



# **TOWN OF LYNDEBOROUGH, NH ANNUAL REPORT**



**FOR THE YEAR ENDING DECEMBER 31, 2011**

## **TOWN OF LYNDEBOROUGH**

### **SELECTMEN'S OFFICE/ TOWN OFFICE**

Nine Citizens' Hall  
Lyndeborough, NH 03082  
Fax # 654-5777  
Monday-Thursday, 8:00-4:00  
[www.lyndeboroughnh.us](http://www.lyndeboroughnh.us) **654-5955**

### **TOWN CLERK/ TAX COLLECTOR**

Monday: 8am-1pm and 2-7pm  
Tuesday: 8am-1pm  
Wednesday & Thursday: 8am-4pm  
Last Saturday of the month: 8-11am **654-5955**

### **J.A. TARBELL LIBRARY**

136 Forest Road  
**Winter Hours:** Mon. 12-5pm & 6-8pm,  
Wed. 10am -6pm, Thur. 1-6pm, Saturday 12-6pm  
**Summer Hours:** Mon. 12-5pm & 6-8pm,  
Wed. 1-6pm, Thur. 1-6pm, Saturday 12pm-6pm **654-6790**

### **BUILDING INSPECTOR**

Monday 7-8pm and/or  
by appointment. **582-9521**

### **WILTON RECYCLING CENTER**

291 Gibbons Highway, Wilton  
Sat: 9am-5pm, Sun: 8-11:45,  
Tues: 7:30am-5pm, Thurs: 9-5pm,  
Closed: Mon, Wed, Fri. **654-6150**

### **MEETINGS:**

#### **Board of Selectmen**

Date: Every Wednesday  
Time: 6:30 pm (Open Forum @7:30)  
Place: Citizens' Hall

#### **Budget Committee**

Date: Tuesdays (Nov-Jan)  
Time: 7:30 pm  
Place: Citizens' Hall

#### **Planning Board**

Date: 3<sup>rd</sup> Thursday-Public Hearings  
Time: 7:30 pm  
Place: Citizens' Hall

#### **Zoning Board of Adjustment**

Date: Monday, as needed  
Time: 7:30 pm  
Place: Citizens' Hall

#### **Conservation Commission**

Date: 2<sup>nd</sup> Thursday  
Time: 7:30 pm  
Place: Citizens' Hall

#### **Historic District Committee**

Date: 3<sup>rd</sup> Wednesday  
Time: 7:30 pm  
Place: Citizens' Hall

#### **Library Trustees**

Date: 1<sup>st</sup> Tuesday  
Time: 7:00 pm  
Place: Library

#### **Heritage Commission**

Date: 4<sup>th</sup> Thursday  
Time: 7:00 pm  
Place: Library

#### **Cemetery Trustees**

Date: As needed  
Time:  
Place: Citizens' Hall



## **IN DEDICATION AND WITH THANKS TO** **BO (WAYNE) LEAVITT**

What you have given to the town of Lyndeborough is difficult to measure, but easy to remember. You embodied the spirit of volunteerism and generosity not only because you felt it was right but because you genuinely loved helping people.

We are grateful for the thirty years you served on the Lyndeborough Fire Department. You gave us your time and expertise whenever an emergency arose. The fact that you kept your fire boots and gear right beside your bed was proof that you could be counted on to respond to any situation no matter the hour of the day or night. We thank you for always supporting the Fire Department Auxiliary at every fund raiser, Easter Egg Hunt and arrival of Santa on the Common.

We thank you for all the work you did while employed by the Highway Department for forty two years. You knew every mile of every road in Lyndeborough and worked hard at keeping them graded, trimmed and plowed. We thank you for all the times you volunteered to plow driveways, gave assistance to anyone in need, paid special attention to the elderly or just stopped to chat. You loved hearing about what was going on in our lives and if you discovered that anyone needed a helping hand, you would go out of your way to extend yours. You gave as much as you could to as many as you could, even if it meant calling, cajoling and convincing others to assist.

We thank you for always being there for us when you could, whether to split wood, cut hay, pull some stranded citizen out of a ditch, or work on ANY chore that involved using your tractor, ***Big Red***.

We know how much Halloween meant to you and are grateful that you created the Halloween Hay Ride in town so that the children of our community would have a fun and safe “Trick or Treat” experience.

Bo, we can still hear the echoes of your colorful language and jokes and your wicked sense of humor, but we are also aware that you stood up with a passion for what you believed to be right and true. The generous deeds that you did quietly for us are too numerous to list. In your life you were a husband, father, grandfather, uncle, brother, cousin and friend, but we all felt like a part of your family.

You spent your entire life not only living in town, but teaching us how to live in town. You saw the good in all of us, encouraging us to live up to our potential and to give back. Bo, you will always be a part of our town because your generous spirit lives on in our collective memory, inspiring us to use our talents and expertise for the betterment of our community. You will forever be an indelible part of the town of Lyndeborough.

### **Nadine Preftakes**

*“I love the town and I am glad that I was born and raised here. I take pride in helping other people that need help. I try to help everybody – people and departments alike. I feel like I have made a difference.”* **Bo (Wayne) Leavitt**

***June 12, 1947 – December 25, 2010***

# 2011



## ***COMMUNITY SUPPORT BEGINS EARLY WITH “HELPING HANDS”***

*(Will Welch, Cody Johnson, Jack Bickerton, Ryan Decubellis, Kendahl Rae,  
Ashley Humphreys and Jazmine Dacosta)*



*Thanks and appreciation goes out to all the children at Lyndeborough Central School for their special contributions to this Town Report.*

*I also want to thank Karen Holland for inspiring the “Volunteering” theme and providing photography, Nadine Preftakes for coordinating the school submissions and contributing the lower front and inside cover photography, Karen Grybko for getting the 1928 cover photo preserved and available for our use and Kathleen Humphreys for also providing photography. They all made the job easier and I’m lucky and grateful to have their involvement and support.*



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## ***NOTES***

This year's Town Report has a focus on volunteering following in the footsteps of the September 2011 issue of the Lyndeborough Views which covered this topic in depth. Volunteers are the life blood in a small town. Your town government couldn't meet all its legal obligations without them. Such important functions as preparing the budget are done by volunteers while our land use is overseen and managed by volunteers. Given the importance of these individuals, it seemed only appropriate to highlight some in this year's report and also hear from some of our younger generation as they learn the value of helping others and contributing to the "greater good". Much of what volunteers do adds to knit the fabric of our small community ever tighter together for the betterment of all.

During the 20<sup>th</sup> century, we saw a number of volunteer groups forming; the Rotary Club, the Kiwanis, the Lions Club and the American Association for Community Organizations, the predecessor to the United Way. During the Great Depression, there was an enormous need to help, feed, clothe and support the underprivileged on a nation-wide scale. During WWII you would see individuals collecting supplies, entertaining the soldiers, caring for the sick and injured. In 1961, the Peace Corps was founded by President Kennedy.

Today, volunteering has taken on a life of its own. There are organizations focused on religion, health, social issues, animals, sports, education, the arts and the environment. No matter what your interest is, you can find a group to align with and to help.

To those who have chosen community service, we thank you! And to those who have yet to do so, give some thought to how you might be able to put your particular talents to work for others in some civic activity if not a formal committee. It's a good way to stay connected with others in your community, make a valuable contribution, learn something new, make a difference in someone's life and most importantly create a chain reaction where other people are excited to volunteer as well!

Lyndeborough today has numerous volunteers in our community that truly make a difference. I think most people in town don't realize what our volunteers do behind the scenes. What do you think would happen if we didn't have those dedicated volunteers? The following is a partial list of some of the many wonderful things that happen in this small town due to the hard work, care and dedication of many volunteers:

*Volunteer Fire Department, Citizens' Hall Renovations, Memorial Park, Community Day/Silent Auction, Lyndeborough Views, Santa's Visit & Tree Lighting-Fire Dept. Auxiliary, The Christmas Giving Tree/supporting families in need-Wilton Lyndeborough Women's Club, Easter Bunny & Egg Hunt-The Fire Department Auxiliary, Haunted Hay Ride, May Baskets (wouldn't you like to know???), Community Supper, fundraising for the library addition, fund drive for the repair of the Center Church of Lyndeborough, Town Hall Stage & Window Curtains, painting and roofing of Old Town Barn- Lafayette Artillery, flowers at Citizens' Hall and Old Town Hall, flowers on Town Common, clearing Whittemore cemetery-Boy Scouts & volunteers, historical grave mapping of multiple cemeteries, placement of flags on veterans' graves-Lafayette Artillery, Memorial Day Parade-Lafayette Artillery, maintaining the historic Lafayette cannon-Lafayette Artillery, roadside trash pickup, maintaining existing trails and creating new ones-Lyndeborough Trail Association.*

There are many organizations in town that need volunteers. Please make an effort to volunteer for a project or two in town. Meet your neighbors; feel good about what you can accomplish, and most importantly **MAKE A DIFFERENCE AND BE THE CHANGE.**

## **OFFICIALS AND DEPARTMENTS**

### **ELECTED BY TOWN MEETING VOTE**

(Bolded text indicates term expiring in 2012)

#### **MODERATOR**

(2 year term)

**Walter M. Holland**

**Term Expires 2012**

#### **BOARD OF SELECTMEN**

(3 year term)

**Arnold A. Byam, III, Chair**

**Term Expires 2012**

Donald Sawin

Term Expires 2013

Kevin Boette

Term Expires 2014

#### **TREASURER**

(3 year term)

Ellen Martin

Term Expires 2013

#### **TOWN CLERK/TAX COLLECTOR**

(3 year term)

**Patricia H. Schultz**

**Term Expires 2012**

Linda Anderson, Deputy (resigned)

Johanne Woods

Appointed

#### **CEMETERY TRUSTEES**

(1 elected each year for 3 year term)

Robert H. Rogers, Chair

Term Expires 2013

Virginia Christenton, Treasurer

Term Expires 2014

**Lawrence, Cassidy**

**Term Expires 2012**

#### **LIBRARY TRUSTEES**

(1 or 2 elected each year for 3 year term)

Robert H. Rogers, Chair

Term Expires 2013

Sally B. Curran, Treasurer

Term Expires 2013

Ann Harkleroad

Term Expires 2014

**Nadine Preftakes**

**Term Expires 2012**

**Lee Mayhew**

**Term Expires 2012**

#### **TRUSTEES OF TRUST FUNDS**

(1 elected each year for 3 year term)

Richard Herfurth

Term Expires 2013

Gary Leblanc

Term Expires 2014

**Sally Reynolds**

**Term Expires 2012**

#### **SUPERVISORS OF THE CHECKLIST**

(1 elected every other year for 6 year term)

Sally Curran

Term Expires 2016

**Stephanie Roper**

**Term Expires 2012**

Jessie Salisbury

Term Expires 2014



## **BUDGET COMMITTEE**

(3 elected each year for 3 year term-plus 1 selectman)

<b>Donald Guertin, Chair</b>	<b>Term Expires 2012</b>
<b>Burton Reynolds (resigned)</b>	<b>Term Expires 2012</b>
Scott Roper	Term Expires 2013
Walter M. Holland	Term Expires 2013
Bruce A. Houston	Term Expires 2013
Sandy Schoen (Replaced Bill Ball)	
Michael Decubellis	Term Expires 2014
Karen Grybko	Term Expires 2014
Kevin Boette	For the Selectmen
<b>James Button</b>	<b>Term Expires 2012</b>
Bill Ball (Resigned)	Term Expires 2014

## **ZONING BOARD OF ADJUSTMENT**

(5 members, 3 year terms – As of 2008 Elected)

Richard Roy	Term Expires 2013
Frank Holden	Term Expires 2014
Thomas Chrisenton	Term Expires 2014
<b>David Roemer</b>	<b>Term Expires 2012</b>
<b>Karen Grybko</b>	<b>Term Expires 2012</b>
<u>ALTERNATES (appointed by the ZBA)</u>	
Trish Santos, Alternate	Term Expires 2012
John Redemske, Alternate	Term Expires 2012

## **APPOINTED BY THE BOARD OF SELECTMEN**

### **TOWN ADMINISTRATOR**

**Burton Reynolds**

Kate Thorndike, Selectmen's Assistant

Kay Hopkins, Office Assistant

### **FIRE CHIEF**

**Rick McQuade**

Donnie Cole, Rescue Chief

Brian Smith, 2nd Assistant Chief

Mickey Leavitt, 3rd Assistant Chief

### **POLICE ADMINISTRATOR**

**Thomas Burke, Officer-In-Charge**

**Full Time Officers:** Keith Hervieux

**Part Time Officers:** Zachary Byam, Rainsford Deware,  
Mike Needham, Jacob Poole, Gary Potter, Paul Roy

**ROAD AGENT**

**Kent M. Perry**

Mark S. Chase  
Stephen Vergato

Melvin D. Rossi  
Gregory Porter (temp. PT)

**AMBULANCE CHIEF**

Gary Zirpolo

**EMERGENCY MANGEMENT DIRECTOR**

Arnold Byam, III

**LOCAL EMERGENCY PLANNING COMMITTEE (LEPC)**

Arnold Byam, Chair

Sharon Kinney

Kent Perry

Sherry Finch-Animal Control

Gary Zirpolo

Sergeant Paul Roy

Burton Reynolds

Chief McQuade

Susan Tussing

Jim Button

**FOREST FIRE WARDENS**

Rick McQuade, State Appointed

Arnold Byam, Deputy

Chris Horn, Deputy

Jim Whitmore, Deputy

Ted Waterman, Deputy

Sean Magoon, Deputy

Brian Smith, Deputy

Mark Chase, Deputy

**HEALTH OFFICER**

Sharon Kinney

Recommended by Selectmen, appointed by State

**WELFARE DIRECTOR**

**Burton Reynolds**

Kate Thorndike, Deputy Welfare Director

**BUILDING INSPECTOR/CODE ENFORCEMENT OFFICER**

Peter Hopkins

**TOWN ASSESSOR**

Todd Haywood, CNHA

**TOWN FORESTER**

Robert Todd

**TOWN COUNSEL**

William R. Drescher, Esq

**AUDITORS**

Plodzik & Sanderson

**PLANNING BOARD**

(2 appointed each year for 3 year term plus 1 selectmen's representative)

**Bret Mader, Chair**

Michael Decubellis, Vice Chair

Arnold A. Byam, III

Thomas Chrisenton,

Larry LaRouche

**Robert Rogers**

Julie Zebuhr

**Term Expires 2012**

Term Expires 2014

For the Selectmen

Term Expires 2013

Term Expires 2013

**Term Expires 2012**

Term Expires 2014

### ALTERNATES

William Ball

Steve Brown

**Raymond Humphreys**

Pauline Ball, Clerk

Term Expires 2014

Term Expires 2014

**Term Expires 2012**

### HERITAGE COMMISSION

(1 member appointed each year for 3 year term plus 1 selectman and 1 Planning Board member)

Jen Dumont, Chair

Term Expires 2014

Jessie Salisbury, Secretary

Term Expires 2013

**Stephanie Roper, Treasurer**

**Term Expires 2012**

Robert Rogers

For the Planning Bd.

ALTERNATES:

### CONSERVATION COMMISSION

(5 Regular Members – 3 Alternates)

**Michael Decubellis, Chair**

**Term Expires 2012**

Pauline Ball

Term Expires 2013

**Robert Nields**

**Term Expires 2012**

Andrew P. Roeper

Term Expires 2014

Sharon Slater

Term Expires 2014

ALTERNATES:

### HISTORIC DISTRICT COMMISSION

Clayton Brown

Term Expires 2014

Larry Crosby

Term Expires 2012

Scott Roper

Term Expires 2013

Scott Wickett

Term Expires 2014

Julie Zebuhr

Planning Board Rep.

ALTERNATES:

Stephanie Roper

Andrew P. Roeper

### MONUMENTS' COMMITTEE

Scott Roper, Chair

Lorrie Haskell

Walter Holland

Walter Holt

Stephanie Abbot Roper

Robert H. Rogers

Lorraine Strube

### BUILDINGS AND GROUNDS

Brenda McQuade, Buildings

Emily Bailey, Grounds

Jen Dumont, Grounds

### WILTON RECYCLING CENTER

Steven M. Brown (resigned)

For the Selectmen

**WILTON/LYNDEBOROUGH/TEMPLE AMBULANCE ASSOCIATION BOARD**

Donald Sawin

**BALLOT CLERKS**

(2 year term beginning in September of even years)

Linda Anderson (resigned)

Nadine Preftakes

Mary Alice Fullerton

**LIBRARIAN (APPOINTED BY THE LIBRARY TRUSTEES)**

**Brenda Cassidy**

Carole Thompson, Administrative Assistant

**CAPITAL IMPROVEMENT PLAN**

(Appointed by the Planning Board)

Burton Reynolds, Chair (resigned)

Michael Decubellis

Mary Alice Fullerton

Pauline Ball

William Ball

Karen Grybko

Bob Lewis

**OTHER ELECTED OFFICIALS:**

**COUNTY COMMISSIONER**

Carole H. Holden

**REPRESENTATIVES TO THE GENERAL COURT**

Frank R. Holden

William F. Condra

Jennifer Daler

William L. O'Brien

**STATE SENATOR**

Raymond M. White

**EXECUTIVE COUNCILOR**

David K. Wheeler

# **TOWN OF LYNDEBOROUGH**



# **TOWN WARRANT**

**STATE OF NEW HAMPSHIRE  
TOWN WARRANT  
LYNDEBOROUGH, NEW HAMPSHIRE**

To the Inhabitants of the Town of Lyndeborough, in the County of Hillsborough in said state qualified to vote in Town affairs; You are hereby notified to meet at Center Hall, 1131 Center Road in said Lyndeborough on Tuesday, the thirteenth (13<sup>th</sup>) day of March 2012 at ten of the clock in the forenoon until seven of the clock in the evening, for ballot Voting of Town Officers and all other matters requiring ballot vote; and, to meet at Citizens' Hall, 9 Citizens' Hall Road in said Lyndeborough, on Saturday, the seventeenth(17<sup>th</sup>) day of March 2012 at ten of the clock in the morning, to act upon Articles 3 through 23:

**Article 1**

To choose all necessary Town officers for the year ensuing.

**Article 2**

Are you in favor of the adoption of an amendment to Section 1200, "Home Businesses" of the Town Zoning Ordinance? This amendment will replace the entire section 1200, as proposed by the Planning Board. (This amendment is recommended by the Planning Board and clearly sets guidelines for "Home Businesses" and does **not** require site plan review. (Majority vote required).

**1200.00 HOME BUSINESSES**

Home Businesses shall be permitted within the Town in the Village district and the Rural Lands One, Two and Three districts in compliance with the provisions of the section and are not subject to Site Plan Review and approval by the Planning Board.

- a. The home business shall be incidental and secondary to the use of the dwelling unit as a residence.
- b. The home business shall be operated in the residence or in an accessory structure.
- c. The home business shall occupy a maximum of one third (1/3) of the floor area in the residence, not including the basement. The one third (1/3) shall not apply to the accessory structure.
- d. Home businesses shall be carried on by the resident owner, resident members of the owner's family, a resident tenant, or resident members of the tenant's family and two non-resident employees are permitted on the premises at one time.
- e. No additions or changes shall be made to the residence that would make it impractical to revert the building to purely residential use.
- f. Noise, vibration, dust, smoke, electrical disturbances, odors, heat, glare, visual disharmony or other offensive emissions beyond normal residential use shall not be produced.
- g. Exterior display of materials and equipment is secured from public view.
- h. Traffic generated by the home business shall not create safety hazards.
- i. Sufficient off-street parking shall be provided for any non-residential employees, customers and suppliers who may normally be expected to need parking spaces at one

time. Where additional parking is required, the spaces shall not be located in the front yard or within the side or rear setbacks. On-street parking is prohibited.

- j. Home occupation sign regulation shall be replaced by Town sign ordinance.
- k. When a business outgrows the standards established for a home business, it must be relocated into the appropriate zoning district and be subject to Site Plan Review.
- l. Any hazardous materials used on site shall be handled in conformance with all state and federal regulations.
- m. Internet businesses are to be encouraged.
- n. Adult entertainment operated as a home business shall require an affirmative vote of the town before being approved.
- o. The Home Business applicant or its legal representative must appear before the Planning Board in person and present the proposed plan. This gives the Board the opportunity to ask direct questions pertaining to the application and avoids any confusion as to intent, purpose or procedures of the proposed business.

### **Article 3**

Shall the Town vote to modify an Exemption for the Elderly under the provisions of RSA 72:39-a from property tax in the Town of Lyndeborough, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, (\$20,000); for a person 75 years of age up to 80 years (\$30,000); for a person 80 years of age or older (\$60,000). To qualify, the person must have been a New Hampshire resident for at least three consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five consecutive years. In addition, the taxpayer must have a net income of not more than (\$25,000) or, if married, a combined net income of less than (\$35,000); and own assets not in excess of (\$60,000), excluding the value of the person's residence?

***Article 3-Explanation: When this exemption was updated in 2010 the net income limit should have been adjusted from \$20,000 to \$25,000 and the asset limit of \$52,000 was to be \$60,000. This article corrects those limits.***

### **Article 4**

Shall the Town vote to modify an Exemption for the Disabled under the provisions of RSA 72:37-b as follows: the exemption from assessed value for qualified taxpayers shall be (\$30,000)? To qualify, the person must be eligible under Title II or Title XV of the Federal Social Security Act, must have been a New Hampshire resident for at least five years, must occupy the property as his principal place of abode, must own the property individually or jointly, or if owned by a spouse, they must have been married for at least five consecutive years, had in the calendar year preceding April 1 a net income from all sources; of not more than (\$25,000) if single and (\$35,000) if married, and own net assets not in excess of (\$60,000), excluding the value of the actual residence and up to 2 acres or the minimum single-family residential lot size specified in the local Zoning ordinance?

***Article 4-Explanation: The disabled exemption incorrectly says one cannot have assets less than certain dollar amounts when it should say they cannot have more than those amounts.***



### **Article 5**

To see if the Town will vote to change the purpose of the existing Gulf Road Bridge Capital Reserve Fund to the “Bridge Repair/Replacement” Capital Reserve Fund.

*(a 2/3 vote required)*

***Article 5-Explanation: The last major bridge replacement was on Gulf Road. There will be repairs and replacements needed in the future (see Article 21). By renaming this account and making it for any replacement or major bridge expense, it saves the Trustees of Trust Funds from having to close and then open a new account each time.***

### **Article 6**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of one million five hundred sixty-five thousand five hundred seven dollars (\$1,565,507), representing the operating budget for fiscal year 2012 as prepared by the Budget Committee. Said sum is exclusive of all special or individual articles addressed; or take any other action relating thereto.

