text-align: right;">46,000</td> </tr> <tr> <td>Repayment on capital leases</td> <td style="text-align: right;">111,796</td> </tr> </table> • In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;"><u>768</u></td> </tr> </table> 		Capital outlay purchases, net of dispositions	351,175	Depreciation	(151,091)		486,754	Repayments of debt	46,000	Repayment on capital leases	111,796		<u>768</u>
Capital outlay purchases, net of dispositions	351,175												
Depreciation	(151,091)												
	486,754												
Repayments of debt	46,000												
Repayment on capital leases	111,796												
	<u>768</u>												
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>782,068</u>												

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE
GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget			
Revenues and Other Sources:					
Taxes	\$ 1,534,174	\$ 1,534,174	\$ 1,534,174	\$ -	\$ 4,678
Interest, penalties and other taxes	41,000	41,000	45,678	4,678	6,662
Charges for services	11,500	11,500	18,162	18,162	13,501
Licenses and permits	261,620	261,620	275,121	275,121	41,567
Intergovernmental	177,107	177,107	218,674	218,674	246
Investment income	1,000	1,000	1,246	1,246	9,303
Miscellaneous	116,500	116,500	125,803	125,803	-
Transfers in	3,513	3,513	3,513	3,513	(944,000)
Bond proceeds	944,000	944,000	-	-	-
Total Revenues and Other Sources	3,090,414	3,090,414	2,222,371	2,222,371	(868,043)
Expenditures and Other Uses:					
General government	372,405	372,405	370,953	370,953	1,452
Public safety	296,773	296,773	316,698	316,698	(19,925)
Highways and streets	575,490	575,490	562,422	562,422	13,068
Sanitation	130,493	130,493	89,864	89,864	40,629
Health and welfare	36,674	36,674	32,757	32,757	3,917
Library and recreation	26,028	26,028	23,788	23,788	2,240
Conservation	2,256	2,256	2,165	2,165	91
Capital outlay	1,289,761	1,289,761	109,761	109,761	1,180,000
Debt service	73,534	73,534	74,615	74,615	(1,081)
Transfers out	287,000	287,000	287,000	287,000	-
Total Expenditures and Other Uses	3,090,414	3,090,414	1,870,023	1,870,023	1,220,391
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 352,348	\$ 352,348	\$ 352,348

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY NET ASSETS
 DECEMBER 31, 2009

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and short term investments	\$ 64,879
Due from other funds	<u>3,129</u>
Total Assets	68,008
 <u>LIABILITIES AND NET ASSETS</u>	
Other liabilities	<u>68,008</u>
Total Liabilities	<u>68,008</u>
 <u>NET ASSETS</u>	
Total net assets held in trust for other purposes	<u><u>\$ -</u></u>

See notes to financial statements.

TOWN OF DEERING, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Deering (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 2009, 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 changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. In 2009, it was determined that no funds met the criteria for business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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 and major individual enterprise 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 is 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.

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 funds:

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

- *Conservation Commission fund* is used to account for land preservation donations and purchases.
- *Road Construction fund* is used to account for the annual maintenance of Town roads.
- *West Deering Bridge fund* is used to account for the construction of the new bridge in West Deering.

The *agency fund* is custodial in nature and is used to account for funds held for others. *Agency funds* report only assets and liabilities and thus have no measurement focus.

D. Cash and Short-Term Investments

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

Deposits with financial institutions consist primarily of demand deposits, certificates of 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 are carried 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 (for enterprise funds only) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 10,000 and an estimated useful life in excess of two 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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Infrastructure	30 - 75
Vehicles	5
Office equipment	5
Computer equipment	5

H. Long-Term Obligations

In the government-wide financial statements, long-term debt, and other long-term obligations are reported as liabilities.

I. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

J. Use of Estimates

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

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

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

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

B. Budgetary Basis

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

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)	\$ 1,771,064	\$ 1,547,103
Other financing sources/uses (GAAP basis)	<u>3,428</u>	<u>287,000</u>
Subtotal (GAAP Basis)	1,774,492	1,834,103
Adjust tax revenue to accrual basis	(57,144)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	-
Add end of year appropriation carryforwards to expenditures	-	35,920
To reverse nonbudgeted activity	<u>505,023</u>	<u>-</u>
Budgetary basis	<u>\$ 2,222,371</u>	<u>\$ 1,870,023</u>

D. Deficit Fund Equity

The following funds had deficits as of December 31, 2009 (See Note 17):

General Fund	\$ (58,923)
--------------	-------------

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 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of December 31, 2009, \$ 21,400 of the Town's bank balance of \$ 1,593,101 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank's trust department not in the Town's name. Of the \$ 21,400, \$ 14,573 is on deposit with the New Hampshire Deposit Investment Pool (NHPDIP).

4. Taxes Receivable

The Town bills property taxes semi-annually and are subject to penalties and interest if not paid by the respective due dates. Property tax revenues are recognized in the fiscal year for which taxes have been levied. In the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%.

Taxes receivable at December 31, 2009 consist of the following:

Real Estate	
2009	\$ 489,203
Tax Liens	174,257
Deeded Property	53,279
Yield Taxes	<u>1,833</u>
Total	<u>\$ 718,572</u>

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Hillsboro-Deering School District and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

5. Allowance for Doubtful Accounts

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

Property taxes	\$ 17,426
----------------	-----------

6. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2009.

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, 2009 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General fund	\$ 172,043	\$ 39,235
Special Revenue Funds:		
Capital Reserve	-	91,329
Capital Project Funds:		
West Deering Bridge	36,021	-
Trust Funds:		
Expendable trusts	85	80,714
Agency Funds:		
Ambulance escrow	<u>3,129</u>	<u>-</u>
Total	<u>\$ 211,278</u>	<u>\$ 211,278</u>

8. Capital Assets

Capital asset activity for the year ended December 31, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 774,785	\$ 18,690	\$ -	\$ 793,475
Machinery, equipment, and furnishings	1,553,411	-	-	1,553,411
Infrastructure	<u>525,009</u>	<u>224,293</u>	<u>-</u>	<u>749,302</u>
Total capital assets, being depreciated	2,853,205	242,983	-	3,096,188
Less accumulated depreciation for:				
Buildings and improvements	(135,018)	(21,019)	-	(156,037)
Machinery, equipment, and furnishings	(693,661)	(115,086)	-	(808,747)
Infrastructure	<u>(15,231)</u>	<u>(14,986)</u>	<u>-</u>	<u>(30,217)</u>
Total accumulated depreciation	<u>(843,910)</u>	<u>(151,091)</u>	<u>-</u>	<u>(995,001)</u>
Total capital assets, being depreciated, net	2,009,295	91,892	-	2,101,187
Capital assets, not being depreciated:				
Land	1,687,596	1	-	1,687,597
Construction in progress	<u>91,495</u>	<u>108,191</u>	<u>-</u>	<u>199,686</u>
Total capital assets, not being depreciated	<u>1,779,091</u>	<u>108,192</u>	<u>-</u>	<u>1,887,283</u>
Governmental activities capital assets, net	<u>\$ 3,788,386</u>	<u>\$ 200,084</u>	<u>\$ -</u>	<u>\$ 3,988,470</u>

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

Governmental Activities:	
General government	\$ 23,132
Public safety	62,541
Highways and streets	<u>65,418</u>
Total depreciation expense - governmental activities	<u>\$ 151,091</u>

9. Accounts Payable

Accounts payable represent additional 2009 expenditures paid after December 31, 2009.

10. Accrued Liabilities

Accrued liabilities represent salaries earned, but unpaid at year end.

11. 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, 2009 receivable balances, except property taxes that are accrued for subsequent 60 day collections.

12. Due to Other Governments

The school district assessments for the period July 1, 2009 through June 30, 2010 were \$ 2,804,713 for the Hillsboro-Deering School District. The school district assessments are paid in monthly installments. As of December 31, 2009, \$ 1,479,692 was paid, leaving a balance of \$ 1,325,021 to be paid through June 30, 2010.

13. Anticipation Notes Payable

The following summarizes activity in notes payable during fiscal year 2009:

	Balance Beginning of Year	New Issues	Maturities	Balance End of Year
Tax Anticipation Note	\$ -	\$ 500,000	\$ (500,000)	\$ -
Total	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ (500,000)</u>	<u>\$ -</u>

14. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2010. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2009:

2010	Capital <u>Leases</u> \$ 121,414
Total minimum lease payments	121,414
Less amounts representing interest	<u>(4,909)</u>
Present Value of Minimum Lease Payments	<u>\$ 116,505</u>

15. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 12/31/09
<u>Governmental Activities:</u>			
Town Hall Bond	08/15/24	4.91%	\$ 380,000
West Deering Bridge Bond	09/20/10	4.75%	8,400
Total Governmental Activities:			<u>\$ 388,400</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of December 31, 2009 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 38,400	\$ 19,274	\$ 57,674
2011	25,000	17,375	42,375
2012	25,000	16,125	41,125
2013	25,000	14,875	39,875
2014	25,000	13,625	38,625
2015-2019	125,000	49,375	174,375
2020-2024	<u>125,000</u>	<u>18,688</u>	<u>143,688</u>
Total	<u>\$ 388,400</u>	<u>\$ 149,337</u>	<u>\$ 537,737</u>

C. Changes in General Long-Term Liabilities

During the year ended December 31, 2009, the following changes occurred in long-term liabilities:

	Total Balance 1/1/09	Additions	Reductions	Total Balance 12/31/09	Less Current Portion	Equals Long-Term Portion 12/31/09
<u>Governmental Activities</u>						
Bonds payable	\$ 434,400	\$ -	\$ (46,000)	\$ 388,400	\$ (38,400)	\$ 350,000
Other:						
Capital leases	<u>228,301</u>	<u>-</u>	<u>(111,796)</u>	<u>116,505</u>	<u>(116,505)</u>	<u>-</u>
Totals	<u>\$ 662,701</u>	<u>\$ -</u>	<u>\$ (157,796)</u>	<u>\$ 504,905</u>	<u>\$ (154,905)</u>	<u>\$ 350,000</u>

16. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require towns 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 closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, towns report a portion of these closure and postclosure care costs as a liability in the financial statements in each period based on landfill capacity used as of each balance sheet date. In 2003 the Town authorized borrowing \$ 150,000 to fund their portion of the expected costs of closure and monitoring of Hillsborough's landfill. The Town of Deering has fulfilled its liability.

17. General Fund Undesignated Fund Balance

The undesignated 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 for 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 GAAP basis and budgetary basis of reporting the general fund undesignated fund balance:

GAAP basis balance	\$ (94,843)
Deferred revenue	<u>504,179</u>
Tax Rate Setting Balance	<u>\$ 409,336</u>

18. 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.

19. Reserves of Fund Equity

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at December 31, 2009:

Reserved for Encumbrances - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

20. Subsequent Events

Debt

Subsequent to December 31, 2009, the Town has incurred the following additional debt:

	<u>Amount</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>
Tax anticipation note	\$ 600,000	1.66%	05/05/10	12/31/10

21. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits 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.

22. Post-Employment Health Care and Life Insurance Benefits

During the year, the Town implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the statement of revenues, expenses, and changes in net assets when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time. However, the Town participates in a community-rated plan, which insurance premium rates reflect the health claim experience of all participating employers. As a result, it is appropriate to use the unadjusted premium as the basis for projecting retiree benefits. Since the Town does not provide a benefit to retirees, and it is reasonable for the Town to project benefits using unadjusted premiums, the Town does not have an OPEB liability.

23. Retirement System

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

A. Plan Description

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

participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 4 Chenell Drive, Concord, New Hampshire 03301-8509.

B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 5% for employees and teachers and 9.3% for police and fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 3.7% for teachers and 6.81% for all other covered employees. The Town's contributions to the System for the year ended December 31, 2009, was \$ 12,858, which are equal to its annual required contribution.

The payroll for employees covered by the System for the year ended December 31, 2009, was \$ 102,024.

24. 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.

25. Beginning Fund Balance Reclassification

The beginning (January 1, 2009) fund balances of the Town have been reclassified as follows:

Fund Basis Financial Statements:

	General Fund	West Deering Bridge Fund
As previously reported	\$ 36,709	\$ -
Reclassify West Deering Bridge capital project fund	<u>(36,021)</u>	<u>36,021</u>
As reclassified	<u>\$ 688</u>	<u>\$ 36,021</u>

TOWN OF DEERING, NEW HAMPSHIRE

Management Letter

For the Year Ended December 31, 2009

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To the Board of Selectmen
Town of Deering, New Hampshire

In planning and performing our audit of the financial statements of the Town of Deering, New Hampshire as of and for the year ended December 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Deering'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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

During our audit we became aware of several 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 those matters.

Additional Offices:

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

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

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the organization 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
December 28, 2010

STATUS OF PRIOR YEAR RECOMMENDATIONS:**1. Establish Formal Accounting and Administrative Policies and Procedures****Prior Year Issue:**

In the prior year, we recommended that the Town develop formal written policies and procedures over various administrative and accounting areas.

Current Year Status:

In 2009, the Town adopted and implemented a Municipal Vehicle Usage Policy and a Mileage Reimbursement Policy, which address several of the prior year policy recommendations.

We noted that employees are not prohibited from approving their own travel expenditures. This could be addressed in a Travel and Expense Reimbursement Policy.

Further Action Needed:

We recommend that the Town continue to develop formal written policies and procedures to provide departments with documented guidance over certain other administrative and accounting areas. This proactive measure should result in Town-wide consistency, fewer internal conflicts, and would minimize the risk of future irregularities or abuses occurring.

The Town should consider strengthening the policies and procedures over the following administrative and accounting areas:

- Travel and expense reimbursements
- Use of cellular phone
- Allowability of year-end encumbrances
- Contract retention/filing
- Grant recordkeeping processes
- Fraud prevention

Board's Response:

The Board of Selectmen understands that a complete internal control policy and procedure program should be developed. In 2009, the Board adopted two financial policies, and will continue writing and implementing policies until a complete internal control policy and procedure program is developed.

2. **Improve Controls and Segregation of Duties over Town Clerk/Tax Collector Office**

Prior Year Issue:

In the prior year, we recommended that the Town review the current internal control procedures over departmental receipts, with special attention given to the following areas where improvements could be made to strengthen already implemented procedures in the Town Clerk's office.

In addition, we recommended that an individual independent of the collection and posting process provide documented oversight of the prepared deposits and for the Town Treasurer to take a more active role in the deposit process.

Current Year Status:

During our review of the Town Clerk/Tax Collector receipt process, we noted the following:

- Turnovers are not precoded with general ledger account numbers, but do indicate type of revenues.
- Each clerk does not maintain their own cash drawer nor do the systems indicate which clerk processed the payments. There is currently only one Tax Collector drawer and one Town Clerk drawer. However, the Town Clerk/Tax Collector, the Deputy Town Clerk/Tax Collector, and the Assistant Clerk, collect and process resident payments interchangeably. As a result, if a drawer does not reconcile to the daily system sheets, it is nearly impossible to determine which clerk's work it relates.
- A lack of segregation of duties exists. The same individual(s) responsible for collecting receipts, also post to residents' accounts, prepare the turnovers, and make the bank deposits with limited to

no documented oversight. This increases the risk that errors and irregularities will go undetected.

Further Action Needed:

We continue to recommend that the Town review the current internal control procedures over departmental receipts and strengthen policies and procedures to safeguard Town receipts.

We also recommend the following:

- The turnovers include the general ledger account along with the revenue type.
- Each clerk maintains separate cash drawers for tax collections and town clerk collections and reconciles their respective drawers at days end and establish clerk codes within the systems to indicate which clerk processed the work.
- An individual, independent of the collection and posting process, provide documented oversight of the prepared deposits. We understand the office has limited staff, therefore, this could simply be resolved by having one individual create the turnovers and then have another individual review and initial the turnovers prior to making the deposits.

Board's Response:

The Board of Selectmen would like to formally request that the Town Clerk/Tax Collector's Office assign a cash drawer to each employee working in the Town Clerk/Tax Collector's Office. Each employee is responsible to reconcile to the daily system sheets. This request has been included in the revised version of the Town of Deering's Internal Control Policy.

Town Clerk/Tax Collector's Response:

See pages 8 and 9.

3. Perform Periodic Internal Audits of Departmental Receipts

Prior Year Issue:

In the prior year, we recommended the Board appoint staff to perform periodic spot checks of the various departments that are responsible for collecting receipts to assure compliance with the Town's departmental receipts policies and procedures.

Current Year Status:

As of December 31, 2009, periodic internal audits of departmental receipts had not been implemented.

Further Action Needed:

We continue to recommend the implementation of periodic internal audits by an appointed staff member, such as the Town Administrator or Administrative Assistant.

Board's Response:

The Board of Selectmen understands the need for internal audits. At the March 2008 Town Meeting, the Board of Selectmen proposed a warrant to establish an office for Elected Town Auditors. The residents of Deering did not see the necessity for this and voted this warrant down.

4. Improve Accounting for Grants

Prior Year Issue:

In the prior year, we recommended that all grant activity be reported in the general ledger at actual gross amounts.

Current Year Status:

During our review of grant activity, we noted that the Town continues to account for various State grants by recording expenditures and then posting subsequent revenues against the expenditures. This results in grant activities being netted to zero in the general ledger.

Further Action Needed:

We understand these grants are not included in the Town's annual budget, and therefore, are reported as such, however, we continue to recommend

that all grant activity be reported in the general ledger at actual gross amounts.

Board's Response:

The Board of Selectmen contacted the Department of Revenue and has been advised on the accurate procedure for reporting such grants. The DRA has advised the Town that although the Town does not budget for Grants, since they are reimbursable, they still need to be recorded as expenses with off-setting revenues.



TOWN OF DEERING
Town Clerk/Tax Collector
762 Deering Center Road
Deering, NH 03244
603-464-3224

November 15, 2010

To Whom It May Concern:

Regarding Part 2 of the Audit report about improving controls and segregation of duties over Town Clerk/Tax Collector office:

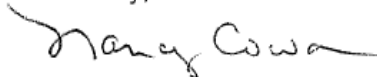
Under RSA 48:4 the NH Statute indicates that the Town Clerk (or Town Clerk/Tax Collector) shall perform all the duties and exercise the powers incumbent upon or vested by law. This includes the appointment of a Deputy (RSA 48:6) who shall also be capable of performing same in the absence of the Clerk/Collector. Duties of the Town Clerk/Tax Collector office include Motor Vehicle registration, generation of Vital Statistics, issuance of dog licenses, holding elections, recording and maintaining town records, collection of taxes. Some of these activities are associated with fees and charges. State RSAs mandate that the Town Clerk/Tax Collector shall charge, collect, record, keep the records, deposit monies with the Town Treasurer and supply accurate records for the perusal of auditors. Please see RSA 41:25 II, RSA 41:35, RSA 457:29, RSA 261:74-b,c,d,e, RSA 261:165, RSA 5-C:105 IV, and RSA 466:9 which are only a portion of the laws pertaining to what we may collect, how it is collected and remitted to the Town. As a fully certified Town Clerk/Tax Collector, I am bound by oath to adhere to these RSAs. As part of becoming certified and to maintain that certification, I was and am required to attend, participate, and pass classes that include adherence to the laws and BEST PRACTICES for accountability, accuracy, and security in the handling of money taken in by my office. It is unfortunate that the current Auditors do not seem to have a grasp of municipal accounting as their recommendations and observances are NOT based in NH law.

Point ONE: The Town of Deering already has a person independent of the collection of money and independent of the record keeping of both the Town Clerk side and the Tax Collection side of my office. This is the TOWN TREASURER. We turn over deposits to him or to his appointees. His reconciliation of deposit amounts and of our collections from both Town Clerk and Tax Collection are matched every month and at year end. Are the Auditors requesting that another, unofficial person be involved in this process...outside the RSAs of NH? Along with matching amounts with the Treasurer, my office works with the Board of Selectmen's office to ascertain that collections and deposits match the funds put into Town accounts.

Point TWO: I have attached copies of the RSAs cited. The Town Clerk/Tax Collector, the Deputy Town Clerk/Tax Collector and the Assistant Clerk do many of the same duties as very often during office hours only one person is working to handle the multiple duties incumbent upon my office. This is in accordance with all RSAs and all BEST PRACTICES. Only my Deputy and I have access to computer entry for the tax collection. In both the tax deposits, and in the Town Clerk functions, monies are accounted for in numerous ways and those ways must always balance out correctly. I am the responsible person for oversight in my office. It is by my instruction that physical counts of monies, of records, and of work produced are totaled at each close of day to match the counts provided by our software programs.