*The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 6-Explanation: The operating budget funds the recurring expenses of all town departments for salaries and benefits, vehicle upkeep, general supplies, maintenance expenses, and the like. Expenses of size that are not recurring are placed on individual warrant articles for approval.***

### **Article 7**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of five thousand dollars (\$5,000) to purchase a gravel pit (Map 206-014-000) from the Society For the Protection of New Hampshire Forests. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 7-Explanation: This small plot of land is next to Schoolhouse Road and consists of an abandoned sand pit. It is estimated there is \$60,000 or more worth of sand on the lot. The plan is to excavate the sand for Town use and then reclaim the excavated area.***

### **Article 8**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to rebuild the pump on Engine 5; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 8-Explanation: The pump on Engine 5 needs to be rebuilt. The current Capital Improvement Plan calls for \$23,000 to go into a capital reserve fund for the replacement of this truck. This year, due to this repair, the \$23,000 is being reduced to \$8,000 (See Article 12) keeping the total spent on Engine 5 to \$23,000.***

### **Article 9**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to install supplemental roof supports for Center Hall; or take any other action relating thereto *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 9-Explanation: Center Hall actually has two roofs. The one we see today was built in the late 1800s. Though it has held up well, its construction has placed a strain on various structural members. This repair will take place in the attic area and will ensure the structural integrity of the building.***

#### **Article 10**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of six thousand dollars (\$6,000) for repairs to a garage on the right-hand side as you start up Center Road from Route 31 (Map 232 Lot 019), a property taken by tax deed by the Town for use as a storage facility for various emergency services. Three thousand dollars (\$3,000) will come from the general fund and three thousand dollars (\$3,000) is to be raised by taxation; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 10-Explanation: The small house on this property is in poor condition and will be burned by the Fire Department this spring in a training exercise. The garage, however, is in good condition but needs siding, a cement floor and some other minor repairs. Three thousand dollars (\$3,000) in funds previously raised to obtain an Emergency Management storage trailer will be combined with this appropriation to cover the costs for the building improvements. Storage space is a real issue for the Town and the consensus was that this option would offer more flexibility and space than a metal container.***

#### **Article 11**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the 1984 Fire Department Tanker Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 11-Explanation: The tanker is getting ever closer to its normal lifespan of 30 years. This CRF ensures the funds will be there when the decision is made to replace it.***

#### **Article 12**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of eight thousand dollars (\$8,000) to be added to the 1994 Fire Department Pumper Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 12-Explanation: The capital plan calls for \$23,000 to be going into this CRF but this year Engine 5 needs a rebuilt pump for \$15,000 so only the difference (\$8,000) is being asked for.***

#### **Article 13**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of thirteen thousand dollars (\$13,000) to be added to the 2002 Fire Department Rescue Truck Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 13-Explanation: The original plan was to replace the truck body about this point in the rescue truck's life. This is our first such vehicle so we are learning. It now appears that is not***

*necessary and we will wait until the truck is 15 years old and replace both the chassis and the body at that time.*

#### **Article 14**

To see if the Town of Lyndeborough will vote to authorize the Selectmen to enter into a five-year lease agreement for eighty-four thousand four hundred twenty dollars (\$84,420) to purchase fourteen air pack units for the Fire Department and to raise and appropriate the initial payment of eighteen thousand seven hundred and thirty dollars (\$18,730) from the general fund. This lease agreement contains an escape clause. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 14-Explanation: The Fire Department Air Packs (the unit firefighters use when entering a burning building) are at the end of their useful life. Due to constant technology changes, it is important for interchangeability that they all be purchased at once. A five year lease will spread out the cost and this year's first payment is being covered by some funds put aside back in 2010 so there is no tax impact for 2012. Future payments will be part of the Fire Department operating budget.***

#### **Article 15**

To see if the town will vote to raise and appropriate the sum of fourteen thousand dollars (\$14,000) to go toward the replacement of the 2009 4WD Police vehicle. This will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the vehicle is replaced or 2014, whichever is sooner. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 15-Explanation: The police use two Ford Explorer-size vehicles. They each travel about 25,000 miles per year. The plan calls for them to be replaced around the 100,000 mile mark or every four years. The vehicles are two years apart in age. The capital plan has us funding each vehicle over a two-year period. That is too short a time frame to bother with a CRF. Instead, the first year warrant has a clause allowing the money to be held over for a year or two when the remainder of the funds will be raised and the vehicle purchased.***

#### **Article 16**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty-three thousand dollars (\$23,000) to be added to the 2002 Mack Dump Truck Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 16-Explanation: Continues the funding for the eventual replacement of the 2002 Mack.***

#### **Article 17**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be added to the 2002 Grader Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 17-Explanation: We are just about half way through the funding for the grader.***

### **Article 18**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of thirteen thousand five hundred dollars (\$13,500) to be added to the 2007 One-ton Dump Truck Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 18-Explanation: This will be the second installment for the 2007 one ton.***

### **Article 19**

To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA Ch. 35:1 to repair and replace the 2009 one-ton dump truck and to raise and appropriate twelve thousand (\$12,000) to be placed in this fund; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 19-Explanation: The 2009 one ton has not had any money put away for its eventual replacement thus this article asks to establish a CRF and then place money in it.***

### **Article 20**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty thousand five hundred dollars (\$20,500) to be added to the 2007 Backhoe/Loader Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 20-Explanation: The 2007 backhoe/loader was bought used. This CRF will fund the replacement in 2019.***

### **Article 21**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be added to the Bridge Repair/Replacement Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

***Article 21-Explanation: A rather large infusion of funds is being requested this year and next to cover the 25% share of a \$500,000 FEMA Hazard Mitigation Grant we have applied for to replace the culvert on Johnson Corner Road with a small bridge. An announcement is expected this fall. Under the grant rules the Town will have two years in which to build it.***

### **Article 22**

To see if the Town of Lyndeborough will vote to discontinue the Police Vehicles Replacement Fund. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town of Lyndeborough's General Fund. *The Selectmen and Budget Committee recommend this action (Majority vote required.)*

***Article 22-Explanation: There is about \$205 left in the old police vehicle CRF. As noted previously, a CRF is no longer going to be used to fund police vehicle replacements so this fund will be closed and the money placed in the general fund as revenue to reduce taxes.***

**Article 23**


To see if the Town of Lyndeborough will vote to authorize the Selectmen to accept the reports of auditors and committees as printed in the 2011 Town Report; or to take any other action relating thereto (*Majority vote required.*)

**Article 24**

To transact any other business that may legally come before said meeting.

Given unto our hands and seal, this 15<sup>th</sup> day of February, 2012.


BOARD OF SELECTMEN

  
\_\_\_\_\_  
Arnold A. Byam, III

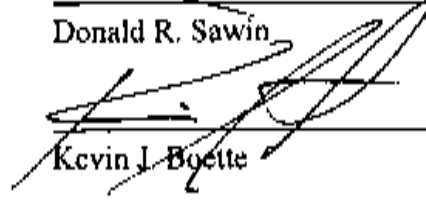
  
\_\_\_\_\_  
Donald R. Sawin

  
\_\_\_\_\_  
Kevin J. Boette

A True Copy of Warrant – Attest:

  
\_\_\_\_\_  
Arnold A. Byam, III

  
\_\_\_\_\_  
Donald R. Sawin

  
\_\_\_\_\_  
Kevin J. Boette

# **TOWN OF LYNDEBOROUGH**



## **FINANCIAL REPORTS**

## **2012 PROPOSED BUDGET SUMMARY**

<u>Acct</u>	<u>Description</u>	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>2012 Request</u>
4130	Executive	130,321	127,246	134,126
4140	Election, Reg., Vitals	50,793	47,939	52,901
4150	Financial Administration	27,767	35,806	35,845
4152	Assessing	14,750	15,755	15,350
4153	Legal	20,000	2,986	15,000
4155	Personnel Administration	247,959	191,408	200,645
4191	Planning and Zoning	3,200	4,381	3,380
4194	Government Buildings	29,118	23,066	25,081
4195	Cemeteries	13,350	7,300	12,850
4196	Other Insurance	25,492	25,760	26,000
4197	Regional Planning	1,829	1,329	1,329
4210	Police Department	226,929	232,098	226,476
4215	Ambulance	53,432	51,552	56,353
4220	Fire Department	74,695	71,575	74,436
4240	Building Inspection	2,500	2,747	2,800
4290	Emergency Management	1,651	740	1,501
4311	Highway Department Admin.	197,069	191,658	201,125
4312	Highways and Streets	330,280	294,879	348,805
4316	Street Lighting	3,900	3,816	3,900
4324	Solid Waste	67,432	67,432	62,807
4411	Health Administration	600	530	600
4415	Health Agencies & Hospitals	3,258	3,235	3,558
4441	Welfare	21,000	9,308	15,000
4520	Parks & Recreation	5,500	5,500	5,180
4520	Library	35,101	34,948	35,405
4583	Patriotic Purposes	1,250	1,152	1,250
4589	Other Cultural/Recreation	3,500	3,739	3,800
4590	Heritage Commission	300	-	1
4595	Historic District Commission	1	-	1
4611	Conservation	1	-	1
4723	Tax Anticipation Note	1	-	1
<b>TOTAL OPERATING BUDGET</b>		<b>1,592,979</b>	<b>1,457,885</b>	<b>1,565,507</b>
<b>WARRANTS</b>				
4915	Payments to Capital Reserves	105,000	105,000	180,000
4900	Individual Warrant Articles	36,300	35,500	68,730
<b>TOTAL WARRANT ARTICLES</b>		<b>141,300</b>	<b>140,500</b>	<b>248,730</b>
<b>TOTAL TOWN EXPENDITURES</b>		<b>1,734,279</b>	<b>1,598,385</b>	<b>1,814,237</b>
<b>TOTAL TOWN REVENUES</b>		<b>719,895</b>	<b>752,783</b>	<b>523,032</b>
<b>TOTAL EXPENSES MINUS REVENUES</b>		<b>1,014,384</b>	<b>845,602</b>	<b>1,291,205</b>



## **2012 PROPOSED BUDGET DETAIL**

		<u><b>2011 Budget</b></u>	<u><b>2011 Actual</b></u>	<u><b>2012 Request</b></u>
<b>OPERATING BUDGET</b>				
<b>4130 EXECUTIVE</b>				
4130-01-130	Wages: Selectmen	5,280	5,280	5,415
4130-01-390	Contracted Services	900	-	-
4130-01-391	Public Notices	600	840	850
4130-01-550	Town Report	1,800	1,776	1,600
4130-01-560	Dues and Subscriptions	1,925	1,805	2,100
4130-01-900	Selectmen Misc. Expense	600	497	600
4130-02-110	Wages: Office Staff Full Time	88,675	64,407	40,959
4130-01-112	Wages: Office Staff Part Time	18,740	41,070	70,712
4130-02-290	Mileage/Training & Conferences	1,000	994	1,500
4130-02-341	Telephone/Fax/Internet	4,224	3,391	3,180
4130-02-620	Office Supplies	2,900	3,216	3,200
4130-02-621	Copier Expense	1,677	2,367	2,010
4130-02-622	Office Equipment	800	286	500
4130-02-625	Postage	1,200	1,317	1,500
<b>Total 4130 Executive</b>		<b>130,321</b>	<b>127,246</b>	<b>134,126</b>
<b>4140 ELECTION, REGISTRATION AND VITAL STATISTICS</b>				
4140-01-130	Wages: Town Clerk/Tax Collector	34,680	34,680	35,381
4140-01-131	Wages: Deputy Clerk	8,114	7,595	8,398
4140-01-132	Wages: Moderator	200	200	400
4140-01-133	Wages: Ballot Clerk	601	314	862
4140-01-134	Wages: Supervisor of the Checklist	756	294	1,335
4140-01-610	Clerk/Collector Expense	1,842	1,151	2,200
4140-01-611	Tax Lien & DeedExpense	1,655	1,444	1,655
4140-01-612	Tax Bills and Warrants	1,320	1,026	1,080
4140-01-613	Registrations Expense	725	821	740
4140-01-620	Election Expenses	400	414	849
4140-01-621	Records Preservation	500	-	1
<b>Total 4140 Election, Reg. and Vital Statistics</b>		<b>50,793</b>	<b>47,939</b>	<b>52,901</b>
<b>4150 FINANCIAL ADMINISTRATION</b>				
4150-01-130	Wages: Trustees of Trust Fund	351	350	350
4150-02-301	Financial Audit	12,500	18,318	17,000
4150-03-390	Town Forester	2,400	2,104	2,400
4150-05-130	Wages: Treasurer	2,426	2,426	2,475
4150-05-390	Payroll Services	600	1,336	2,925
4150-05-391	Bank Fees	160	183	160
4150-05-610	Treasurer Supplies/Mileage	1,080	1,066	1,155

## **2012 PROPOSED BUDGET DETAIL**

		<u><b>2011 Budget</b></u>	<u><b>2011 Actual</b></u>	<u><b>2012 Request</b></u>
<b>4150 FINANCIAL ADMINISTRATION (cont.)</b>				
4150-09-610	Budget Committee Expense	50	-	50
4150-06-392	Computer Software & Tech Support	6,000	8,824	9,180
4150-06-393	Computer Expense & Upgrade	2,200	1,199	150
<b>Total 4150 Financial Administration</b>		<b>27,767</b>	<b>35,806</b>	<b>35,845</b>
<b>4152 ASSESSING</b>				
4152-03-312	Town Assessor	7,900	8,964	8,500
4152-03-392	Tax Map Updates	2,000	1,750	2,000
4152-03-393	Assessing Software Support	4,500	5,000	4,750
4152-03-610	Assessing Supplies/Deeds	350	41	100
<b>Total 4152 Assessing</b>		<b>14,750</b>	<b>15,755</b>	<b>15,350</b>
<b>4153 LEGAL</b>				
4153-01-320	Legal Expenses	20,000	2,986	15,000
<b>Total 4153 Legal</b>		<b>20,000</b>	<b>2,986</b>	<b>15,000</b>
<b>4155 PERSONNEL ADMINISTRATION</b>				
4155-02-210	Health Insurance	142,124	101,647	106,000
4155-02-211	Dental Insurance	8,737	5,831	5,455
4155-02-215	Life Insurance	1,021	775	800
4155-02-217	Long-Term Disability	-	-	2,601
4155-02-218	Short-Term Disability	2,918	1,764	1,450
4155-02-219	Hartford Life & Accident Insurance	375	375	375
4155-02-220	Town Share Social Security	29,016	27,750	32,612
4155-02-225	Town Share Medicare	8,072	7,412	8,222
4155-02-230	Town Share Police Retirement	14,352	11,975	9,000
4155-02-231	Town Share AIG Retirement	9,300	7,299	7,700
4155-02-250	Unemployment Compensation	8,535	8,570	8,525
4155-02-260	Worker's Compensation	16,009	15,712	14,805
4155-02-290	Human Resources Administration	1,500	1,851	1,500
4155-02-291	Tuition Reimbursement	600	-	-
4155-02-292	Bonus Pool	4,700	-	1,000
4155-02-350	Med., Health & Safety Requirements	700	447	600
<b>Total 4155 Personnel Administration</b>		<b>247,959</b>	<b>191,408</b>	<b>200,645</b>

## **2012 PROPOSED BUDGET DETAIL**

		<u><b>2011 Budget</b></u>	<u><b>2011 Actual</b></u>	<u><b>2012 Request</b></u>
<b>4191 PLANNING AND ZONING</b>				
4191-01-112	Wages: Planning Board Clerical	1,500	1,028	1,680
4191-01-610	Planning Board Expense	1,200	3,353	1,200
4191-02-610	ZBA Expense	<u>500</u>	<u>-</u>	<u>500</u>
<b>Total 4191 Planning and Zoning</b>		<b>3,200</b>	<b>4,381</b>	<b>3,380</b>
<b>4194 GOVERNMENT BUILDINGS/ GROUNDS</b>				
4194-01-110	Wages: Town Building Supervisor	1,950	-	-
4194-01-112	Wages: Citizens' Hall Custodial	2,815	1,411	2,815
4194-01-341	Building Safety	1,350	2,066	1,715
4194-01-360	Citizens' Hall Maint. Supplies	2,000	3,071	2,500
4194-01-410	Citizens' Hall Electricity	3,646	3,978	3,420
4194-01-411	Citizens' Hall Heating Fuel	5,192	4,247	4,430
4194-01-430	Citizens' Hall General Repairs	5,500	2,177	6,500
4194-02-112	Wages: Center Hall Custodial	500	27	325
4194-02-360	Center Hall Maint. Supplies	80	1,429	50
4194-02-410	Center Hall Electricity	540	413	420
4194-02-411	Center Hall Heating Fuel	1,445	1,270	1,305
4194-02-430	Center Hall General Repairs	4,000	2,977	1,600
4191-09-430	Tax Deeded Property Expense	<u>100</u>	<u>-</u>	<u>1</u>
<b>Total 4194 Government Buildings/Grounds</b>		<b>29,118</b>	<b>23,066</b>	<b>25,081</b>
<b>4195 CEMETERIES</b>				
4195-01-112	Wages: Cemetery Maintenance	8,500	4,828	7,000
4195-01-113	Burials Expense	900	-	900
4195-01-390	Contracted Services	1,500	-	2,500
4195-01-391	Transportation Contracting	600	212	600
4195-01-393	Mapping Project	750	206	500
4195-01-635	Gasoline	150	224	200
4195-01-660	Equipment Repair/Maintenance	500	324	600
4195-01-680	New Equipment	300	1,306	400
4195-01-681	Loam/Seed/Fertilizer	50	-	50
4195-01-682	Flags	100	-	100
4195-01-690	Improvement Projects	<u>-</u>	<u>200</u>	<u>-</u>
<b>Total 4195 Cemeteries</b>		<b>13,350</b>	<b>7,300</b>	<b>12,850</b>
<b>4196 INSURANCE NOT OTHERWISE ALLOCATED</b>				
4196-01-520	Property and Liability Insurance	24,492	24,534	25,000
4196-02-521	Insurance Deductible	<u>1,000</u>	<u>1,226</u>	<u>1,000</u>
<b>Total 4196 Insurance not Otherwise Allocated</b>		<b>25,492</b>	<b>25,760</b>	<b>26,000</b>

## **2012 PROPOSED BUDGET DETAIL**

		<u><b>2011 Budget</b></u>	<u><b>2011 Actual</b></u>	<u><b>2012 Request</b></u>
<b>4197 REGIONAL PLANNING &amp; ADVERTISING</b>				
4197-04-390	NRPC Contracted Services	500	-	-
4197-04-560	NRPC Annual Dues	<u>1,329</u>	<u>1,329</u>	<u>1,329</u>
<b>Total 4197 Regional Planning &amp; Advertising</b>		<b>1,829</b>	<b>1,329</b>	<b>1,329</b>
<b>4210 POLICE</b>				
4210-01-110	Wages: Full Time Officers	89,378	61,477	40,598
4210-01-111	Wages: Clerical	1,000	1,000	1
4210-01-112	Wages: Part Time Officers	41,245	67,122	102,482
4210-01-113	Wages: Training	4,560	7,146	3,360
4210-01-116	Wages: Police Administrator -OIC	30,911	32,032	32,928
4210-01-140	Wages: Overtime	6,864	10,022	4,000
4210-01-141	Wages: On-Call Coverage	3,720	795	900
4210-01-390	Police Dispatching (County)	13,215	13,215	13,878
4210-01-391	Police Grants	1,000	-	1
4210-01-392	Wages: Part Time Prosecutor	1	-	1
4210-04-290	Firearms Expense	3,000	2,887	2,000
4210-04-291	Conferences & Education	500	74	250
4210-05-341	Telephone/Cell Phone Expense	3,010	3,238	3,350
4210-05-560	Dues & Associations	25	25	25
4210-05-620	Office Expense	1,450	1,760	1,000
4210-05-630	Police Office Maintenance	900	-	1
4210-05-635	Vehicle Fuel	10,000	10,885	12,400
4210-05-660	Cruiser Maintenance/Repair	3,500	3,653	5,000
4210-05-661	New Vehicle Prep Cost	-	2,575	-
4210-05-670	Law Manuals	600	266	-
4210-05-680	Radio & Radar Expense	800	828	800
4210-05-681	Uniform Expense	4,000	3,313	1,000
4210-05-682	Bullet Proof Vests	2,400	1,445	1
4210-05-684	Computer Equipment	2,200	2,209	500
4210-05-685	Equipment	1,000	5,342	1,000
4210-05-690	Photography Expense	150	-	-
4210-06-683	Dog Control	500	375	500
4210-08-685	Court Related Costs Line	<u>1,000</u>	<u>414</u>	<u>500</u>
<b>Total 4210 Police</b>		<b>226,929</b>	<b>232,098</b>	<b>226,476</b>
<b>4215 AMBULANCE</b>				
4215-01-350	Ambulance Service	<u>53,432</u>	<u>51,552</u>	<u>56,353</u>
<b>Total 4215 Ambulance</b>		<b>53,432</b>	<b>51,552</b>	<b>56,353</b>

## **2012 PROPOSED BUDGET DETAIL**

		<u><b>2011 Budget</b></u>	<u><b>2011 Actual</b></u>	<u><b>2012 Request</b></u>
<b>4220 FIRE DEPARTMENT</b>				
4220-01-341	Telephone	1,280	1,559	1,600
4220-01-390	Fire Dispatching (KMA)	17,259	17,259	17,320
4220-01-391	Fire Grants	1	-	1
4220-01-560	Dues & Associations	650	623	700
4220-01-561	Hazmat Annual Dues	650	596	600
4220-01-620	Office Supplies	750	865	750
4220-02-112	Member Reimbursement	14,005	14,005	14,005
4220-02-113	Stipend: Part Time Chief	3,060	3,060	3,120
4220-02-610	Consumable Materials	300	696	600
4220-02-630	Equipment Repair	1,200	1,020	900
4220-02-680	Schedule Equipment Replacement	9,300	7,705	8,200
4220-02-681	Turnout Gear Cleaning	1,000	-	1,000
4220-02-682	New Equipment	650	119	650
4220-02-683	Dry Hydrant	1,500	-	-
4220-02-690	Forest Fires	500	-	500
4220-04-290	Training	3,400	2,055	3,700
4220-06-635	Gas and Diesel	1,600	2,243	2,000
4220-06-660	Truck Maintenance	5,815	8,665	5,815
4220-06-680	Radio Maintenance	1,250	1,245	2,450
4220-08-410	Electric Service	2,800	2,622	2,900
4220-08-411	Heating Fuel: Propane	5,000	4,482	5,000
4220-08-630	Building Maintenance	<u>2,725</u>	<u>2,756</u>	<u>2,625</u>
<b>Total 4220 Fire Department</b>		<b>74,695</b>	<b>71,575</b>	<b>74,436</b>
<b>4240 BUILDING INSPECTION</b>				
4240-01-111	Fees: Build Insp./Code Enforcement	2,400	2,610	2,400
4240-01-610	Building Inspector Expenses	<u>100</u>	<u>137</u>	<u>400</u>
<b>Total 4240 Building Inspection</b>		<b>2,500</b>	<b>2,747</b>	<b>2,800</b>
<b>4290 EMERGENCY MANAGEMENT</b>				
4290-01-341	TDS Enhanced 911	-	-	-
4290-01-390	E.M. Programs- propane tank rental	1,650	740	1,500
4290-01-391	Emergency Management Grants	1	-	1
4290-01-393	Emergency Incidents	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 4290 Emergency Management</b>		<b>1,651</b>	<b>740</b>	<b>1,501</b>

## **2012 PROPOSED BUDGET DETAIL**

		<u><b>2011 Budget</b></u>	<u><b>2011 Actual</b></u>	<u><b>2012 Request</b></u>
<b>STREET AND HIGHWAYS</b>				
<b>4311 Highway Administration</b>				
4311-01-110	Wages: Full Time	157,264	160,638	160,035
4311-01-111	Wages: Part Time	10,338	4,382	10,740
4311-01-112	Wages: Overtime	9,768	7,483	9,700
4311-01-290	Training & Mileage Reimbursement	800	430	655
4311-01-560	Dues & Associations	100	45	45
4311-01-610	Uniforms/Safety	2,400	2,991	3,500
4311-01-680	Radios	250	838	600
4311-02-341	Telephone	992	848	850
4311-02-410	Electricity	2,956	3,366	2,800
4311-02-411	Heating Fuel	8,200	6,651	6,000
4311-02-430	Building Maintenance & Supplies	4,001	3,986	6,200
<b>Total 4311 Highway Administration</b>		<b>197,069</b>	<b>191,658</b>	<b>201,125</b>
<b>4312 Highways and Streets</b>				
4312-01-630	Chains/Blades/Edges	6,200	6,183	6,200
4312-01-635	Fuel	28,933	35,623	38,000
4312-01-660	Vehicle Maintenance - Vendor	10,000	16,392	15,000
4312-01-661	In-house Vehicle Repair Materials	11,000	15,498	11,000
4312-01-662	Vehicle Tires	6,500	5,706	2,500
4312-02-245	Bridge Maintenance	-	-	500
4312-02-631	Welding Supplies	800	595	600
4312-02-634	Tools	2,500	2,549	2,500
4312-02-682	Culverts/Grates	5,000	5,000	5,000
4312-02-683	Signs	2,000	1,932	2,000
4312-02-685	Sand	22,000	20,343	5,000
4312-02-686	Salt	42,000	51,612	43,665
4312-02-687	Gravel/Other Aggregates	29,500	27,688	30,000
4312-02-688	Calcium	-	-	2,500
4312-03-390	Line Striping	-	-	1,535
4312-03-394	Equipment Rental/Contracted Services	9,700	14,079	10,900
4312-03-625	Guardrail	-	-	3,000
4312-03-688	Paving	65,000	65,000	90,000
4313-02-900	Highway Block Grant	89,147	26,679	78,905
<b>Total 4312 Highways and Streets</b>		<b>330,280</b>	<b>294,879</b>	<b>348,805</b>
<b>TOTAL STREETS AND HIGHWAYS</b>		<b>527,349</b>	<b>486,537</b>	<b>549,930</b>

## 2012 PROPOSED BUDGET DETAIL

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>2012 Request</u>
<b>4316 STREETLIGHTING</b>			
4316-01-410    Street Lighting	3,900	3,816	3,900
<b>Total 4316 Street Lighting</b>	<b>3,900</b>	<b>3,816</b>	<b>3,900</b>
 <b>4324 - 4325 SOLID WASTE</b>			
4324-01-390    Wilton Recycling Center	67,432	67,432	62,807
<b>Total 4324 - 4325 Solid Waste</b>	<b>67,432</b>	<b>67,432</b>	<b>62,807</b>
 <b>4411 HEALTH ADMINISTRATION</b>			
4411-01-112    Wages: Public Health	500	500	500
4411-01-610    Health Administration Expense	100	30	100
<b>Total Health Administration</b>	<b>600</b>	<b>530</b>	<b>600</b>
 <b>4415 HEALTH AGENCIES &amp; HOSPITALS</b>			
4415-01-350    Home Health Services	500	500	500
4415-01-390    Bridges for Domestic Violence	200	200	300
4415-02-350    Monadnock Family Services	2,258	2,235	2,258
4415-03-350    St. Joseph's Meals on Wheels	300	300	300
4155-04-350    Red Cross	-	-	200
<b>Total 4415 Heath Agencies &amp; Hospitals</b>	<b>3,258</b>	<b>3,235</b>	<b>3,558</b>
 <b>4441 4442 WELFARE</b>			
4441-01-112    Wages: Welfare Director	-	-	-
4441-01-610    Welfare Administration Expense	150	-	-
4442-01-390    Direct Assistance	20,850	9,308	15,000
<b>Total 4441 4445 Welfare</b>	<b>21,000</b>	<b>9,308</b>	<b>15,000</b>
 <b>4520 PARKS AND RECREATION</b>			
4520-01-390    Wilton Youth Center/Goss Park	5,500	5,500	5,180
<b>Total 4520 Parks and Recreation</b>	<b>5,500</b>	<b>5,500</b>	<b>5,180</b>
 <b>4520-01-390 LIBRARY</b>			
4550-01-112    Library Wages	18,186	18,033	19,425
4550-01-680    Library Expense	16,915	16,915	15,980
<b>Total Library</b>	<b>35,101</b>	<b>34,948</b>	<b>35,405</b>



## 2012 PROPOSED BUDGET DETAIL

	<u>2011 Budget</u>	<u>2011 Actual</u>	<u>2012 Request</u>
<b>4583 PATRIOTIC PURPOSES</b>			
4583-01-610    Memorial Day Observance	<u>1,250</u>	<u>1,152</u>	<u>1,250</u>
<b>Total 4583 Patriotic Purposes</b>	<b>1,250</b>	<b>1,152</b>	<b>1,250</b>
<b>4589 OTHER CULTURAL OR RECREATION</b>			
4589-01-390    Town Communications	3,000	3,239	3,300
4589-02-391    Community Day	<u>500</u>	<u>500</u>	<u>500</u>
<b>Total 4589 Other Cultural or Recreation</b>	<b>3,500</b>	<b>3,739</b>	<b>3,800</b>
<b>4590 HERITAGE COMMISSION</b>			
4590-01-100    Heritage Commission	<u>300</u>	<u>-</u>	<u>1</u>
<b>Total 4589 Other Cultural or Recreation</b>	<b>300</b>	<b>-</b>	<b>1</b>
<b>4595 HISTORIC DISTRICT COMMISSION</b>			
4595-01-100    Heritage Commission	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total 4589 Other Cultural or Recreation</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>4611 CONSERVATION</b>			
4611-02-610    Conservation Expense	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total 4611 Conservation Expense</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>4723 TAX ANTICIPATION NOTES</b>			
4723-01-981    Debt Service	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total 4723 Tax Anticipation Notes</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>TOTAL - OPERATING BUDGET</b>	<b>1,592,979</b>	<b>1,457,885</b>	<b>1,565,507</b>
<b>WARRANT ARTICLE EXPENDITURES</b>			
<b>4915 PAYMENTS TO CAPITAL RESERVE FUNDS</b>			
4915-12-001    1984 Tanker Replacement	15,000	15,000	15,000
4915-12-002    1994 Pumper Replacement	20,000	20,000	8,000
4915-12-003    2002 Rescue Truck Replacement	12,000	12,000	13,000
4915-12-004    2002 Hwy Mack Dump Truck Replacement	23,000	23,000	23,000
4915-12-005    2002 JD Grader Replacement	25,000	25,000	25,000
4915-12-006    2007 Highway One-Ton Replacement	-	-	13,500
4915-12-007    2009 One-Ton Dump Truck Replacement	-	-	12,000
4915-12-008    2007 Backhoe/Loader Replacement	-	-	20,500
4915-12-009    Bridges Repair/Replacement	<u>10,000</u>	<u>10,000</u>	<u>50,000</u>
<b>Total 4915 Payments to Capital Reserve Funds</b>	<b>105,000</b>	<b>105,000</b>	<b>180,000</b>

## **2012 PROPOSED BUDGET DETAIL**

		<u><b>2011 Budget</b></u>	<u><b>2011 Actual</b></u>	<u><b>2012 Request</b></u>
<b>INDIVIDUAL WARRANT ARTICLES</b>				
4901-12-001	Sand Pit Purchase - Schoolhouse Rd.	-	-	5,000
4902-12-001	Engine 5 Pump Repair	-	-	15,000
4902-12-002	2009 Police Vehicle Replacement	-	-	14,000
4903-12-001	Center Hall Structural Repair	-	-	10,000
4903-12-002	Center Rd. Garage Repair	-	-	6,000
4909-10-011	Library Additional wages -Saturdays	800	-	-
4909-11-015	Police Vehicle Purchase	35,500	35,500	-
4909-12-001	Air Packs	-	-	18,730
<b>Total 4900 Individual Warrant Articles</b>		<u><b>36,300</b></u>	<u><b>35,500</b></u>	<u><b>68,730</b></u>
<b>TOTAL TOWN EXPENDITURES</b>		<b>1,734,279</b>	<b>1,598,385</b>	<b>1,814,237</b>
<b>REVENUES</b>				
<b>3100 REVENUE FROM TAXES</b>				
3120-01-000	Land Use Change Tax	7,500	4,862	9,000
3185-01-000	Timber Yield Tax	27,000	30,954	25,000
3187-01-000	Excavation Tax	1,200	1,269	1,000
3190-01-000	Interest/Cost on Late Taxes	30,000	30,461	30,000
<b>Total 3100 Revenue from Taxes</b>		<u><b>65,700</b></u>	<u><b>67,546</b></u>	<u><b>65,000</b></u>
<b>3200 REVENUES FROM LICENSES, PERMITS, &amp; FEES</b>				
3210-01-000	Pole Petitions	10	10	-
3210-04-000	UCC Filings	290	330	300
3220-01-000	Motor Vehicle Permit (Decals)	5,500	5,590	5,600
3220-02-000	Motor Vehicle Registration Fees	224,500	246,175	250,000
3220-04-000	Motor Vehicle Title Fees	700	710	710
3230-01-000	Building Permits	3,500	4,172	3,500
3290-01-000	Dog Licenses and Fines	1,750	2,174	2,000
3290-04-000	Bad Check Fees and Fines	90	-	-
3290-03-000	Licenses/ Certified Copies	600	280	400
3290-07-000	Planning Board/ZBA Fees	2,560	5,340	2,000
3290-06-000	Pistol Permit Fees	-	660	-
<b>Total Revenues from Licenses, Permits, &amp; Fees</b>		<u><b>239,500</b></u>	<u><b>265,441</b></u>	<u><b>264,510</b></u>
<b>3300 REVENUES FROM FEDERAL GOVERNMENT</b>				
3319-01-000	FEMA Grants	-	-	-
3319-02-000	Other Grants	-	-	-
<b>Total Revenues from Federal Government</b>		<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>

## 2012 PROPOSED BUDGET DETAIL

		<u>2011 Budget</u>	<u>2011 Actual</u>	<u>2012 Request</u>
<b>3350 REVENUES FROM THE STATE OF NEW HAMPSHIRE</b>				
3351-01-000	Shared Revenue Block Grant	-	-	-
3352-01-000	Room & Meals Tax	75,180	75,180	75,000
3353-01-000	Highway Block Grant	89,147	90,602	78,905
3354-01-000	NH Brush Fire Reimbursement -LFD	-	539	-
3356-01-000	Forest Land Reimbursement	15	15	15
3359-01-000	Railroad Tax	-	247	247
<b>Total 3350 Revenues from the State of NH</b>		<b>164,342</b>	<b>166,583</b>	<b>154,167</b>
<b>3400 REVENUES FROM CHARGES FOR SERVICE</b>				
3401-01-000	Income from Departments	1,900	1,540	500
3401-01-100	Fines - Police		250	250
3401-02-000	Police Special Details	-	-	-
3401-03-000	Cemetery Burial Income	-	1,310	1,020
<b>Total 3400 Revenues from Charges for Service</b>		<b>1,900</b>	<b>3,100</b>	<b>1,770</b>
<b>3500 REVENUES FROM MISCELLANEOUS PURPOSES</b>				
3500-02-000	Police Dept. Income	-	1,426	-
3501-01-000	Sale of Municipal Property	-	2,049	-
3501-02-000	Sale of Tax Deeded Property	-	-	-
3502-01-000	Interest on Bank Deposits	1,000	1,430	600
3503-01-000	Rental of Town Property	12,500	13,277	13,675
3506-01-000	Return of Contributions	2,453	1,315	-
3508-02-000	Contributions/Donation - Nonpublic	-	-	-
3509-01-000	Refunds from Dept.	-	2	-
3913-01-000	From Encumbered Funds	-	-	21,730
3509-02-000	Welfare Recoupment	-	-	-
3915-01-000	From CRF (interfund transfer)	35,500	33,114	250
3916-01-000	Income from Trust Funds	-	-	-
3916-01-000	Transfers from Trust Funds	-	500	1,330
<b>Total 3500 Revenues from Miscellaneous Purposes</b>		<b>51,453</b>	<b>53,113</b>	<b>37,585</b>
<b>REVENUES</b>		<b>522,895</b>	<b>555,783</b>	<b>523,032</b>
Use of Fund Balance to Reduce Taxes		197,000	197,000	-
<b>Total Revenues</b>		<b>719,895</b>	<b>752,783</b>	<b>523,032</b>
<b>TOTAL EXPENSES MINUS TOTAL REVENUES</b>		<b>1,014,384</b>	<b>845,602</b>	<b>1,291,205</b>

# BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: LYNDEBOROUGH

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

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2012 to December 31, 2012

or Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_

## **IMPORTANT:**

Please read RSA 32:5 applicable to all municipalities.

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

This form was posted with the warrant on (Date): February 22, 2012

## **BUDGET COMMITTEE**

*Please sign in ink.*

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

*Duke J. Dineen*  
\_\_\_\_\_  
*James W. Burt*  
\_\_\_\_\_  
*Sharon Schall*  
\_\_\_\_\_  
*Karen Gough*  
\_\_\_\_\_  
*Scott C. Roper*  
\_\_\_\_\_

*[Signature]*  
\_\_\_\_\_  
*[Signature]*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

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

## Budget - Town of Lyndeborough FY 2012

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)		BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended) (Not Recommended)	
ACCT.#								
GENERAL GOVERNMENT								
4130-4139	Executive		130,321	127,246	134,126		134,126	
4140-4149	Election, Reg. & Vital Statistics		50,793	47,939	52,901		52,901	
4150-4151	Financial Administration		27,767	35,806	35,845		35,845	
4152	Revaluation of Property		14,750	15,755	15,350		15,350	
4153	Legal Expense		20,000	2,986	15,000		15,000	
4155-4159	Personnel Administration		247,959	191,408	200,645		200,645	
4191-4193	Planning & Zoning		3,200	4,381	3,380		3,380	
4194	General Government Buildings		29,118	23,066	25,081		25,081	
4195	Cemeteries		13,350	7,300	12,850		12,850	
4196	Insurance		25,492	25,760	26,000		26,000	
4197	Advertising & Regional Assoc.		1,829	1,329	1,329		1,329	
4199	Other General Government							
PUBLIC SAFETY								
4210-4214	Police		226,929	232,098	226,476		226,476	
4215-4219	Ambulance		53,432	51,552	56,353		56,353	
4220-4229	Fire		74,695	71,575	74,436		74,436	
4240-4249	Building Inspection		2,500	2,747	2,800		2,800	
4290-4298	Emergency Management		1,651	740	1,501		1,501	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration		197,069	191,657	201,125		201,125	
4312	Highways & Streets		330,280	294,879	348,805		348,805	
4313	Bridges							

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
<b>HIGHWAYS &amp; STREETS (cont.)</b>								
4316	Street Lighting		3,900	3,816	3,900		3,900	
4319	Other							
<b>SANITATION</b>								
4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal		67,432	67,432	62,807		62,807	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
<b>WATER DISTRIBUTION &amp; TREATMENT</b>								
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv. & Other							
<b>ELECTRIC</b>								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
<b>HEALTH/WELFARE</b>								
4411	Administration		600	530	600		600	
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other		3,258	3,235	3,558		3,558	
4441-4442	Administration & Direct Assist.		21,000	9,308	15,000		15,000	
4444	Intergovernmental Welfare Payemnts							
4445-4449	Vendor Payments & Other							

1	2	3	4	5	6	7	8	9
ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
<b>CULTURE &amp; RECREATION</b>								
4520-4529	Parks & Recreation		5,500	5,500	5,180		5,180	
4550-4559	Library		35,101	34,948	35,405		35,405	
4583	Patriotic Purposes		1,250	1,152	1,250		1,250	
4589	Other Culture & Recreation		3,801	3,739	3,802		3,802	
<b>CONSERVATION</b>								
4611-4612	Admin. & Purch. of Nat. Resources		1	0	1		1	
4619	Other Conservation							
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development							
<b>DEBT SERVICE</b>								
4711	Princ.- Long Term Bonds & Notes							
4721	Interest-Long Term Bonds & Notes							
4723	Int. on Tax Anticipation Notes		1	0	1		1	
4790-4799	Other Debt Service							
<b>CAPITAL OUTLAY</b>								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
<b>OPERATING TRANSFERS OUT</b>								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	- Sewer							
	- Water							

## Budget - Town of Lyndeborough FY 2012

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)
	<b>OPERATING TRANSFERS OUT (cont.)</b>							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
	<b>OPERATING BUDGET TOTAL</b>		1,592,979	1,457,884	1,565,507		1,565,507	



**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3.VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
4915	1984 Tanker CRF	11	15,000	15,000	15,000		15,000	
4915	1994 Pumper CRF	12	20,000	20,000	8,000		8,000	
4915	2002 Rescue Truck CRF	13	12,000	12,000	13,000		13,000	
4915	2002 Mack Dump Trk CRF	16	23,000	23,000	23,000		23,000	
4915	2002 Grader CRF	17	25,000	25,000	25,000		25,000	
4915	2007 One-Ton Dump Trk CRF	18			13,500		13,500	
4915	2009 One-Ton Dump Trk CRF	19			12,000		12,000	
4915	2007 Backhoe/Loader CRF	20			20,500		20,500	
4915	Bridge Repair/Replacement CRF	21	10,000	10,000	50,000		50,000	
4909	Library Saturday Hours		800					
<b>SPECIAL ARTICLES RECOMMENDED</b>			<b>105,800</b>		180,000		180,000	

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
4901	Sand Pit Purchase	7			5,000		5,000	
4902	Engine 5 Pump Repair	8			15,000		15,000	
4903	Center Hall Structural Repair	9			10,000		10,000	
4903	Center Rd. Garage Repair	10			6,000		6,000	
4909	Fire Department Air Packs	14			18,730		18,730	
4902	2009 Police Vehicle Replacement	15			14,000		14,000	
4909	Police Vehicle Purchase		35,500	35,500				
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>			<b>35,500</b>		68,730		68,730	

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>TAXES</b>					
3120	Land Use Change Taxes - General Fund		7,500	9,000	9,000
3180	Resident Taxes				
3185	Timber Taxes		27,000	25,000	25,000
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		30,000	30,000	30,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		1,200	1,000	1,000
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits		300	300	300
3220	Motor Vehicle Permit Fees		230,700	256,310	256,310
3230	Building Permits		3,500	3,500	3,500
3290	Other Licenses, Permits & Fees		5,000	4,400	4,400
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
<b>FROM STATE</b>					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		75,180	75,000	75,000
3353	Highway Block Grant		89,147	78,905	78,905
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		15	15	15
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)			247	247
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		1,900	500	500
3409	Other Charges			1,270	1,270
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property				
3502	Interest on Investments		1,000	600	600
3503-3509	Other		14,953	13,675	13,675
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds				
3913	From Encumbered Funds			21,730	21,730

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>INTERFUND OPERATING TRANSFERS IN (cont.)</b>					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		35,500	250	250
3916	From Trust & Fiduciary Funds			1,330	1,330
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes		197,000		
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			719,895	523,032	523,032

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	1,592,979	1,565,507	1,565,507
Special Warrant Articles Recommended (from pg. 6)	105,000	180,000	180,000
Individual Warrant Articles Recommended (from pg. 6)	36,300	68,730	68,730
<b>TOTAL Appropriations Recommended</b>	<b>1,734,279</b>	<b>1,814,237</b>	<b>1,814,237</b>
Less: Amount of Estimated Revenues & Credits (from above)	719,895	523,032	523,032
<b>Estimated Amount of Taxes to be Raised</b>	<b>1,014,384</b>	<b>1,291,205</b>	<b>1,291,205</b>

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

**181,424**

## **BUDGET COMMITTEE REPORT**

Mindful of the economic situation, the members of the Budget Committee strove to keep the town portion of the budget as flat as possible. The committee members realize that any monies spent must be directed to purposes where they will have the greatest results. Most of the department budgets are relatively flat. The Highway Department is the only department with a sizeable increase. This increase is due to rising fuel and paving costs, which we know are far beyond our control. It was the opinion of the committee and the Selectmen that the maintenance of our roads should be a high priority.

The total budget is down about 27,000 dollars. The budget includes a 2.5% wage increase for town employees effective after town meeting, a \$6,000.00 increase to cover extra requirements in the town audit, and a \$25,000 increase in the paving budget. These increases are more than offset by decreases in health insurance contributions due to two fewer full time town employees, highway sand and a general tightening of the belt throughout the budget.

The budget contains many scheduled contributions to new and existing Capital Reserve Funds. These range from fire trucks, police vehicles, highway equipment and bridge replacement funds. These contributions totaled \$180,000, a \$75,000 increase in payments to Capital Reserve Funds over last year's amount. The Budget Committee narrowly voted against the establishment of Capital Reserve Funds for replacement of 2005 Fire Department Pumper and the 2008 Volvo Dump Truck. The committee supports establishment of these funds in the 2013 budget. This action reduced CRF payments by \$39,500.

The budget also includes \$68,730 in warrant articles with \$21,730 offset by funds previously voted. These range from the purchase of a sand pit, air packs for the Fire Department, Engine 5 pump repair, Center Hall roof structure repair and repair of a garage to house Emergency Management equipment.

When all is said and done, passage of this budget and its increase will impact the tax rate by .36 per thousand dollars of evaluation. If the average house is assessed at \$180,000 then the increase will result in an additional \$65.00 on your tax bill.

I would like to thank all the committee members, department heads, Selectmen, and our erstwhile town office personnel for their co-operation in the formation of this budget. This year's budget reflects everyone's desire to have a budget that spends money wisely in these economic times.

**Respectfully Submitted,  
Don Guertin, Chairman**

**Budget Committee: Bruce Houston, Jim Button, Karen Grybko, Sandra Schoen, Scott Roper, Walter Holland, Mike Decubellis & Kevin Boette-Selectmen's Representative**

*"How I volunteer is I see that someone needs support and I would help them without pay. I would like to volunteer to be a cop or a movie star." Jacob LeBlanc-Grade 3*

2012 - 2017

**CIP Totals:**

## 2012 CAPITAL IMPROVEMENT PROGRAM (CIP)

The CIP is the process of reviewing the capital needs of the town and school, and developing a savings and spending plan so as to minimize severe swings in our capital costs. The overall goal of the plan is to fund these needs in a way that, from year to year, results in a minimal impact on the tax rate. One of the chief financial tools used to accomplish these results are Capital Reserve Funds or CRFs. These voter established funds allow money to be set aside in an interest bearing account so sufficient funds will be available for a specific capital purchase. These funds are managed by the Trustees of Trust Funds and cannot be co-mingled with any other monies. The other primary funding tool is called bonding. A bond is like a home mortgage in that it is paid off over time with payments that include both principal and interest. This approach is used when funding by a CRF is impractical given the expense or timeline involved.