Point THREE: In "Further Action Needed", it is very obvious that the Auditors did not correctly observe or correctly report upon the current situation in my office. To set the record straight: Each clerk does NOT maintain a separate cash box. There are TWO cash boxes for Town Clerk actions. These two boxes correspond to the two WINDOWS at which activity may occur. There is no cash box for tax collection. Taxes are kept in a secure drawer while being received. Tax receipts and Town Clerk receipts are NEVER mixed in any fashion. Cash boxes, Town Clerk receipts transferred to bank bags and the Tax Collection receipts also transferred to a separate bank bag are stored in the secure, locked, fireproof, dropproof safe in my office, unless we can pass them to the appointees of the Town Treasurer for immediate deposit. In the case of large cash amounts, the Town Treasurer is summoned to take immediate possession of the deposits. Furthermore, the suggestion of the Auditors that a separate person take charge of posting the amounts and another be an overseer of record keeping is, in fact, a suggestion that I NOT adhere to my oath to perform my duties. If the suggestion by the Auditors is that I am not capable of maintaining accurate, objective record keeping because I both receive monies and post my work to tax accounts, that goes against all RSAs regarding my position. I do not know how to phrase it any clearer: **I will continue to adhere to performing the duties incumbent upon my position to the best of my abilities and according to the laws of the State of New Hampshire.**

Sincerely,



Nancy Cowan
Town Clerk/Tax Collector
Town of Deering

Attachments

TOWN OF DEERING

DEPARTMENT REPORTS

762 Deering Center Road

Deering, New Hampshire 03244

Selectmen's Phone Number: (603) 464-3248

Tax Clerk/Tax Collector's Phone Number: (603) 464-3224

Fax Number: (603) 464-3804

Website: <http://www.deering.nh.us>

BOARD OF SELECTMEN ANNUAL REPORT 2010

Let us recall that it was way back at the turn of the 21st century, that the Town of Deering simultaneously embarked on two major projects for the community: renovating the Town Hall, which was completed over 5 years ago now; and reconstructing the West Deering Bridge, which we are happy to report was finally completed late in the year, 2010! As lengthy and drawn out as this project seemed, for us the timing proved fortuitous, for our bridge was “shovel ready” and therefore, considerable funding, nearly 100%, was received from our Federal Government to complete our project.

Not surprising for the economic times, our total town assessment went down nearly 10% after completing our full revaluation for 2010, but on a bright note, for *most* of us our taxes went down too and the revaluation resulted in *less than 1%* of our property owners requesting abatements as well!

In year 2010, your Board of Selectmen sat down with our neighboring Town of Hillsboro to negotiate terms of agreement for use of the Transfer Station, Parks and Recreation Programs and Youth Diversion Program. We signed two of the three contracts given to us by the Hillsboro Board of Selectmen, choosing alternative sources of court diversion for Deering children and also establishing committees to review options for Deering residents regarding the other services shared with Hillsboro. To date, our alternative to the Hillsboro Youth Diversion Program has proved to save the Town of Deering close to \$18,000, having had only 1 child in need of the support diversion provides and we have had neither calls nor complaints from parents otherwise. We also have an active committee of volunteers working on recreation programs for Deering residents, who have provided already a number of successful events on less than a shoestring budget (far less than the \$30,000 to Hillsboro!); and our committee charged with the task of reviewing options for transfer stations is still on-going and looking for new volunteers interested in helping with such a task.

As your elected officials, it is always our utmost concern to work within the budget, to be able to carry out the will of the people of Deering as well as meet with confidence the challenges that will undoubtedly befall us throughout the year ahead.

In bringing forward this budget and forthcoming projects, I would like to give special thanks for the support given by our volunteers, committee members, department heads and all our staff and employees, whose expertise and dedication have been so important in successfully maintaining a positive town government as well as a positive bottom line through the very difficult economic times we have been challenged with.

As I finish my 3rd term as your Board of Selectman, I take great pride in the many projects that the Town has embarked on and completed over the last nine years that I’ve had the pleasure to serve you.

Finally I would invite anyone to call or visit us at the town hall at any time if you have any concerns or questions. I am a firm believer in an open door policy and welcome your input.

Respectfully submitted,
Michelle Johnson, Chair
John Greene
JP Marzullo



ASSESSING OFFICE

The Town of Deering Assessing Office would like to thank Lisa Demers for her outstanding service to the Residents of Deering, as she left the Town in April of 2010 for professional opportunities. I came to the Town in May of 2010 to serve the Residents of Deering, and have been happy to meet many of you, and welcome anyone to the Assessing office anytime if they have questions, concerns or need assistance.

The Assessing Office is here for all residents to review their property. From all approaches regarding your property; the structures, sketches, features, and other things that are listed on their Tax Card, to Current Use, Exemptions, or Credits. As always, I advocate that each Homeowner obtain a copy of your Tax Card, and closely review it for errors or omissions. It is crucial that the card is accurate as possible. The data on these cards has far reaching affects, from our tax rate to a fair assessment for all residents. Please contact me, and I will be happy to assist in reviewing your Tax Card & Tax Map.

Revaluation Spring-Fall 2010

In 2010 the Town of Deering was required by RSA 75-8-a: “The assessors and / or selectmen shall reappraise all real estate within the municipality so that the assessments are at full and true value at least as often as every fifth year” to do a Full Revaluation of the properties in the Town of Deering. The complete guidelines for the Department of Revenue for this process can be obtained at my office. This in-depth process was started in the spring by Mr. Mark Stetson, a Certified Property Assessor Supervisor on behalf of Avitar Associates of New England Inc. Over the course of the spring and summer each property was viewed and reviewed, then preliminary values were mailed to each, with an opportunity to meet with Avitar to review the values, after the informal meetings, Avitar then worked diligently to complete the process. The Revaluation formally completed and presented to the Board of Selectman on the 30 September 2010. Overall, the values full along market trends, with an overall approximately a 10% decrease.

To understand the process and the depth of this method, I have included a partial summary from the introduction to the full summary. If at any time, any resident would like to review the CAMA System or the Documentation, please make an appointment with me, and I will be happy to review in detail.

The purpose of this summary is to document the guidelines, standards and procedures used in the recent town wide revaluation. The building cost data and the specific building and land information of each property, which is the foundation for this report and the valuation, were gathered and/or verified by the appraisal staff of Avitar Associates of N.E., Inc. all qualified to do so and approved by the New Hampshire Department of Revenue, Property appraisal Division.

Sources include local builders and developers, as well as the use of cost manuals, such as the Marshall & Swift Manual.

Avitar used a data collection card to facilitate the listing and pricing of buildings which will insure uniformity and accuracy in the collection of data and use of the CAMA system.

It should be kept in mind that nothing can replace common sense and experience. While this summary is a guide to information about the revaluation and the resulting assessments, one needs to keep in mind that an assessment is an opinion of value, based on information contained herein and the knowledge and experience of the assessor.



An appraisal is an estimate of value at a point in time. Value is a moving target based on the actions of the market buyers and sellers and what they are willing to pay and accept for any individual property. As such, the assessment as of April 1st, (the assessment date for the State of New Hampshire), is not a fact, but rather an opinion of value based on all the local sales data and the social and economic forces observed in the community and represents a “reasonable” assessment that while likely never matching another assessors opinion of value should be reasonably close, assuming each opinion of value is factual and accurately established, generally meaning +/- about 10%. There is no area of appraising where this judgment of value becomes more evident than in the valuation of land and its amenities, such as view, waterfront and neighborhood/location. Land values are local they cannot be compared to values of similar properties in other localities with any known accuracy. This suggests that the most valuable tool in arriving at a judgment of land value is going to the local market. For any land valuation method to work, it must be based in local market sales, as the social and economic values and condition of each community is different.

Adjustments for topography, shape and cost to develop vary greatly, as each property is unique. However, a review or comparison of these properties will show a relationship exists between the adjustment and severity of topography, shape and site development costs, based on the opinion of the revaluation supervisor and local sales data.

Part of this process also involves The Department of Revenue evaluating our files for Current Use, Conservation Easements, our General Assessing procedures, our new construction being picked up in a timely manner, and our building permits.

We have received positive feedback from Mr. Gregory Heyn, the Department of Revenue Administrator assigned to the Town of Deering.

Abatement requests for the 2010 Revaluation has been very low, as of this report, we only have had six applications filed. Two applications have been evaluated and one has been approved and one denied. At this time I am not aware that there have been no appeals applied filed.

Committee

I also served on the Assessing Advisory Committee; assisting the Committee in writing three Requests for Proposals as the Assessing Contract for the town was due to expire in December. I offered my insights to the needs of the residents, the required knowledge and expectations of an Assessing Company. It was a lengthy process and I am pleased with the outcome, Avitar Associations of New England Inc. has been awarded the contract.

Education

For the Residents benefit, I have attended and have received certificates from the New Hampshire Department of Revenue Administration & New Hampshire Association of Assessing Offices, for a class, The State Statutes Part II Class, in which the following segments were reviewed: Board of Tax and Land Appeals,

Current Use, Conservation Restriction Easements, Contracts, New Hampshire's Equalization, MS-1 Reporting, Ratio Study, Regulation & Taxation of Earth Excavation, DRA Revaluation Monitoring, New Hampshire Timber Tax Law, Utility and Railroad and Assessing Standard Boards Rules. I also attended the Department of Revenue's Current Use Rules and Criteria Class.



Credits and Exemptions

Currently we have several credits and exemptions available for Residents. Veterans have a \$500.00 credit; this means that the resident will have the amount taken off the Tax Bill amount.

Elderly Exemptions are broken down into several tiers:

If your age as of 1st of April is between:

65-74: Exemption is \$45,000

75-79: \$60,000

80- up: \$75,000

Blind Exemption: \$15,000.

How does this Exemption actually affect you? When your Tax Bills are created, the exemption amount will be taken off your Assessed Value, and then you will be taxed on the remaining amount.

If you feel that you qualify for these options, please contact me and I will help you through the process of the applications.

- *Continued* -

Town Statistics

Deering Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	148	\$ 9,202,600
RESIDENTIAL LAND ONLY WITH CURRENT USE:	257	\$ 3,077,110
RESIDENTIAL LAND & BUILDING (not including current use):	552	\$ 118,958,300
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	170	\$ 45,386,163
MANUFACTURED HOUSING ON OWN LAND:	48	\$ 5,255,461
MANUFACTURED HOUSING ON LAND OF ANOTHER:	114	\$ 2,811,400
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	10	\$ 2,835,191
COMMERCIAL/INDUST. LAND ONLY (not including current use):	1	\$ 419,300
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	3	\$ 467,200
COMMERCIAL/INDUST. WITH CURRENT USE:	5	\$ 3,271,470
UTILITY:	1	\$ 10,236,200
TOTAL TAXABLE:	1309	\$ 201,920,395
TOTAL EXEMPT/NONTAXABLE:	69	\$ 11,109,700
TOTAL NUMBER OF PARCELS:	1378	
(TOTAL NUMBER OF CARDS):	1437	
PROPERTIES WITH VIEWS (included above):	89	
PROPERTIES WITH WATER FRONTAGE (included above):	177	
DRA CERTIFICATION YEAR:	2010	
LARGEST PROPERTIES		

You do not have any individual properties that either represent at least 10% of the total taxable assessed value or have an assessed value of at least \$25 million.

Current Use

<u>Designation</u>	<u>Number of Parcels</u>	<u>Acres</u>	<u>Value</u>
Farmland:	Parcels: 97	Acres: 977.876	Current Use Value: \$387,362
Managed Hardwood:	Parcels: 35	Acres: 1,991.450	Current Use Value: \$55,649
Managed Other:	Parcels: 10	Acres: 425,280	Current Use Value: \$23,575
Managed Pine:	Parcels: 26	Acres: 1,079.740	Current Use Value: \$130,352
Unmanaged Hardwood:	Parcels: 123	Acres: 2,174.185	Current Use Value: \$163,614
Unmanaged Other:	Parcels: 78	Acres: 1,220.516	Current Use Value: \$130,585
Unmanaged Pine:	Parcels: 210	Acres: 5,199.511	Current Use Value: \$1,021,930
Unproductive:	Parcels: 29	Acres: 435.660	Current Use Value: \$8,054
Wetlands:	Parcels: 72	Acres: 975.390	Current Use Value: \$18,449

Exemptions & Credits

Elderly Exemptions:

Ages: 65-74	Combined Value: 1,174,500
Ages: 75-79	Combined Value: 674,900
Ages: 80+	Combined Value: 1,591,200

Blind Exemption: Exemption: \$15,000

Veteran Credits: Residents: 94 Combined Amount: \$53,000

Veteran Total Disable: Residents: 4 Combined Amount: \$5,600

New for 2011

Look for updates on the Assessing page; soon it will have more Assessing information for Residents, all Assessing applications, tax maps, and tax cards. We now have access to more data sources which will allow us to track sales, listing prices, foreclosures, owners, registry review, and I look to add more sources this coming year.

Also this spring, if you have Current Use, look for a letter from me, we are in the process of updating the files.

Thank you.

Respectfully Submitted,

Kathleen M.E. Hennebury
Assessing Clerk

BUDGET ADVISORY COMMITTEE

2010 ANNUAL REPORT

The Town of Deering Budget Advisory Committee began its budget review sessions with an organizational meeting on October 18, 2010. This year the Budget Advisory Committee welcomed two new members, Bruce Couturier and Betty Dishong. The returning members were James Greene, Gale Lalmond, Dan Morehouse, Al Glauner, and Hazel Vogelien, Board of Selectmen Liaison Michelle Johnson and Town Administrator Craig Ohlson. Administrative Assistant Beth Rouse sat in on meetings to take minutes. The Budget Advisory Committee met weekly for two hours beginning at 9:00 am and concluding at 11:00am for the purpose of establishing a proposed budget for the fiscal year 2011.

The Board of Selectmen charged the Budget Advisory Committee to review sources of revenue relevant to offsetting taxes related to the expenditures of town departments, elected and appointed officials, also to include the review of the current fee schedule and to advise the Board of Selectmen of the proposed budget of the current fiscal year.

The process in which the Budget Advisory Committee members reviewed the budget was the same as it has been for the previous two years. Each Department Head, Chairman, and Trustee submitted their proposed budgets to the Town Administrator, where they had an opportunity to discuss and revise their proposed budgets. The Administration Staff then categorizes the budgets into seven parts and forwards to the Budget Advisory Committee a budget broken down into those seven categories. The seven categories were 1) Revenues 2) Contracts 3) Non-discretionary items 4) Notes & Bonds 5) Warrant Article & Trust Funds 6) Payroll and 7) Discretionary Items.

The main objective of the Budget Advisory Committee was to do what is necessary for the Town while keeping the budget in line.

Respectfully submitted,

The Budget Advisory Committee

James Greene
Gale Lalmond
Dan Morehouse
Al Glauner
Hazel Vogelien
Bruce Couturier
Betty Dishong
Michelle Johnson (Selectmen Liaison)
Craig Ohlson (Town Administrator)





CAPITAL AREA MUTUAL AID FIRE COMPACT



President: Chief Ray R. Fisher

Chief Coordinator: Dick Wright

P.O. Box 3962

Email:

Telephone 603-225-8988

Concord, NH 03302-3962

capareac1@myfairpoint.net

Fax: 603-228-0983

2010 ANNUAL REPORT TO BOARD OF DIRECTORS

This annual report is prepared for the Board of Directors of the Capital Area Fire Compact as a summary of general activities for the 2010 calendar year. It is also forwarded to the Town offices of the Compact's member communities for information and distribution as desired.

The Compact provides 24/7 emergency dispatching service to its twenty member communities. This service is delivered by the City of Concord Fire Department's Communications Center utilizing eight shift dispatchers and the Dispatch Supervisor. Fire and Emergency Medical dispatched calls totaled 20,774 in 2010, a slight increase from last year. We continue to be one of the busiest regional dispatch centers in New Hampshire. The detailed activity report by community is attached.

The Compact's operational area remains at 711 square miles but shows a minor increase in resident population to 126,090. The Equalized Property Valuation as listed by the State of New Hampshire is 12.6 billion dollars. We regularly provide and receive automatic mutual aid responses with our member communities as well as to communities beyond our member area. Mutual aid responses are based on type of call, geographic proximity, type of hazard, and time of day. This provides rapid response to our residents in need of emergency services.

The Chief Coordinator responded to 164 incidents in 2010, assisted departments with management functions on major incidents, participated with Chief Officers in mutual aid exercises, and assisted with response planning. He also serves on several state and regional committees that affect mutual aid operations. The 2007 Command Vehicle functions as a Command Post on mutual aid incidents.

The current officers of the Compact, elected in January 2010 are:

- President, Chief Ray Fisher, Boscawen
- Vice President, Chief George Ashford, Northwood
- Secretary, Deputy Chief Matthew Hotchkiss, Northwood
- Treasurer, Chief Daniel Andrus, Concord

Deputy Chief Matt Hotchkiss has served as the Compact Secretary the past two years. As of this writing Deputy Hotchkiss is preparing for a military tour of duty abroad. We look forward to his safe return. We thank and support all of our emergency members who serve in the protection of our nation.

105 LOUDON ROAD, BUILDING 1, CONCORD, NH 03301

ALLENSTOWN · BOSCAWEN · BOW · BRADFORD · CANTERBURY · CHICHESTER · CONCORD · DEERING · DUNBARTON
EPSOM · HENNIKER · HOOKSETT · HOPKINTON · LOUDON · NORTHWOOD · PEMBROKE · PITTSFIELD · SALISBURY
WARNER · WEBSTER



CAPITAL AREA MUTUAL AID FIRE COMPACT



President: Chief Ray R. Fisher

Chief Coordinator: Dick Wright

P.O. Box 3962

Email:

Telephone 603-225-8988

Concord, NH 03302-3962

capareac1@myfairpoint.net

Fax: 603-228-0983

Page 2 (2010 Annual Report)

Our Homeland Security grant project providing microwave control equipment of our remote tower base stations is being completed as we write this report. This upgrade provides reliable control of our communications equipment and will eliminate the use of some of the hard wire land lines currently in operation. It also provides constant monitoring of critical communications functions. In addition, it will provide redundancy of operations with our neighboring Lakes Region Mutual Fire Aid system.

The 2010 Compact operating budget was \$ 918,389. All Compact operations, including the Chief Coordinator's position, office, command vehicle, and dispatch services are provided through this budget. Funding is provided by the member communities.

The Training Committee, chaired by Assistant Chief Dick Pistey, with member chiefs Keith Gilbert, Gary Johnson, and Peter Angwin assisted all departments with mutual aid training exercises. Mutual aid drills involve several departments and test the system capabilities in fire suppression, emergency medical, mass casualty, rescue, hazardous materials, incident management, and personnel safety. We thank the Committee for their continued support.

The Central New Hampshire HazMat Team, represents 56 communities in Capital Area and Lakes Region mutual aid systems and is ready to assist or respond to hazardous materials incidents in our combined coverage area. The team is directed by Chief Bill Weinhold with three mobile response units and welcomes personnel interested in becoming members. Thanks to the team members for their dedication in providing this important emergency service.

We urge all departments to send representatives to all Compact meetings. Your input is needed and your members need to be informed of all Compact activities and planning.

Thanks to all departments for your great cooperation.

Please contact any Compact officer or the Chief Coordinator if we may be of assistance.

Dick Wright, Chief Coordinator
CAPITAL AREA FIRE COMPACT

cc: Fire Chiefs
Boards of Selectmen
Encl.
1/11/2011

105 LOUDON ROAD, BUILDING 1, CONCORD, NH 03301

ALLENSTOWN · BOSCAWEN · BOW · BRADFORD · CANTERBURY · CHICHESTER · CONCORD · DEERING · DUNBARTON
EPSOM · HENNIKER · HOOKSETT · HOPKINTON · LOUDON · NORTHWOOD · PEMBROKE · PITTSFIELD · SALISBURY
WARNER · WEBSTER

Capital Area Mutual Aid Fire Compact Incident Totals from 2009 to 2010

ID #	Town	2009 Incidents	2010 Incidents	% Change
50	Allenstown	620	675	8.9%
51	Boscawen	185	177	-4.3%
52	Bow	1063	1178	10.8%
53	Canterbury	247	236	-4.5%
54	Chichester	434	468	7.8%
55	Concord	7089	7002	-1.2%
56	Epsom	839	887	5.7%
57	Dunbarton	178	222	24.7%
58	Henniker	845	706	-16.4%
60	Hopkinton	1036	1016	-1.9%
61	Loudon	799	983	23.0%
62	Pembroke	307	360	17.3%
63	Hooksett	1997	2159	8.1%
64	Penacook RSQ	727	695	-4.4%
65	Webster	129	174	34.9%
66	CNH Haz Mat	9	5	-44.4%
71	Northwood	530	603	13.8%
72	Pittsfield	752	811	7.8%
74	Salisbury	114	128	12.3%
79	Tri-Town Ambulance	1931	1447	-25.1%
80	Warner	347	340	-2.0%
82	Bradford	252	272	7.9%
84	Deering	194	230	18.6%
Totals		20624	20774	0.7%

Alarms Systems IS/OOS 2919 2857



CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

28 Commercial Street Suite 3
Concord, New Hampshire 03301
Phone: (603) 226-6020
fax: (603) 226-6023
Internet: www.cnhrpc.org



Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. The Town of Deering is a member in good standing of the Commission. Keith Johnson (CNHRPC Vice Chairman) and Craig Ohlson are the Town's representatives to the Commission.

The Commission's mission is to comply with State statute by preparing and adopting regional plans and a regional housing needs assessment and by evaluating developments of regional impact, to provide data, information, training, and high-quality, cost-effective services to our member communities, to advocate for our member communities and assist and encourage them in intermunicipal endeavors, and to coordinate our efforts with the other regional planning commissions in New Hampshire.

In 2010 the Central New Hampshire Regional Planning Commission undertook the following local and region-wide activities:

- Provided technical assistance services for member communities, including zoning ordinance updates, workforce housing ordinance creation, grant writing assistance, access management plan preparation, and capital improvement program (CIP) development.
- Initiated assistance to the Suncook River Community Planning Team through funding and local match provided by New Hampshire Homeland Security and Emergency Management (NH HSEM) and the New Hampshire Department of Environmental Services (NH DES).
- Provided assistance to local communities in the development of local hazard mitigation plans.
- Conducted over 250 traffic counts throughout the region. Based on individual requests, these counts can consist of volume, speed, vehicle classification and direction.
- Undertook energy planning assistance to local communities through the New Hampshire Energy Technical Assistance and Planning Program (ETAP) using ARRA funding provided through the NH Office of Energy and Planning.
- Initiated the preparation of the 2013-2022 Regional Transportation Improvement Program (TIP). Information related to the TIP update process can be found at www.cnhrpc.org/transportation/transportation-improvement-program-tip.html.
- Completed an update of the Regional Coordinated Transit and Human Services Transportation Plan and provided staff support during the formation of the Region 3 Regional Coordinating Council (RCC).
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC).
- Provided assistance in eleven communities with Safe Routes to School (SRTS) projects including grant writing, comprehensive

travel plan preparation, and technical assistance for infrastructure projects.