The CIP Committee meets with each department that has major capital needs. The Selectmen review each town department request and the new Consolidated School Board prepares the one for the Lyndeborough Central School. The Committee creates a plan that attempts to keep the bottom line total to be spent over the six years of the plan as level as practical. It is our hope that this approach will give voters the confidence to approve the capital spending items on the



warrant without the fear that doing so will cause the tax rate to spike upward. Approval also avoids the ancillary problem where things don't get funded but the need

remains causing too many costs to come due at once resulting in a tax rate spike. When you step back and total all the buildings and pieces of equipment we have plus the roads, the infrastructure values are substantial. The CIP Committee's task is to keep this infrastructure working for the citizens of the town at a cost that is affordable.

For 2012, no money is being withdrawn from a CRF for any purchases. All funds being raised are going into CRFs for future purchases. We offer these brief remarks to help explain what is taking place with the various accounts in the plan.

**Fire Department:** Each truck is listed with a proposed date for replacement. In general, the life of a truck is around 30 years. The plan lists what is expected to be the replacement price with a CRF amount sufficient to provide the funds that will be needed by the replacement date. The '84 tanker may last longer than 2014 but it is old and could have a costly repair at any time thus funding remains based on a 2014 replacement. The tank has already been replaced with a plastic one that will be retrofitted (hopefully) onto the new chassis. A quote will be obtained next year and the final year CRFs amended as necessary. The '94 pumper will be an expensive replacement so money is going into the fund now even though a 2022 replacement date is called for. The substation concept for the Center remains on hold with no plans to move forward within

the time period of this plan. The Rescue Truck body was going to be replaced now but the Department has decided to hold off until 2017 and purchase both the body and chassis at once. Money in the plan is funding the cost of the chassis. A CRF for the '05 pumper will begin in 2012.

An article will be on the warrant to change several of these CRFs to allow money in the fund to be spent on either a replacement or a refurbishment cost. Most of these trucks cannot go a full 30 years without some kind of mid-life repairs; by revising the CRF wording, the cost of these repairs can come out of the CRF rather than the operating budget. Also discussed was a new fund for some of the more expensive equipment such as air packs.

**Police Department:** The police vehicle rotation is based on moving from one sedan and one four wheel drive to two four wheel drive vehicles. Based on the expected annual mileage in these future years of 25,000 per vehicle and the desire to replace around 100,000 miles, a four-year cycle is planned.

**Highway Department:** The equipment needs of the department are based on the concept of two two-man crews available to work separate projects at one time. Out of respect for the poor economy only the '02 Mack truck and the '02 grader CRFs have been funded in recent years. To avoid large CRF payments on the other equipment and thus a ballooning bottom line, the committee feels funding must resume for all but the '08 backhoe. One point about the two backhoes in the plan. Most Highway Departments have a loader; we do not. The '07 backhoe, bought used, is a large machine and given the size of the bucket can serve as our loader plus handle larger backhoe jobs. The backhoe purchased in 2008 is a smaller machine and is more practical for many jobs plus it supports the two two-man working crew concept. Thus Lyndeborough has a grader and two backhoes while most departments have a grader, a loader, and a backhoe.

**Selectmen:** The current plan has no spending items for the Selectmen's office.

**Ambulance:** The ambulance service is now a part of the town of Wilton governance rather than being independent. With this change it has been decided Lyndeborough will place some funds for an ambulance replacement as part of its annual operating budget allocation for sharing the service with Wilton. Given this change, there is no longer a need for an ambulance CRF.

**Schools:** The "school bond committed funds" listing at the bottom of the plan worksheet page is for the ongoing CO-OP bond being funded within the school operating budget. The "LCS Addition" is now off the plan as it was approved last March and fully paid for within the 2011 budget.

**Library:** No requests were submitted by the Library Trustees.

**Infrastructure:** Road Improvements was a new category in 2006 and is scheduled for fluctuating funding over the life of the plan. As the town grows, certain roads will need to be improved to safely accommodate the increased traffic on them. If the magnitude of the project requires significant funding, it will show-up in the Road Improvement line. Also, bridge replacements will be required from time to time, typically under a state Bridge Aid program that requires 20% of the funding from the town. This bridges line will fund those projects. Right now the focus is on the culvert on Johnson's Corner Road. A FEMA grant has been applied for as it does not qualify for the state bridge aid program. Costs will be shared 75% FEMA and 25% town. Our 25% share will be about \$100,000 thus the \$50,000 requests in 2012 and 2013. Announcement of grants is expected in October. The operating budget primarily funds maintenance of the roads plus minor road improvement projects. For now, there are no large road

improvement projects in the plan. The major improvement scheduled for 2012 involves Center Road from the hall down about 1 mile with further repairs made over the next couple years. All work will be funded out of the operating budget. Improving and expanding the working space for the police department remains a goal. More on that in either 2013 or 2014.

The plan is anticipating a cost of around \$310,000 being funded by a 10 year bond but this may change once the plans are presented by the architect.

The bottom line CIP total (see "YRLY CIP SUBTOTAL" line) will be at \$258,500 for 2012 down from \$300,000 in 2011 (this included the \$189,000 for the school addition). While this is good news, further reductions do not seem likely based on the plan which remains very stable, just as we want, going out into the future.

The CIP Committee would like to thank the Selectmen, the School Board, and the Department Heads for their assistance in preparing the CIP for 2012-2017

**Respectfully Submitted,**  
**Capital Improvements Plan Committee**  
**Burton Reynolds, Mary Alice Fullerton, Bill Ball,**  
**Pauline Ball and Karen Grybko**



***Karac St. Laurent-Grade 6***



# **TRUSTEES OF THE TRUST FUNDS**

## **Annual Report**

**Fiscal Year Ending December 31, 2011**

<b>Trust Funds:</b>	<b>Principle 12/31/2010</b>	<b>New 2011</b>	<b>Interest 12/31/2010</b>	<b>Income 2011</b>	<b>Expended 2011</b>	<b>Balance 12/31/2011</b>
School	1,125.50	-	0.31	-	-	1,125.81
Library	15,545.25	-	5.11	11.10	-	15,561.46
Hildreth	5,743.21	-	2,197.86	5.36	-	7,946.43
Kimball	2,139.82	-	0.63	1.54	-	2,141.99
Town Hall	700.00	-	566.56	0.08	500.00	766.64
Fire Department	6,852.90	13.60	2.39	5.17	-	6,874.06
Cemetaries	26,395.00	705.00	38,049.22	46.76	-	65,195.98
Cram Hill	-	-	-	-	-	-
Fire Department	3,793.71	-	7.28	-	1,000.00	2,800.99
	<b>62,295.39</b>	<b>718.60</b>	<b>40,829.36</b>	<b>70.01</b>	<b>1,500.00</b>	<b>102,413.36</b>

## **Capital Reserve Fund Report**

**Fiscal Year Ending December 31, 2011**

<b>Funds:</b>	<b>Principle 12/31/2010</b>	<b>New 2011</b>	<b>Interest 12/31/2010</b>	<b>Income 2011</b>	<b>Expended 2011</b>	<b>Balance 12/31/2011</b>
Ambulance	-	-	3,612.53	1.89	3,614.42	-
Landfill	50,000.00	-	28,841.23	57.14	-	78,898.37
Library	-	-	-	-	-	-
Highway Dep't: Loader	-	-	1,634.66	0.93	-	1,635.59
LSD Tech Fund	-	-	-	-	-	-
Fire Department	-	-	9,789.00	7.17	-	9,796.17
LSD Maintenance	-	-	-	-	-	-
Gulf Road	-	10,000.00	3,848.24	2.63	-	13,850.87
LSD Disabled	-	-	-	-	-	-
Highway Dep't: 84 Tanker	84,000.00	15,000.00	8,164.31	67.74	-	107,232.05
Highway Dep't: 94 Pumper	104,000.00	20,000.00	9,852.85	83.96	-	133,936.81
Town: Rescue Vehicle	49,000.00	25,000.00	2,843.96	47.30	-	76,891.26
01 Backhoe	15,000.00	20,000.00	998.97	25.18	-	36,024.15
89 Mack Truck	-	-	-	-	-	-
Police Vehicle	27,000.00	-	2,685.90	19.00	29,500.00	204.90
Dump Truck	16,000.00	23,000.00	2,432.09	14.92	-	41,447.01
02 Grader	16,000.00	25,000.00	2,763.55	15.34	-	43,778.89
Ton Truck	-	11,000.00	378.74	7.51	-	11,386.25
School Construction	-	-	-	-	-	-
	<b>361,000.00</b>	<b>149,000.00</b>	<b>77,846.03</b>	<b>350.71</b>	<b>33,114.42</b>	<b>555,082.32</b>

## **2011 TAX RATE COMPUTATION**

<u><b>Town Portion</b></u>			<u><b>Tax Rate</b></u>
Gross Appropriations	1,734,279		
Less: Revenues	719,895		
Less: Shared Revenue	-		
Add: Overlay	6,286		
War Service Credits	14,700		
<b>APPROVED TOWN TAX EFFORT</b>		<b>1,035,370</b>	<b>6.24</b>
<u><b>School Portion</b></u>			
Net Local School Budget	-		
Regional School Apportionment	3,151,286		
Less: Adequate Education Grant	(468,983)		
State Education Taxes	(389,999)		
<b>APPROVED SCHOOL TAX EFFORT</b>		<b>2,292,304</b>	<b>13.81</b>
<u><b>State Education Taxes</b></u>			
Equalization Valuation x 2.325 divided by Assessed Valuation		<b>389,999</b>	<b>2.38</b>
<u><b>County Portion</b></u>			
Due to county	194,815		
Less: Shared Revenues	-		
<b>APPROVED COUNTY TAX EFFORT</b>		<b>194,815</b>	<b>1.17</b>
		<b>TOTAL RATE</b>	<b>23.60</b>

## **Schedule of Town Property**

<b>Town Halls:</b> Land and Buildings (221-004-000, 239-001-000)	1,543,000	
Furniture and Equipment	250,000	1,793,000
<b>Libraries:</b> Land and Building (239-071-000)	774,000	
Furniture and Equipment	112,000	886,000
<b>Police Department:</b> Equipment	80,675	80,675
<b>Fire Department:</b> Land and Building (239-091-000)	382,000	
Furniture and Equipment	989,315	1,371,315
<b>Highway Department:</b> Land and Building (232-036-000)	642,000	
Furniture and Equipment	883,238	1,525,238
<b>Cemeteries:</b> (206-023-000, 220-040-000, 221-002-000 234-028-000, 238-001-000, 241-018-000, 247-026-000)	71,000	71,000
<b>Tax Deeded Property:</b> Land and Buildings (221-011-000, 237-027-000, 239-048-000, 239-049-000, 220-018-000, 232-019-000, 232-050-000, 250-020-000, 216-004-000)	592,010	592,010
<b>Conservation Land</b> (235-008-000, 249-003-000)	141,100	141,100
<b>TOTAL VALUE</b>		<b>6,460,338</b>

## SUMMARY INVENTORY OF VALUATION (MS-1)

(This is the total town assessment used to set the tax rate)

	<u>2010</u>		<u>2011</u>	
<u>Value of Land Only</u>	<u>Acres</u>	<u>Valuation</u>	<u>Acres</u>	<u>Valuation</u>
Current Use	14,968.0	1,584,510	14,959.0	1,417,730
Discretionary Preservation	1.8	30,628	1.8	30,628
Residential Land	3,008.0	60,519,100	3,013.0	60,673,600
Commercial/Industrial	347.0	3,189,500	347.0	3,054,700
<b>Total of Taxable Land</b>	<b>18,324.8</b>	<b>65,323,738</b>	<b>18,320.8</b>	<b>65,176,658</b>
Tax Exempt & Non-taxable	724.0	2,190,170	729.0	2,279,870
 <u>Value of Building Only</u>				
Residential		94,610,200		95,310,200
Manufactured Housing		1,511,500		1,474,400
Commercial/Industrial		2,293,000		2,293,000
Discretionary Preservation		53,900		53,900
<b>Total of Taxable Buildings</b>		<b>98,468,600</b>		<b>99,131,500</b>
Tax Exempt & Non-taxable		2,507,600		2,508,600
 <b>Public Utilities</b>		<u>1,772,500</u>		<u>1,772,500</u>
<b>Valuation Before Exemptions</b>		<b>165,564,838</b>		<b>166,080,658</b>
 <u>Exemptions</u>				
Elderly-RSA 72:39-a & b (2)		20,000		80,000
Blind-RSA 72:37 (1)		15,000		15,000
Disabled -RSA 72:37-a (1)		3,500		3,500
Disabled-RSA 72:37-b (1)		20,000		20,000
<b>Total Exemptions</b>		<b>58,500</b>		<b>118,500</b>
 <b>Net Valuation on which tax rate for Town, County and Local Education.</b>		<b>165,506,338</b>		<b>165,962,158</b>
 <b>Net Valuation without utilities on which tax rate for state education tax is computed</b>		<b>163,733,838</b>		<b>164,189,658</b>
 <b>Credits off Gross Tax: Veterans (49)</b>				<b>14,700</b>

### Current Use Detail Report

	<u>2010</u>		<u>2011</u>	
<u>Category</u>	<u>Acres</u>	<u>Valuation</u>	<u>Acres</u>	<u>Valuation</u>
Farm Land	796.0	302,560	796.0	221,560
Forest Land (No Stewardship)	10,651.0	1,136,930	10,642.0	1,051,150
Forest Land (w/Stewardship)	2,707.0	133,180	2,707.0	133,180
Unproductive Land	653.0	9,920	653.0	9,920
Wetland	161.0	1,920	161.0	1,920
<b>Total of Taxable Land</b>	<b>14,968.0</b>	<b>1,584,510</b>	<b>14,959.0</b>	<b>1,417,730</b>

	<u>2009</u>	<u>2010</u>	<u>2011</u>
Receiving 20% Recreation Discount (acres)	5,656	6,504	6,504
Total number of owners in Current Use	126	127	127
Total number of parcels in Current Use	215	219	219

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

## TAX COLLECTOR'S REPORT

For the Municipality of LYNDEBOROUGH Year Ending 2011

### DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report 2011	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2010	2004-2001	
Property Taxes	#3110		\$229,735.29	\$7,151.15	
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185		\$873.82		
Excavation Tax @ \$.02/yd	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**		-5408.14			
Other Tax or Charges Credit Balance**		< >			
TAXES COMMITTED THIS YEAR				For DRA Use Only	
Property Taxes	#3110	\$3,906,622.34			
Resident Taxes	#3180				
Land Use Change	#3120	\$24,900.00			
Yield Taxes	#3185	\$33,305.75			
Excavation Tax @ \$.02/yd	#3187	\$1,269.08			
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes	#3110	\$16,290.47	\$25.07		
Impending Lien Costs			\$1,375.00		
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Bad Check Fee		\$15.00			
Interest - Late Tax	#3190	\$2,492.07	\$13,571.00		
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$3,979,486.57	\$245,580.18	\$7,151.15	\$

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

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

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

**TAX COLLECTOR'S REPORT**For the Municipality of LYNDEBOROUGH Year Ending 2011**CREDITS**

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010	2004-2001	
Property Taxes	\$3,616,756.26	\$141,484.32		
Resident Taxes				
Land Use Change	\$9,725.00			
Yield Taxes	\$30,068.21	\$873.82		
Interest (include lien conversion)	\$2,492.07	\$13,571.00		
Penalties				
Excavation Tax @ \$.02/yd	\$1,269.08			
Utility Charges				
Conversion to Lien (principal only)		\$88,273.85		
Impending Lien Costs		\$1,375.00		
<b>DISCOUNTS ALLOWED</b>				
<b>ABATEMENTS MADE</b>				
Property Taxes	\$3,072.02	\$2.89		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
Bad Check Fee	\$15.00			
<b>CURRENT LEVY DEEDED</b>	\$939.45			
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>				
Property Taxes	\$296,690.20		\$7,151.15	
Resident Taxes				
Land Use Change	\$15,175.00			
Yield Taxes	\$3,237.54			
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**	-\$91.26			
Other Tax or Charges Credit Balance**	< >			
<b>TOTAL CREDITS</b>	<b>\$3,979,348.57</b>	<b>\$245,580.88</b>	<b>\$7,151.15</b>	<b>\$</b>

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

**TAX COLLECTOR'S REPORT****For the Municipality of LYNDEBOROUGH Year Ending 2011****DEBITS**

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2010	2009	2008	2007
Unredeemed Liens Balance - Beg. Of Year		\$46,495.15	\$28,636.66	\$2,955.68
Liens Executed During Fiscal Year	\$96,055.16			
Interest & Costs Collected (After Lien Execution)	\$2,563.24	\$2,780.73	\$7,518.68	\$172.00
<b>TOTAL DEBITS</b>	\$98,618.40	\$49,275.88	\$36,155.34	\$3,127.68

**CREDITS**

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010	2009	2008	2007
Redemptions		\$25,735.16	\$21,087.04	\$15,276.28	\$2,955.68
Interest & Costs Collected (After Lien Execution)	#3190	\$2,563.24	\$2,780.73	\$7,518.68	\$172.00
Abatements of Unredeemed Liens					
Liens Deeded to Municipality		\$2,112.45	\$2,503.63	\$1,479.72	
Unredeemed Liens Balance - End of Year	#1110	\$68,207.55	\$22,904.48	\$11,880.66	
<b>TOTAL CREDITS</b>		\$98,618.40	\$49,275.88	\$36,155.34	\$3,127.68

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** Patricia H. Schultz **DATE** JANUARY 31, 2012

## 2011 TOWN CLERK REPORT

<u>Description</u>	<u>Quantity</u>	<u>Total Fees</u>
Auto Permits	2541	\$243,715.17
Titles	353	\$710.00
Agent Fees	2213	\$5,590.00
Mailer Fee	1966	\$2,460.00
Dog Licenses	351	\$1,691.50
Dog Penalty	128	\$483.00
Dog Fee/State Fund	315	\$630.00
Marriage License	4	\$185.00
Certified Copies	45	\$575.00
UCC's		\$330.00
Pole Petition	1	\$10.00
Bad Check Fee	2	\$91.08
Overpayments	1	<u>\$2.00</u>
<b>Total</b>	<b>7920</b>	<b>\$256,472.75</b>

**Respectfully Submitted**  
**Patricia H. Schultz**  
**Town Clerk/Tax Collector**



*"I volunteered to pick up trash in Lyndeborough on Earth Day. I think it is important to volunteer because it makes you feel good about yourself and helps your community by showing others that it is good to help other people"*

**Abby LeBlanc-Grade 6**

## **TREASURER'S REPORT**

### **GENERAL FUND**

Cash Balance on January 1, 2011		1,642,704.27
Received in 2011	TOWN	4,243,287.40
	STATE	166,873.75
	INTEREST	1,430.42
Total Available Funds		6,054,295.84
Paid out in 2011		4,484,369.50
Cash Balance December 31, 2011		<b>1,569,926.36</b>

### **CONSERVATION COMMISSION**

Cash Balance on January 1, 2011		41,352.25
Received in 2011	LUCT	4862.50
Interest		70.14
Total Funds		46,284.89
Paid out in 2011		1401.25
Cash Balance December 31, 2011		<b>44,883.64</b>

### **HERITAGE COMMISSION**

Cash Balance on January 1, 2011		0
Plaque Sales		90.00
Total Funds		<b>90.00</b>

**Respectfully Submitted,  
Ellen Martin**



“I would like to volunteer to be a cop or a movie star”  
**Jacob LeBlanc-Grade 3**



## ***NOTES***

# **TOWN OF LYNDEBOROUGH**



## **DEPARTMENT REPORTS**



## **TOWN ADMINISTRATOR REPORT**

This past year saw a change in who carries out the duties of this office. Unlike most town positions, the administrator job is not defined in state law but rather consists of whatever the Selectmen desire. Broadly expressed, it consists of making sure all the legal obligations of the Town that are the responsibility of the Selectmen are attended to, that decisions made by the Board are carried out, and that the Board receives quality advice relative to the issues before them. The objective is to have a person on staff who sees to the day-to-day operations allowing the Selectmen to address the big picture decisions.

My tenure began in August upon “retiring” from the same position in New Boston that I had held just short of thirteen years. I offered to work for a limited period, part-time, with the goal of steadying the ship, addressing some core issues, and being a mentor to the person who will be taking over permanently. Good progress has been made on all fronts.

As I write this I am preparing the budget for 2012. It is an odd feeling. Since 1985 I have been a member of the Budget Committee and the Chairman since 1990. I had to resign that position when I took this job. Helping develop budgets for all the departments and sitting by as they are presented to those you have been serving with for so long is a bit of an adjustment!

Much of my time since coming aboard has been spent helping the Board move issues forward and getting some routine things that were stuck in neutral accomplished. A sampling of steps taken include: on the human resource front things like revising the employee review process, updating job descriptions, developing salary ranges, revitalizing the safety program, and instituting monthly department head meetings. The Emergency Operations plan was completed allowing the town to be eligible for more grants; vendors were reviewed with some changes made to save money. I assisted the department heads with personnel matters and long term planning, such as the Highway paving plan.

Given Lyndeborough’s small population it is a challenge to provide the services you expect and deserve while keeping the property tax rate affordable. Because of the poor economy some revenues from the state have been reduced, our vehicle registration revenue is down; we now receive almost no interest on our bank account – all this only adds to the challenge because less revenue has the same impact as more spending. The Selectmen are constantly looking for ways to save but that has to be done smartly so we don’t cost ourselves more tomorrow. Fortunately, with all my Budget Committee experience this is an area where I have a deep understanding and can guide with substantial perspective. I have enjoyed continuing to work with the Capital Improvement Plan Committee, the Selectmen and all the departments as we try to fashion a spending plan for 2012 that is sound yet affordable.

The coming year will see the transition to Kate Thorndike as the full-time Town Administrator come July. I will stay on through year-end a couple days per week to help with a range of projects the Board has identified. I have truly enjoyed coming to work in the town I live in and grew up in. We have a great group of employees and the Board has been a pleasure to work for. In closing I want to especially thank Kay, Kate, and Cindi, my Selectmen office co-workers, who have been so much help to me and make coming to work each day such a rewarding experience.

**Respectfully Submitted,  
Burton Reynolds**

*“I volunteer to help my Mom make dinner and Macaroni and Cheese is my favorite.”  
Sydney Freischlag-Grade 1*



## **POLICE DEPARTMENT**

2011 has been a year of transformation, for the Lyndeborough Police Department. In February the Town hired Captain Thomas Burke to lead the Department. Captain Burke is a 30 year veteran of Law Enforcement in N.H. and brings 15 years of Command level experience. He was previously the Captain and second in command of the Bedford N.H. Police Department. Immediately prior to his start with the Lyndeborough Police Department, he ran the Cell Block at the Manchester District Court, as a Deputy Sheriff. Captain Burke is a graduate of Northeastern University and is a full time certified N.H. Police Officer.