- Worked with representatives from Salisbury, Webster, Hopkinton, and Henniker to establish the Currier and Ives Scenic Byway Council and complete the Corridor Management Plan.
- Compiled information regarding the availability of broadband internet services throughout the region through funding provided by the National Telecommunications and Information Administration (NTIA).
- Continued to acquire, update, and utilize Geographic Information Systems (GIS) data for planning, cartography, and analysis across all projects. CNHRPC staff updated multiple GIS data layers and base maps, including roads layers for communities in the region.
- Worked closely with the Contoocook and North Branch Rivers Local Advisory Committee (CNBRLAC), and the Southwest Regional Planning Commission to update the Contoocook and North Branch Rivers Management Plan.
- Provided continuing technical assistance to the Upper Merrimack River Local Advisory Committee (UMRLAC), specifically working to undertake the Upper Merrimack Buffer Protection Study.
- Continued to host and provide staff support to “PATH” - Program for Alternative Transportation and Health - which encourages and provides incentives for people to rideshare, bicycle, walk, or take transit to work. More information on PATH can be found at www.path-nh.org.

For additional information, please contact the CNHRPC staff or visit us at www.cnhrpc.org. CNHRPC Commission meetings are open to the public and interested citizens are encouraged to attend.



CEMETERY COMMITTEE REPORT 2010



As many of you may have noticed when driving by Appleton Cemetery on Route 149, the Wall has finally been repaired. We were able to have Cutting Blade Construction repair the wall and reseed the area for less than originally proposed, which saved the town money.

We also were able to obtain new signs from Maine Line Graphics for both Appleton & Butler Cemeteries. Repairs were made to the Fence at East Deering Cemetery by Hannah Verville. John Roy was able to cable the old maple tree at East Deering Cemetery, during the ice storm of a couple of years ago the tree experienced limb damage and it was estimated at that time the tree was at least 100 years old. If anyone has driven by the cemetery in the fall, it becomes a beautiful golden orange. So we were able to assist in trying to keep the tree a part of the cemetery.



Cutting Blade will continue to maintain the cemeteries; we are presently into the second year of a three year contract with the landscaping company.

Perry Brothers Monument Company started the repair and preservation of the head stones and monuments at Appleton Cemetery, it was agreed upon by the town to repair half of the stones in 2010 and the remaining monuments to be repaired in 2011.

The Cemetery Committee members are continuing the project to do the cemetery mapping that will allow the public to have access on the town's website to research anyone that has been buried in the Deering Cemeteries.

Finally the Cemetery Committee will be putting the cemetery plot pricing, a copy of the agreement and the deed that is given to the plot owner on the Deering town website, so once again the towns' people will have access to the information.

I would like to thank the other two trustees on the Cemetery Committee for their help and assistance in the past year. Terry Verville and Cynthia Krill

Town Cemeteries

Goodall Driscoll Hill Road (Ebenezer Locke buried there)
Gove "Mother's Walk" near property of His Mansion
East Deering – East Deering Road
Wilkins-Old County Road
Ellsworth-Reservoir Road
Appleton-Route 149
Butler –Route 149 (Privately owned but maintained by the town of Deering)
West Deering-Second NH Turnpike (Oldest Cemetery)
Patton-Audubon Sanctuary

There are presently Three Trustees
Donna Marzullo Chairperson 1st year of 3 year term
Terry Verville last year of 3 year term
Cynthia Krill 1 year left of 3 year term

Wilkins and East Deering Cemeteries are the only Cemeteries that have plots available in town.

Submitted by
Donna M. Marzullo, Cemetery Trustee, Chairperson



**CONCORD REGIONAL SOLID WASTE / RESOURCE RECOVERY
COOPERATIVE**

2010 ANNUAL REPORT

2011 BUDGET

1.	Wheelabrator Concord Company Service Fee	\$5,246,065
2.	Franklin Residue Landfill	
	a. Operation and Maintenance	\$1,349,322
	b. Closure Fund	90,000
	c. Long Term Maintenance Fund	101,000
	Total	\$ 1,540,322
3.	Cooperative Expenses, Consultants & Studies	474,556
	TOTAL BUDGET	\$ 7,260,943
4.	Less: Interest and applied reserves	<u>-889,005</u>
	Net to be raised by Co-op Communities	\$6,371,938

2011 GMQ of 95,383 tons and Net Budget of \$6,71,938 =

Tipping Fee of \$66.80 per ton

We are happy to report to all member communities that 2010 marked our twenty first complete year of successful operations. Some items of interest follow:

The 2011 budget reflects a tipping fee of \$66.80 per ton. This represents an increase of \$4.70/ton. This increase mainly covers the current contract with Wheelabrator which went into effect in 2010 and the increase in taxes from the State and City of Concord.

A total of 98,869 tons of Co-op waste was delivered to the Wheelabrator facility this year. This represents a decrease of 16,091 tons from 2009.

A total of 64,316 tons of ash were delivered to the Franklin ash monofill for disposal. The ash landfill continues to operate very well. Phase V Stage III is being filled at this time. Phase V will provide ash disposal capacity through 2014.

The Joint Board continues exploration of the idea of building a single stream recycling facility to improve recycling rates and offset the increased tipping fees. The Co-op has contacted many communities in an effort to determine interest in joining with the Co-op in this effort. To date nearly thirty NH communities have shown interest in joining with the Co-op.

DEERING CONSERVATION COMMISSION ANNUAL REPORT 2010

The year 2010 was marked by both progress and setbacks. The Wood Duck Restoration Program continued as it has since 1987. The existing boxes were checked for the 2010 usage data report. The number of boxes has declined over the years and replacements need to be constructed and located. Due to time constraints on our limited membership, only one round of water testing was performed in 2010.

The Land Protection Program progressed with a cleanup of a Town owned parcel. The majority of the metal and tires on the lot were removed from the property and the existing building was demolished. Also, the DCC purchased conservation easements on two small parcels of Town owned property which abutted or provided access to other protected land. The monies paid for these easements were placed into the general fund to defer taxes. Beverly Yeaple, a long time member of the DCC, continued her community service even after her death by bequeathing monies from her estate to the DCC Conservation Fund.

No conservation campers were sent to camp in 2010, due to closing of the Barry Conservation Camp. Another camp could not be found with similar programs at a comparable cost. Thankfully, the Barry Camp will be open again for the 2011 season.

The DCC currently has only four full time members and no alternatives. As the Chairman of the DCC, I would certainly like to see some young people step up and join us in our efforts to enhance, protect, and preserve the natural resources of the Town. The knowledge which comes through experience serves no one if it can not be past on to our youth.

Sincerely,

DEERING CONSERVATION COMMISSION

Edward M. Cobbett

Chairman



DEPARTMENT OF FIRE AND RESCUE 2010 ANNUAL REPORT

The Deering Fire and Rescue responded to 230 calls in 2010, an 18.6% increase in calls from the previous year.

Of the calls, 156 were requests for Medical Aid, 17 Fire Alarm Activations, 14 Fire Mutual Aid responses, 13 Motor Vehicle Accidents, 4 each for Electrical Emergencies, Service Calls, and Smoke Investigations; we had 2 Brush Fires, 2 Chimney Fires and 2 Structure Fires, and one call each for Carbon Monoxide Alarms, Motor Vehicle Fires, and OHRV accidents. There were also nine miscellaneous responses.

We currently have twenty-six members on the Department roster. 20 have earned Firefighting certifications, 13 are Emergency Medical Technicians, and we have one Paramedic.

Throughout the year there were a few maintenance issues for our apparatus. Potentially the most costly was the loss of the turbo charger on Engine One, but fortunately, this item was covered by warranty. Engine Two had its original brakes replaced, Ambulance One needed a new exhaust system, and a new airline valve was installed in Tanker One. Even Boat One did not escape some maintenance – a new battery was purchased and a small tear in the hull was patched.

The Murdough Station received a new furnace to replace the old and inefficient model that had been in the station since the late eighties. Work details at the Donovan Station resulted in a new set of stairs in the rear of the building to replace the “temporary” steps that were erected in 1991.

To maintain our skills we participated in our annual training in CPR, Bloodborne Pathogens, Self Contained Breath Apparatus, Ladders, Wildland Fire Response and Motor Vehicle Extrication.

In July we hosted a Technical Rescue Skills program delivered by the New Hampshire Fire Academy. This class expands on basic Wilderness Search and Rescue activities to include rappelling and rope hauling systems. There are also sections on Incident Command, Air Monitoring, and Lifting and Jacking of heavy objects. Four of our members completed the training. We would like to thank the staff at His Mansion for allowing us to complete many of the practical evolutions at Clark Summit.

Our EMS training for the year covered many subjects including Acute Coronary Syndrome, Hypothermia, Allergic Reactions, Advance Airway Management, Patient Assessment, Narcotics Abuse, Report Narrative Writing, an overview of drugs that our staff can administer, Cardiac Arrest Management, splinting and Cervical Spine Immobilization.

Our Fire Training was busy as well, covering Flashover, Water Rescue, operation of the Rescue Boat, and Wilderness Search and Rescue.

We again were fortunate enough to have two buildings donated to the Department for training. The first, given to us by Rymes Heating Oils and located on 2nd NH Turnpike, was a two story building that offered us a great many



opportunities for training. We practiced Victim Search and Rescue, Forcible Entry, Fire Attack, Ladders, Ventilation, and Firefighter Self Rescue prior to the Live Fire Training on March 28th. Several of the surrounding Fire Departments joined us for the day.

In August, a home on Lake Shore Drive was donated to us by the Martinage family. We were able to receive more practice with Ventilation and Laddering, and the Explorers were able to use the structure for Victim Search and Rescue in the days leading up to the Live Burn. Though we chose not to attempt interior fire operations on the day of the burn, we did practice defensive suppression tactics and large diameter hose operations.

Both buildings provided us with unique challenges and we are thankful to the Martinage family and Rymes Heating Oils for allowing us the opportunity to use these properties to enhance our training.

In other activities, we met twice during the year with the DLIA discussing various fire safety topics. We conducted inspections of the new dormitory at His Mansion and the ongoing renovations at The Wilds of New England. We also performed our first annual inspection of the Alternative High School program located at the Airport in West Deering.

We applied once again for a financial support through the Fire Act Grant program but were turned down. Undaunted, we plan to annually request funding as long as there are grants available.

During the Summer, we attended several parades and musters throughout the area. Our Muster Team was not quite as successful this year, but we still managed to bring home some trophies.

The Fire Prevention Open House at the Donovan Station in October was attended by approximately thirty children and their parents on a rainy evening. We had our usual static displays and handouts, and we were assisted by our annual special guests: Smokey the Bear and Sparky the Fire Dog.

We also tried to launch Public Information Nights to be held quarterly at one of our stations. These were not as well attended as Fire Prevention, but we will continue to advertise these events in hopes that we will receive some visitors. Please feel free to stop by and see us whenever we are there – you are always welcome at our stations!

With the opening of the new bridge spanning the Contoocook River from Deering to Antrim, Engine One was given the opportunity to be the first Town owned vehicle to cross the span.

Of course in December, we were once more entrusted to deliver Santa Claus to the Town Hall for our Christmas celebration.

The Explorer Post, somewhat dormant since our Charter Members have grown up and moved on to their adult lives, emerged again with eleven members in February. Their first mission was to begin the refurbishing of the 1943 Mack “Engine 84”. They have been working diligently on the apparatus and though much work still needs to be done, they can be proud of what they have accomplished thus far.

Our annual dinner, to thank our Mutual Aid towns for their ongoing and in-



valuable assistance, was again held in April at the Legion Hall in Hillsboro.

In August we enjoyed our Third Annual Barbecue to recognize our families for all of the support they give our responders throughout this and every year. We would like to give our thanks to the staff of Oxbow Campground for allowing us to use their facility.

In closing I would like to include our annual reminder to make sure that you have smoke detectors and carbon monoxide detectors in your home and that they are working properly.

Make and practice an exit plan with your family. At the first sign of fire evacuate immediately and report the fire to 911 from a safe location. Designate a meeting place outside of your home so you will be sure that everyone has left the building.

If you have any questions contact a member of the Fire and Rescue and we will be happy to assist you. Our goal is to keep you Fire Safe throughout the year.

On behalf of the members of your Department, I thank you for your continued faith and your most generous support.

Respectfully Submitted,

Andy Anderson
Chief of Department



DEPARTMENT OF FIRE AND RESCUE APPARATUS CONDITION REPORT

APPARATUS	MAKE/YEAR	CONDITION
Engine One	2006 International	Excellent
Engine Two	1999 Freightliner	Very Good
Engine Three	1986 International	Fair
Tanker One	1996 International	Good
Tanker Two	1987 International	Fair
Ambulance One	2001 Ford	Good
Boat One	2006 Mercury	Excellent

2010 FIRE & RESCUE DEPARTMENT ROSTER



- 1 Chief Andy Anderson
- 2 Assistant Chief Chris Ladue
- 3 Deputy Chief Jim Tramontozzi
- 4 Captain Joe Bulcock
- 5 Captain Doug Connor
- 6 Captain Daryl Mundy
- 7 Lieutenant Steve Brooks
- 8 Lieutenant Cindy Gidley
- 9 Lieutenant Pat Murdough
- 10 Lieutenant James Wilcoxon
- 11 FF Bill Bannister
- 12 FF/EMT Will Bannister
- 13 FF/EMT Michael Blain
- 14 FF Tim Coombs
- 15 FF Rhett Darner
- 16 FF Don Deschenes
- 17 FF Brad Desmaris
- 18 FF Chrissy Elliott
- 19 FF Donna Grant
- 20 FF/EMT Tony Mayfield
- 21 FF John Pearl
- 22 FF/EMT Kris Saunders
- 23 FF Shawn Stone
- 24 FF Mark Voorhees
- 25 FF/EMTI Dave Warren Sr.
- 26 FF Ed Whitney

DEPARTMENT REPORTS



2010 DEERING FOREST FIRE WARDEN REPORT

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	5	8
Carroll	1	38
Cheshire	33	33
Coos	1	8
Grafton	13	36
Hillsborough	21	101
Merrimack	20	73
Rockingham	18	43
Strafford	16	9
Sullivan	17	11

This past year we continued to replace some of our out-dated hand tools and did purchase a second portable forestry pump with funds received from a 50/50 state forestry grant. With the reduction of state and federal funds, most grants are getting harder and harder to come by, but will continue to apply when and if available. These pumps are extremely valuable tools that assist us fighting fire in remote areas of town. We also purchased more protective equipment to be strictly used for wildland firefighting. We hope to continue this year upgrading both our hand tools and also purchase more protective equipment for our members.

We continued to stay extremely busy throughout the year issuing both seasonal and brush permits. We issued approximately 140 burn permits in 2010 and for those that aren't aware, we do this on our own time and at no expense to the town. With the higher cost of gas, I truly appreciate the fact that our wardens are willing to sacrifice their time and gas toward this cause.

Although it was a relatively quiet year for brush fires in Deering, we did have one extremely close call due to an illegal campfire that was never extinguished up on Hedgehog Mountain. This fire was luckily discovered by our local State Forestry Ranger who happened to be checking on a past logging operation on the mountain. Because of the high fire danger at the time, the fire burned quite deep and took numerous man hours and a special call for the four wheel drive state patrol vehicle and their equipment to bring the fire under control. Had this fire burned undiscovered much longer, we could have been facing a major wildland fire that could have consumed hundreds of acres.

As usual, I'm also including again this year the statewide Forestry report for some statewide statistics and general information regarding the NH Forestry Division.

Please remember that unless the ground has adequate snow cover, (4 to 5 inches or more) you must have a fire permit for all outdoor burning and to follow all appropriate laws. The following is a link to the NH Forestry Woodland Fire Control laws page. <http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XIX-A-227-L.htm> If you ever have a question please don't hesitate to give myself or one of the Deputy Wardens a call.

For all of you folks that continue to take advantage of our annual seasonal permit day in May, we are tentatively scheduled this year for Saturday, May 14th from 9 to noon at the McAlister & Donovan fire stations. We will also have personnel available for permits at the spring Lake Owners Association meeting. Once again, if you have an immediate need please don't hesitate to give one of us a call.

Below is a list of current Wardens that are available to issue fire permits or answer any questions that you may have.

Captain, Doug Connor (Warden) 620-0953
 Chief, Andy Anderson (Deputy Warden) 464-5308
 Asst. Chief, Chris Ladue (Deputy Warden) 496-7334
 Deputy Chief, Jim Tramontozzi, (Deputy Warden) 464-4550
 Captain, Daryl Mundy (Deputy Warden) 464-3625
 Lieutenant, Pat Murdough (Deputy Warden) 568-7719
 Lieutenant, Steve Brooks (Deputy Warden) 340-2638
 Town Hall - Craig Ohlson (Deputy Warden) 464-2746

Respectfully submitted,
 Doug Connor
 Forest Fire Warden

DEPARTMENT REPORTS

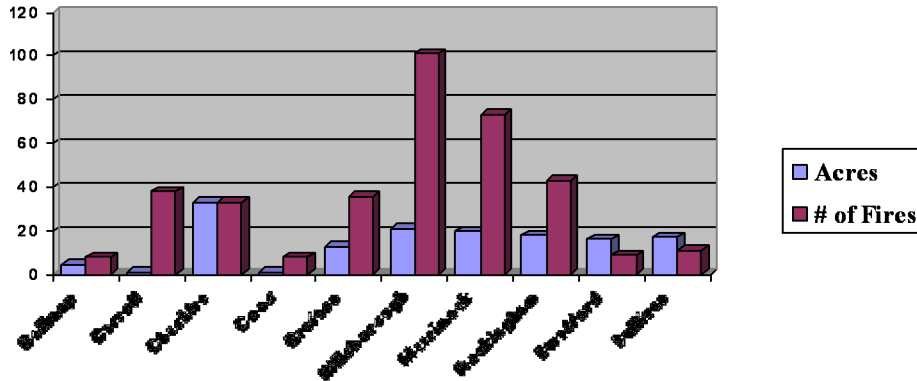
REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 1-800-498-6868 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfl.org.

This past fire season had a slightly lower number of fires, as well as lower number of acres burned than the 5 year average. What made this fire season somewhat unusual was that it lasted most of the summer. New Hampshire typically has a fairly active spring fire season and then the summer rains tend to dampen fire activity later in the season. This year virtually all areas of the state had fires throughout the summer due to the periodic dry spells throughout the season. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by contracted aircraft and the NH Civil Air Patrol when the fire danger was especially high. The largest fire for the season was 10.3 acre fire in Charlestown. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2010 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2010 FIRE STATISTICS

(All fires reported as of November 2010)(figures do not include fires under the jurisdiction of the White Mountain National Forest)



CAUSES OF FIRES REPORTED

CAUSES OF FIRES REPORTED	Total Fires	Total Acres
Arson	3	360
Debris	146	334
Campfire	35	455
Children	13	437
Smoking	13	500
Railroad	0	0
Equipment	18	473
Lightning	4	0
Misc.*	128 (*Misc.: power lines, fireworks, electric fences, etc.)	0

ONLY YOU CAN PREVENT WILDLAND FIRE



HERITAGE COMMISSION REPORT

We continued our work in identifying the surviving 18th century houses in Deering and also their original owners. We have found fifteen such houses so far and plan to have plaques made to place on them with the name of the original owner and the date of the building of the house. When we finish this project we will create a map indicating where these houses are presently located and their present owners. We have created a sample plaque for the Patten House, the oldest such structure in Deering.

If any Deering citizens now live in one of these 18th century houses, we urge them to contact the Heritage Commission and to begin to trace their deeds back to the first owners. We have copies of the first Deering Census of 1790 that may be of help in identifying the early owners.

The Commission's continued to work on our proposed Veterans memorial that would list those who served in World War II, the Korean Conflict, Vietnam and Iraq/Afghanistan. We have identified 58 World War II veterans, a remarkable number when we realize that the population of Deering at the time was only 367. Deering's contribution of over 15% of its total population and over 20% of its men is an impressive fact. We have also identified 9 veterans of the Korean Conflict and 4 Vietnam veterans. If anyone knows of those who served in these wars, please contact the Heritage Commission. We have looked at granite slabs and bronze plaques for the memorial and will present our final plan during the year. We are also considering another option by locating a large granite boulder in town and moving it to the center beside the present memorial for World War I veterans.

We updated and republished the pamphlet, *Building on Deering Tradition*. Copies are available to potential new builders of homes who might consider our historic architectural tradition when they develop plans for new houses. The pamphlet is also posted on the town web site.

We continued to collect important historical materials about our town and are working on a brief history of Ebenezer Locke, an important person in Deering folklore who many residents believe fired the first shot at Lexington Green that began the Revolutionary War.

The Commission continued to explore ways to preserve the old snow roller presently standing uncovered in West Deering. However, our efforts came to naught as the owner insisted he would not give or sell this valuable historic artifact to the town.

Members of the Commission continued to answer questions from many outside of Deering who write in for information about their ancestors who once lived here. In October a sixth generation descendant of Ebenezer Locke visited Deering and spent the day with a commission member exploring the town, including Mr. Locke's grave in the Goodale Cemetery.