Immediately upon his hiring, Captain Burke began to cultivate a professional Police Organization. In April Sergeant Paul Roy was hired as a part-time Officer working 32 hours a week. Sergeant Roy brings 28 years of Police experience and is a full-time certified N.H. Police Officer. Sergeant Roy is serving the town as a Police Prosecutor and Patrol Supervisor. Sergeant Roy is a graduate of Franklin Pierce University and is also a Police Accident Reconstruction Expert.

In September, Officer Zachary Byam was hired as a part-time officer. Officer Byam is a senior at Norwich University, majoring in Criminal Justice and brings 2 years of experience as a Marine Patrol Officer. In December Officer Byam completed his 4 months of field training and is now Cruiser Qualified and is a part-time certified N.H. Police Officer.

In October Officer Rance Deware was hired as a part-time officer working 32 hours a week. Officer Deware's duties include School Resource Officer and Patrol Officer. Officer Deware brings 24 years of Police experience, with most of that time working at the Milford Police Department. Officer Deware is a Certified Firearms Instructor and is an Adjunct Instructor at the N.H. Police Academy. Officer Deware has a Master Degree from Southern New Hampshire University and is also a full-time Certified Officer.

Officer Keith Hervieux is a 2 year veteran of the Lyndeborough Police Department and returned from deployment to Afghanistan in January. Officer Hervieux spent 12 months in Afghanistan as a combat Soldier prior to his return to the Lyndeborough Police Department. Officer Hervieux, in addition to his Military experience, brings 4 years of experience as a State Prison Correction Officer **and is also** the Lyndeborough Police Department's firearms Instructor. In August, Officer Hervieux graduated from the 154th NH Police Academy and is now a full-time Certified Police Officer.

All the aforementioned Officers share a common Community Policing Philosophy. These Officers have saturated the back roads with aggressive patrol tactics, thus keeping our residential burglaries to a small handful for the entire year of 2011. Officer Deware and Captain Burke have devoted patrol time to working with the students at the Central School. We feel that the rapport that we develop with the students will pay strong dividends as they grow into adults and hope that they will always feel comfortable talking with us.

The Patrol Division has also been diligent in their motor vehicle enforcement duties, which has resulted in a total of 834 motor vehicle stops in 2011. Calls for service have increased over 55% from the previous year. In 2010 there were 504 calls for service where as in 2011

there were a total of 767 calls for service. Arrests have also seen a major increase from 25 in 2010 to 78 in 2011.

The Town of Lyndeborough should feel proud of their Police Department that has been assembled over the past 12 months. All of the new officers are college educated and possess a high level of skill in many Police functional areas. The most important attribute that all of these officers possess, is their sincere concern for the safety of the residents of Lyndeborough. Your Police Department has become a fabric of the Community and we plan on continuing with our strong Community Policing philosophy.

In closing, I would like to remind the citizens that we are a public service minded Department and encourage any feedback from our residents, whether positive or negative. I will continue to work hard to keep Lyndeborough a safe place to live and raise a family. All of our officers have developed a true affection for the Town of Lyndeborough and I hope the service that we continue to provide you will demonstrate that each and every day. Please feel free to contact me with any of your concerns. I can be reached at 654-5469 ext. 242 or by email at [tburke@lyndeboroughnh.us](mailto:tburke@lyndeboroughnh.us). I look forward to hearing from you.

**Sincerely Yours,  
Captain Thomas Burke**



(Left to right) Sergeant Paul F. Roy, Sr., Officer Rance Deware, Crossing Guard Ellen Martin, Captain Tom Burke & Officer Keith Hervieux  
(Photo courtesy of Nadine Preftakes)



## **HIGHWAY DEPARTMENT REPORT**

This past winter was pretty heavy. The operating budget was strained to the limit with vehicle repairs, salt, sand, and winter supplies. Needless to say the road crew was also worn out with the constant barrage of storms. However, we made it through.

As spring approached it became painfully apparent that the cost of asphalt was going through the roof. I decided to pave Putnam Hill Road and Old Temple Road, but was unable to pave Pettingill Hill Road due to cost. We were able to get the culvert replacement done on this road. Next year Pettingill Hill Road and a small piece of Cemetery are slated for overlay, and our major project will be rebuilding part of Center Road in the old center. There has been a lot of discussion about the lack of proper funding for paving and how the program can be fixed. Each year that it is not addressed we fall further and further behind in paved road maintenance. The block grant cannot cover the cost of paving on its own, and unfortunately the amount the town



receives has also decreased as the state deals with budget problems of its own.

Summer road projects were pretty much standard road maintenance. We also did repairs to two bridges on Crooked S Road and Winn Road. They were widened and rebuilt with field stone to preserve the antique country bridge look. Pinnacle Road received the last blasting session done at the very top to remove ledge. We also widened a

large section of New Road and added gravel.

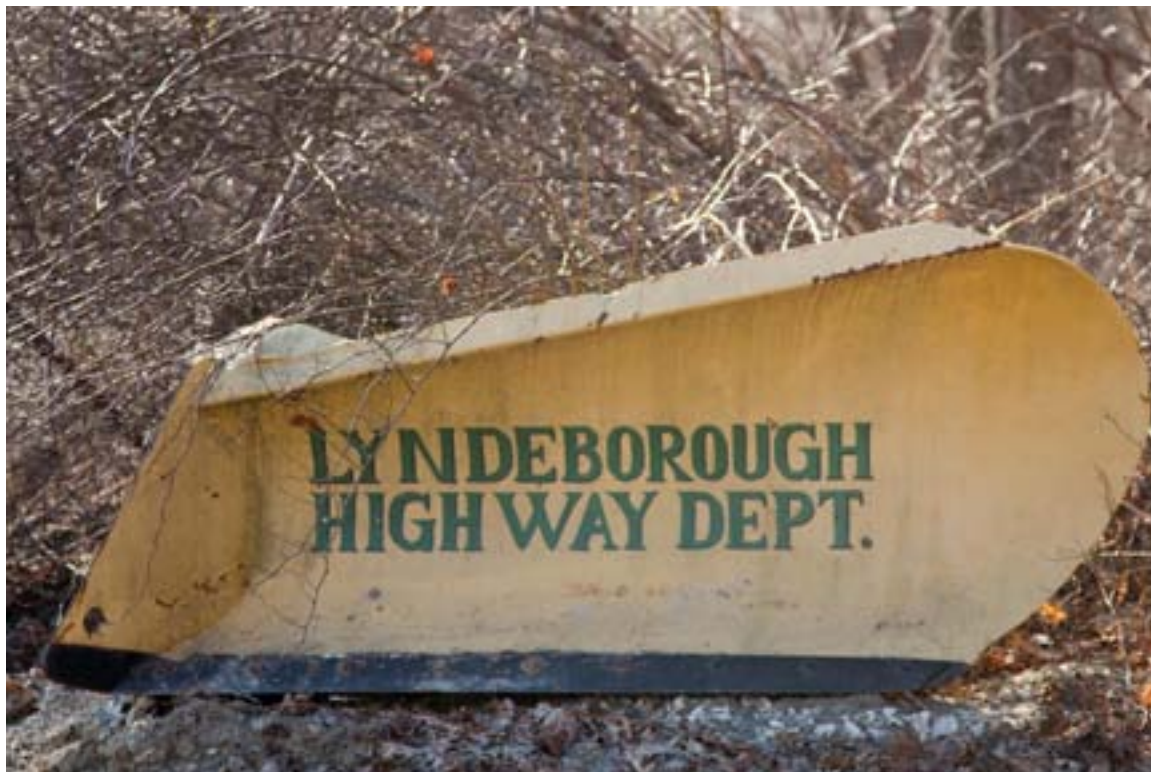
This year we took on painting and grounds work at the Old Town Hall. I was able to obtain a free labor force through the Hillsborough County prison system, and the building was scraped and painted. Further inside repairs were done by Wally Holt, who also began fixing the windows. We also cleaned up around the Old Town Pound, cutting dead trees and removing brush. The stone walls near the edge of the property also had overgrowth trimmed back. Everything turned out great and received a lot of compliments.

Another project we tackled this year was doing repairs to old cemetery headstones. With direction from the Trustees, we were able to find out where some belonged and were able to reinstall them at the proper locations. Shattered stones were repaired and righted. The pine tree storage shed got a new paint job.

A very special thank-you goes to the Snow family of Old Temple Road. They donated to the town several hundred yards of sand from land clearing on their farm. Gravel from the same spot was able to be used by Hutter Construction for the kindergarten project, helping to lower the total cost. Every little bit helps.

Once again I would like to thank the residents for their support, and many thanks to my crew – Mark Chase, Mel Rossi, Steve Vergato, and Greg Porter – for their humor and hard work.

**Respectfully submitted,  
Kent Perry, Road Agent**



*(Photo courtesy of Nadine Preftakes)*

*"I volunteer by picking up trash on Earth Day. Sometimes we pick up so much trash that we fill up two five gallon buckets. The best part about it is that it makes you feel great."*

***Maddy Smith-Grade 4***

## **FIRE DEPARTMENT**

In 2011 the Fire Department responded to 136 calls for assistance. The calls break down as follows:

66	Med Calls	2	Mutual Aid (to the scene)
17	Fire Alarm Activations	2	Evacuate Smoke
9	Motor Vehicle Accidents	2	Service Calls
9	Good intent calls	2	Downed Trees
5	Chimney Fires	1	Building Fire
4	Mutual Aid (cover Assignment)	1	Cancelled en-route
3	Carbon Monoxide Alarm	1	Search for lost subject
3	Propane Emergencies	1	Vehicle Fires
3	Downed power lines	1	Flooded basement
3	Brush Fires	1	Special incident

In general, our calls for 2011 were slightly down from last year. Medical calls still make up roughly half of our call volume. Our rescue truck is dispatched to every ambulance call in town and in most cases puts the rescue personnel on the scene prior to the ambulance arriving. Chimney and building fires remain at very low numbers and hopefully this is due to citizens cleaning their chimneys and practicing better fire safety within their homes. This past October, Mother Nature delivered well over 24 inches of snow knocking out power for almost 3 days. Although we didn't see the devastation like we did from the ice storm, we did see downed trees and power lines. Fire and Highways crews worked hard to keep travel lanes passable and welfare checks to critical residents.

This spring, we said good bye to Bo Leavitt with a special funeral procession that started at the Fire Station and concluded at South Cemetery with a grave side service. A Fire Fighter funeral procession has so much meaning and is just a small tribute to the firefighter who gave so much of himself to his community. The service was full of tributes to Bo along with a bagpiper playing the heart wrenching Amazing Grace, Taps, and the Lafayette Artillery firing a cannon salute. Thank you to those that came out and paid tribute to a person who made a difference in our little town.

This year vehicle maintenance hit the department very hard, causing us to overspend the maintenance line item by almost 50%. During state inspection in the spring, the 1994 Engine needed brake work to the tune of \$500. In The beginning of August, the 2001 rescue vehicle went into the garage to have the clutch replaced totaling well over \$1,200. Also in August, the 1984 Tanker limped back to the station after a mutual aid training drill in Brookline and was later diagnosed with a bad alternator. This was replaced for \$580. Just when we thought our mechanical problems were over, the 1984 tanker went back in the garage for state Inspection in September and several problems were found. After a bill of almost \$1600 the front of the truck had two new shocks, several leaks were repaired in the radiator and the front king pins were replaced. Although this line item was up by almost 50%, we found ways to stay under budget sacrificing other lines items.

This year we took training to an entirely new level holding a mock MASS casualty drill on June 5th. The drill was one of the largest scaled events we have ever planned, including real vehicles and victims made up to have realistic looking injuries. The definition for a MASS casualty incident is "any type of emergency or Incident that produces a large amount of victims or casualties". The drill was coordinated between the Fire Department, Wilton Ambulance and Dave Hall from the Academy of First Response. This Mock incident included Fire and EMS



agencies from 8 of our surrounding towns as well as evaluators to critique operations. The drill was planned around a motor vehicle accident involving a school bus, camper and a pick-up truck. The bus was flipped on its side and filled with mock victims played by children from the Lyndeborough and Wilton schools. Several other adult victims filled the other vehicles and provided for challenges during the extrication process. Once the Fire Department and EMS arrived on the scene, they were challenged with all of the same scenarios that they would have faced if it were a real emergency. Some of those challenges included, stabilizing the vehicles, extinguishing fires, triaging victims, and extricating and transportation of all of the victims to local hospitals. The drill started at 9:00 and concluded about 11:00, followed by a critique and light luncheon at Citizens Hall. Much was learned from this incident and a lot was taken away in areas that we can improve on. I want to thank everyone that helped make this drill such a success, it speaks to the type of people and volunteers that we have not only in our community but the community's around us.

This past year one very key piece of equipment failed and had to be replaced. This Multi Gas Meter is used to determine unsafe conditions caused by carbon monoxide, gas leaks such as propane and also monitor oxygen level during these types of incidents. After consulting with several other Fire Departments around us, a decision was made to purchase two new MSA ALTAIR 4 gas meters. The meters cost \$850 a piece and one was purchased through our Fire Department Association and fund.

This year Deputy Leavitt and Donny Cole to instruct CPR (Automatic Defibrillator). working very hard Fire Department in CPR and AED town employees. of our Fire



Chief Mickey Rescue Chief became certified and AED External They have been to get all of the members certified as well as other Through the help Department

Auxiliary and the Fire Department Association, several new CPR training manikins were purchased as well as training AED units that train the emergency responders on proper use. I can't thank the Ladies Auxiliary enough for their donations to purchase these key training tools. I also want to thank all of the citizens that have made donation to our Fire Department Association over the years, as well as those of you that made donations in memory of lost loved ones and friends.

The Fire Department Exploring Post continued to grow this year welcoming Spencer Pickett and Joseph Bellantoni. The Explorer Program has been very successful for the Fire Department and has been a good membership retention tool when the youths turn 18 and become eligible for membership. The Explorers have been very busy this year by voting on new by-laws and picking their memberships officers. Although they will still be training with the general Fire Department Membership, they have also started a separate training night that allows the Explorers to train and work as their own group. This year the Explorers worked to get their CPR and AED certification as well as training on Fire Behavior and Fire Extinguisher use.

This year we continued to make improvements around the station. A small retaining wall was built in the area of the generator creating a small parking space. We also spruced up the around the station with cutting back the brush along the road and spreading bark mulch. The members of

the department continue to take pride in their little fire station and work very hard to keep up its small town charm. Many have asked why they haven't been hearing the town's fire whistle for calls and on Saturday mornings. This past year an electrical issue has been detected and we are evaluating the problem and weighing the pros and cons against the need to keep it working.

I wish to welcome back Nick Hanson who has rejoined the department after a short break. I wish to thank Anthony Bullock, Derrick Lankowski, Bill McCoy, and Scott St Aubin for their years of service. Derrick had to step down due to an increase in his work schedule and Scott and Bill both moved out of town. I wish to extend a special thank you to Anthony Bullock. Anthony had to move out of town due to a work stipulation that requires him to live so many miles from his employment. Anthony is a true success story for what the Exploring program can do. Anthony was in the founding Fire Department Exploring group and then moved up to the department when he turned 18. After that, Anthony went on to take the state's C2F2 firefighting program. Later, he started the not so easy task of looking for employment as a full time firefighter where he found it in the town of Pelham almost 3 years ago. Anthony will stay active in the department acting as an advisor under the Fire Department Exploring program.

I would like to extend a special thank you to Steve Brown. Steve has stepped down as our Town Emergency Management Director after almost 5 years. The position of Emergency Management Director is a job that takes a lot of time and in most cases gets lost in the shuffle of large scale emergencies. Steve was very instrumental in getting the emergency generator installed and running at the Elementary School and Citizens Hall along with so much more. During all severe weather emergencies Steve was always there side by side with the emergency responders and will truly be missed in his position. Thank you Steve!

In closing, I would like to thank my officers staff and members of the fire department that give up so many hours of their time, the town office staff, the Board of Selectmen, the other Town Departments, and of course you the people of Lyndeborough who continue to support us.

**Rick McQuade**  
**Fire Chief**



*"Volunteering is just like the Volunteer Fire Department. They don't get paid but they do it on their own time and save lives. I volunteer to make training papers for the Fire Department and I am really proud to help them." Mitchell McQuade-Grade 4*

# **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 603-271-1370 or [www.des.state.nh.us](http://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.nhdf.org](http://www.nhdf.org).

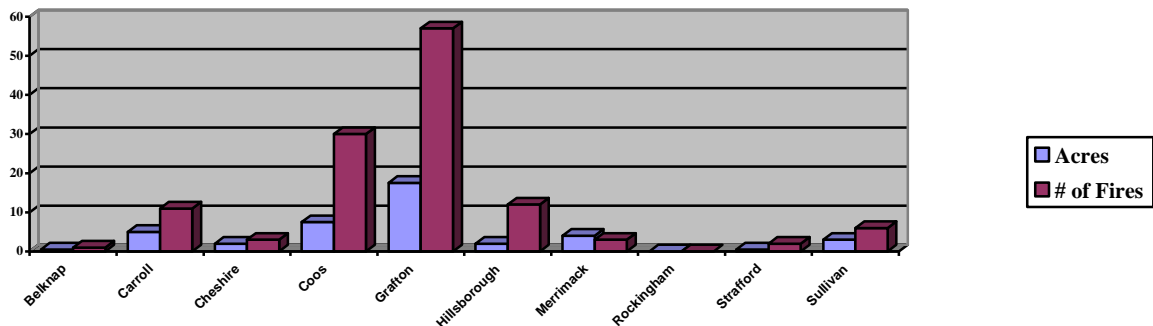
Both in terms of the number of fires, as well as the number of acres burned, this past fire season was the smallest since records have been kept. Extensive rainfall virtually all season long kept the fire danger down. When fires did start they were kept very small. The largest fire for the season was only 5.4 acres which occurred in Littleton on May 2nd 2011. There was however a small window of high fire danger in the northern third of the state during July when little rainfall was recorded. During this time there were a number of lightning started fires which are fairly unusual in New Hampshire. 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. 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 2011 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](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

## **2011 FIRE STATISTICS**

(All fires reported as of November 2011)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

<b>COUNTY STATISTICS</b>		
<b>County</b>	<b>Acres</b>	<b># of Fires</b>
Belknap	.5	1
Carroll	5	11
Cheshire	2	3
Coos	7.5	30
Grafton	17.5	57
Hillsborough	2	12
Merrimack	4	3
Rockingham	0	0
Strafford	.5	2
Sullivan	3	6



## **CAUSES OF FIRES REPORTED**

		<b>Total</b>	<b>Fires</b>	<b>Total Acres</b>
Arson	7	<b>2011</b>	<b>125</b>	<b>42</b>
Debris	63	<b>2010</b>	<b>360</b>	<b>145</b>
Campfire	10	<b>2009</b>	<b>334</b>	<b>173</b>
Children	2	<b>2008</b>	<b>455</b>	<b>175</b>
Smoking	9	<b>2007</b>	<b>437</b>	<b>212</b>
Railroad	1			
Equipment	1			
Lightning	3			
Misc.*	29 (*Misc.: power lines, fireworks, electric fences, etc.)			

**ONLY YOU CAN PREVENT WILDLAND FIRE**

## **LYNDEBOROUGH BUILDING DEPARTMENT REPORT**

As we close out the year, I want to thank the Selectmen for giving me the opportunity to serve the town of Lyndeborough as your Building Inspector. I also want to thank my predecessor, Richard Howe, for his many years of service to the town and the building industry.

Though this has been a slow year for new construction, many property owners are making some improvements to their property. Among these improvements are a large number of emergency generator installations. I would like to remind everyone that there are electrical codes that need to be followed when installing these generators, as there is the possibility of endangering the PSNH employees if the units are not properly installed. As the building inspector, my main concern is the safety for all in the construction or the use of our buildings. To this end, I remind everyone that a permit is needed for all new work to be done on or in a building be it electrical, mechanical, gas, plumbing or building construction.

### **Permit Log for 2011**

New Homes	5
Electrical	17
Additions	10
Barn Shed	5
Deck Porch	5
Miscellaneous	3

**Total            45**

Fees collected for permits in 2011 were as follows:

Building permits	\$3941.60
Driveway Permits	<u>\$230.00</u>
<b>Total</b>	<b>\$ 4171.60</b>

I presently have office hours by appointment on Monday from 7-8 pm. I am also available by cell phone at any time - 582-9521. Please feel free to contact me with your questions. I ask that I be notified the day before you need an inspection as this will enable me to make the inspection in a timely way so as not to hold up construction.

**Respectfully Submitted,  
Peter W. Hopkins  
Building Inspector/Code Enforcement Official**

*"I think volunteering is a helpful, nice, polite and thoughtful thing to do. What I did for volunteering is create a giant turkey for Thanksgiving at school. It was fun seeing the turkey fill up with the school's feathers. It's helpful to volunteer. Do it now to change the world."*

***Lucas Johnson-Grade 4***



# *Town of Lyndeborough*

## **Office of the Building Inspector**

9 Citizens' Hall Road

Lyndeborough, New Hampshire 03082

**Office:**

Telephone: (603) 654-5955

Fax: (603) 654-5777

**Peter Hopkins:**

Cell Phone (603) 582-9521

Home Phone: (603) 547-3449

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### **Building Permit Fee Schedule**

Effective January 01, 2012

**FEE CALCULATION:**

New construction; both residential and commercial, is based on the sum of all the gross horizontal areas of all floors of the building. This includes basements and garages. Attic floors are not included in this calculation unless they are designed for habitable rooms at a future date. Building permit fees are inclusive and include plumbing, mechanical and electrical inspections.

**New Residential**      \$0.25 per square foot

**New Commercial**      \$0.30 per square foot

**Manufactured Housing or storage (all types)** \$0.25 per square foot.

**Additions to existing structures**, including attached garages will be calculated in the same manner.

**Unattached structures such as garages, barns, sheds, etc. will be calculated @ \$0.25 per square foot.**

Renovations will be calculated by the square footage of the areas affected, e.g. a kitchen renovation fee would be based only upon the square footage occupied by the new design. Renovations not involving structural change will be charged according to the following fee schedule:

<b>Chimney/Fireplace</b>	\$50.00	<b>Mechanical Permit</b>	\$50.00	<b>Swimming Pool</b>	\$50.00
<b>Electrical Permit</b>	\$50.00	<b>Plumbing Permit</b>	\$50.00	<b>Renewal Permit</b>	50% of original cost minimum \$50.00
<b>Gas Permit</b>	\$50.00	<b>Septic Systems</b>	\$50.00		
<b>Foundation Only</b>	\$50.00	<b>Sign Permit</b>	\$25.00	<b>Demolition</b>	<b>No Fee</b>

**Demolition Permit-** A demolition permit is required, and is available with no fee charged. Depending on the structure, however, it may be necessary to evaluate the building for the presence of lead paint or asbestos. The State of NH has stringent requirements regarding the removal and dumping of these materials. Information is available at Town Hall regarding these procedures.

**Work requiring a permit without payment of a fee:**

1. A permit shall be obtained for any repair, alteration or similar activity that includes any structural changes, plumbing, wiring or the creation of new space.
2. The Building Inspector should be contacted to discuss the extent of the project. He will determine if a building permit is necessary.
3. If the Building Inspector is aware of work being done without a permit being issued, the Building Inspector has the right to examine the project and determine the permitting required.

The Board of Selectmen, upon advice of the Building Inspector, may reduce or increase the building permit fee relative to the complexity of any project whose cost is in excess of \$1,000.00. In no event will a permit be issued for less than \$50.00.



## **AMBULANCE DEPARTMENT**

2011 was a very interesting year for the Wilton Ambulance. Our call volume remained relatively flat. We are continuing to do work to improve our facility at minimal cost to the taxpayers.

We have been continuing to teach EMS Refresher Training Programs to help offset the cost of running the service.



In 2011, our call volume remained relatively flat from 2010, up 0.5%. Our calls did come in “spurts”, for example, in September our call volume was 40% higher than the average. This kept our staff busy. Our primary and secondary ambulance responded to every call without calling in a mutual aid ambulance during these times of high volume. Kudos to the personnel for picking up this slack! I also want to thank all our personnel for the staffing of the ambulances. Our volunteers have been staffing our ambulances without missing a beat. Our ambulances have been staffed to the Paramedic level 99.6% of the time. Our second ambulance which is staffed by volunteers that are available when the call goes out was staffed 88.9% of the time with a Paramedic. The other statistic that is remarkable is that since 2008, our response time (Time from Ambulance Dispatch to arrival at the scene) has dropped by one minute. This is due to the dedication of the staff of this service.

We have had some building issues over the past year. The building is approximately 40 years old. The roof is leaking, and the water needs a treatment system. We are hoping to fix the roof this year. We are having more, and more, of our staff stay at the station when on call. They are unable to take showers, wash laundry, etc due to the water conditions at the station. We are hoping to fix the water issues by using interest from the Florence Wheeler Fund. This way, there is no tax impact to the citizens of Wilton, Lyndeborough or Temple.

In 2011, we saw 438 patients. This is a 0.5% increase in call volume. Our call volume by town, and location transported to is broken down below:

	<b>Total</b>	<b>By Hospital Location</b>	<b>Number</b>	<b>Percent</b>
Wilton	247	Nashua	175	40.13%
Lyndeborough	72	Manchester	9	3.66%
Temple	65	Milford	38	10.55%
Other / Unknown	54	Peterborough	76	13.76%
		Not transported to a Hospital	140	31.88%
		<b>Total</b>	<b>438</b>	

**Chief Gary Zirpolo** would like to thank the volunteers, and per-diem staff of Wilton Ambulance, and thank the citizens of Wilton, Lyndeborough, and Temple for their continued support and dedication to this ambulance service.

*“Volunteering is a part of our community and our family. Our community builds on volunteers and support from the residents.” Abby Rose Van Ham-Grade 6*

## **ASSESSING DEPARTMENT REPORT**

In 2011 approximately 250 properties were visited. The primary buildings were measured and the interior information was verified whenever possible. Exterior photos were taken as part of an ongoing database maintenance program. Another part of the ongoing database maintenance program included all properties which had building permits from 04/1/2010- 03/31/2011 or any properties which were unfinished as of 03/31/2010. They were visited and any addition was included in the 2011 assessment.

Lyndeborough was required to “value-a-new” as stated in the N.H. Constitution and NH RSA 75:8a in 2010. This means that all property in Lyndeborough was re-valued as of 04/01/2010. The next scheduled valuation update is 04/01/2015. However, it may have to be done sooner if sales indicate it necessary.

Data Verification of all properties will continue this year. We expect to visit another 250 properties. Our goal is to verify the physical data to ensure the assessments are accurate. If no one is at home we will take the opportunity to verify the exterior measurements of all primary improvements (buildings etc.).

If an adult is home at the time of the visit, the representative from the Assessor’s Office will ask to verify the interior information via tour provided by the adult. At no time will a representative enter a property where a minor is the only person home. In the event a property is posted "No Trespassing", the representative will knock on the door to seek permission to verify the physical data. If there is no one home, there will be no attempt to verify the exterior data. The Assessing Official will make another attempt at a later date. If the property is "Posted" and gated the Assessor's Office will not enter the premises. However, there will be a letter sent requesting an appointment to verify the physical data. If the property owner doesn't respond to the request, the assessing official will use best judgment in an estimate of data.

It is of the utmost importance to have accurate data to ensure all property owners in Lyndeborough are assessed equitably. I encourage all property owners to review their assessment information annually. The information is always available to you at the town office during regular business hours.

I would like to thank you for your continued cooperation.

**Sincerely,**  
**Todd Haywood, CNHA**  
**Lyndeborough Assessing Agent**

*“I like to volunteer by helping people watch their pets when they are gone. And there is someone I love in my family who has cancer so whenever I can I buy products with the pink breast cancer symbol so that the money is donated to help find a cure.”* **Ryan Decubellis – Grade 6**

# **TOWN OF LYNDEBOROUGH**



## **COMMITTEE, BOARD & COMMISSION REPORTS**





## **SELECTMEN'S REPORT**

2011 was an exceptionally busy one for the Board. We started the year with the hiring of Tom Burke as our Officer In Charge for the police department. Tom brings 20 plus years of law enforcement background to the department. With his assistance, the Board approved the hiring of some additional part time officers allowing enough staffing to fill the hours of coverage we have been striving for so long to provide. The Board would like to thank all the officers for their service in this “department building” year.

Our long-time Building Inspector Dick Howe stepped down after many years of dedicated service. We want to thank Dick and wish him well in his future endeavors. We also want to welcome Peter Hopkins. Peter serves as the Building Inspector/Code Enforcement Officer for a number of the small communities surrounding us. He brings the same low-key service oriented approach to the job that Dick had.

There were changes in the Selectmen's office as well. Jim Bingham resigned as the Town Administrator. Kay and Kate kept things running smoothly until Burton Reynolds was hired in August on a part-time basis. Burton brings 12 years of Town Administrator experience to the office plus his many years on our Budget Committee. Besides moving along a host of administrative issues our office was able to complete an Emergency Management Plan making us eligible for additional grants and a FEMA grant application for replacement of the problem culvert on Johnson Corner Road.

The town took advantage of a program offered by the Department of Corrections to paint Center Hall for just the cost of the paint. Additionally, we hired Wally Holt to reglaze the windows and do some other minor maintenance while the Highway Department cleared brush out behind the building. Phil Brooks inspected Center Hall for structural integrity and had some suggestions which will appear on the March meeting room floor was refinished with a new coat of polyurethane.



Community Assistance program. At Citizens Hall, the and the upstairs hall floor given a

Much of our time each year is spent on the challenges of providing the Town with the services expected in a cost efficient manner. It is always tempting to postpone until tomorrow any number of tasks in order to save money. We have focused on trying to prioritize and then examine how we can best accomplish our goals. This approach has us ending 2011 with a small surplus and proposing a 2012 operating budget that is less than the one for 2011 despite adding significant funds to the Highway budget to address some concerns on Center Road and attend to resurfacing per the paving plan. We appreciate that these are challenging financial times for many of our residents and are mindful of that in all the decisions we make.

The work of town government could not be accomplished without the dedication of our employees. So we wish to thank them and all those who volunteer for our Boards and Commissions in an effort to make Lyndeborough a great place to live. A special thank you to Kate Thorndike, who puts together our Town Report each year and in 2011 received a second place award from the Local Government Center in recognition of her efforts to prepare a quality and readable report.

**Respectfully submitted,  
Arnie Byam for the Board of Selectmen**





## **REPORT OF THE CEMETERY TRUSTEES**

The biggest challenge that the Trustees faced in 2011 was the damage done to the North Cemetery by a logging operation. With the combined efforts of the cemetery crew and the Road Agent, and with the cooperation of the logger, the debris inside the cemetery was cleared, the boundary walls were restored, the Revolutionary War veteran's marker and the broken gatepost were replaced, and a hitching post was repaired.

The new zero-turn-radius mower has proven its worth. Along with efficient use of time by the cemetery workers, the mower has reduced labor costs significantly. A new trailer was purchased to safely transport equipment.

Several "orphan" stones were discovered in the maintenance shed, and they will be placed on the appropriate graves when research is completed. Mel Rossi of the Highway Department has repaired several others, and the straightening and resetting of headstones is an ongoing project.

The Perham Corner Cemetery was remapped. However, this and other maps need to be corrected and refined. Trustee Ginny Chrisenton has the equipment and the skills to do a more precise survey, and this will be done in the coming year as time permits. Together with the Lafayette Artillery, we are making progress mapping all the veteran's graves, making the placement of veteran's flags easier.

The headstone databases were invaluable in answering several genealogy questions. One question by Joan Wood resulted in a small donation for the care of South Cemetery and the discovery of a Revolutionary War veteran, Deacon Ephriam Putnam.

Late in the year, the privately-owned Whittemore Cemetery off Mountain Road was declared by the Selectmen to be abandoned, and the Trustees have assumed the responsibility for its maintenance.

Our thanks to Road Agent Kent Perry and his crew for their continued assistance and support and to Al Morrison for his generous donation to the trust fund for Perham Corner Cemetery.

**Bob Rogers  
Ginny Chrisenton  
Larry Cassidy  
Trustees**

## **CEMETERY FINANCIAL REPORT**

<b>Income:</b>		<b>Expenses:</b>	
Town appropriation	\$ 7,300.27	Wages	\$ 4,827.75
Checkbook balance	426.35	Burial expenses	1,600.00
Burials	1,600.00	New equipment	1,310.15
Sale of Lots	300.00	Mapping	206.00
Trust Funds	0.00	Equipment	
		Repair/Maintenance	324.23
Sale of posts	0.00	Gasoline	224.14
North Cemetery			
Damage	220.00	Transportation	212.00
Donations for			
Cemetery Care	465.00	Stone repair	0.00
Total	<u>\$10,311.62</u>	Flags	0.00
		Perham Corner lot-	
		Repurchase	150.00
		Selectmen	60.00
		Trust Funds	705.00
		North Cemetery	
		Damage	220.00
		Improvement	
		Projects	200.00
		Checkbook balance	<u>272.35</u>
		<b>Total</b>	<b>\$10,311.62</b>



*Debbi Leavitt, Lee Nickala, Nadine Preftakes & Jen Wight are a few of the Lyndeborough FD Auxiliary who provide volunteer support at active fire scenes, official department functions, activities and events. (Photo courtesy of Kathleen Humphreys)*

## CONSERVATION COMMISSION

The Conservation Commission is responsible for researching and protecting the important natural resources of the municipality and providing a focal point for environmental concerns. To accomplish this, part of what we do is review DES permit requests, provide feedback to the Planning Board, and assist landowners in meeting their conservation goals. Conservation funds come from receiving fifty percent of the Land Use Change Tax paid by property owners who are taking land out of the Current Use program.

2012 was another very slow year for the commission. There were no new conservation easements placed on properties and our time was typically spent on permit reviews, assisting landowners, and planning. There were no major expenditures from the conservation fund, and we received Land Use Change Tax income from two properties that were taken out of current use this year.

The Lyndeborough Natural Resources Inventory that was completed two years ago is available for circulation in book format from the town library. It is also available as two PDF files on the Conservation Commission page of the town website. You'll find it loaded with interesting data,



new finds and full color maps of our town.

If you are interested in learning about conservation easements and protecting your property for future generations, we are here to help. We work very closely with other organizations to complete conservation projects. Two of our local partners are the Russell Foundation and the Piscataquog Land Conservancy (PLC). The Russell Foundation provides technical expertise and funding grants that enable us to take on

projects that we otherwise could not afford. The PLC is located in New Boston and holds easements on over 5000 acres in this area and has been instrumental in protecting and supporting many properties in Lyndeborough. We are very fortunate to have both of these organizations available because without them most projects would not have been completed.

The Conservation Commission meets on the second Thursday of each month at Citizen's Hall at 7:30pm. We currently have openings and if you are interested in serving, please contact us.

**Respectfully submitted,**

**Mike Decubellis, Chair**

**On behalf of its members,**

**Sharon Akers, Pauline Ball, Bob Nields, Andy Roeper**

*"Volunteering is like saving the world and giving hope. What I would volunteer is to save the animals and pick up trash off of the ground. So....save the planet!"*

***Alicia Borges-Grade 5***





## **REPORT OF THE HERITAGE COMMISSION**

The Heritage Commission met eight times during 2011.

Areas of concern include vandalism at town cemeteries, including the damage caused to the North Cemetery by loggers and the theft of a cap stone at the Johnson's Corner Cemetery.

The Woodward Monument on Center Road was damaged by a state snow plow and repaired by Kent Perry and his crew.

It was decided to add the town's old stone culverts to the Commission's historic inventory. They will be added to the map as they are located. A collapsed culvert on French Road was brought to our attention.

Artillery Captain Walter Holland discovered the names of several Civil War soldiers who died soon after returning home and wondered if their names should be added to the Civil War Monument. Commission members said they should be remembered but have a separate marker.

The foundations of the South Lyndeborough Railroad Station have been partially uncovered. We will work with the Common Committee toward having a historic marker made and the area marked with flower beds or shrubbery. A collection of railroad pictures was displayed at Citizens' Hall.

The Commission is working with the Historic District Commission on achieving Certified Local Government status by making an inventory of all pre-1905 houses still in town, using the list in the 1905 history as a baseline. Each house will have a separate page with a picture and all known previous owners listed, plus any interesting facts about it. The inventory will provide statistics concerning numbers of existing old houses, vanished houses, and percentage of old to new construction.

Future projects include researching the stone arch bridges for inclusion on the National Register of Historic Places, and designating the Village as a whole for the Register. The histories of various buildings in the Village were continued in the Lyndeborough Views.

The Commission is seeking two new members, anyone with a knowledge of, or interest in, the history of the town.

**Jessie Salisbury, Secretary**

**Members: Jen Dumont, Stephanie Roper, Bob Rogers**

*"Volunteering means the act of helping without pay. Fire fighters, Scout leaders and many more volunteer. It is also public service. Helping your community is an act of Citizenship. One of my volunteer activities in Boy Scouts is scouting for food which donates spare food others have to the Wilton Food Pantry." Jude Roberts-Grade 4*

## **HISTORIC DISTRICT COMMISSION**

The Historic District Commission was created in 2010 to protect the historic character of Lyndeborough Center Historic District, which includes the Town Hall, Congregational Church, Center Cemetery, and Town Pound. In 2011, we achieved our main objective of creating a set of legally binding policies regulating the Center. These policies, which we approved unanimously in a public hearing in September, govern alterations and repairs to the exteriors of historic structures and landscapes currently in the village, changes and repairs to the interior of the Town Hall, and new construction in the village. They also govern how the HDC is run, as well as application procedures for making changes within the village. The policies are based on those of other towns in the area, so although the Board of Selectmen chose not to have legal counsel review them, we are confident that they are strong enough to withstand legal challenges.

The area around the Town Hall has seen some positive attention this year. The Commission worked with Road Agent Kent Perry to take down trees and trim back overgrowth around the hall and Town Pound, restoring the breathtaking views to the west. Wally Holt saw to the painting of the Town Hall's foyer and exterior, and made much-needed repairs outside and inside the building. We are in the process of mapping the town's property in the historic district, and commission members are undertaking a cultural resources survey to identify and document the hall's important architectural features. We have already identified the hall's most significant dates of development: its original construction (1846), additions (1883, 1890, and 1920s), the raising of the roof (1890), installation of the floor in the main hall (1890), addition of the tin ceiling (1913), date of electrification (1937), and construction of the stage (1920), stairs (1890), and the room that now serves as the kitchen (1883).

In 2012, our primary goal is to apply for Certified Local Government status with the State of New Hampshire, which, if successful, will open up additional funding opportunities as we look to renovate the Town Hall. Before we can apply for any money, however, we will need to complete both the cultural resources survey as well as an engineering study, which was started by Phil Brooks and Wally Holt in late 2011.

**Respectfully submitted,**  
**Scott Roper, Chairman**

**Members:** Clayton S. Brown, Larry Crosby, Scott C. Roper, Scott Wickett, Julie Zebuhr, Andrew P. Roeper (Alternate), Stephanie Abbot Roper (Alternate), Jessie Salisbury (Clerk)

*"Sometimes I help my teacher stack chairs at the end of the day. I help my family when I pick up my toys, help with the laundry and feed my seven dogs."*

***Matthew Hadley-Grade 1***



## **LOCAL EMERGENCY PLANNING COMMITTEE**

I have usually started the LEPC Report with an accounting of the previous years' weather incidents and of their effect on our community – and how the LEPC did (or didn't need to) respond to them. This year we thankfully saw a 'light' year in terms of problems in town. Hurricane Irene caused widespread power outages but we fortunately missed much of the flooding that was predicted. The loss of power was indeed an inconvenience...at least we didn't need to deal with cold weather at the same time. The October snow storm resulted in unprecedented damage to our forests since many of the trees had not yet shed their leaves – but again, mild temperatures helped to make that less of an event for the LEPC.

2011 saw the replacement of the Citizens' Hall generator, which had been causing some electrical problems within the building. It will be good to have those issues behind us and we'll be ready to handle the next emergency.

In preparing for this report, I reviewed the goals we had set up over the previous years and found that we still have some unfinished business to address. These goals will be reviewed, and if still appropriate will be on the LEPC agenda for 2012.

- The Community Emergency Response Teams (CERT) Program is a training program available through Citizen Corps. Its goal is to provide education and training to volunteers so they may participate in emergency preparedness and emergency response activities. CERT training includes instruction on disaster preparedness, fire suppression, medical operations, light search and rescue, psychology and team organization, and disaster simulation. More information is available at the Citizen Corps website, (<https://www.citizencorps.gov/cert>).
- Investigating the possibility of becoming a New Hampshire Heart Safe community – by implementing a program that promotes the education of its citizens in the area of sudden cardiac arrest and training them in methods to increase the victim's chance of survival. An informational pamphlet is available at:  
[http://www.nh.gov/safety/divisions/fstems/ems/documents/HeartSafe\\_Communities.pdf](http://www.nh.gov/safety/divisions/fstems/ems/documents/HeartSafe_Communities.pdf)



Mass Casualty Drill: Emergency personnel from multiple towns gather at the scene  
(Photo courtesy of Nadine Preftakes)

2011 was also a time of reflection for me – in particular a time to consider my role as Emergency Management Director. I have enjoyed my time as EMD. Working with our emergency service personnel has been very rewarding – we are lucky to have such a great crew in Lyndeborough (and Wilton.) I came to the realization that demands on my time were making it difficult for me to meet all of my obligations, and that I was not fulfilling the EMD role as I should. In order to make way for someone that had that time, I tendered my resignation in October. It has been a privilege serving the citizens of Lyndeborough – Thank You.

If you believe you could help the LEPC, either as a member, a leader, or as a volunteer, I would encourage you to check it out. I think you will find serving your community as rewarding as I did.

**Steve Brown**  
**Emergency Management Director**

**LEPC Members: Town Administrator Burton Reynolds, Jim Button, Health Officer Sharon Kinney, Road Agent Kent Perry, Fire Chief Rick McQuade, Selectmen's Representative Donnie Sawin, Police Officer Sergeant Paul Roy Central School Principal Sue Tussing, Ambulance Chief Gary Zirpolo**



Mass Casualty Drill: Extracting “victims”  
(Photo courtesy of Kathleen Humphreys)



## MONUMENTS' COMMITTEE

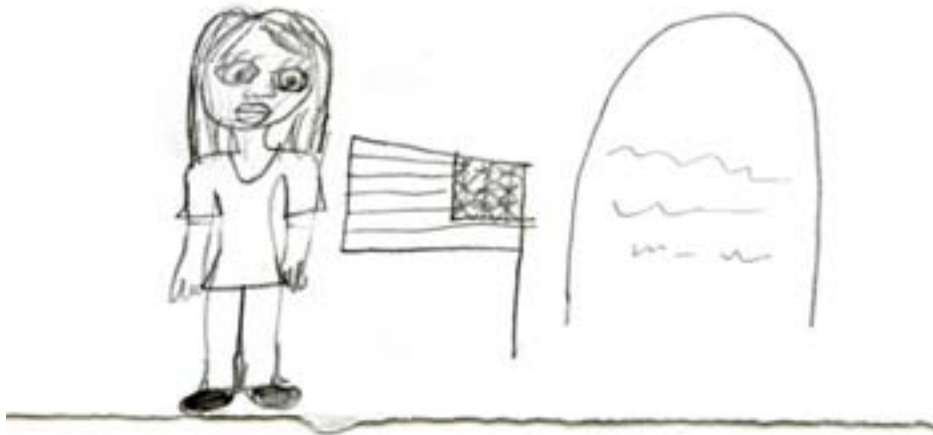
The Monuments Committee was created in 2010 to relocate the Hartshorn Cannon and two war monuments, and to create a suitable setting for them. Our first acts were to move the monuments to the South Village Common research the common's history and identify the town's legal right-of-way over the common, clear the common of brush and debris, repair a stone retaining wall, and place a future Christmas tree and decorative annuals on the land.

By contrast, 2011 was comparatively quiet for the Monuments Committee. This year, we held two work sessions for cleaning and planting. However, we concentrated most of our efforts on fundraising. With the generous support of Phil and Ginny Brooks and photographs courtesy the Lyndeborough Historical Society, the Monuments Committee produced a calendar which we sold at Putnam's, Citizens' Hall, and the Village Store for \$10 each. We also sold several more bricks; we hope to install the brick walkways on the South Village Common in time for its centennial rededication in 2014.

In 2012 and 2013, we plan to undertake several improvement projects. The most important of these will be to place a decorative fence along the retaining wall at the southern edge of the common. We will also begin general landscaping this year, and will finish planning out the brick walkways and stonework that we hope to install before May 2014. Additionally, 2013 Historic Lyndeborough calendars will be available in August, and as usual, commemorative bricks are still available for purchase for \$50 each through the Lafayette Artillery.

**Respectfully submitted,  
Scott Roper, Chair**

**Members: Lorrie Haskell, Walter Holland, Walter Holt, Paul Martin, Scott Roper, Stephanie Roper, Jessie Salisbury, Lorraine Strube**



*My family volunteers to help Lyndeborough by helping put flags on Lyndeborough Veteran's graves."*  
**Ashley Humphreys-Grade 6**

## **2011 REPORT OF THE PLANNING BOARD**

The Planning Board is charged with the task of promoting health, safety and general welfare of the residents of Lyndeborough by administering existing ordinances and developing new ordinances that preserve the value of property and buildings by encouraging the appropriate use of land throughout the town. Additionally, the Board seeks to preserve the rural character of the community; promote good building design and facilitate the adequate provision for the needs of the town, including but not limited to schools, parks, fire and safety, housing, assuring proper use of natural resources, growth management and other public requirements.