Finally, the Commission welcomes new members to replace those who will soon be leaving.

Joan Burke, Betty Dishong, Don Johnson (Chair)



HIGHWAY DEPARTMENT ANNUAL REPORT

September 27th, 1983 was the date that I came to work for Deering, the population at that time was approximately 1,041 people.

Equipment was minimal, with an Austin Western Grader (absolute and antique), a 1962 York Rake (we still have it), a 1965 Dodge Pickup (2 wheel drive) and two surplus Army Trucks. That fall we leased 2 five-yard sanders and a 510 International loader, to be purchased at Town Meeting, maybe. Plowing was slow and tedious and people realized if they couldn't get to town today, there was always tomorrow.

Facilities were non-existent in the Town Garage, a path was worn to the then unlocked back door to the Town Hall.

A lot of wind, rain and snow has passed thru Deering since those days, the population has more than doubled to approximately 2,200 people, and the Fleet at the Town Garage has increased tremendously and we now have indoor plumbing. Now nobody goes more than 3 or 4 hours without seeing a plow or sand truck go by their house.

Road reconstruction continues at a slow but steady pace. Rebuilding and replacing approximately a mile of road a year. Last year (2010) we completed Dudley Brook Road along with Peter Wood Hill and a short section of East Deering Road.

This year (2011) the agenda is the repairing of the Manselville Brook culvert adjacent to Longwoods Trailer park by the Contoocook River. Applications are in and consideration is being given by the Department of Environmental Services to allow us to put a slip lining in the old culvert which is in danger of imminent failure. If we are allowed to pursue this type of repair, we would see a savings of over \$250,000 conservatively speaking compared to replacing with a box culvert.

Once again it's been a pleasure to work with and for you in 2010.

Sincerely,

Peter Beard
Road Agent



DEERING PUBLIC LIBRARY TRUSTEES



The Library Trustees envision a library as a vibrant center that can provide townspeople with a variety of opportunities for gathering and working together. The Trustees have been investigating options for preserving the historic schoolhouse building, the possible expansion of space for our many holdings, and an increase in services to the community. Some preliminary ideas for possible expansion and preservation are available for viewing at the library/conference room in the Town Hall. Grant money, donations, use of volunteers, and fundraising would be necessary to fund such preservation and expansion. The Trustees welcome all suggestions from interested residents.

Come and visit the Town Hall Library in the library/conference room on Tuesdays, Wednesdays, or Saturdays from 10 to 12 noon, and Thursdays from 3 to 7 p.m. New books, audio books, and magazines are available there and other items stored in the schoolhouse are available if requested.

Public events in 2010 included

- Several book discussion groups on various current novels.
- Rebecca Rule, author and storyteller of New Hampshire characters and life styles.
- “Curious Creatures”, a hands-on exhibit of exotic animals during the February school vacation.
- Saturday morning story hour at the schoolhouse in the summer months.
- Distribution of Deering Library t-shirts, “Wild About Reading”.
- “Make Your Own Book” workshop for children.
- A formal “Afternoon Tea” highlighting personal historical artifacts and their histories
- Storytelling and reading at the Town Halloween Party
- Donating a book to each child at the Annual Town Holiday Party.

Budget Report: The Library Trustees thank Pia Sunderland and those who helped her with the annual plant sale for a very generous donation of \$853.25. which was added to the continuing, interest-bearing fund for extra events and upkeep. That fund now totals \$1,908.00

Expenses for the year totaled \$1514.10 which includes expenses for all programs, books, audio books, magazines subscriptions, NH Library Trustees Association memberships, a stipend for Judy Wood, our librarian, the new flag, and electricity. \$550. was spent from the library’s expendable trust fund for an update to last year’s preliminary architectural drawings by Ray Dozois.

Self-checkout is available for residents to check out library items when the Town Hall is open.

The trustees meet on the second Thursday of each month at 4:30. The public is invited to attend all meetings. Minutes of the meetings are available to the public in a binder at the conference room. The trustees welcome input from the public.

Library Trustees: Susan Bearor, Lynn Compton, and Kathy Lassey

PLANNING BOARD ANNUAL REPORT

During 2010, the Planning Board reviewed and approved four lot line adjustments and performed one site plan review. As is mandated by townspeople, the Board also spent a great deal of time in 2010 reviewing and updating the Town of Deering Master Plan so that the goals and objectives of the plan are being met.

The ballot question put forth to voters in March 2011 is in keeping with Master Plan objectives that call for zoning to be clear and consistent. The proposed changes to the zoning are minor but will clarify the language of state and local zoning guidelines about building setbacks for accessory structures around Deering Lake. With the approved changes, the intent of zoning will be made more transparent and easier to administer.

The Board spent much time in 2010 composing a Master Plan update questionnaire that will be going to all Deering voters and landowners. Responses to the survey will give direction to the Planning Board's continuing efforts to make sure that the Master Plan reflects the wishes of Deering residents about planning and growth.

Each year, the Planning Board also reviews and updates the town of Deering Capital Improvements Plan (CIP) as mandated by the Master Plan. The CIP shows various projected expenditures, of over ten thousand dollars each, for all Town departments over a ten year period. The goal of a CIP is to achieve an equalized tax rate. After it passes Planning Board review, the CIP is presented to the Selectmen and Budget Committee as a mechanism for consideration of the annual Budget.

The Planning Board meets on the second Wednesday of each month and holds an occasional workshop on the fourth Tuesday of each month. Minutes are posted at the Deering Town Hall and are on-line at www.deering.nh.us

Respectfully submitted,

Robert Compton, Chair

Katherine Jenkins, Vice Chair

Stuart Huggard

Beth Kelly

Karl Bearor

Robert Carter

Keith Johnson

Steven Miller, Alternate

Peter Kaplan, Alternate



POLICE DEPARTMENT

TOWN OF DEERING

762 Deering Center Road

Deering, NH 03244

James H. Pushee, Chief of Police

(603) 464-3600 (dispatch) (603) 464-3127 (office) (603) 464-2677 (fax)

email: deeringpd@conknet.com

2010 Annual Report

I would like to start off by thanking our citizens for their support during the past year, and welcoming all to a great new year. In 2011, your Police Department is thankful for the pending return to duty of Part Time Officer Mark Philibert, who was deployed to Afghanistan with Charlie Company of the Army National Guard during the entirety of 2010.

In August 2010, Officer Lisa Censabella resigned from her Full Time position and moved her full-time employment next door to the Weare Police Department where she was assigned as the School Resource Officer for the John Stark High School. Officer Censabella cited a significant pay raise, plus overtime and holiday benefits as the primary reason for this employment change. She has agreed to stay with us, for the time being, in a Part-Time capacity.

So, with the loss of our Full Time Officer, we conducted an extensive hiring process, and on December 1st, we hired Officer Preston Migdal as our new Full Time Patrol Officer. Officer Migdal has some experience as a Part Time Officer, but will be attending the Full Time Officer Police Academy for 14 weeks starting on January 3, 2011. Following the Academy, Officer Migdal will undergo an in-house "Field Training and Evaluation Program" before being assigned his own shift. It is hoped that Officer Migdal will be fully prepared for his assigned duties by late Spring 2011.

Part-Time Captain Thomas Cavanaugh continues to provide many hours of dedicated and dependable service to the community and our citizens, and his contributions to your Police Department cannot be easily measured. I would like to thank him for his eight years (so far) of service to the Deering Police Department. His assistance in so many ways has made my nine years as your Chief of Police much easier. I am certain that without Tom's help filling shifts, I would not have time to ski in the winter or to coach my sons Squirt Hockey Team, and I would see my wife and kids much less than I already do!

In regards to Police Department activity, I have seen several trends in the past year or so. Primarily, we have seen our share of Burglaries and Thefts, in similar veins as our neighboring towns. Much of this is perhaps fueled by drug use and the poor economy. During the early summer, we experienced several "daytime" house burglaries that unfortunately including losses of jewelry, cash, electronics, and other easily "pawable" goods. During the fall period, we experienced several vacant buildings falling victim to copper thefts, as metal prices had dramatically risen. We continue to investigate these crimes, but unfortunately our leads thus far have not panned out.

We've also noticed that the previous trend downward in the number of and the seriousness of motor vehicle accidents has unfortunately begun to reverse and start trending back upwards. This trend has lagged shortly behind a noticeable trend where we have noticed the average speeds of vehicles increasing.



DEPARTMENT REPORTS



Whereas several years ago we saw average speeds of vehicles just a couple miles per hour above the posted speed limits, followed by a record low of 22 accidents during 2009, we are now seeing average speeds of 8-14 miles per hour above the posted limits, and in 2010 our accident count went up to 31. Additionally, three of these accidents were very serious, including one in which a passenger died from her injuries following a valiant weeklong fight by her physicians. It is hoped that once Officer Migdal completes his training periods, we will once again be staffed and available to take measures and conduct more frequent proactive traffic safety patrols.

In 2010 we also were called to investigate several very time-consuming cases. One of these included a house fire that was determined to be arson, and another was the animal abuse/neglect case that resulted in the arrests of three family members who lived in the house. During that case we executed search and seizure warrants, and were assisted by the SPCA in seizing more than 40 sick and injured cats and dogs that had been living in deplorable conditions in a single mobile home.

I continue to utilize various grants and programs to conservatively and wisely save the taxpayer's money while increasing or holding steady our programs and abilities. In 2010 we continued to use Highway Safety Grant Programs to provide additional proactive vehicle safety and enforcement efforts. This grants provided nearly \$8K in overtime pay to our full time officers who worked these patrols. Additionally, I was able to secure a grant through our Workmans Compensation Insurance Company, and have purchased a quantity of folding training/gym mats. These will be used to enhance our required defensive tactics training programs, but will also be available, within reason and under certain guidelines, for use by citizens or groups in the Town Hall. I also received approvals for grants that will provide some OHRV safety and enforcement patrols during the spring and beginning of summer in 2011.

Finally, in the fall of 2010, I sent our 2003 Ford Expedition 4WD SUV cruiser down to the Nashua Community College, where I had them repair some growing rust damaged areas and repaint this aging patrol vehicle. This action saved the taxpayers thousands of dollars when compared to a standard vehicle repair and paint service, and also provided the Automotive Repair Students at the Tech with a "guinea pig" vehicle to work on. I used the Police Department's standard vehicle repair budget line to pay for the paint supplies and parts necessary, as well as to have the vehicle re-stripped once it was returned with its new silver paint. It is hoped that the repairs and new paint on this SUV cruiser will allow it to remain in serviceable condition to the Police Department for at least 2 more years.

In closing, I wish all of you a happy and healthy 2011. As always, please do not hesitate to call on myself or our police officers if you have any questions, concerns, or need our help in any way.

Respectfully Submitted,

James H. Pushee
Chief of Police



DEPARTMENT REPORTS



DEERING POLICE DEPARTMENT

2010 STATISTICS REPORT

Calls For Service Logged

Call Reason/Type	FY2007	FY2008	FY2009	FY2010	Call Reason/Type	FY2007	FY2008	FY2009	FY2010
911 Calls	14	15	7	8	MV-Complaint	76	63	43	43
Animal-Domesticated	24	14	8	22	MV-Parking Complaint	31	37	41	87
Animal-Wild	9	12	7	10	MV-Stop for Violation	866	1455	911	882
Admin-General	352	264	318	262	Non-Criminal Comp.	31	35	18	28
Admin-Maintenance	36	30	53	57	OHRV Complaint/Stop	NA	40	29	13
Admin-VehicleMaint	60	57	47	57	Outside Detail Services	16	18	25	51**
Alarm	32	22	17	21	Persons Assisted	225	264	177	196
Assist-Antrim PD	5	4	5	4	PD-Community Relat.	75	43	101	95
Assist-Bennington PD	13	7	9	8	Paper Service Request	178	206	155	175
Assist-Francestown PD	12	4	1	2	Property- Lost&Found	30	10	21	21
Assist-Hillsboro PD	68	85	78	66	Recovered Stolen Ppty	1	NA	1	na
Assist-NHSP	1	1	3	5	Restraining Orders	4	10	6	8
Assist-Other Agency	45	49	41	43	Rescue/Amb. Assist	67	60	65	57
Assist-Weare PD	9	13	14	11	Road Hazards	29	54	29	42
BeOnLookoutFor	10	18	19	17	Suspicious Activity	71	56	58	53
Cadet-CmntyRelation	2	2	4	1	Traffic Control Service	5	45	39	2**
Cadet-Service Detail	10	22	29	18	Training-InHouse	42	29	61	29
Cadet-Meeting	21**	27	28	40	Training- FTO				43
Civil Issues-AllOther	22	63	43	34	Training- PSTC	10	8	14	17
Civil Standby Req.	19	16	16	6	Traffic Survey Report	181	146	195	129
Criminal Rec. Check	51	45	41	41	Traffic Survey - VIPS	NA	6	8	12
Criminal Complaint	146	141	107	91	Untimely/Unattended	3	2	1	na
Disturbing The Peace	6	9	12	7	VIN Verification	29	19	26	25
DMV-Restoration	45	38	33	25	Warrant- Arrest Type	56	74	42	22
DMV-Suspension	82	81	74	81	Warrant- Search Type	NA	1	NA	1
DOG Complaint	60	95	70	58	Welfare Check Request	33	51	28	26
Domestic Disturbance	20	16	22	19					
Dept. Information	186	136	143	180	TOTAL CFS Logged:	4054	4649	3929	4032
Escort/Transport	2	11	5	4					
Fire Dept. Assist	18	29	22	21					
House/Property Check	79	40	49	81					
Intern/ Ride-Along Trnng				24					
Invest.FollowUp	366	365	355	486					
Juvenile Problems	16	18	41	26					
Message Delivery	15	37	19	21					
Missing Persons	4	1	4	8					
MV-Accident	52	41	24	29					
MV-Abandoned	12	6	4	6					
MV-Driver Assisted	71	83	63	75					



Vehicle Reports:

2007 Ford CVPI Sedan	105,413 Miles as of sale in June 2010	(this vehicle sold as surplus in June)
2003 Ford Expd. SUV	87,480 Miles as of 31Dec2010	(SUV, repainted by Tech Students in October 2010)
2010 Chevy Impala	17,439 Miles as of 31Dec2010	(this is our primary vehicle, in service in May 2010)

2010 GRANT PROGRAMS

NH Highway Safety - Speed	90 Hours of Overtime / \$3,700 +/-
NH Highway Safety - DWI	90 Hours of Overtime / \$3,700 +/-
NH Highway Safety -Regional	36 Hours of Overtime / \$1,600 +/-
Fish & Game OHRV Patrols	30 Hours of Overtime / \$1,200 +/-
Training/Gym Mats- Primex	5 folding mats/ \$1000

CALL VOLUME BY SHIFT

Shift Designator	Total Calls	Self-Initiated
Day/Morning	1129	721
Evening/Afternoon	2233	1377
CALL OUTS	87	20
Detail (scheduled assignment)	501	457
NHSP OnCall	54	2
Total Calls 4032 / Self Initiated 2561 / Dispatched 1471		

Crime Complaints and Violation Types

Incident Rpts	Arrest/Charged	
Interference w/Custody	2	
Assaults	18	14
Threats & Intimidation	17	2
Arson	1	
Burglary/Unlawful Entries	12	
Theft Related Crimes (inc. Fraud, etc.)	51	1
Identity Theft	6	1
Criminal Mischief/ Vandalism	10	4
Drug Investigations	2	2
Sex Offenses	2	
Weapon Law Violations	1	
Bad Checks	2	
Loitering/Prowling	1	
Disorderly Conduct	8	3
DWI/ Aggravated DWI	12	11
Alcoholism/ Protective Custody	9	8
Alcohol Possessionary Violations	13	15
Runaway Juveniles	3	2
Trespassing	13	9
Dog Offenses- Vicious		13

Incident Rpts	Arrest/Charged	
Serious MV Violations		23
Serious OHRV Violations		10
Psychiatric Evaluation Hold (suicidal)		5
Contribute to Delinquency		6
Reckless/Threats w/Deadly Weapons		5
Warrants		2
All Other Offenses	43	13

**194 Incident Reports / 364 Offense Types Reports
75 Arrests / 153 Offense Types Charged**

MV Violations-Variou	426
MV Speeding	649
DMV License/Reg Issues	68
Total MV Stops	1075
Total MV Violations	1156

REPORT TYPE TOTALS	FY2009	FY2010
Arrest Totals	71	75
Accident Totals	22	31
Incident Totals	183	194
Field Interview Totals	21	6
Restraining Orders	12	6
MV Stops	981	1075



**Deering Recreation
Advisory Committee Report
DECEMBER 29, 2010**

Committee Members

Trisha Collins
Ginks Leiby
Linda Maddox
Donna Marzullo

Dedication

Special thanks go to all our fellow Deering residents and especially JP Marzullo, who encouraged the committee members to take this project on and move forward towards a vision where community matters and the fun things in life can be the best things in life when we work and play together.

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APPENDIX

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 Articles 2A & 2B.....Survey/Poll Results
 Article 32011 Sample Winter Schedule
 Article 4Hillsborough/Deering Agreement of P&R Services
 Article 5.....Hillsborough Park & Recreation 2010 Budget
 Article 6HYAA Registration Form
 Article 7.....Sample Budget & Program Outline
 Article 8Halloween Happenings Poster
 Article 9Deering Christmas Celebration Poster

Recent History of Recreation in Deering

From broom ball played on the ice on a cold winter's night to boating on Deering reservoir to swimming and picnics near the dam, to hikes on the trails of Audubon, recreation in Deering has mostly been friends getting together with friends to enjoy the outdoors and the wonderful natural environment that Deering has to offer. It has been a catch as catch can type of fun, very informal, and usually not organized at any level. For organized recreation, residents typically go much further afield to Hillsborough, Concord, Manchester, and Keene. This results in fun for many residents, but not necessarily with other Deering residents or perhaps not with Deering residents exclusively. As such, except for the Deering Church, work committees for the town of Deering, the annual Christmas party, activities held at the old Deering Conference Center and some activities which the Deering Recreation Advisory Committee may be unaware of, there is not much organized recreational action located in the town of Deering.

Charge to the Deering Recreation Advisory Committee

To remedy the lack of formal opportunities for both recreation and community building, the Deering Selectmen have charged this committee with the task of reviewing recreation opportunities that currently exist for Deering residents, to make some recommendations of various ways to create more recreational activities for residents, and to review how money is currently spent in the town for recreation. Where do our recreational dollars go and who benefits? Will our dollars be better spent in alternative and more effective ways? If so, how do we make this happen?

For more information about the charge to the committee, please refer to the **APPENDIX, ARTICLE 1**.

Present Day Recreation in Deering

In addition to the charge to investigate recreation in Deering and to explore the current budget and expenditures in this area, the Deering Recreation Advisory Committee decided to begin to build and serve Deering residents with recreational activities that would benefit many residents. As such, we identified the following groups who would benefit:

- Babies, Toddlers and Preschoolers (up to age 5)
- Children (6-12)
- Teens (13-17)
- Young Adults (18 – 21)
- Adults (21+)
- Senior Citizens (65+)

We began to decide on some basic programming that would appeal to a variety of people. This past summer we invited people to bring a kayak to the lake and explore the islands and parts of the lake. However, due to the weather and a publicity glitch, there were few takers. Oh well, live and learn. We will try this again.

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For Halloween, the entire committee put on "Halloween Happenings" on October 23rd for about 40 children and their parents. The men had fun building spider web mobiles from twigs and yarn and twine, the children had fun decorating cookies and a variety of crafts, the library held spooky age appropriate readings, and there was a costume contest and carved pumpkin contest with prizes for everyone. At this event we polled attendees to see if they liked the event, were interested in more recreational activities, and what they would be interested in. The results of this poll can be found in the **APPENDIX, ARTICLE 2A**. Through this poll, we have also found some more volunteers.

On December 11th, Santa again made his way to Deering by fire truck where there was lots of holiday cheer, good food, music, crafts, and Santa's surprise for all the children in attendance. This was held from 1:00 – 4:00 PM. Special thanks go out to all the volunteers who helped put this event on, the Deering Fire Department, and the Deering Town Library. More surveys were distributed and the results can be found in the **APPENDIX, ARTICLE 2B**.

For this winter, as this is written, the Deering Recreation Advisory Committee is in the planning stages for the winter schedule. Our plan is to build gradually and to offer more activities as our capacity grows through both financial donations and volunteer donations of time and expertise. To view the winter schedule, please go to the website after January 10th to view plans for the next several months. An incomplete schedule can be found in the **APPENDIX, ARTICLE 3**.

In September, the committee applied for a grant to the Finlay Foundation for some equipment we are using extensively for a variety of activities. On Monday, November 15th, we received a donation of \$500.00. The primary purpose of this grant was to help us provide program supplies in order to help us with our overriding mission to build community spirit within the town of Deering through a wide variety of recreational programming bringing the young and the young at heart together for sharing and learning experiences and good old fashioned fun. We have used this money to purchase a die cut machine and software cartridges that can cut an unlimited amount of images and shapes in a wide variety of sizes on a variety of material including vinyl, card stock, scrapbooking paper, and more.

We are on the move, excited about what we can do for our residents, and we hope you will join us in this endeavor. All are welcome to join in.