Due to the continued economic down turn in 2011, the Planning Board activity remained flat. The major activities of the Planning Board included holding seven (7) public hearings in 2011 with the following results:

- |           |   |
|-----------|---|
| February  | Pauline Ball; 110 Crooked S Road; Map 215 Lot 12; two lot subdivision; Rural Lands 1.   |
| March     | PSNH; to correct improper clearance of electrical wires crossing over Old Temple Road (a scenic road) and Beasom Road as well as tree removal and tree trimming to complete the work. |
| July      | Mark Bersen; 32 Mason Road; Map 214 Lot 005; Large Lot subdivision to create a 15 acre lot for residential use; Rural Lands 1.  |
| August    | PSNH; to trim & remove trees and brush adjacent to and beneath power lines on the following scenic roads; High Bridge Road, Gulf Road, New Road and Warner Road.                      |
| September | Darryl Cooper; 1665 Center Road; Map 232 Lot 20; two lot subdivision; Village District.   |
| November  | Granite State Concrete Company, Inc.; Salisbury Road; Map 213 Lot 006; 3 year excavation renewal permit; Rural Lands 1.   |

**Respectfully submitted,  
Bret Mader, Chairman of the Planning Board  
Pauline Ball, Clerk for the Planning Board**



*"I want to volunteer to be a Mother's helper for my neighbor. A Mother's helper takes care of making lunch for the kids and helping out. When I grow up, I want to volunteer at animal shelters."*  
**Samantha Brady-Grade 3**

## **SUPERVISORS OF THE CHECKLIST**

The Supervisors of the Checklist are the elected officials who register new voters and ensure that the checklist of eligible voters in the town is as accurate and up to date as possible.

The year 2011 was a very demanding one for the Supervisors of the Checklist, despite only one election, the town election in March. We held several public meetings throughout the year to approve changes to the checklist. Every ten years, we are mandated by the State of New Hampshire to perform a checklist purge—taking off the list all people who have not voted in the past five years. Completing the obligatory purge took considerable time and effort between April and August, 2011. Between the checklist purge and removal of people who had moved away from town, we were able to take over 150 names off the checklist, leaving the town with 1059 registered voters at the end of the year.

The presidential primary on January 10, 2012 also provided excitement for the supervisors. With almost 50 percent turnout (520 total votes) and forty new voters, all of the election officials had a busy day. The rest of 2012 also will represent a significant investment of time and effort for the Supervisors, with the town election in March, the state primary in August/September, and the presidential election in November. With each of these votes come mandated supervisors' meetings, as well as entering information before and after each election into the computerized state election database system.

The Supervisors would like to thank Town Clerk, Trish Schultz, and former Deputy Clerk Linda Anderson for all of their help throughout the year, especially with the tedious work of the checklist purge. We would also like to thank the ballot clerks—Nadine Preftakes and Mary Alice Fullerton, as well as Moderator Walter Holland, and all those who volunteered to count ballots after elections. With three more elections in 2012, we will need as many volunteers to count ballots as we can get.

**Respectfully submitted by  
Stephanie Roper, Jessie Salisbury, and Sally Curran.**



*Volunteers Walter Holland and RJ & Ashley Humphreys placed  
Flags on Veteran's gravestones Memorial Day 2011  
(Photo courtesy of Nadine Preftakes)*

## **ZONING BOARD OF ADJUSTMENT**

The Zoning Board of Adjustment hears and decides appeals if it is alleged there is an error in any order, requirement, decision, or determination made by an administrative official in the enforcement of any zoning ordinance according to NH RSAs by the town. It also may authorize, upon appeal, in specific cases such variance from the terms of zoning ordinance as will not be contrary to the public interest, if owing to special conditions, a literal enforcement of the provisions of the ordinance will result in unnecessary hardship, and so that the spirit of the ordinance shall be observed and substantial justice done. The Board also grants special exceptions as outlined in the Town of Lyndeborough Zoning Ordinance (paraphrased from NH RSA 674:33)

The ZBA heard no cases in 2011.

ZBA appeal applications are available on line or by contacting the Town Office.

**Respectfully Submitted,**

**Thomas Chrisenton**

**Chairman**

**Board Members: Dave Roemer, Karen Grybko, Richard Roy, Frank Holden, John Redemske and Trish Santos.**



**The volunteers of the Lyndeborough Views: Karen Holland, Karen Grybko, Nadine Preftakes, Ellen Pomer, Idina Holden and Adrienne Colsia (Wendy Lazott is missing)  
(Picture courtesy of Walter Holland)**

*"In Girl Scouts, the Brownies and Daisies made blankets for the nursing home. We took two fleece blankets with fringe on the edges and tied the edges together. My Mom and I delivered them when we were finished."* **Natalie Houston-Grade 3**

## ***NOTES***

# **TOWN OF LYNDEBOROUGH**



## **MISCELLANEOUS REPORTS**

## **THE YEAR IN REVIEW**

It was a year of both joys and sorrows. Residents were shocked and saddened by the tragic death of Noel St. Laurent in August. But the J.A. Tarbell Library turned 100 in March with the proper ceremonies. Brenda Cassidy observed 30 years as the librarian.

Thomas Burke was named Officer-in-Charge of the Police Department and began the task of rebuilding the force. In June, Town Administrator Jim Bingham resigned and was replaced by long-time Budget Committee Chairman Burton Reynolds on a part-time basis.

Also in June, the area emergency services staged a large, and successful, mock school bus accident on Center Road which drew units from all of the surrounding towns.

The Cemetery Trustees continued the mapping of all of the town's cemeteries. Mel Rossi, a member of the Highway Department crew, repaired many of the broken stones. The town agreed to take over the care of the private Whittemore Cemetery on Mountain Road, which contains the graves of several Revolutionary War soldiers. The Artillery Company and Boy Scouts cleared the area. The wall and some stones at the North Cemetery were damaged by a logging crew. Some capstones were stolen from the Johnson's Corner Cemetery wall.

The annual Community Day in August was expanded to include a tour of several of the town farms. Both events were thoroughly enjoyed.

The Heritage Commission has undertaken the job of inventorying and cataloging all of the town's pre-1905 houses. The project is in conjunction with the Historic District Commission.

The upper floor meeting room at Citizens' Hall has been refinished, and some renovations have been done at the Town Hall. Clayton Brown restored the Town Hall sign on the front of the old hall.

The Common Restoration Committee produced a calendar of historic South Lyndeborough pictures to raise money for the restoration of the area and add a brick walk and several trees. The common, as it is now, will reach 100 years in 2014.

Amid a great deal of controversy, a kindergarten room has been added to the Central School and the sixth graders will move to the cooperative middle school in 2012. School officials are working on a plan to install a sidewalk from the school to the library under the Safe Routes to School program.

**Respectfully submitted,  
Jessie Salisbury**

*"Volunteering is helping out without getting paid. Anyways, who wouldn't want to volunteer for events in Lyndeborough! My Mom volunteers because she is a leader in Girl Scouts. I volunteer to help the Brownie and Daisy Scouts. I do not get paid...it is just for fun. I like it because I know I'm doing something and making a difference."*

***Mackenzie Hayden-Grade 4***



## **REPORT OF THE TRUSTEES OF THE J.A. TARBELL LIBRARY**

We have now experienced a full year with the splendid new addition to the library, and it has exceeded our expectations. New patrons have discovered that we offer a full array of library services, and the meeting room has been popular with civic groups and town committees. Although the square footage of the building was nearly quadrupled, utility and maintenance costs have increased just modestly. Again we thank voters and donors for supporting this wise investment in town facilities.

The Trustees are open to adjusting the library hours to best meet the needs of our patrons, and we seek your advice in a questionnaire that will be available at Town Meeting. We also ask for your suggestions regarding free passes to museums and other cultural venues.

The Trustees meet on the first Tuesday of the month at 7:00 pm at the library. Please feel free to attend and give us your input.

**Robert Rogers**  
**Ann Harkleroad**  
**Sally Curran**  
**Nadine Preftakes**  
**Lee Mayhew**  
**Trustees**



Grace Wight (with Polly Kenick-101 years old) volunteered to show some of the older citizens how to fold paper cranes  
*(Photo courtesy of Karen Holland)*

*“Volunteering is the nicest thing to do for your community so if you have time, you should spend it on volunteering for Lyndeborough.” Adrienne Losee-Grade 5*



## **J. A. TARBELL LIBRARY TREASURER'S REPORT**

Income from Town:	\$35,110.00
Trust Funds:	<u>30.55</u>
	\$35,140.55

### Expenditures from Town Income:

Salaries	18,033.41
Fuel	2,460.41
Postage	90.00
Supplies & Maintenance	225.46
Telephone	346.70
Dues & Professional Development	915.00
Acquisitions	6,620.37
Building & Grounds Maintenance	910.90
Computer Expense	634.00
Electricity	1,299.03
Literacy Program	241.99
Mileage	467.50
Encumbered for Cellar Lights	<u>1,800.00</u>
<b>Total:</b>	<b>\$34,044.77</b>

Unexpended Funds:	\$1,095.78
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### Non-Town Funds:

Checking Balance:	\$4,250.10
Fines, Faxes, Book Sales:	<u>1,225.28</u>
<b>Total:</b>	<b>\$5,475.38</b>

### Expenses:

Cellar Shelves & Re-shelve Books	1,430.00
Library Website	214.80
Toadstool 6 <sup>th</sup> Grade Grad.	<u>30.00</u>
<b>Total:</b>	<b>\$1,674.80</b>

Checking Account Balance 12/31/11	\$3,800.58
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**Respectfully Submitted,  
Sally Curran**

*"I help my mom empty the dishwasher but I can't reach the cups."*  
**Gabrielle Ramsey-Grade 1**

## **HEALTH OFFICER REPORT**

Dear Residents of Lyndeborough,

My name is Sharon Kinney and I have been the Health Officer since the retirement of Cynthia Geiger last year. Having moved to Lyndeborough almost two years ago, I wanted to get to know the people of Lyndeborough and get involved in my community; Health Officer was the perfect opportunity to do so.

The majority of my background has been in the medical field. I have an Associates Degree in Medical Assisting and I have worked for the Elliot Hospital for three years. I also have a Bachelors Degree and have begun work on my Masters Degree.

This has been a quiet year in my department, however, over the past year I have been working with the Selectmen's Office to bring a new program to Lyndeborough.

I'm proud to say the Town of Lyndeborough has instituted the Special Needs Registration Program which is a voluntary program designed to assist both first responders and the public. The program allows the residents the opportunity to register specific information about their family members that would be beneficial in an emergency situation.

For example: A family who has an autistic child needs emergency services. They call 911 and an ambulance and a police officer are dispatched. If the child has been registered with us, information regarding that child's specific needs will appear on the computer and the first responders will immediately know that there is a child with autism at the residence. It will also give family-specific instructions on how best to respond to that child - such as no sirens, no lights, speak softly and do not touch the child.

Over the next year I plan to work together with the Town of Lyndeborough and our residents to bring greater awareness to this program. Please contact me if I can be of any assistance. I am here to address the needs and concerns of the residents and look forward to serving the town in 2012.

**Respectfully submitted,  
Sharon Kinney  
Health Officer**



***PTA Moms volunteer to hand out roses on Valentine's Day  
Sherry LeBlanc, Jessica Cloutier & daughter, Rebecca,  
Michelle Mason, Michelle Boette & Allison Hayden  
(Photo courtesy of Nadine Preftakes)***



Home Healthcare, Hospice & Community Services  
Report to the Town of  
**LYNDEBOROUGH**  
2011  
Annual Report

In 2011 Home Healthcare, Hospice and Community Services (HCS) continued to provide home care and community services to the residents of Lyndeborough. The following information represents HCS's activities in your community during the past twelve months.

### Service Report

Services Offered	Services Provided
Nursing .....	172 Visits
Physical Therapy .....	15 Visits
Occupational Therapy.....	2 Visits
Medical Social Work .....	69 Visits
Home Health Aide .....	223 Visits
Chronic Care .....	1,533 Hours
Health Promotion Clinics .....	6 Clinics

Prenatal and well child care, geriatric care management and hospice services are also available to residents. Town funding partially supports these services.

### Financial Report

The actual cost of all services provided in 2011 with all funding sources is \$171,350.00.

These services have been supported to the greatest extent possible by Medicare, Medicaid, other insurances, grants and patient fees. Services that were not covered by other funding have been supported by your town.

For 2012, we request an appropriation of \$500.00 to continue to be available for home care services in Lyndeborough.

For information about services, residents may call (603) 532-8353 or 1-800-541-4145, or visit [www.HCSservices.org](http://www.HCSservices.org)

Thank you for your support of home care services.



August 10, 2011

Board of Selectmen  
Town of Lyndeborough  
9 Citizens Hall Road  
Lyndeborough, NH 03082

Dear Selectpersons,


As you know, Monadnock Family Services is actively serving members in your community through the provision of quality mental health counseling services to anyone who needs them regardless of their ability to pay. MFS offers a variety of services for persons who experience a range of personal mental health problems, including mental illnesses, emotional and psychological issues. Our substance abuse programs help people to develop new healthy behaviors, and to make positive changes in their lives, while our family programs give new mothers the tools they need to bring happy and healthy children into the world. MFS also offers prevention services for youth at risk of substance abuse and mental health problems.

The cost to MFS to serve uninsured persons has increased steadily with more people seeking help and care, but who cannot afford to pay. Your ongoing support of our work is deeply appreciated, and we hope that our partnership in caring for the residents of Lyndeborough will continue. We pursue many other sources of funding, such as The Monadnock United Way, grants and conduct additional fundraising efforts through our Board of Directors. Each source helps with only a portion of the total cost of care.

We thank you for your many years of financial support and ask for your continued allocation to help underwrite the cost of services we provide to the uninsured and underinsured individuals in your community. Therefore, based on figures from the 2011 population estimates from the NH Office of State Planning, we are asking for the equivalent of \$1.25 for each resident of the town, which for the town of Lyndeborough, amounts to \$2258. We have enclosed information for you about the services provided to residents of your town. If you have questions, or would like more information provided, please feel free to contact Lisa Sullivan at 283-1558.

Again, your support is very important to us. By working together, we help to insure our communities remain healthy and vital places to live, work and grow. Thank you for your consideration.

Sincerely,

  
Jennifer M. Bowler, Development Director  
Monadnock Family Services  
jbowler@mfs.org

**Monadnock Family Services  
Annual Report to the Towns  
For the year ended June 30<sup>th</sup>, 2011**

**Town of:                   LYNDEBOROUGH**

**Monadnock Family Services provided the following services  
to your town's residents this last year:**

**Number of clients treated:                   14**

<b>Children:</b>	<b>4</b>
<b>Adults:</b>	<b>10</b>
<b>Seniors:</b>	<b>0</b>

**Total number of appointments provided  
for the above residents:                   83**

**Percentage of payments  
received for services:                   64 %**

**Discounts based on a resident's  
ability to pay and other discounts:       \$ 5,151.18**

**In addition to the above discounts  
current outstanding and uncollectible  
balances:                               \$ 807.50**





## **2011 ANNUAL REPORT OF NRPC ACTIVITIES FOR THE TOWN OF LYNDEBOROUGH**

The Nashua Regional Planning Commission is formed by the thirteen communities of Lyndeborough, Hudson, Pelham, Litchfield, Merrimack, Nashua, Amherst, Hollis, Brookline, Milford, Mont Vernon, Wilton, and Mason. NRPC serves as a resource to support and enhance local planning, provides a forum for communities to coordinate land use, environmental and transportation planning at the regional level, and provides a clear voice for the region at the State and Federal levels. Our core planning programs are transportation, land use, environment, and mapping. NRPC is also the designated Metropolitan Planning Organization (MPO) for the region and is responsible for developing and maintaining the region's official transportation planning program for transportation projects that are funded through Federal or State sources.

In 2011, NRPC provided the assistance summarized below directly to Town Departments, land use boards and commissions and the Board of Selectmen. Town officials, staff and board members also have access to the many training and educational programs NRPC offers and may request customized services through NRPC programs.

### **TRANSPORTATION**

NRPC is responsible for developing the region's portion of the State's Transportation Improvement Program (STIP), maintaining the regional traffic model, and performing required air quality analyses. In addition, NRPC MPO funds are used to provide municipal technical assistance on transportation issues.

**Traffic Data Collection** – NRPC continued its robust traffic data collection program. These traffic counts are available for use by the Town and NRPC can conduct special counts upon request. The count data is available to anyone through the NRPC website using the Google Maps feature and more detailed data from each count is available upon request.

**Transportation Improvement Program** – As the designated MPO for the region, NRPC maintains the Transportation Improvement Program (TIP). The TIP is a document required under federal transportation regulations that shows that there are sufficient resources to fund the proposed projects. All federally funded highway improvements must be included in the region's TIP in order to receive federal funding. NRPC is responsible for the development and maintenance of the TIP so that federal highway transportation dollars are available to Lyndeborough and the rest of the region.

**Congestion Mitigation Air Quality (CMAQ) Program** - The CMAQ program provides funding opportunities for communities to address transportation needs that have a direct and beneficial impact on air quality in the region. Typical projects include intersection signalization improvements and improvements to transit service.

**Road Inventory** – During 2011, NRPC staff prepared the updated data in the town Road Inventory. This data set allows officials from the Town and NH DOT to have the most up to date information on Lyndeborough's roads and will be used for planning road improvements in the community. This data also forms the basis for the Town's allocation of Transportation Block Aid from the State.

**Metropolitan Transportation Plan (MTP)** – During 2011, NRPC began a major update to the region's Metropolitan Transportation Plan. The purpose of this document is to identify the long term transportation needs of the region. It provides a mechanism for the communities of the region to have a voice in the transportation planning process and decisions. NRPC staff sought input from Town of Lyndeborough staff to identify local transportation improvements that benefit the Town. Including these projects in the MTP will provide the opportunity for future funding through the state's Ten Year Plan Process.

**NH Capitol Corridor Passenger Rail Project** – During the course of 2011 NRPC continued to work toward the development of the NH Capitol Corridor project. Activities this year included participation on the New Hampshire Rail Transit Authority, the operating entity for the rail project, and a study of the land use and zoning in North Merrimack for the possible development of a rail station.

**Regional Traffic Model** – NRPC is updating the regional traffic model in conjunction with the release of new U.S. Census data and regional employment and journey to work data. This update will also allow NRPC to provide morning and afternoon peak hour traffic forecasts, as well as more accurately model traffic signalization and intersection issues. This will allow NRPC to provide more specific information to the town when assessing the impact of traffic from new development. This capability is available for town use whenever there is interest, without cost, and the town staff has utilized NRPC traffic expertise on several occasions to help study critical intersections and development issues.

**Population Projections** – In the absence of updated projections from the NH Office of Energy and Planning State Data Center, NRPC staff have developed population projections for the Town of Lyndeborough that will aid in community planning through 2040. The projections are based upon the 2010 existing male and female population, broken down by 5 year age cohorts, and projected in 5 year increments through 2040; allowing the town to plan for its future demographic composition including school age, workforce and senior populations. Incorporated into the projection model are recent birth rates, standard survival rates, and an estimate of the future migration that considers known and anticipated future economic development, housing construction, and recent trends. Additionally, NRPC is developing similar projections for all towns in the region as is Southern NH Planning Commission, allowing Lyndeborough to track its future in comparison with neighboring communities.

**Human Service Transit Coordination** –The NRPC has been the leader in the state in this process and was recognized as the first Regional Coordinating Council. In the coming years it is anticipated that this project will lead to increased transit service throughout the NRPC region and help meet the transportation needs of many seniors and disabled adults without transportation options.

**Safe Routes to Schools Program** - The Safe Routes program encourages children to bike or walk to school through education and incentives that remind children how much fun biking and walking can be. The program also addresses the safety concerns of parents by encouraging greater enforcement of traffic laws, exploring ways to create safer streets, and educating the public about safe biking, walking, and driving practices. NRPC continues to pursue Safe Routes to School funding for communities and school districts in the region.

## **LAND USE AND ENVIRONMENT**

**NRPC Energy Program** – In 2011, NRPC continued to provide technical assistance to increase municipal energy efficiency in the Nashua Region through the Energy Technical Assistance and Planning program (ETAP). ETAP is funded by the American Recovery and Reinvestment Act and is being administered through the NH Office of Energy and Planning. Through this program, NRPC staff worked with the Town of Lyndeborough along with 10 additional towns and 6 school districts to form an aggregation for electricity supply. As a result of a successful bidding process, the Town will see a substantial savings on its municipal electricity bills.

**Resources and Training** – Through the iTRaC (Integrating Transportation and Community Planning) Program, NRPC provided a wide array of resources to town boards and staff. Fact sheets were developed on Transit Oriented Design, Overlay Districts, Bike and Pedestrian Planning, Performance Zoning and the Sustainability Series Overview. Two Planning Board and Zoning Board trainings were also offered as well as a workshop on roundabouts.

The iTRaC Program awarded the first Exemplary Spaces Awards in 2011. Awardees exhibited examples of excellent planning and design. Future awards will be granted for residential, commercial and industrial, and public spaces in the Nashua region that exemplify the successful use of innovative planning techniques, site design, and aesthetic appeal and to recognize examples of excellent planning that enhances the community.

**Piscataquog Watershed Land Conservation Plan** – In 2011, NRPC staff met with the Lyndeborough Conservation Commission to introduce the Piscataquog Watershed Land Conservation Plan and to offer related planning assistance and public outreach as part of a large watershed-wide outreach initiative. The Piscataquog Watershed Land Conservation Project is a collaborative planning effort involving the eleven towns and four regional planning commissions within the watershed. The ultimate goal of the project is to protect the region's significant natural resources and to act as a catalyst for continued land protection and innovative conservation projects within the watershed.

## **GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

**General Mapping and Spatial Data Maintenance** - The GIS staff at NRPC continues to maintain a diverse collection of mapping information and databases including local roads, real property parcels, zoning, land use, and environmental conditions. This data is applied extensively to provide mapping and analysis for local and/or regional projects. NRPC continued its quarterly updates to the town parcels layer, using the Registry of Deeds database to update the town digital parcel map to include all changes to property data. This item is a critical component of many projects conducted in the town and is always available to the town from NRPC free of charge. NRPC also worked with the assessing department to acquire the latest set of land use and housing data to join geographically for improved mapping and data analysis.

NRPC also provided the Wilton EMS department with street index maps of Lyndeborough.

**Census Data** – NRPC collected and synthesized hundreds of datasets from the 2010 U.S. Census and the ongoing American Community Survey estimate program. Data is available at several geographic levels, from the State and Town all the way down to small Census Blocks. NRPC has presented local and regional data at several meetings throughout the year and even created an online tutorial on how to access even more data using American Fact Finder, the Census’s official website. This data has been, and will continue to be, extremely important in planning efforts and decision making for Lyndeborough. Updated numbers in categories such as population, race, language, employment, and housing can now be used in local plans, and will be the inputs to the updated travel demand model.

**Broadband Mapping** – NRPC provided data collection support to the New Hampshire Broadband Mapping and Planning Program. Tasks in the Town of Lyndeborough included collection broadband information from “community anchor institutions” – schools, town facilities, medical facilities, etc. – and sending them to UNH for inclusion in statewide maps which help show where any service is lacking, or where better service is needed.