Camp Tuckernuck on Deering Reservoir

As part of our charge, we also started to look into Deering resident use of Camp Tuckernuck on Deering Reservoir. This past year, it became evident that the Hopkinton School would be unable to fulfill its financial obligations to their students and with this also their financial obligations under a 20 year lease they held on the property known as Camp Tuckernuck on Deering Reservoir. While their financial obligations under the lease from the NH Society for the Protection of Forests was nominal, the school also held mortgages on several buildings they built to run their summer activities at the lake. These mortgages are at the center of the bankruptcy proceedings now before the court. The court will be working to get as much money back to the bank who financed the loans as possible. It is expected that these proceedings could take up to 2 years. Combine the length of the proceedings with the terms of the lease and the desire to protect this lakefront property and environment from overuse, and the town of Deering has a ways to go before this property becomes useful for recreation for Deering residents. It is not outside the bounds of a possibility that Deering may retain use for town residents, but it is currently in a holding pattern.

Current Annual Payment to Hillsborough

As of December 8, 2010, the total amount of payments made to Hillsborough from Deering for Parks and Recreation during the past year was \$25,208.34. These payments allow Deering residents to use the facilities in Hillsborough and pay for upkeep at Grimes field, Butler park, and Manahan park.

Currently it appears that statistics are not kept on how many people use these facilities nor where they come from. So, how many of our residents benefit from the \$25,208.34 payment is subsequently a mystery. It is also important to note that the towns of Windsor and Washington, also in the same school district, make no payment to Hillsborough for parks and recreation.

This raises several interesting questions.

- How is the fee determined?
- What expenses do these fees pay for?
- What programs (and expenses) does this payment not include?
- Are the funds we allocate for recreation payments being spent wisely?
- Is there something we should be doing differently with this money?
- Can savings and/or better programming be realized for Deering?

Current Contract with Hillsborough

The current contract with Hillsborough is a three year contract that began on January 1, 2010 and which will expire on January 1, 2013. This contract will be up for renewal at that time. Please see the **APPENDIX, ARTICLE 4** to view the current contract.

Annual Payment - Can we do better?

HOW IS THE FEE DETERMINED?

The formula for how much Deering owes Hillsborough is devised on the percentage of students enrolled in the Hillsboro-Deering Cooperative School District and the maintenance and operational accounts in Hillsborough's Recreation budget. The percentage of Deering students is determined by Deering's percentage of the total Hillsboro-Deering School District enrollment as of November 1st of the previous year. This percentage is then multiplied by the amount in Hillsborough's budget that is allocated for maintenance and operations. The resulting number is the amount of money Deering pays to Hillsborough annually. This dollar amount fluctuates throughout the years as the percentages of students change and the dollar figures within Hillsborough's Park and Recreation budget change from year to year. Hillsborough is paid quarterly.

WHAT EXPENSES DO THE FEES PAY FOR?

The payment we send to Hillsborough goes to cover Deering resident participation and use of the parks in Hillsborough. Hillsborough oversees the upkeep and pays salaries of those employees working in their parks. The parks included in the Hillsborough Parks and Recreation budget include Grimes field, Manahan park, and Butler park. Here is an overview of what the current budget for Hillsborough Parks and Recreation looks like.

- 2010 Budget Amount: \$168,443
- 2010 Amount Spent: \$149,193
- 2010 Revenue: \$23,427
- Of this, salaries are \$84,000

Salaries are paid during the summer months to the:

- Manahan Park Director: \$700/week
- Manahan Lifeguards: \$10.00/hour
- Day Camp Counselors: Minimum Wage: \$7.25/hour
- 1/2 FT salary is allocated to parks and recreation for upkeep of parks over the late spring, summer, and early fall months (the person hired also works a 1/2 FT Salary which is allocated to the Hillsborough Highway department for the rest of the year.) (no estimate available)

Other Expenses Include: Electric, phone, insurance, program supplies, etc.

The Manahan Trust does not pay for any of the above expenses. The only thing the trust does pay for are improvements to the park. The most recent items we can think of are the new pavilion and the new lifeguard tower/chair.

Some things we need to understand.

- There is no charge to use Butler park: organizations simply register to use it
- The Hillsborough Youth Athletic Association (HYAA), as an organization, is not charged to use Grimes field nor are the parents of the children participating charged specifically for field use.
- There is no charge to swim or boat from Manahan. Everyone is welcome because the State takes care of the sewer and septic so all NH residents are allowed to swim for free with or without a lifeguard.
- There are several Grimes park activities that Deering residents use both on a formal and informal basis. Informal activities would include the playground equipment placed at Grimes field by the Lions Club and the tennis courts where some Deering residents go to play tennis. There is no fee associated with these two activities. Formal activities include a men's and woman's adult baseball and softball league. We do not know at this time if a fee is paid, but we don't believe so.

Please refer to the **APPENDIX, ARTICLE 5** for a line item budget for Hillsborough's Parks and Recreation budget.

WHAT PROGRAMS (AND EXPENSES) DOES THIS PAYMENT NOT INCLUDE?

What do Deering fees paid to Hillsborough not include?

HYAA: The HYAA serves youth from K-8th grade. The payment made by Deering through property taxes does not include sports for Deering youth who participate in the Hillsborough Youth Athletic Association (HYAA). Deering parents, as well as Hillsborough parents, all pay a fee of \$50.00 per sport per child per season for the first sibling in the program and then \$40 per each additional child in the family. The money is paid directly by Hillsborough and Deering families to HYAA. The sports offered are soccer, cheerleading, basketball, farmball/t-ball, and baseball. Coaches are volunteers with the money spent going towards referees (some or all may be volunteers), uniforms, and equipment. There is not a facilities charge as HYAA pays nothing to use Grimes field. There are a large number of Deering youth who participate in HYAA. Please see the **APPENDIX, ARTICLE 6** for a sample registration form for HYAA.

HS Athletics School sports are supported by all taxpayers through the school portion of our property taxes. Presently, there are no fees charged to our high school youth who participate. The high school program is entirely separate from the purview of the HYAA and picks up where HYAA leaves off after 8th grade.

MS Sports Currently, there are no school sponsored middle school sports, but this is being discussed and may happen as early as the next school year 2011 – 2012.

ARE THE FUNDS WE ALLOCATE FOR RECREATION PAYMENTS BEING SPENT WISELY?

The critical question to be answered is exactly how many residents take advantage of the services and/or do the Deering taxpayers want to continue subsidizing our residents to do this. The opinion of the Deering Recreation Advisory Committee is no. We think that the town of Deering can do better by its residents by providing recreational opportunities closer to home. Here are some reasons why.

1. Statistics are not available to document how often a Deering resident uses Hillsborough facilities. We suspect this is because of the way things have always been done (not good or bad just reality). As such, we also believe that the numbers are relatively low from anecdotal evidence by adults who have worked or who swim at Manahan during the summer months.

For those parents who use the recreational opportunities at Manahan for day care (summer day camp) or for other reasons (swimming lessons), once again, we suspect that the numbers are low compared to Hillsborough residents who use these programs.

In the Board of Selectmen's Work Session Minutes of April 20, 2010, Mr. Bailey, Park & Recreation Board Chair, said about 35 children from Deering participate in the swimming lesson program. Mr. Bailey said the town doesn't have a separate accounting of the expenses for Manahan Park.

2. Even if our residents want to swim with friends from Hillsborough or have boating access to Pierce Lake, we still have the right to do that. Manahan park is available for everyone's use for free (at the present time) to any and all NH residents.
3. Participation in HYAA sports for grades K – 8th grade are not included in the current contract with Hillsborough. They are a separate entity for which all parents pay for.
4. Participation in HDHS sports are already paid for by all taxpayers through property taxes.
5. \$25,208.34 is a lot of money to pay for 35 children to attend swim lessons, or a few residents to use the tennis courts or play in adult leagues. Toss day camp into the mix and we still are not utilizing budgeted money wisely. The Deering Recreation Advisory Board simply does not believe we are getting our money's worth. As financial times get tighter and tighter, every dollar spent needs to go as far as possible.

IS THERE SOMETHING WE SHOULD BE DOING DIFFERENTLY WITH THIS MONEY?

As we believe a small percentage of Deering residents are participating in programming in Hillsborough, which are primarily offered during the summer months, we believe there are many opportunities that Deering could capitalize on by offering residents activities much closer to home. We also see a huge opportunity to build strong community relationships with many benefits down the road.

1. Offer year round recreational opportunities for all residents of Deering, not just a select few.
2. Capitalize on the natural world available in Deering – our lake, the mountains, trails, open fields, ponds, and other places we can congregate for four season fun outdoors. In many cases, this is a matter of organization and interest through skiing, hiking, biking, boating, fishing, orienteering, swimming, and more..
3. Provide organized trips for families and adults. A bus can leave our town hall just as easily as it can leave from any other town or city in the state. Museums, flower shows, water parks, Boston, Broadway in NYC, all are possible if enough interest and enthusiasm are shown.
4. Arts and crafts from the simple to the amazingly talented are all feasible and will keep our town hall active and humming with activity all year.
5. Sports clinics, touch football, dodgeball, kickball, adult leagues, swimming lessons, yoga, exercise programs, and yes even curling has possibilities, the likes of which are endless.
6. Child care, day camp, overnight camps, wilderness trips are all feasible and within our capability and reach given the will of Deering residents to slowly and gradually build one success upon another.

As you can see, there is much we can do that has not been done before. Some of these activities would be free, some will require a budget, some would be paid for in part or in full by the participants, and some would be subsidized by the taxpayers in part or in full depending on the complexity and the request.

CAN SAVINGS BE REALIZED FOR DEERING?

The Deering Recreational Advisory Board would not even be interested in making all this happen if either far more programming opportunities could be offered to Deering residents and/or savings could be realized given the services currently offered and the expense of purchasing these services from the town of Hillsborough. We think far more can be done for our residents here in Deering, run by Deering residents for Deering residents with the same amount of money allocated for recreation to Hillsborough. We also believe that we need to look to the future and we need to initiate discussions now while the transition is made to programs being offered in Deering. Please see the **APPENDIX, ARTICLE 7** for a sample first year budget and potential programming outline to demonstrate how much more can be offered for the same or less money.

Deering Recreation Advisory Committee Recommendations

First and foremost, the Deering Recreation Advisory Committee is recommending that the Town of Deering develop their own recreational opportunities for the residents of Deering without depending on Hillsborough to do it for them. We think this will provide short-term financial efficiencies, and both short-term and long-term programming opportunities far beyond what Hillsborough currently offers to Deering residents. While this will mean more time spent by dedicated volunteers within Deering, this plan offers a tremendous opportunity for community building within the town and the addition of many enriching activities which residents presently have to travel far and wide for and frequently on their own. Additionally, we recommend the town...

- authorize an official town committee called the Deering Recreation Committee to oversee future recreational opportunities for the benefit of interested residents of all ages in the town of Deering.
- authorize the Deering Recreation Committee to raise supplementary budget funds through grants and fundraising activities as part of their annual budget.
- authorize the Deering Recreation Committee to charge program fees from the start for certain programs where appropriate to ensure that taxpayers are not on the hook for the entire amount for funding recreation in Deering.

authorize fees to include a sliding scale. By providing a sliding scale, we ensure that our residents who require extra financial assistance to participate are not shut out.

authorize programs that require a fee, to have both a resident program fee and a non-resident fee. As the program grows, non-resident fees can also help to make money especially if adults and youth from neighboring towns wish to participate as well.

Note: The Deering Recreation Committee will not charge fees for certain special programs held quarterly or those programs that require little staffing or supplies. Examples of these programs would include the annual Christmas party where the entire town is brought together to celebrate the season or pot-luck activities, etc.

- provide a section on the town website designated specifically for the recreation program. Use this as a community publicity hub for upcoming events, registration forms, policies, schedules and program descriptions.
- create partnerships with existing programs that can provide leadership, staff, and other benefits such as the Boys and Girls Club, 4-H, the HD Afterschool Program, the YMCA and others.
- create a "hotel" lot advisory committee that consists of liaisons from key committees in the town to advise the town on constructive uses for this lot with recreation being one of the possible uses.
- provide a separate budget line item for Deering Recreation in the next annual budget.

- allocate nominal funds for the new Deering Recreation Committee providing the committee with enough money to conduct programs that benefit all residents overlapping the time period of the contract with Hillsborough. During the year currently contracted with Hillsborough for 2011, we recommend an amount of \$2,000 (\$500/quarter) through 2011 and into early 2012.
- allocate \$20,000 once the contract with Hillsborough expires to create numerous opportunities for recreation for a wide variety of Deering residents of all age groups which in turn will result in first year savings to the town for recreation.
- separate recreation requests from the town budget as warrant articles. Support from the residents of Deering for this initiative is critical. We want the town to be comfortable deciding what can be afforded this year and to know that the committee thinks that the support of the town residents is invaluable as we work to take on the challenge of offering recreation in Deering. In the first year (2012) this money would be spent on much needed program supplies, specialty program instructors, improvements to the lake area so swimming lessons can be offered and safety increased for recreational swimmers, and more.
- create a swimming advisory committee to have a feasibility study completed by December 1, 2011 that investigates the feasibility of the following: a seasonal swimming pool, a year round swimming pool, improvements to the current Deering Reservoir location, the possible purchase or lease of Camp Tuckernuck, or the purchase of another lakeside property where Deering residents can enjoy recreational opportunities in the water or on the lake. The work should provide estimates of how much money each option would cost the town and the benefits and drawbacks of each plan.
- notify Hillsborough that a warrant article is proposed to move recreation expenses under the direct authority of the Deering selectmen in conjunction with the new Deering Recreation Committee and the Deering voters.
- designate a person within the town hall who is responsible for being the liaison with the Recreation Committee who are volunteers for the town. This person would have the following duties:
 - key distribution to instructors
 - bookkeeping for the recreation department
 - collect program fees or directs others how to
 - collect donations and thanks donors
 - oversees the process used to take care of recreation registration requests
 - schedules recreation programming on the master calendar
 - ensures programming is cancelled in a prompt manner
- as needed, develop a plan with Hillsborough on fees to cover the following:
 - per person program fees to participate in adult men and adult women baseball and softball leagues
 - per person program fees for children taking swim lessons in Hillsborough at Manahan Park
 - per person program fees for day camp at Manahan Park
 - season pass for those Deering residents wishing to use the tennis court(s)
 - per person program fees for Project Genesis

These fees would be paid by in whole, in part, or not at all by the Deering resident wishing to participate depending upon whether or not a comparable activity or facility was offered in Deering. Any fees paid by the town would come out of the Deering Recreation budget. It is important to note that sentiment in Hillsborough is likely to not want to switch from a golden goose to a pay as you go system.

Town of Deering Recreation Advisory Committee

Statement of Purpose: The Board of Selectmen charges this advisory committee with the responsibility of thoroughly reviewing and researching options for a recreation program for the Town of Deering.

1. **Timeline:**
This committee shall begin operation on or near the date of June, 2010, and give its final recommendations to the Board of Selectmen by November, 2010.
2. **Name:**
This committee shall be designated as the "Recreation Advisory Committee".
3. **Budget/Resources:**
This committee will not require appropriated funds.
4. **Ground Rules:**
The committee will hold their meetings in the Selectman's Office on the second floor of the Town Hall. The committee will then establish regular meeting dates and times. The committee is responsible to take meeting minutes and submit them to the Administrative Assistant in a timely manner. The Board of Selectmen will expect a final report by the committee to include such recommendations as deemed necessary by the committee.
5. **Membership:**
The Board of Selectmen shall seek to include residents and citizens of the community with experience, expertise, or interest in participating in this project. All members must be either a Deering registered voter or a Deering taxpayer. One member of the Board of Selectmen or Administrative Staff will attend meetings regularly.
6. **Appointment Process:**
The members involved will designate the chair for the committee.

Halloween Happenings Survey Results

Saturday, October 23, 2010

Approximately 50 -60 people in attendance. Not all completed a survey.

F	M	10 & UNDER	11 - 17	18 - 35	36 - 55	56+	QUESTIONS	S DISAGREE / DISAGREE / NEUTRAL / AGREE / S AGREE					COMMENTS						
								1	2	3	4	5							
10	4	7	1	0	10	1	Recreational activities would be great to have in town and would be worthwhile				2	11	Kudos on the Halloween party!						
DESIRED ACTIVITIES								For this event, the facility was comfortable, appropriate and accessible.				2	11	Would like to see family game nights with variety					
DESIRED ACTIVITIES Sports Clinics (3) Travel Programs (2) Family Outings (8) Teen Activities (2) Educational Programs (4) Arts & Crafts (9) Movie Nights (8) Health & Safety (1) Outdoor Recreation (5) Biking (1)								I am able to volunteer on a limited basis and would like to be contacted.	2	2	5			Job well done. We thank you.					
								I would like to see more of this type of event in Deerling and think it was well worth my time.			1	3	9			This is really great for kids of all ages. Can't wait for Christmas crafts and Santa			
							EVENTS ATTENDED IN THE PAST 3 YEARS												Great day!
								0 Events (0)									We are having loads of fun! Recently moved to town. Raising granddaughter and nice to have something to do with her.		
	1-3 Events (5)									This is a great way for kids to make friends.									
	4-5 Events (3)									It was fun for our little kids.									
	5+ Events (3)																		
	No Answer (2)																		

Christmas Party Survey Results Saturday, December 11, 2010

Approximately 150+ people in attendance. Not all completed a survey.

F		10 & UNDER	11 - 17	18 - 35	36 - 55	56+	QUESTIONS					COMMENTS													
M	5		1	9	11		1	2	3	4	5	1	2	3	4	5									
17	5		1	9	11		Recreational activities would be great to have in town and would be worthwhile					5	16					Great activities for the whole family!							
DESIRED ACTIVITIES							For this event, the facility was comfortable, appropriate and accessible.					3	19					It was great!							
Sports Clinics (6) Travel Programs (3) Family Outings (14) Teen Activities (5) Educational Programs (7) Arts & Crafts (17) Movie Nights (15) Health & Safety (5) Outdoor Recreation (8) Biking (2)							I am able to volunteer on a limited basis and would like to be contacted. (9 people said yes)											I would like to see more of this type of event in Deerling and think it was well worth my time.							
							EVENTS ATTENDED IN THE PAST 3 YEARS							0 Events (2)	1-3 Events (6)	4-5 Events (0)	5+ Events (7)							I would love to help when I can!	
																				I brought my daughters.					
																								Came with nieces and nephews of my boyfriend - the kids also came to the Halloween party as well.	

January 2011						
						1
2	3	4	5	6	7	8 Card Night & Paper Crafts 6:00 - 9:00 PM
9	10	11	12	13	14	15 Teen Movie Night 6:00 - 9:00 PM
16 Craft Coop 1:00 - 2:30 PM	17	18	19	20	21	22 Card Night & Paper Crafts 6:00 - 9:00 PM
23	24	25	26	27	28	29

February 2011						
30 Lake Party 1:00 - 4:00 PM	31	1	2	3	4	5 Card Night & Paper Crafts 6:00 - 9:00 PM
6	7	8	9	10	11 Valentines Day Dance 6:00 - 10:00 PM	12
13	14	15	16	17	18	19 Card Night & Paper Crafts 6:00 - 9:00 PM
20	21	22	23	24	25	26
27	28					

March 2011						
		1	2	3	4	5 Card Night & Paper Crafts 6:00 - 9:00 PM
6	7	8	9	10	11	12
13	14	15	16	17	18	19 Card Night & Paper Crafts 6:00 - 9:00 PM
20	21	22	23	24	25	26
27	28	29	30	31		

ALL WINTER EVENTS ARE HELD AT THE DEERING TOWN HALL

CARD NIGHT (ALL AGES): Children, under the direction of teen volunteers, play a variety of card games geared to their age group – Old Maid, Go Fish, Crazy Eights, Concentration, Authors, Spoons (also known as Pig or Tongue) and more. Adults play their choice of a variety of games as well at the opposite end of the town hall. Bring a drink and snacks to share. Every other Saturday, 6:00 – 9:00 PM.

CRICUT PAPER CRAFTS (ALL AGES): For those who enjoy working with paper crafts. Bring your own material to work on making cards, memory books or other paper crafts. We will provide a Cricut die cutting machine and the tools that go with it. Parental supervision required. Saturday evenings with the Card Nights. Bring a drink and snacks to share. Every other Saturday, 6:00 – 9:00 PM.

HIGH SCHOOL MOVIE NIGHT: (AGES 14-17) Great food, a good movie, and friends to socialize with. Come and hang out and have fun with teens your age. Get your friends out for this fun event. Time will be provided for brainstorming other activities you would like to do this spring and summer so bring some ideas with you – hiking? ziplining? go-carts? amusement or water park trips? We want to hear from you. Chaperoned event. Saturday, January 15th, 6:00 – 10:00 PM.

CRAFT COOPERATIVE (ADULTS 16 & UP): Have you ever wanted to be involved with like-minded adults who would like to start a holiday craft shop? Join us for this first organizational meeting to prepare for the 2011 holiday season on Sunday, January 16th from 1:00 – 2:30 PM. We'll begin to figure out the who, what, when, where, and how. Why? – because it's fun! Sunday, January 16th, 1:00 – 2:30 PM.

LAKE PARTY: (ALL AGES) Join us from 1:00 – 4:00 PM down by the dam at Deering Reservoir. Hot chocolate, a bonfire, lake snowshoeing, cross country skiing, and other fun activities. Dress warmly and be ready to party!

VALENTINES DAY DANCE & SOCIAL (ADULTS): Join us Friday, February 11th, from 6:00 – 10:00 PM for this special dance and social designed to rekindle the flames of love. More information coming soon (fee).

IN PLANNING STAGES

ARTS, HOBBIES, & CRAFTS (ADULTS): Bring an art project you are working on such as a hooked rug, a knit scarf, hat or sweater, next year's Christmas present, carving, a painting, pen and ink drawings, whatever you enjoy doing. Or, just come and sit and chat while others work on their projects. All skill levels welcome. For men and women. Dates and times TBD. (Volunteer needed)

VACATION KIDS ARTS & CRAFTS (ALL AGES): Join us school vacation week for a variety of fun crafts. For all ages, parental supervision is required. The Deering Recreation Staff will provide everything you need to create all kinds of fun crafts. Date and time TBD. (Volunteers needed)

WOMAN'S SELF DEFENSE (12 + UP): Bring a friend or come on your own. Learn the basics of protecting yourself in your home or when you are out and about. Wear comfortable clothing and sneakers. All physical abilities may attend – class will be geared to individual needs. Instructor, dates and times TBD. (Logistics being planned)

ZUMBA FITNESS: (WOMEN) Wear comfortable clothing and sneakers and be prepared to dance and laugh your way to health and fitness. All levels. For women ages 15 and up. Dates and times TBD (fee). (Looking for a Zumba instructor – possible paid position.)

Please look for updates to the recreation calendar as the weeks go by. Current calendar will be posted on the website.

VOLUNTEERS & DONATIONS ARE WELCOME. HELP US KEEP THE FUN GOING!

AGREEMENT FOR THE SALE OF PARK AND RECREATION SERVICES

BETWEEN THE TOWNS OF

HILLSBOROUGH
AND
DEERING

SECTION A. PURPOSE: This agreement is for the purpose of establishing a written procedure for the continuation of the use of all parks and recreational programs, funded by appropriation of the Town of Hillsborough, located within the Town of Hillsborough by residents of the Town of Deering.

SECTION B. SERVICES TO BE PROVIDED: The Town of Hillsborough will;

1. Require all organizations that sponsor recreational programs on property owned by the Town of Hillsborough make their programs available to residents of Deering under the same terms and conditions that they are available to residents of Hillsborough, without distinction as to which town the user is from. (Typically, these programs are based at Grimes Field.)
2. Make available to all Deering residents programs run by the Town of Hillsborough on the same terms and conditions as Hillsborough residents, without distinction as to which town the user is from. (Typically, these programs are based at Manahan Park.)

SECTION C. COMPENSATION FOR SERVICES:

1. All capital items in excess of \$1,000 will be excluded from the operation and maintenance accounts.
2. Grimes Field and Manahan Park are the two parks the Town of Deering participates in.
3. Payment shall be made to the Town of Hillsborough on, or about, July 1 of each year. Payments more than 30 days late shall be subject simple interest at the annual rate of 12%.

*payments to
made quarterly*

SECTION D. COMPUTATION OF PAYMENTS:

1. For park and recreation services the costs shall be apportioned by using the Hillsboro-Deering School District student enrollment as of November 1 of the preceding year to be apportioned. The Town of Deering shall be charged by multiplying the percentage of Deering students, of the total Hillsboro-Deering School enrollment, against the maintenance and operational accounts.
2. At the conclusion of each fiscal year the Town of Deering will receive credit for the

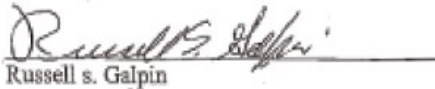
ensuing year based on its proportional share of the budget that may be unexpended, and for any revenues received.

SECTION E: PERIOD OF AGREEMENT

1. This agreement shall commence on January 1, 2010 and shall remain in effect for a term of three (3) years from the date hereof. Either party may break the agreement with a one (1) year notice, in writing from the Board of Selectmen. Either town shall have the right to suspend, or terminate this agreement, if either town shall fail to comply with the terms of this contract, or the Town of Deering is more than ninety (90) days late in remitting payment.

THE TOWN OF HILLSBOROUGH
BY:


Robert I. Buker, Chairman


Russell s. Galpin


Lou Ann Rousseau
Board of Selectmen

Date signed: 04/27/10

THE TOWN OF DEERING
BY:



 4-29-10


Board of Selectmen

Date signed: 4-29-10

This contract supercedes any and all previous contracts.

DEPARTMENT REPORTS

DETAILED STATEMENT OF EXPENSES CONTINUED

Parks & Recreation		
Appropriated Amount: \$168,443.00		
Revenues		
Park Board Receipts	\$23,099.13	
Butler Park Trust	\$68.71	
Other Trusts	\$259.64	
Total Revenues		\$23,427.48
Expenses		
Athletic Programs	\$9,564.27	
Contract-Plumbing	\$1,364.20	
Electricity	\$1,908.98	
Equipment Purchase	\$692.60	
Equipment Repair	\$409.08	
Gasoline	\$1,373.76	
Hardware/Tools	\$5,076.80	
Medical Insurance	\$2,937.18	
Dental Insurance	\$222.48	
Janitorial Supplies	\$221.16	
Miscellaneous	\$179.95	
Park Maintenance	\$20,617.97	
Payroll	\$84,541.96	
Payroll Overtime	\$16.32	
FICA	\$5,242.63	
Medicare	\$1,226.11	
Telephone	\$1,812.85	
Butler Park Improvements	\$670.50	
Manahan Improvements	\$647.95	
Manahan Park Maintenance	\$10,466.48	
Total Expenses		\$149,193.23

HYAA REGISTRATION FORM
PO Box 1424, Hillsboro, NH 03244
www.hyaanh.org

BASKETBALL

Registration forms must be postmarked by:- October 1st

Fees: \$50.00
 \$40.00 (for each additional
 child in a family)
 \$15.00 late fee after registration date

NO REFUNDS AFTER REGISTRATION
 Registrations received after deadline date
 will be put on a waiting list.

Last Name: _____ First Name: _____

Street Address: _____ Date of Birth: ___/___/___ Sex: M F

_____ Email Address: _____

Parent Name(s): _____ Home Phone: _____

_____ Cell Phone: _____

Parent Name(s) _____ Home Phone: _____

_____ Cell Phone: _____

Please note that any child with a medical condition may require a doctor's note received before the first practice allowing participation. Please list any medical conditions or medications taken: _____

PARENTAL SUPPORT: Please check the areas in which you can help. Parental participation is essential.

Coach: _____ Assist. Coach: _____ Score Keeper: _____ Referee: _____ HYAA Board Member: _____

Any coach or assistant will be required to submit to a New Hampshire Criminal Background Check.

.....

I give my child _____ permission to play sports with the Hillsboro Youth Athletic Association. I understand that neither the Town of Hillsboro, the HYAA, nor persons representing or associated with the league will be held responsible for any injury as a result of my child's participation. I authorize the coaches to act for me according to their best judgment in any emergency requiring medical attention for which services I will pay.

Signature of Parent/Guardian: _____ Date: _____

HYAA is not a school district sponsored activity.

DEPARTMENT REPORTS

SAMPLE BUDGET & PROGRAM OUTLINE

Some Possibilities Plus Lots More Coming

SPRING PROGRAMS

Easter Egg Hunt
 Scavenger Trail Hunt
 Spring Sports Clinic(s)
 Yoga/Exercise Classes
 Woman's Self Defense
 Crafts for Profit & Pleasure
 Bingo
 Family BBQ & Game Night
 Deering Reads Book Club
 Introduction to Fly Fishing
 Archery
 Movie Night(s)
 Boston Flower Show or Trip to NY
 —
 Deering Craft Cooperative
 Introduction to Computers
 Build Your Own Website
 Introduction to Photoshop
 Traditional Basketmaking
 Woman's Gun Course

SUMMER PROGRAMS

July Independence Celebration
 Family Picnic & Hike
 Swimming Lessons
 Walking for Health & Fitness
 Woman's Self Defense
 Nature Crafts
 —
 Family BBQ & Game Night
 Deering Reads Book Club
 Rowing/Canoeing/Sailing Lessons
 Archery
 —
 Canobie Lake Park
 Liquid Planet Water Park
 Deering Craft Cooperative
 Time to Buy a Mac?
 Time to Buy a Mac?
 Photography
 Flower Arranging
 Woman's Gun Course

FALL PROGRAMS

Halloween Happenings
 Monadnock Hike
 Fall Sports Clinic(s)
 Yoga/Exercise Classes
 Woman's Self Defense
 Holiday Decorating
 Bingo
 Family BBQ & Game Night
 Deering Reads Book Club
 —
 Archery
 Movie Night(s)
 Boston Aquarium & Imax Theater
 —
 Deering Craft Cooperative
 Introduction to Computers
 Build Your Own Website
 Introduction to Photoshop
 Traditional Basketmaking
 Woman's Gun Course

WINTER PROGRAMS

Christmas Celebration
 Cross Country Skiing
 Winter Sports Clinics
 Yoga/Exercise Classes
 Woman's Self Defense
 Cardmaking/Scrapbooking
 Bingo
 Podluck Card Night(s)
 Deering Reads Book Club
 Fly Tying
 Lake Get-together
 Movie Night(s)
 Revels – Hanover, NH (Dec.)
 —
 Deering Craft Cooperative
 Introduction to Computers
 Build Your Own Website
 Introduction to Photoshop
 Traditional Basketmaking
 Woman's Gun Course

LINE ITEM	DESCRIPTION	INCOME	EXPENSE
Program Fees	Resident and Non-Resident Fees	\$1,000.00	\$0.00
Donations/Fundraisers	Through Canisters and Annual Appeal/Fun events to raise \$	\$2,500.00	\$750.00
Grants	Through Application	\$1,000.00	\$0.00
Instructors	Swimming lessons, specialty/non-volunteer, training		\$5,000.00
Program Performers	For special programs (2 per year)		\$1,500.00
Program Supplies	See the following		—
– Art & Craft Supplies	Paint, glue, paper, tools, etc.		\$1,500.00
– Sports Equipment	Basics to run program/Some supplied by players		\$2,000.00
– Game Supplies	Card games, bingo supplies, regular family games, etc.		\$750.00
– Food & Drink	for BBQs and other activities		\$500.00
– Exercise Equipment	Exercise Mats, zumba CDs and equipment, etc.		\$500.00
– Swimming Lessons	Swim floats, kickboards, work to create a suitable swim lesson area		\$3,000.00
Transportation	Teen and adult programming	\$2,000.00	\$2,000.00
Advertising/Publicity	Program publicity, reg. forms, posters, signage, ads, etc.		\$1,750.00
Miscellaneous	Storage, other upcoming unanticipated needs		\$750.00
	TOTAL	\$6,500.00	\$20,000.00




JOIN US!

Deering Families

for
Halloween
Happenings



DEERING TOWN HALL
Saturday, October 23, 2010
1:00 - 4:00 PM



PUMPKIN CONTEST ~ WIN A PRIZE!
BRING YOUR DECORATED PUMPKIN TO THE EVENT

LOTS OF FUN ACTIVITIES FOR ALL AGES INCLUDING:
Nature Collage, Luminaries, Ghost Starchies, Cookie Decorating,
Halloween Reading Corner, Leaf Waxing, Halloween Chains,
Halloween Card Making, Spider & Web Paper Dolls,
Halloween Masks, & Mobile Halloween Hangings

FREE ~ FREE ~ FREE
CHILDREN MUST BE ACCOMPANIED BY AN ADULT





Join Us!

for Christmas Fun!



DEERING TOWN HALL

**Saturday,
December 11, 2010
1:00 – 4:00 PM**

DON'T MISS SANTA!

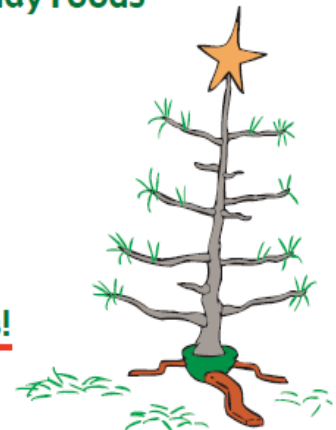
HIS JOLLY OLD SELF IS DUE FROM THE NORTH POLE ABOUT 2:30 PM

**LOTS OF FUN ACTIVITIES FOR ALL AGES INCLUDING:
Arts & Crafts ~ Songs of the Season ~ Holiday Foods**

**FREE ~ FREE ~ FREE
CHILDREN MUST BE
ACCOMPANIED BY AN ADULT**



Bring a toy to share for Toys for Tots!



SUPERVISORS OF THE CHECKLIST

Barbara Cavanaugh, Chair

Eleanor Fitzpatrick

Joan Burke

2010 was a non-presidential election year; therefore, Deering resident voters were called upon to cast their ballots three times making 2010 a fairly busy year. The three elections included the Local Election, March 9th, followed by Town Meeting, March 13th, then the State Primary on September 14th and the State General Election on November 2nd. The Deering Town Meeting was the most heavily attended in recent years. The table below indicates the number of Deering registered voters per election, the number voting and the percentage.

ELECTION TYPE	# REGISTERED VOTERS	# VOTED	%
Local Election	1390	411	30
Deering Town Meeting	1390	171	12
State Primary	1400	360	26
State General Election	1421	744	52

Respectfully submitted

Barbara Cavanaugh

Chair



**TOWN ADMINISTRATOR
PLANNING & ZONING ADMINISTRATOR
BUILDING INSPECTOR/CODE ENFORCEMENT OFFICER
FORESTER/HEALTH OFFICER/DEPUTY FIRE WARDEN
2010 ANNUAL REPORT**

TOWN ADMINISTRATOR

As Town Administrator, I supervise all departments within the Town and work closely with all department heads to ensure compliance with Town policies and procedures. Under the supervision of the Selectboard, I am directly responsible for overseeing the numerous day to day functions of the Town. I also assist the Selectboard in legal issues. The main legal issues this year were Raymond Daniels and James Rymes. Additionally, I aid the Selectboard in contract negotiations. The major contracts this year included disposal of solid waste and parks and recreation both of which are with the Town of Hillsboro (somewhat controversial). I serve as representative to the Concord Regional Solid Waste District and Central New Hampshire Regional Planning Commission.

I am involved with several advisory committees such as the transfer station feasibility, charitable organization, assessing and budget advisory.

Last but not least, we completed construction of the West Deering Bridge over the Contoocook River after several years of planning. Funding of this project was a combination of State of New Hampshire DOT Bridge Aid and the American Recovery and Reinvestment Act (ARRA). ARRA funding accounted for 100% of the construction cost and the State Bridge Aid accounted for 80% of the engineering and marketing for the project.

PLANNING & ZONING

As Planning & Zoning Administrator, I assist the Planning Board in the review of all subdivision, and site plan applications as well as reviewing and updating the subdivision regulations and zoning ordinance. This also includes working closely with the Central New Hampshire Regional Planning Commission. Other functions include providing assistance to applicants with the permitting process, coordinating site visits and making recommendations to the planning board to insure compliance with all town and state regulations. I also work closely with several state agencies such as the Department of Environmental Services, the Department of Health and Human Services and the Department of Transportation.

I assist the Zoning Board of Adjustment with the review of Special Exceptions, Variances and Equitable Waivers of Dimensional Requirements. The assistance provided to the Zoning Board is similar to the assistance I provide the Planning Board.

BUILDING INSPECTOR

The Town of Deering saw a slight increase in the number of permits issued for 2010 compared to the previous year. In 2006 the Town adopted the 2003 International Building Code.

The Town received 36 building permit applications in 2010. The 2010 Building Permit Applications breakdown is as follows:

Single Family Residence	2
Additions/Renovations	7
Garage/Barns	5
Porches/Decks	11
Sheds	7
Pool	2
Boiler	5
Electrical Upgrade	2
Greenhouse	1
Cell Phone Antenna	1

With the issuance of the above permits, I performed several building inspections. These inspections include: Initial site inspection, foundation inspection, bed bottom inspection (which is inspection of the leach field bed prior to construction of the leach field), rough-in inspection (this involves the review of electrical, plumbing and structural compliance), insulation inspection to insure insulation is installed properly and final inspection which is generally the last inspection prior to the issuance of a certificate of occupancy.

TOWN FORESTER

As the Town Forester, I review and monitor timber intent to cut permits. This includes both monitoring the volume of timber cut as well as assuring that the Best Management Practices are adhered to which requires several onsite inspections. In 2010 twelve (12) intent to cut permits were processed.

CODE ENFORCEMENT

This involves the enforcement and compliance of the International Building Codes and ordinances that have been adopted by the Town.

HEALTH OFFICER

As Health Officer, I perform inspections related to failed septic systems and other health and safety issues for both commercial and residential properties. One of the major health issues in town this year was the removal of 40 cats from a home with the assistance of the Animal Rescue of New Hampshire.

Respectfully Submitted,

Craig E. Ohlson



REPORT OF THE TOWN CLERK/TAX COLLECTOR

The focus of 2010 has been keeping the office on an even keel as we underwent staff changes. The software programs and laws with which we deal for taxes, vital statistics, dog licensing and motor vehicle registration are very complex so it takes considerable time for people to become trained and proficient. We appreciate your patience as we work through the learning curves.

Sarah Gladu came as an assistant clerk to replace Jaclyn King who left to teach school. Sharon Farmer's resignation to take a full time position with Crotched Mountain was made on Sarah's first day! Sarah, who has proven to be a quick study and a hard worker, was offered and accepted the Deputy Town Clerk/Tax Collector position. We wish both Sharon and Jaclyn well in their new jobs. Kathleen M.E. Hennebury, Deering's Assessing Clerk and a resident, was a natural selection to fill the newly vacant Assistant Clerk position. Both Sarah and Kathleen have finished the lengthy training process and we are back to running normal open hours.

The prevailing economic situation has brought new challenges to both the Town Clerk and Tax sides of the Deering office. Duties of the Town Clerk have increased and we are able to do more tasks for the customer. The role of tax collector has increasingly been one of advocacy for taxpayers anxious to avoid falling behind. Networking through the state associations of town clerks and tax collectors, taking advantage of all training opportunities offered has helped us meet the challenges and better serve the townspeople. Working through the difficulties brought about by staff changes put us off schedule for starting on-line registrations, but by the time you are reading this in the Town Report, we should have begun to accept on-line payments for car registrations and for dog licenses. For those who embrace this method of doing business, there is the possibility of on-line renewal notices...thereby saving the Town of Deering a very large postage bill. We encourage you to add your e-mail addresses to the information we hold for you in both dog licensing and motor vehicle software programs.

Once we had established the Tax Kiosk system for Deering through the Avitar software, it was a simple matter to begin accepting on-line tax bill payments. This has outshone my expectations in regards to its simplicity and its popularity with Deering taxpayers. Best of all, because we already had instituted the kiosk program, it resulted in NO ADDITIONAL COST to the town to adopt this innovation.

At this time, the State has become more serious about meeting the demands of non-boat agent towns to acquire Boat Agent status. I am encouraged that we will be able to reach that point within this year of 2011. It will mean the acquisition of yet more software, and it will mean additional training, but I am confident that we already possess the hardware to do the job. Being a Boat Agent will result in additional revenue for the Town and will make boat registrations much easier for townsfolk. Once we are Boat Agents, we will be able to process out of towners who come here to use Deering Lake and first stop at the Town Clerk's office to get their boat registration renewed. The monies gained from those registrations will be paid to our Town.

Thank you for the opportunity to serve you, our fellow townspeople. Please do not hesitate to contact us with any questions you might have, or to make suggestions that you feel will enhance our performance or benefit the Town.

Nancy Cowan, Town Clerk and Tax Collector

Sarah Gladu, Deputy Town Clerk and Tax Collector

VITAL STATISTICS 2010

BIRTHS				
DATE	NAME	PLACE	FATHER	MOTHER
01/06/2010	PARKER, MEGAN GRACE	MANCHESTER, NH	PARKER, ERIK	PARKER, ELLEN
01/06/2010	STARKWEATHER, DALTON WILLIAM	PETERBOROUGH, NH		GREENE, BETHANY
01/07/2010	MILES, JACOB MAURICE	CONCORD, NH	MILES, DANIEL	MILES, CRYSTAL
01/11/2010	KLUMB, BRENNAN RICHARD	DEERING, NH	KLUMB, BRIAN	KLUMB, SARA
02/22/2010	CHRISTGAU, CHARLES BENJAMIN	DEERING, NH	CHRISTGAU, BENJAMIN	CHRISTGAU, JENNIFER
03/09/2010	HILLIKER, LAUREN GRACE	CONCORD, NH	HILLIKER, SETH	HILLIKER, KAREN
03/15/2010	MICKINNEY, FIONA KAYENCE	PETERBOROUGH, NH	MCKINNEY, JUSTIN	MCKINNEY, SHARON
04/10/2010	CRAIG, GRACE ADELA	LEBANON, NH	CRAIG, JAMES	CRAIG, BETHANY
04/21/2010	CARON, HANNAH BELLE-ROSE	MANCHSTER, NH	CARON, JOSHUA	CARON, HOLLY-ANN
06/25/2010	KULBACKI, AUDREY MARCELLA	CONCORD, NH	KULBACKI, CRAIG	NEWITT, BRIANNA
07/06/2010	SCHUMACHER, LINDSEY LOU	CONCORD, NH	SCHUMACHER, JAY	SCHUMACHER,, SON-YA0
07/18/2010	COOMBS, QUINN DAVIS	CONCORD, NH	COOMBS, JUSTIN	COOMBS, PAULA
07/28/2010	DUMAIS, CONOR JORDAN	CONCORD, NH	DUMAIS, BRYAN	DUMAIS, KELI

MARRIAGES				
DATE	PERSON A	RESIDENCE	PERSON B	RESIDENCE
02/01/2010	BAKER, BARBARA	DEERING, NH	FOSTER, SUSAN	DEERING, NH
03/20/2010	SBAT, JUSTIN J	DEERING, NH	BARON, MEAGAN M	WEARE, NH
05/08/2010	KUSTRON, JOSEPH L	DEERING, NH	VINING, LONI B	DEERING, NH
08/14/2010	CARMICHEAL, DANIEL G	HILLSBOROUGH, NH	LURVEY, CATHY A	DEERING, NH
08/14/2010	MORRIS, PETER A	DEERING, NH	CLUCHE, AMANDA L	DEERING, NH

DEATHS				
DATE	NAME	PLACE	FATHER'S NAME	MOTHER'S NAME
01/01/2010	BLANCHARD, BERNARDINE	CONCORD, NH	HICKS, CARMi	DAY, MARION
01/10/2010	SEYMOUR, ALLEN	LEBANON, NH	SEYMOUR, JAMES	MCLEAN,J
01/24/2010	WALTERS II, WILLIAM	CONCORD, NH	WALTERS, WILLIAN	NIHOA, RITA
02/17/2010	DIETZ, JEFFREY	CONCORD, NH	DIETZ, EDWARD	NELSON, JOYCE
03/21/2010	DURHAM JR, JOEL	CONCORD, NH	DURHAM, JOEL	COSTA, CYNTHIA
04/13/2010	CRAIG, GRACE	LEBANON, NH	CRAIG, JAMES	MANLEY, BETHANY
07/22/2010	COLBURN, JEWELINE	CONCORD, NH	ROYE, TIMOTHY	BANDY, NORA
08/12/2010	DUTTON, CAROL	CONCORD, NH	DUTTON, GEORGE	STEFFER, LOUISE
09/12/2010	THYNG, JOHN	DEERING, NH	THYNG, OSCAR	NUTILE, GILDA
10/07/2010	BROWN, DIANE	CONCORD, NH	COURTADE, RYAMON	ZENTIEK, GRACE
11/04/2010	CAMPBELL, JUDITH	CONCORD, NH	WESSON, NORMAND	DOCKHAM, CATHERINE
12/06/2010	FEATHER, DAVID	CONCORD, NH	FEATHER, SMITH	MORSE, EDITH
12/12/2010	LAWSON, ANDREW	DEERING, NH	LAWSON, ROBERT	DAVY, RUTH
12/24/2010	PEURAHARJU, MIKKO	CONCORD, NH	PEURAHARJU, LEEVI	LUOTO, IRJA
12/25/2010	LAUGHLIN JR, VERTNER	NEW LONDON, NH	LAUGHLIN SR, VERTNER	FRENCH, KATHERINE

WELFARE REPORT

As the economic crisis is still felt in the area, the Deering residents found assistance with rent/mortgage, electrical, heating fuel, emergency food and medications at the local Welfare Department. The 2010 Welfare Budget was \$15,000 with expenses by the end of the year adding to the amount of \$7,826.31. The highest increase in the 2010 budget was found in the areas of rental, utility and fuel assistance. The Town of Deering established a wood bank, which is centrally located and donated by the residents of Deering for the residents of Deering who qualify for heat assistance.

With the continued concerns in the areas of fuel, and utilities price the Town Welfare Department foresees this to be continued trend for 2011.

	<u>January to December 2010</u>	<u>Budget</u>
Medical Assistance	\$490.31	\$500.00
Rental Assistance	\$2,709.97	\$4,500.00
Utility	\$881.56	\$3,000.00
Fuel Assistance	\$3,060.36	\$5,000.00
Food Assistance	\$684.11	\$2,000.00

ZONING BOARD OF ADJUSTMENT ANNUAL REPORT FOR 2010

During 2010, the ZBA considered and decided one request for a variance, three requests for special exceptions, and two requests to build on Class VI or private roads.

In the first case, the ZBA granted a request for special exception to allow the owners of a narrow lot on Old County Road to construct a storage or tool shed 24 feet from one of the side boundaries.

The next two cases involved requests to build on properties having frontage only on a Class VI road (Codman Hill Road) and a private Road (Campbell Lane). The ZBA granted both requests, subject to conditions which essentially relieve the Town of Deering from responsibilities that would be associated with *public* roads.

For the Campbell Lane property, the ZBA also granted a special exception and a variance to allow construction of a non-permanent storage shed near the shoreline of Deering Reservoir and the side boundary abutting conservation land. The variance and special exception were granted subject to conditions designed to minimize both disturbance of natural vegetation and adverse impact to Deering Reservoir or abutting conservation land.

In the last case decided in 2010, the ZBA granted a request for a special exception by the Wilds of New England to use the former Deering General Store property on Rte. 149 as a maintenance and storage area in conjunction with its camp currently operating on adjoining land. The project was approved subject to eleven conditions designed to minimize the impact of such commercial activities on surrounding properties.

Following recent changes in state law, the ZBA amended its Bylaws in the late fall to allow limited participation in board deliberations by alternate members.

The complete notices of decision discussing the Board's reasoning in each case are available at the Town Hall and on the Town's web site.

The ZBA normally meets on the fourth Wednesday of each month beginning at 7:00 P.M. Exceptions to this schedule are usually made when the regular date would conflict with holiday observances.

John A. Lassey, Chair



TOWN OF DEERING

ADMINISTRATIVE

762 Deering Center Road

Deering, New Hampshire 03244

Selectmen's Phone Number: (603) 464-3248

Tax Clerk/Tax Collector's Phone Number: (603) 464-3224

Fax Number: (603) 464-3804

Website: <http://www.deering.nh.us>

TOWN OFFICES HOURS & NUMBERS

Town Clerk's Office	Tax Collector's Office	Assessing Clerk/ Office Assistant	Town Administrator and Administrative Assistant
Mon. 8:30am – 2:50pm Wed. 8:30am – 5:50pm Thurs. 3:00am – 6:50pm Sat. 9:00am – 10:50am	Mon. 8:30am – 2:50pm Wed. 8:30am – 12:50pm Thurs. 3:00am – 6:50pm	Mon. 8:30am – 4:00pm Wed. 1:00pm – 4:00pm Thurs. 11:00am – 4:00pm	Monday – Thursday 8:00am – 4:00pm By appointments only on Friday
Phone: 464-3224	Phone: 464-3224	Phone: 464-3248	Phone: 464-2746 Phone: 464-3248
<ul style="list-style-type: none"> • Motor Vehicle Reg. • Election Processes • Vote Registration • Birth Certificate • Marriage Certificate • Death Certificate • Dog License • Wetlands App. 	<ul style="list-style-type: none"> • Tax Payments 	<ul style="list-style-type: none"> • Property Tax Cards • Property Tax Maps • Elderly Exemptions • Veteran's Credits • Current Use 	<ul style="list-style-type: none"> • Research & General Info. • State Statute • Minutes of Meeting • Town Bid • Town Hall Rental • Human Services and Public Assistance • Building Permit • Driveway Permit • Septic Design Permit • Intent to Cut • Health Inspection • Zoning Questions and Violations • Zoning and Planning • Board Application and Assistance • Fire Permits

Police Department Phone.....	464-3127
Highway Department Phone	464-5740
Fire Department	
Murdough Station.....	464-5255
McAlister Station.....	464-3237
Donovan Station.....	464-4303
Warden/Deputy Wardens:	
Captain Doug Connor (Warden).....	620-0953
Chief Andy Anderson (Deputy Warden)	464-5308
Asst. Chief Chris Ladue (Deputy Warden)	496-7334
Deputy Chief James Tramontozzi (Deputy Warden).....	464-4550
Captain Daryl Mundy (Deputy Warden)	464-3625
Lieutenant Pat Murdough (Deputy Warden)	568-7719
Lieutenant Steve Brooks (Deputy Warden).....	340-2638
Town Hall—Craig Ohlson (Deputy Warden)	464-2746

Emergency.....911

For All Town Offices:

762 Deering Center Road
Deering, NH 03244
Phone: 464-3248 (Selectmen's Office)
Phone: 464-3224 (Town Clerk/Tax Collector's Office)
Fax: 464-3804
E-Mail: deering_nh@conknet.com
Web site: www.deering.nh.us

LIST OF TOWN EMPLOYEES

DEPARTMENT	POSITION	STATUS	YEARS OF SERVICE
Selectmen's Office			
Craig Ohlson	Town Administrator	Full-time	7
Beth Rouse	Administrative Asst.	Full-time	3
Kathleen M.E. Hennebury	Assessing Clerk/Office Asst.	Part-time	<1
Brenda Slongwhite	Welfare Officer	Part-time	2
Town Clerk/Tax Collector's Office			
Sarah Gladu	Deputy Town Clerk/Tax Collector	Part-time	<1
Kathleen M.E. Hennebury	Assistant Clerk	Part-time	<1
Police Department			
James Pushee	Chief of Police	Full-time	8
Tom Cavanaugh	Captain	Part-time	7
Preston Migdal	Police Officer	Full-time	<1
Lisa Censabella	Police Officer	Part-time	2
Mark Philibert	Police Officer (In-active)	Part-time	2
James Hargreaves	Police Officer	Part-time	1
Highway Department			
Peter Beard	Road Agent	Full-time	27
Al Kelley	Asst. Road Agent	Full-time	29
Mark Poland	Equipment Operator	Full-time	12
Hobart Kiblin	Equipment Operator	Full-time	6
Tom Cummings	Mechanic	Full-time	1

The positions of Town Administrator & Police Chief are salaried positions. All other employees are paid by the hour.

All of the above are hired Town employees, subject to the Town's current revised Employee Policies and Procedures. All Performance reviews are given in July. Raises are given in December after the Board of Selectmen review the budgets of the Departments.

Employees change labor grades only if the level of responsibility for that position has justifiably increased. We then contract the services of the LGC to conduct a study of the current position or new position to justify the change in labor grade and increase in the wage schedule. Periodically, the Board of Selectmen updates all the job descriptions and the wage schedule to ensure fair and equitable compensation for duties and responsibilities and to ensure the efficient operation of the Town.

LIST OF TOWN OFFICERS

Elected Officials:



BOARD OF SELECTMEN:

Michelle Johnson, <i>Chair</i>	Term Expires	2011
John Greene	Term Expires	2012
J. P. Marzullo	Term Expires	2013

CEMETERY TRUSTEES:

Terry Verville	Term Expires	2011
Cynthia Krill	Term Expires	2012
Donna Marzullo	Term Expires	2013

LIBRARY TRUSTEES:

Lynn Compton	Term Expires	2011
Kathy Lassey	Term Expires	2012
Susan Bearor, <i>Chair</i>	Term Expires	2013

MODERATOR:

John Lassey	Term Expires	2013
Thomas Copadis, Deputy Moderator		

SUPERVISORS OF CHECKLIST:

Barbara Cavanaugh	Term Expires	2012
Eleanor Fitzpatrick	Term Expires	2014
Joan Burke	Term Expires	2016

TOWN CLERK/TAX COLLECTOR:

Nancy Cowan	Term Expires	2012
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TREASURER:

Stuart Huggard	Term Expires	2011
Thomas Copadis, Deputy Treasurer		

TRUSTEES OF TRUST FUND:

Marc Albert	Term Expires	2011
David Recupero	Term Expires	2012

Appointed Officials:

CONSERVATION COMMISSION:

Edward Cobbett, <i>Chair</i>	Term Expires	2011
Gary Bono	Term Expires	2010
Keith Johnson	Term Expires	2010
Robert Garland	Term Expires	2012
VACANT	Term Expires	2011
VACANT	Term Expires	2011
VACANT	Term Expires	2011

CONSERVATION COMMISSION ALTERNATES:

VACANT	Term Expires	2011
VACANT	Term Expires	2012

CONSERVATION CLERK:

Michelle Murdough

HERITAGE COMMISSION:

Donald Johnson, <i>Chair</i>	Term Expires	2011
Elizabeth Dishong	Term Expires	2011
Joan Burke	Term Expires	2011

PLANNING BOARD:

Bob Compton, <i>Chair</i>	Term Expires	2011
Katherine Jenkins, <i>Vice Chair</i>	Term Expires	2011
Keith Johnson	Term Expires	2011
Bob Carter	Term Expires	2011
Stuart Huggard	Term Expires	2011
Beth Kelly	Term Expires	2011
Karl Bearor	Term Expires	2011



PLANNING BOARD ALTERNATES:

Peter Kaplan	Term Expires	2011
Steven Miller	Term Expires	2012

PLANNING BOARD CLERK:

Linda Winters

ZONING BOARD OF ADJUSTMENT:

John Lassey, <i>Chair</i>	Term Expires	2012
Larry Sunderland, <i>Vice Chair</i>	Term Expires	2011
Phil Bryce	Term Expires	2011
Bob Fuller	Term Expires	2012
David Lebevre	Term Expires	2011

ZBA ALTERNATES:

Doug Lalmond	Term Expires	2012
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ZONING BOARD CLERK:

Deb Matthews

CENTRAL NH REGIONAL PLANNING COMMISSION:

Keith Johnson	Term Expires	2011
Craig Ohlson (Town Administrator)	Term Expires	2011

CONCORD REGIONAL SOLID WASTE RESOURCE

RECOVERY CO-OP DEERING REPRESENTATIVE:

Craig Ohlson (Town Administrator)	Term Expires	2011
Keith Johnson	Term Expires	2011

DEERING FIRE AND RESCUE:

CHIEF Andy Anderson
ASSISTANT CHIEF Chris Ladue
DEPUTY CHIEF Jim Tramontozzi
CAPTAIN Joe Bulcock
CAPTAIN Doug Connor
CAPTAIN Daryl Mundy
LIEUTENANT Steve Brooks
LIEUTENANT Cindy Gidley
LIEUTENANT Pat Murdough
FF Bill Bannister



FF/EMT Will Bannister
DEERING FIRE AND RESCUE (Cont'd):

FF/EMT Michael Blain
FF Tim Coombs
FF Rhett Darner
FF Don Deschenes
FF Brad Desmaris
FF Chrissy Elliott
FF Donna Grant
FF/EMT Tony Mayfield
FF John Pearl
FF/EMT Kris Saunders
FF Shawn Stone
FF Mark Voorhees
FF/EMT1 David Warren Sr.
FF Ed Whitney

EMERGENCY MGMT. DIRECTOR
Vacant

HUMAN SERVICES OFFICER:
Brenda Slongwhite

CAPITAL IMPROVEMENT PLAN COMMITTEE::
Katherine Jenkins, *Chair*
J.P. Marzullo (Selectman)
Bob Compton
Stuart Huggard
Craig Ohlson (Town Administrator)

HAZARDOUS MITIGATION COMMITTEE:
Police Chief James Pushee
Fire Chief Andy Anderson
Emergency Mgmt. Dir.
Road Agent Peter Beard
Craig Ohlson (Town Administrator)
Gale Lalmond
Dan Donovan (Past-Selectman)
J.P. Marzullo (Selectman)
Beth Rouse (Town Employee)

SAFETY COMMITTEE:
Police Chief James Pushee
Fire Chief Andy Anderson
Road Agent Peter Beard
Craig Ohlson (Town Administrator)
J.P. Marzullo (Selectman)
Michelle Johnson (Selectman)
John Greene (Selectman)

BUDGET ADVISORY COMMITTEE:
Al Glauner
James Greene
Gale Lalmond
Dan Morehouse

Hazel Vogelien
Bruce Couturier
Betty Dishong
Michelle Johnson (Selectman)
Craig Ohlson (Town Administrator)
Beth Rouse (Town Employee)

ASSESSING ADVISORY COMMITTEE:

Al Glauner
Bob Fuller
Val Berghaus
Art Stickney
Michelle Johnson (Selectman)
Craig Ohlson (Town Administrator)
Kathleen M.E. Hennebury (Employee)

TRANSFER STATION FEASIBILITY ADVISORY COMMITTEE:

Bob Fuller
Al Glauner
J.P. Marzullo (Selectman)
Craig Ohlson (Town Administrator)

RECREATION ADVISORY COMMITTEE

Ginks Leiby
Donna Marzullo
Linda Maddox
Trisha Collins



ROLES AND RESPONSIBILITIES OF ELECTED OFFICIALS



You are encouraged to participate in you local government by attending meetings, by contacting your local officials to voice your views, and by running for office yourself. For updated information about current members and vacancies, see www.deering.nh.us. To become a candidate for Town office, file at the Town Clerk’s Office at least 40 days prior to the election, as announced in the newspaper. All contestants for local positions run without party identification. Some elected officials receive nominal stipends.

The Board of Selectmen: so named because members are selected on Town Meeting day—performs the Town’s executive functions for the rest of the year. The three members are elected for staggered three-year terms, The Select Board implements Town Meeting decisions, appoints members of Town boards and commissions to help them in their work, hires Town personnel, and serves as administrative head of all Town departments. All Select Board meetings are open to the public. Meetings take place on the evenings of the 1st and 3rd Wednesday of the month at 6:30pm on the second floor of Town Hall.

The Moderator: The Moderator is elected every two years to (1) preside over Town Meeting, and (2) preside at voting polls. Although the Moderator presides at the Town Meeting, the Select Board chair presides at Select Board meetings.

Supervisors of the Checklist: Three (3) Supervisors are elected for staggered six-year terms. Supervisors register voters and maintain a checklist containing the names of all qualified voters. They meet before elections and are present at all elections to register new voters and record changes in party affiliation

Town Clerk/Tax Collector: The Town Clerk/Tax Collector, who serves an elected three-year term, assists at all elections and Town meetings, together with the Supervisors of the Checklist. This position is assisted by a paid Town employee, the Deputy Town Clerk/Tax Collector, who works in the Town Hall. This office handles voter registration, vital records, auto registrations, and tax payments.

The Treasurer: The Treasurer, who serves a three-year paid term, is responsible for receipt and disbursement of Town Funds and the short-term investment of excess funds.

The Trustee of Trust Funds: These three (3) trustees, who serve three-year terms, have custody of and are responsible for the investment and determination of what income is available from private and public trusts, including private cemetery and burial lot trusts, and any reserve funds established by the municipality. The Trustees transfer trust income in response to vouchers received from the designated agents to expend. The Trustees must abide by certain investment restrictions and surety bond requirements. (RSA 33:25 and 41:6).

The Library Board of Trustees: These three (3) Trustees, who serve three year terms, have the entire custody and management of the public library and of all the property of the municipality relating thereto, except library funds held by the municipality.

The Cemetery Trustees: These three (3) Trustees, who serve three-year terms, have authority over the day-to-day maintenance and care of the public cemeteries and maintain the records of each lot location.



2010 TOWN MEETING MINUTES



Moderator John Lassey opened Town Meeting on Saturday the 13th of March, 2010, at 9:00 A.M. in the morning at the Deering Town Hall. The moderator opened with a reminder for all registered voters of Deering present to check in with the Supervisors of the Checklist to receive their ballot for article 4, their tear-off sheet for secret balloting, and their pink cards for hand counts. He then called for and led us in the Pledge of Allegiance after which he called for a moment of silence to remember those of our neighbors and townspeople who had passed on during the past year, for our servicemen and women serving abroad, and in respect for Paul Haley, selectman of Hillsboro and recently deceased. After that Moderator Lassey led us in singing the first verse of the song America following which the moderator expressed his thanks to Chief Pushee and the Hillcat Explorer Scouts for their assistance in parking coordination for today's meeting and for Election Day on March 9.

Next, the moderator read the results of **ARTICLE 1**: To choose all necessary Town Officers for the ensuing year.

JP Marzullo, running unopposed for Selectman—327 votes

John Lassey, running unopposed for Moderator—323 votes

Susan Bearor, running unopposed for Library Trustee—340 votes

Donna Marzullo, running unopposed for Cemetery Trustee—320 votes

There was no candidate for Trustee of the Trust Funds. The write in with the most votes was Tom Copadis who declines the office.

Joan Burke, running unopposed for Supervisor of the Checklist—326 votes

Of **ARTICLE 2**: Are you in favor of implementing the Historic District Ordinance as proposed by the planning board, whose purpose is to promote the educational, cultural, economic, and general welfare of the public by the protection, enhancement, perpetuation and preservation of a Historic Town Center. The article passed with a vote of 215 yes votes to 142 no.

Of **ARTICLE 3**: Are you in favor of increasing the Board of Selectmen to 5 members? The result was that the article failed to pass and was defeated. There were 58 yes votes to 309 no votes.

The moderator then briefly explained the results of the Hillsboro-Deering School ballot. There was only one contested race, that of At Large Representative. It was won by Terry Cutter who defeated John Segedy. Russ Galpin ran unopposed for School Moderator and won. Virginia "Ginks" Leiby ran unopposed for Deering Representative to the Board and won. All of the articles on the School Ballot passed. The only disagreement between the way Deering voted and the final tally was on Article 7.

The moderator gave the floor to the Town Clerk/Tax Collector who announced that the office would shortly be offering the ability to pay taxes on-line and that car registrations and notices of renewal could also be done over the internet in the near future.

The moderator then took a few moments to explain the rules of the meeting,



how to use the pink cards for hand-held votes, the blue tear off sheet for secret ballots, and that the white ballot was for voting on Article 4. Further, he explained that only registered voters could speak to articles except in the case where the majority had decided to allow non-voters to speak. Specifically, he asked that Town employees Beth Rouse, Andy Anderson, Craig Ohlson and Chief Pushee, and that Laura Spector from Town Council Mitchell Municipal Group be allowed to speak on questions that concerned their areas of employment. This was moved and seconded. It was moved for a vote to allow Peter Brigham, Director of the Youth Services Programs be allowed to speak. The motion was seconded. Voice votes to allow the aforesaid employees and the aforesaid Peter Brigham to speak passed.

The moderator then went on to read Article 4 and to explain the rules concerning voting on this article: mainly that it requires a 2/3 majority to pass, that there is no escape clause and that approving it will bind the Town for one year. The voting is to be done on the white ballot handed out and voting will be done by calling a 15 minute recess during which each voter will go up to the front to hand the ballots to the deputy moderator for deposit in the ballot box. After the polls are announced closed, counting will begin and the results will be announced at a time later in the meeting.

It was moved to waive the full reading of the warrant. Seconded and motion passed by voice vote. The moderator then proceeded to read:

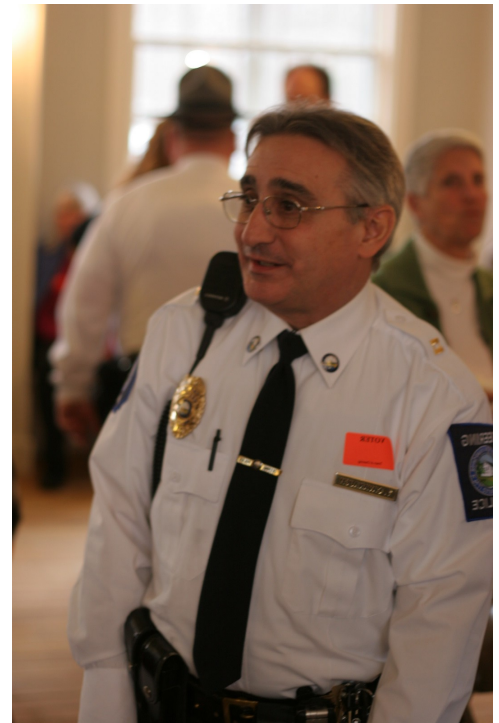
ARTICLE 4: (To Provide Funds for the Lease-Purchase of a 10-Wheeler for the Highway & Streets Department)

To see if the Town will vote to authorize the Selectmen to enter into a four year lease-purchase agreement for ONE HUNDRED EIGHTY FIVE THOUSAND TWO HUNDRED THIRTY EIGHT DOLLARS (\$185,238) for the purpose of lease purchasing a 10-Wheeler for the Highway & Streets Department and to raise and appropriate the sum of FORTY SIX THOUSAND THREE HUNDRED TEN DOLLARS (\$46,310) for the first year's payment. This lease does not have a non-appropriation clause.

The article was moved and seconded. John Greene introduced the article and asked Road Agent Peter Beard to come forward to speak to the article. Peter explained why the larger dump truck was needed, how it would save the Town money in the overall picture, and answered questions about the larger truck. The question was raised as to whether we would have been better advised financially to enter into a Lease Purchase Agreement with an escape clause. Craig Ohlson explained that there was a considerable savings in electing to purchase the truck in the manner described in the warrant article. A final question was whether this truck was to serve as just a dump truck for hauling sand or if it could be utilized as a plow. Peter explained that the purchase price included a plow, a wing, and a sander so that the truck could be used for all purposes including hauling of sand. At this time the moderator called a 15 minute recess for voting on Article 4.

Following the recess, the meeting was re-convened by the moderator who said that it now being 10AM, the polling on Article 4 could continue until 10:50AM at which time the polls would be closed and ballot counting would commence. In the meantime, the meeting would continue.

At this time the moderator read **ARTICLE 5: (To accept the Town Reports)**





To see if the Town will vote to accept the 2009 reports of the Town officials, agents, and committees.

The article was moved, seconded, and there being no discussion a vote was called. The ayes had it and Article 5 passed unanimously.

The moderator next read **ARTICLE 6: (To Appropriate Operating Budget Funds for the Fiscal Year 2010)**

To see if the Town will vote to raise and appropriate the sum of ONE MILLION, SIX HUNDRED NINETEEN THOUSAND, SEVEN HUNDRED SEVENTY ONE DOLLARS (\$1,619,771) for the purpose of general municipal operations.

The moderator announced that each line item would be covered one by one.

01	Executive	\$	170,431
02	Election and Registration	\$	30,039
03	Financial Administration	\$	66,535
04	Revaluation of Property	\$	2,500
05	Legal Expenses	\$	34,730
06	Planning and Zoning	\$	12,020
07	General Government Buildings	\$	40,250
08	Cemeteries	\$	17,065
09	Worker's Comp.	\$	17,668
10	CNHRPC/LGC	\$	3,572
11	Police Department	\$	202,206
12	Ambulance	\$	14
13	Fire Department	\$	66,888
14	Emergency Management	\$	300
15	Dispatch Services (Safety & Highway)	\$	34,178
16	Highways	\$	594,737
17	Street Lighting	\$	2,200
18	Solid Waste Disposal	\$	130,737
19	Health Agencies and Programs	\$	300
20	Direct Assistance (Welfare)	\$	16,639
21	Library	\$	1,040
22	Conservation Commission	\$	2,287
23	Bonds & Notes: Principal	\$	38,400
24	Bonds & Notes: Interest	\$	19,274
25	Interest of Tax Anticipation Notes	\$	6,000
26	Capital Outlay (Payments on Leases)	\$	109,761
	TOTAL	\$	1,619,771

01	Executive	\$	170,431
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Moved and seconded. No discussion on the Executive line item and it passed.

02	Election and Registration	\$	30,039
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Moved and seconded. No discussion on the line item and it passed.

03	Financial Administration	\$	66,535
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Moved and seconded. No discussion on the line item and it passed.

04	Revaluation of Property	\$	2,500
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This was explained as being part of a contract we held for remapping. Moved and seconded. No discussion on the line item and it passed.

05	Legal Expenses	\$	34,730
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This was explained in answer to a question as being the cost of legal expenses as a result of two suits of the Town. It was asked that the suits be identified and the answer was that one is a suit by Ray Daniels and the other is concerning a suit that is being appealed by Rymes. Moved and seconded and it passed.

06	Planning and Zoning	\$	12,020
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Moderator, who serves as the ZBA chair recused himself and Charles Gaides came forward to moderate this line in his stead. John Lassey then explained that the amount represented the expenses incurred in notifying abutters of matters that the ZBA was handling. Moved and seconded and it passed.

07	General Government Buildings	\$	40,250
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Moderator Lassey resumed his duties. The article was explained by Selectman Michelle Johnson to be the costs of maintenance, upkeep, heat, etc, for the government buildings. Moved and seconded. No discussion on the line item and it passed.

08	Cemeteries	\$	17,065
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Moved and seconded. No discussion on the line item and it passed.

09	Worker's Comp.	\$	17,668
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There was a question as to why the Worker's Comp. amount had increased. It was answered that there had been an 18% increase in the cost. Moved and Seconded. The line item passed.





10	CNHRPC/LGC	\$	3,572
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Moved and seconded. No discussion on the line item and it passed.

11	Police Department	\$	202,206
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Selectman Marzullo introduced Captain Tom Cavanaugh who spoke to the line item. He said that details of the amount could be found on Page 14 of the Town Report. He also said that a cost of living raise had resulted in the total for line 11 being increased. There was no further discussion. The line item was moved, seconded and passed.

12	Ambulance	\$	14
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Moved and seconded. No discussion on the line item and it passed.

13	Fire Department	\$	66,888
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Fire Chief Andy Anderson was announced to speak to the line item. He explained that the amount was less than last year. Moved and seconded. No discussion on the line item and it passed.

14	Emergency Management	\$	300
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Here it was announced that our fire chief, Andy Anderson, had been promoted at the Fire Fighters Training Academy to the position of Deputy Chief of the Academy. It was noted that Bob Pragoff had resigned from his position as Deering's Emergency Management Director and that Steven Ainsworth was our new EMD. Moved and seconded. No discussion on the line item and it passed.

15	Dispatch Services (Safety & Highway)	\$	34,178
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Capt. Tom Cavanaugh of the Deering Police Department was announced to speak to the article. This is the contract for Dispatch Services provided by Hillsboro. It is listed in the detail of Page 15. Moved and seconded. No discussion on the line item and it passed.

16	Highways	\$	594,737
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Road Agent Peter Beard directed the assembly to Page 15 of the Town Report. There was some discussion about roads and then the line item was moved and seconded. The Line Item passed.

17	Street Lighting	\$	2,200
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Moved and seconded. No discussion on the line item. A voice vote was inconclusive so a hand count vote was called for by the moderator. Results were Ayes 58 and Nays 46. The line item passed.

18	Solid Waste Disposal	\$	130,737
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Moved and seconded. An explanation was that this was a contracted amount (see page 16 of the Town Report). There were questions as to why less was spent last year. The answer was because of the billing cycles. The ayes had it and the line item passed.

19	Health Agencies and Programs	\$	300
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Moved and seconded. This is the Project Lift and St. Joseph's Services contract amounts. Passed with the ayes having it.

20	Direct Assistance (Welfare)	\$	16,639
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Moved and seconded. Discussion on the line item directed voters to Page 21 of the Town Report to the Welfare and Assistance report and it passed.

21	Library	\$	1,040
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Moved and seconded. This is on page 17 of the Town Report. Library Trustee Kathy Lassey moved to amend by adding \$400 for a volunteer, saying that the monies had been left off by the Budget Advisory committee. The motion to amend to change the line item to \$1, 440 was seconded. There was discussion that the amendment amount was incorrect as FICA and Medicare would have to be paid, but no change to the amendment was made. The ayes had it in a vote and the amendment passed. As amended, the line item was voted upon and passed so that Line item 21 is now passed for \$1,440.

22	Conservation Commission	\$	2,287
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Ed Cobbett, chairman of the Conservation Commission spoke to the line item, explaining that it was for operating costs such as paying for soil and water testing, etc. Moved and seconded. No discussion on the line item and it passed.

23	Bonds & Notes: Principal	\$	38,400
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Moved and seconded. No discussion on the line item and it passed.

24	Bonds & Notes: Interest	\$	19,274
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Moved and seconded. No discussion on the line item and it passed.

25	Interest of Tax Anticipation Notes	\$	6,000
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Moved and seconded. No discussion on the line item and it passed.

26	Capital Outlay (Payments on Leases)	\$	109,761
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Moved and seconded. No discussion on the line item and it passed.

Article 6 as amended was then read as: To see if the Town will vote to raise and appropriate the sum of ONE MILLION, SIX HUNDRED TWENTY THOUSAND, ONE HUNDRED SEVENTY ONE DOLLARS (\$1,620,171) for the purpose of general municipal operations.

Moved and seconded. The Ayes had it and Article six passed as amended.



During this time the Ballot box was opened and the ballots were counted for Article Four. The results were announced.

Ayes—100, Nays—24. Article 4 carries by the required margin and passes.

The moderator then read in its entirety **ARTICLE 7: (To Add funds to Previously Established Trust Funds)** To see if the Town will vote to raise and appropriate the sum of TWO HUNDRED FORTY SIX THOUSAND DOLLARS (\$246,000) to be added to the previously established Trust Funds:

Road Reconstruction Fund	\$	225,000
Exotic Weed Control Fund	\$	3,500
Computer System Trust Fund	\$	2,500
Government Building Improvement Fund	\$	6,000
Turnout Gear	\$	4,000
Cemetery Repair/Maintenance Fund	\$	5,000

The items were next discussed and voted upon line by line. Each line item was passed for the original amount. Article 7 was then re-read in its original format and voted upon. The ayes had it and Article 7 passed.

The moderator then read in its entirety **ARTICLE 8: (To Purchase a Police Cruiser)** To see if the Town will vote to raise and appropriate the sum of TWENTY THREE THOUSAND DOLLARS (\$23,000) to purchase a new cruiser for the Police Department and authorize the withdrawal of TEN THOUSAND DOLLARS (\$10,000) from the Police Vehicle Expendable Trust Fund created for that purpose. The balance of THIRTEEN THOUSAND DOLLARS (\$13,000) is to come from general taxation. (Majority vote required).

Capt. Tom Cavanaugh was called upon to answer questions. It was explained that a new Impala (the vehicle planned to be purchased) will cost \$23,350. The plan is to sell the old vehicle. The article was moved and seconded and voted upon. The ayes had it and article 8 passed.

For the next article, the moderator again recused himself as his wife is a Library Trustee. Charles Gaides came forward to temporarily take over the moderator duties.

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of FIVE THOUSAND DOLLARS (\$5,000) to be added to the Deering Library Expendable Trust Fund established in 2008.

The article was moved and seconded. Library Trustee Kathy Lassey came forward to speak to the article, the purpose of which it was explained was to add to the funds for the potential expansion of the Library. There currently is a mold problem in the old library building that needs correcting and that will cost over one thousand dollars. In answer to questions, Mrs. Lassey said that there was currently \$5,214.14 in the Library Trust fund with \$1,600.00 coming out over the past two years for improvements. At that point, one of the Trustees of the Trust Fund, Marc Albert, stated that he could not verify that as a report of the Trust Funds had not been completed and he apologized for not having a report ready and printed in the current Town Report. Selectman Michelle Johnson stated that the library mold problems could be paid for out of the town budget line item for the upkeep and maintenance of government buildings and that the funds could be forthcoming from that money if a request was received from the Library Trust-

tees. The vote was taken and the nays had it, defeating Article 9.

Moderator John Lassey resumed his position as moderator of Town Meeting and proceeded to read Article 10.

ARTICLE 10: (To Decrease the Percentage the Land Use Change Tax that goes to the Conservation Fund) To see if the Town will vote to decrease the amount of the revenues collected pursuant to RSA 79-A, the Land Use Change Tax deposited in the Conservation Fund in accordance with RSA 36-A: 5 III as authorized by RSA 79-A:25 II from 100% to 50%.

The article was moved and seconded. Selectman JP Marzullo gave a history of when and how the percentage of Land Use Change tax had been divided between the general fund of the Town and the Conservation Commission, with a change to one hundred percent going to the Conservation Fund in the year 2004 as voted at that year's Town Meeting. The Board of Selectmen is in support of this article changing the percentage given over to the Deering Conservation Commission to 50%. Ed Cobbett came forward to speak at length regarding why the DCC should continue to receive 100% of the Land Use Change Tax. A voice vote was inconclusive so a show of hands vote was called. The Ayes were 53 and the Nays were 56. The article was defeated.

A motion to limit reconsideration of Article 10 was made and seconded. The ayes had it and the motion carried to limit reconsideration of Article 10.

At this point the moderator called for a 15 minute recess of the meeting.

The meeting resumed after the recess. Article 11 was read.

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of EIGHTEEN THOUSAND ONE HUNDRED EIGHTY NINE DOLLARS (\$18,189) for the purpose of a Youth Services Program.

The article was moved and seconded. Selectman Michelle Johnson explained that the current contract had expired and that the Board had not been successful in getting the Hillsboro Board of Selectmen to come to the negotiating table to review and to come to an agreement on the contract. The intent of article 11 is to allow the Deering Board of Selectmen to investigate, negotiate, and enter into a contract (not necessarily with Hillsboro) for a youth services contract. The previous ten year contract had expired on December 31, 2009.

Peter Brigham of the Hillsboro Youth Services program was allowed to speak and did so at length citing the number of Deering youth involved in some of the programs (but was unable to account for numbers of Deering youth involved in all of the programs). He stated that his budget had already been approved by Hillsboro so there would be no effect on the continuation of the programs offered, except that Deering youth would be denied participation. Tanya Boulanger was allowed to speak regarding her experiences as a Deering youth involved in programs under the Hillsboro Youth Services and the positive effect she felt that Mr. Brigham and his Youth Services programs had upon her life. Doris Beane came forward to say that she had, out of curiosity, attended the programs during the progress of same and that she was very favorably impressed. Mrs. Beane offered an amendment to Article 11 which read:

Article 11 (amended article): To see if the Town will vote to authorize the selectmen to extend the contract with the Town of Hillsboro to provide Youth Services to Deering youth and their families for an additional 3



years, and to raise and appropriate the sum of EIGHTEEN THOUSAND ONE HUNDRED EIGHTY NINE DOLLARS (\$18,189) for year one of that contract.

The moderator read the amendment and Town Counsel Laura Spector came forward to state that in her opinion the amendment was not a valid amendment because it was not a warrant; therefore, was an illegal amendment.

A vote on the amendment was taken and the Nays had it. The amendment having been defeated, the moderator then again read Article 11 in its original form. The article passed on a voice vote with the ayes having it.

The moderator then read Article 12.

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of TWENTY TWO THOUSAND ONE HUNDRED SIXTY THREE DOLLARS (\$22,163) for the purpose of a Recreation and Parks Program

The article was moved and seconded. Following some discussion there was a voice vote. It was unanimous for the ayes and the article passed.

Next, the moderator read Article 13.

ARTICLE 13: To see if the Town of Deering will adopt the New Hampshire Code of Administrative Rules, Chapter Env-Wq 800 State of New Hampshire Sludge Management Rules and the Chapter Env-Wq 1600 State of New Hampshire Septage Management Rules, by reference. Adoption of these rules is as a health ordinance, and enforcement of the rules shall be in conjunction with the New Hampshire Department of Environmental Services.

The article was moved and seconded. Ed Cobbett spoke at length for the article. The duration of Mr. Cobbett's words prompted a call on a point of order in which Marc Albert raised an objection that he had no need of a seminar on the value of sludge. The moderator overruled Mr. Albert's objection and allowed Mr. Cobbett to continue holding the floor. Mr. Cobbett concluded his remarks. Sharon Farmer then took the floor to speak against the article. At her conclusion, Conservation Commission member Gary Bono took the floor to speak for the article. All in all, there was lengthy debate on the pros and cons of sludge spreading with several persons offering opinions. On a voice vote, the Nays had it and the article was defeated.

It was moved and seconded to limit reconsideration of Article 13. The motion passed with the Ayes having it.

At this time Sharon Farmer attempted to withdraw her petitioned article 14 as it was now moot. The moderator ruled that she could not withdraw a warrant article and that it would have to go before the floor to be voted upon. He then read Article 14.

ARTICLE 14: To see if the voters of Deering will vote to request the town to extend the town's current sludge spreading ban for another year to give citizens time to gather up-to-date information that will be the basis for a science-based/precautionary ordinance, designed to adequately protect the town's natural resources, including live stock and ground water.

Sharon Farmer next proceeded to call for an amendment to Article 14 to read: To see if the voters of Deering will vote to request the town to extend

the town's current sludge spreading ban.

The amendment was moved and seconded.

Selectman Michelle Johnson stated that the article and the amendment were not necessary as the Planning Board would be revisiting the ordinance banning the spreading of sludge in the next year. Robert Compton, Chair of the Planning Board, stated that the Planning Board would like a clear directive from the body of the meeting as to which direction the Planning Board should take. Marc Albert stated that the time for a directive regarding sludge was during Article 16 when other business could be brought before the assembly. In a voice vote on the amendment, the nays had it and the amendment was voted down.

Back to the reading of Article 14 in its original form. In a voice vote, the nays had it and Article 14 was defeated.

It was moved, seconded, and a vote was taken to limit reconsideration of Article 14. The motion passed.

It was moved to limit reconsideration of articles 11 and 12. This motion was seconded and passed.

There having been a petition by nine registered voters at the meeting to hold the vote on Article 15 by secret ballot, the moderator announced that each person should tear off Question 1 on the sheet of tear off ballots and use that to vote on Article 15. He then read Article 15.

ARTICLE 15: To see if the Town will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President.

Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines "marriage".

The article was moved and seconded. Russell Clark spoke for the article and explained that it was a non-binding referendum. Aaron Gill spoke against the article. There was considerable discussion following which came a motion to move the question. This motion was seconded and approved in a voice vote. The moderator advised each person to come forward with their secret ballot to deposit in the ballot box. After everyone had voted, the polls would be closed for counting the ballots and the results of the vote on article 15 would be announced.

Once the polls closed on article 15, and counting of ballots commenced, the moderator moved ahead with Article 16 which he then read.

ARTICLE 16: (To Transact Other Business)

To transact any other business that may legally be brought before this meeting.

The moderator opened this article with a suggestion that townspeople consider that Town Hall was becoming too small a place to hold Town Meeting and that an alternative location might eventually have to be taken. The nearest alternative location would be one of the schools in Hillsboro and that would require setting up a form of transportation to shuttle bus people from Town Hall in Deering to the location of Town Meeting. He advised that we have time to think about it.

Ray Petty spoke thanking the Board of Selectmen for all the work they do.



He advised that townspeople have a responsibility to participate on boards and committees.



James Dalzell asked if the Board was working on assessing matters (per the Nov 16, 2009 BOS minutes). Michelle Johnson answered that this was the last year of the contract with Avitar and that they would be visiting assessing in the near future.

Gertrude Clark questioned Mr. Lassey's remarks that the Hall was too small for town meeting, stating that there was more room in the hall for more seating. Andy Anderson, Fire Chief, answered from the back of the hall that the capacity of the Town Hall was 200 persons on the floor, with sixteen on the stage.

Selectman Michelle Johnson stated that there were sign up sheets in the front of the Hall for persons interested in signing up to work on the Assessing Committee, the Charitable Organization Review Committee and the Transfer Station Advisory Committee.

Kathleen Pepper made a comment that she would like to have a sign up for a Parks and Recreation Committee.

Selectman JP Marzullo expressed his gratitude to Town Employees, Officials and the Moderator.

At this time the Moderator announced that the counting of ballots was completed and he was about to give the results. The balloting on Article 15 resulted in Ayes—27, and Nays—67. Article 15 was defeated.



Sharon Farmer questioned about townspeople not being able to attend the morning meetings. JP Marzullo answered that the first Wednesday night every month is a Selectmen's meeting that people can attend.

At this time there was a motion to adjourn the meeting. It was seconded. The moderator declared the meeting adjourned at 3:45 PM.

Respectfully submitted,

Nancy Cowan
Town Clerk/Tax Collector
Town of Deering