NRPC also took the lead on the rural addressing project, which will map every household in a rural census block throughout the state. NRPC began organizing this project in 2011, analyzing where points will need to be collected, including several qualifying blocks in Lyndeborough.

For more information contact Kerrie Diers, Executive Director at 603-424-2240, ext. 12 or via email at [kerried@nashuarpc.org](mailto:kerried@nashuarpc.org) or visit the NRPC website at [www.nashuarpc.org](http://www.nashuarpc.org).



## **WILTON-LYNDEBOROUGH YOUTH CENTER**

The year 2011 was another fun-filled, sunny summer at Goss Park under the direction of our energetic, hardworking staff led by our new Park Director, Kristin Schwab. As always, we would like to thank the towns of Wilton and Lyndeborough, private donors and the area businesses for their generous support. We would also like to thank all of the individuals and organizations who donated their time to help improve the park and make it the “hidden treasure” we think it is.

Sadly, last year we lost another of our beloved members of our community, Cliff Robbins. Family and friends generously contributed money to our Park in his honor. A beautiful, new lifeguard chair was purchased with these donations and mounted with a plaque in his memory.

Our membership this year included 126 families who enjoyed the Youth Center from Wilton, Lyndeborough and surrounding towns. The park had four Red Cross Certified swim instructors who taught 205 lessons. Twenty one children participated on our swim teams this year, competing in eight meets with other local towns. Our Senior and Junior swim teams had another successful year led by Swim Team Coach, Sharon Lemire and Assistant Swim Team Coach, Riley Thompson.

The park was open from 10:00 am to 7:00 p.m. during the week and 1:00 pm to 7:00 pm on the weekends. Our snack bar offered a variety of ice cream, hot dogs, pizza, chips, candy, juice, soda, etc. The members participated in arts and crafts, field and water games, swimming lessons and swim meets with area towns. The Youth Center held many special events such as Family Night, Teen Night, Pre-Teen Night, Grill Day, Pizza Day, Float Day, face painting, Tie-dye Day, police bike and safety talk, splash contests, sand castle contests, along with the use of Goss Park for company and organization outings. This summer we once again offered low cost sport camps for soccer, basketball and tennis in conjunction with the WLC Varsity Teams for tots 3-6 up to eighth graders. We also added Adult Volleyball Pick-up games once a week. Special thanks go to Marshal Davidson, who built a new beach volleyball court at the park as his Eagle Scout project. Both children and adults are sure to enjoy it next year and in the years to come.

Please plan on coming to our open house at the beginning of our next season to meet our great staff and tour the facilities. Information may be obtained at our website, [www.gosspark.org](http://www.gosspark.org).

**Respectfully Submitted,  
WLYC Board of Directors**



“Hugging”  
**By Ryleigh Smith**

**Town of Lyndeborough N.H.**  
**2011 Town Meeting Minutes**  
**March 12, 2011**

Meeting was called to order at 10:00am by Moderator Walter Holland on Saturday, March 12, 2011 at Citizens' Hall in Lyndeborough New Hampshire.

Lyndeborough Town Warrant

To the Inhabitants of the Town of Lyndeborough, in the County of Hillsborough in said state qualified to vote in Town affairs; You are hereby notified to meet at Center Hall, 1131 Center Road in said Lyndeborough on Tuesday, the eighth (8<sup>th</sup>) day of March 2011 at ten of the clock in the forenoon until seven of the clock in the evening, for ballot Voting of Town Officers and all other matters requiring ballot vote; and, to meet at said Citizens' Hall, 9 Citizens' Hall Road in said Lyndeborough, on Saturday, the twelfth (12<sup>th</sup>) day of March 2011 at ten of the clock in the morning, to act upon Articles 2 through 20:

1. To choose all necessary Town officers for the year ensuing.

\*-Indicates elected

Results:

Selectman (3 years)	*Kevin Boette (Write-in) – 146 Doris Kelly (Write-in) - 22
Budget Committee (3 years)	*William Ball - 158 Kevin Boette -128 *Michael Decubellis -190 *Karen Grybko -166
Cemetery Trustee (3 years)	*Virginia Chrisenton - 231
Library Trustee (3 years)	*Ann Harkleroad -233
Trustees of the Trust Fund	* Gary LeBlanc (Write-in) - 108
Zoning Board of Adjustment	*Thomas Chrisenton - 210 *Frank Holden (Write-in) -83

All those elected will be sworn in as the last order of business today.

**Article 2: Shall the town vote to accept the provisions of RSA 202-A: 4-c, providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific revisions of such authority, the public library trustees to apply for, accept and expend, without further action of the town meeting, unanticipated money from the state, federal or other government unit or private source, which becomes available during the fiscal year.**

Motion made by Bob Rogers to accept article as read, seconded by Sally Curran.

Bob Rogers spoke to the article explaining that it is a housekeeping article that will allow the library to accept gifts, grants and property.

Moderator read article. All those in favor signify by saying Aye, all those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 3: To see if the town will vote to authorize in accordance with provisions of RSA 202-A: 4-d, the public library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, and such authorization shall remain in effect until rescinded by a vote of the town meeting.**

Motion made by Bob Rogers to accept article as read, seconded by Mike Decubellis.

Bob Rogers spoke to the article, said same comment as previous article, it is a housekeeping article.

Moderator read article. All those in favor signify by saying Aye, all those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 4: "Shall the town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year?"**

Motion made by Steve Brown to accept article as read, seconded by Donnie Sawin.

Town Administrator Jim Bingham spoke to the article explaining that it is a housekeeping article that had been passed at prior town meetings, however when we review the wording of the prior articles and review it with the State Department of Revenue Administration they recommend some updating or changing in the wording so this is simply what we are trying to do here.

Moderator read article. All those in favor signify by saying Aye, all those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 5: To see if the town will vote to authorize in accordance with provisions of RSA 31:95-e, the board of selectmen to accept gifts of personal property, other than money, which may be offered to the town or village district for any public purpose, and such authorization shall remain in effect until rescinded by a vote of town or village district meeting.**

Motion made by Steve Brown to accept article as read, seconded by Arnold Byam.

Town Administrator Jim Bingham spoke to article saying that it is just word changing and updating to make it legal.

Moderator read article. All those in favor signify by saying Aye, all those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 6: Are you in favor of the Town of Lyndeborough accepting Rose Farm Road, a private Class V road, as a public road, maintained by the town?**

Motion made by Donnie Sawin to accept article as read, seconded by Steve Brown.

Bill Ball commented that the Planning Board does not recommend this article. The Selectmen stated they feel the same way.

Arnold Byam said that it is a private road at this time; it was supposedly constructed to class five standards many years ago. There was a recent subdivision last year on the road, this is a kind of housekeeping issue, and we had no intention that it would be accepted by the town.

Kent Perry said that he also recommends that we do not accept the road.

Mike Decubellis, Planning Board, there is no expectation on behalf of the land owner that did the subdivision that this will pass, this is merely housekeeping in order for him to do the subdivision, this had to be presented to the town as a public road, if it gets shot down he is still allowed to have the subdivision but he had to present it to the town, so that is why the Planning Board doesn't recommend it.

Moderator read article. All those in favor signify by saying Aye, all those opposed signify by saying Nay. The Ayes have it. **Article Does Not Pass**

**Article 7: To see if the Town of Lyndeborough will vote to raise and appropriate the sum of one million five hundred ninety two thousand nine hundred seventy nine dollars (\$1,592,979), representing the operating budget for fiscal year 2011 as prepared by the Budget Committee. Said sum is exclusive of all special or individual articles addressed; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).***

Motion made by Steve Brown to accept article as read, seconded by Arnold Byam.

Burton Reynolds, explained the budget process. On the town budget, we estimate if everything is passed today and revenues stay where we are thinking they will come in, you will have an increase in your tax rate of around 31 cents. The school budget will increase the tax rate by a \$1.98. If you take the school amount and the town amount you will be in the low two dollar range for an increase in the tax rate. One of the things the Selectmen can do to help deal with the tax rate is, when we end the year and we have not spent all the money than you have authorized or we took in more revenue than we estimated when the tax rate was set, either one of those two things can give us money left over and that we call surplus and that surplus goes into something we call the unreserved fund balance. Towns are expected to have a certain amount in that unreserved fund balance for emergencies. We have enough in ours to meet the standard the state has set.

Moderator: Any questions or specifics?

Stephanie Roper: I would like to make an amendment. I would like to add eight hundred dollars (800.00) to the operating budget. Seven hundred of that would go to the Deputy Town Clerk, partly because she has only been allocated for 49 weeks rather than 52 weeks. Also, that would be three hundred and eighty seven dollars in addition she is making far less than her peer towns in this area. The peer towns that were used to look at her wages are Alexandria, Bartlett and towns like that instead of towns in Hillsborough County. Looking at towns in Hillsborough County the average is fourteen dollars and eighty five cents an hour, so I am proposing to raise her wage from twelve ninety an hour to thirteen fifty an hour so that would be seven hundred dollars. I also have to have on the budget item of the election administration, I need to have a hundred dollars because the state has forced me to do a checklist purge and I was told about it after the budget season and I have to have that for mailing. I am not charging for my services which could cost something like a thousand dollars but instead I do need this hundred dollars for mailing.

So my proposal is to change the operating budget to one million five hundred and ninety three thousand seven hundred and seventy nine dollars (1,593,779.00)

Seconded by Andy Roeper

Moderator: I have an amendment to raise the budget by eight hundred dollars to take care of some wages and also for this election purge of the voting records.

Kevin Boette: Do the Selectmen have a position on this and have you looked into it and why have you not done this, why was it brought up at the floor?

Steve Brown: Let me tell you what we have been doing on this particular item. It was brought to our attention towards the end of the budget season; I will say a potential discrepancy between the deputy town clerk's salary and what might be seen in other neighboring towns. After that meeting we committed to Trish, the Town Clerk/Tax Collector to further investigate whether or not we were being fair to the deputy town clerk based on analysis of local communities and Stephanie you mentioned a number of them. There are reasons to look inside the county as well as outside the county, some of those reasons have to do with similar towns, similar duties, if you take a look at what LGC publishes there are lots of things that a deputy and for that matter a town clerk can do in terms of responsibilities, hours worked, etc. So what we had committed to Trish was to take a look at that, that is still ongoing and we are collecting the data. No decision has been made and certainly I will not be part of that decision since I am leaving today but it is up to the new board to take that and go forward. Traditionally salary setting has been something that has been under the auspices, control, whatever word you want to use, of the Board of Selectmen and that's for a number of reasons, that's for internal equity, that's for appropriateness to what the market is bearing in terms of the particular kind of rolls and so I understand it is your prerogative to put this motion on the floor as you are doing and I am trying to think of how we go through the process because if all of you the Legislative body vote for an increase, then how do we handle all of the other employees, does this mean that now as a matter of course the town would vote for salaries. So, intent was certainly communicated, understand that, the only response I have is that it is something that was brought to our attention, had not been brought to closure yet, whether or not it is specifically in the budget, the discussion among the board of selectmen was that if we found out that it was, I will say unfair that we were not compensating that position sufficiently that we would find the money within the operating budget and as you point out it is some number of dollars less than a thousand that we would fund it that way.

Stephanie Roper: My problem with internal equity is that the assistant town clerk is making less than everyone else and everyone else is getting a raise. Some of the hourly people are getting a raise in the Selectmen's office and the assistant town clerk is not, so I find that to be not exactly internally equitable.

Steve Brown: Understand the comment, slight correction in terms of raises and merit, in terms of merit, merit was delivered to I believe somewhere around two or three, so everybody did not get a raise. I have been the champion as you will remember in previous meetings going for a merit budget and merit is to acknowledge and recognize going above and beyond the duty. You have been kind in funding that and every year that we have had the opportunity to provide merit we have turned merit money back, we do not use the full budget. So, simply by voting in the merit it doesn't mean that we spend the merit. So we did take a critical look at everybody, people doing good jobs, doing the jobs we expect them to do, certain other individuals are going, in our opinion, above and beyond the duty, the call of duty, those are the folks we gave merit to. The fact that the deputy town clerk, and I would have to check, whether or not that position is the lowest position, very well could be true. It was the reason it was brought to our attention that is why we are looking at it.

Kevin Boette: We have given the control to the Selectmen over the town's wages for many, many years and if the Selectmen said they are looking into it and they are going to take an honest look at it they can find the money in the budget, the seven hundred dollars for this money is going to be there. But, if we start taking this away then next year which amendment is going to come up, the grader operator, and then all of a sudden we have a breakdown of the system that we have been running on, which I think has been doing the town, been done fairly well for the town for this amount of time so, rather than take this away let's let the Selectmen finish their work and see what they come up with for this whole thing.

Lee Mayhew: I would just like to say that I think this is inappropriate and an improper precedent for the town meeting to set the wage of any employee and if no one is behind me I would like to call the question.

Moderator: We do have one comment from the town clerk.

Trish Schultz: I do want to bring to your attention that the amount that is under the wages deputy clerk, eight thousand one hundred fourteen is incorrect anyway because it is based on forty nine weeks not fifty two and I did ask the Board if they could at least bring the deputy position equal with what other part timers are making in the town and she is one of the lowest and the responsibility that the deputy has is, we bring in the majority of the money in the town and it is a big responsibility and all I am asking is that, that the deputy, no matter who it is, gets paid equal with other part timers and right now that position is not, it is one of the lowest paid and it did not receive an increase in the wages this year and I have talked with the Selectmen several times but that amount in the budget is already wrong, it's too low, so I would ask for your support in this increase.

Andy Roeper: Mr. Moderator, speaking to Mr. Mayhew's comment. This is not a town that tends to micro manage things, I think the only time you will see us bring forward a personnel issue is when there is a cause for concern. Given this particular scenario, and only for this particular scenario, I strongly urge people to support this amendment.

Moderator: Just so you know, if you do support this amendment it is eight hundred dollars, how much would this affect our tax rate?

Burton: Less than a penny per thousand.

Steve Brown: I am going off the eight hundred for library salaries which is also eight hundred dollars it comes up as point five cents. If I could have a chance to respond to Trish's comment, you are correct, the amount that is in there is for the wrong number of weeks, and we have verbally stated that we will correct that if it is not in the budget then we can either add it to the budget or we will pull it out of the budget. The intent was not to fund the town clerk/tax collector for less than the currently ten hours a week that are budgeted for the full year.

Kevin Boette: The thing I would like to speak to again though is that it is not that we are not wanting to give a raise, it's not that the amount that she is being paid can't be come up with somewhere, it's not that other town clerks, assistant town clerks are paid more or less, it's not the amount on the tax rate, it's the handing off of control from the body of selectmen that we have now to set the wages in the town to putting it into this forum. I must agree with Mr. Mayhew that this isn't the forum to come in and for everybody individually asking for raises because then next year you know we are going to be debating everybody's raises in public which is really a personnel matter to be taken up with the Selectmen, so I am not against the raise, I am against taking of the control away from our current system so, I don't support the amendment and I would like to call the question.

Moderator read the amendment: Article 7, to see if the town of Lyndeborough would vote to raise and appropriate the sum of one million, five hundred ninety three thousand seven hundred and seventy nine dollars representing the operating budget for fiscal year two thousand eleven as prepared by the budget committee and this exclusive of all special individual articles. All those in favor of the article as read where it increases the town budget by eight hundred dollars to take care of the election update and also to take care of some hours and weeks, salary for the deputy clerk. All those in favor of this eight hundred dollar addition signify by saying Aye, all those opposed signify by saying Nay, **Amendment does not Pass.** We are now back to the original article.

Andy Roeper: Mr. Moderator I would like to propose that the Town of Lyndeborough vote to raise and appropriate the sum of one million five hundred and nineteen thousand eight hundred and thirty six dollars for the operating budget of two thousand and eleven, said sum is exclusive of all special or individual articles addressed, this represents level funding.

Moderator: This is last year's expense line. I do have a second from audience member.

Andy Roeper: Having sat both at the head table and for a short term on the budget committee I am quite familiar with needs and desires of the town. Also, having had quite a bit of conversation with members of the community I am also very much familiar with the needs and desires of the communities, I feel at this time that we need to live more within our means and rather than go through on a line by line item, which, there are quite a few people quite ready to do gives us the opportunity to move on this and get forward to the other articles, should this pass we can then move through the other articles, should it not, there are many that are quite prepared to go through this budget line by line and it is going to be a very long day. This is not a threat it is just a statement.

Bruce Houston: I am a member of the Budget committee and part of the budget committees responsibilities and the process that we go through is to go through and in very great detail and care every single line item in this budget and my feeling is that we do a very good job at going through each and every line item to make sure that we are maximizing the tax payers' dollars for every single dollar spent. I think that if people had issues with the budget we have a budget hearing process that happens prior to this group and that is the appropriate place to raise these kinds of issues and to bring forward a level funded budget at this point in time I think is a little bit on the careless side because we would potentially be putting some of the towns services in jeopardy that are critical to the running of the town. I feel, this is just my opinion, but my feeling is that it is not appropriate to level fund the budget this year.

Kevin Boette: I have also served on the budget committee this year and have for five years and as Burton discussed and also Bruce, it is a zero line item budget so every department manager comes in every year and he doesn't just say I need three percent more this year because the cost has gone up. They come in every year and justify every expense they have. Every single one of these meetings we hold downstairs, they are public meetings, everybody here in town is invited and every year, almost, this year we had two people show up for one of the meetings, nobody comes to these. The input at that time would be wonderful. It is very easy to say lets level fund it because, hey, I haven't gotten a raise for a few years either and it is tough, times are tough out there, but the other thing is there is increases that come to the town not because of new toys that they need or new things, but it is medical insurance, well, everybody out there that pays for their medical insurance in one form or another knows it goes up, well that is one of the things in the budget that has gone up. We go through and we talk about office supplies, we talk about postage, little line items not just big line items where everything is stuck together, we talk about all the little line items and we have done a very diligent job of trying to do that but if we just go ahead and level fund this I don't know if any of you have driven around out there in the last two or three weeks but you would really have a hard time drinking a coffee and driving down the road. Well as we cut money out of this budget we are going to have a little bit more of those. Instead of fixing them they are going to get worse. It costs money to run a town. If we dissolved the town completely and just had the school you would still have seventy five per cent of your tax bill, so by level funding the budget you are not going to save yourself a ton of money but you

are going to cause a lot of heartache in the town because this town is cheap and I mean cheap, we don't spend a lot of money on anything. I would just like to say I support the budget as presented, I think everybody did a good job preparing it and I think by just level funding the budget we have done a disservice to everybody on the budget committee, the selectmen, the department heads by saying they haven't put enough thought into it and they are just spending money willy nilley, cause I don't believe they are and if we are just going to level fund budgets why have all these committees, let's just level fund the budget, it is an easy thing to do but it's very difficult to practice that.

Steve Brown: Andy, I understand the sentiment and the concern, the only thing I can offer to you and to the rest of the folks that are here are that as a town we have elected the folks, the folks on the budget committee, to watch our backs, to make those decisions, to dig into the details, to understand the impacts of funding something or not funding it. Going into it this year they were working very hard to keep it level or as level as possible. I will tell you the Board of Selectmen as well had worked to keep the budget down, we started out at a higher number and we chipped away at it as did the budget committee. My only real issue is that if we were to do this we haven't thought it through well enough to understand the impact of it. So, certainly from a level funding as Kevin or Bruce had pointed out, we can address those things early on, we have certain obligations we must fulfill, insurance and those kinds of things and what is left over would then need to be divvied up and it is unclear, because we haven't had time to look at it what the impact on the various departments would be.

Andy Roeper: To respond to that, it is a combination of looking at the expenses and just speaking to the issue of the budget committee, having sat on it to finish out Arnie's term for a year. Yes, I was aware of the theoretical zero based budgeting, what I saw in practice was much more are we level than zero. So, I don't necessarily take the concept of zero based budgeting at face value. What I saw by sitting on the committee didn't quite leave me with as warm and fuzzy a feeling as I would like. I would point out that in this year's warrant on pages 18, just so we have a perspective as we move through the budget process, a couple of errors. Under 2010 CIP back hoe loader replacement that we actually had voted through twenty thousand not fifteen thousand, and I have spoken with Burton and Steve and they are aware of this and also there is an incorrect error under individual warrant articles for the accrued interest from the library fund that was not voted through in a dollar amount so having it listed in that column does tend to skew the result a little bit. The net result actually works out slightly in our favor in terms of the overall tax rate, I think it was ten thousand dollars that was the actual difference, (Burton spoke, couldn't hear what he said) In any event it was just that, I am very much aware of the difficulty of living within a particular budget. Unfortunately we have a lot of folks in town in the same boat. Looking through this I realized it isn't going to be a walk in the park, I didn't say I was going to make it easier for you guys, but I think it is something we need to at least try to address.

Sally Curran: In looking at last year's expenditures we under spent by a hundred and eighteen thousand eighty seven dollars, so it would seem that perhaps level funding might work for the town. How did we under spend by that much.

Jim Bingham: As Kevin has stated the selectmen and myself meet with the town departments and we go through and we develop a budget that we feel best serves the town both in terms in being economical and yet meeting the needs of the town through those services. Unfortunately we have the budget committee that comes through and takes a second harder look and we go



through that little by little so at the end we do have what we feel is a budget that is as tight, as transparent as possible without putting the town in any type of jeopardy both economically and legally. With that said, when the end of the year comes around very often we do not spend everything that the town has appropriated for the town to spend and that is a good thing and there is various factors that affect that. They could be a change in staff, and that causes a ripple effect in terms of changes in both wages and insurance coverage also we may budget for certain improvements and we find that we are fortunate enough to get bids that are below that budget or we found ways to do the work for less money for an example, Kent Perry will take excess fill from his areas in the garage and rather than having to buy additional sand and gravel, be able to reprocess that to be able to use that for fill and correcting issues in the road. We work every way we can to do as much or more with less and I think that the fact that almost every year you see actual expenses below budget I think is a testimony to that. We do have money coming back to the town but the point is that we built contingencies so we are not caught short so we do not have to have a special meeting or ask the Supreme Court for a special meeting to raise money because we cut things a little too short one year.

Kevin Boette: I would like to add a little to that, one of the other things that happens during the year, and correct me if I am wrong, but, we don't get to all the projects that we wanted to fund in the previous year. So, what happens is if Kent has a culvert that was scheduled to be replaced let's say on Mountain Road, they are going to put in a new culvert and it is going to cost thirty five thousand dollars and then there is a major storm or something that happens and these guys get called away and they end up putting these three or four weeks somewhere else and we still need to do that culvert and you guys have approved the funds for that we will encumber these funds and bring them forward into the next year so that we still have the money for the project, am I correct? Like, we are encumbering these funds because there are things that we did not accomplish this year that we still need to accomplish, rather than taking that hundred thousand dollars and adding it on to this year's budget we have encumbered those funds from last year and they are bringing it forward. It is not that we have a contingency plan of a huge amount of money, we are actually going to bring these forward and it will allow us to continue with this schedule of projects. Am I correct?

Kent Perry: Also keep in mind that half of my budget is weather related, last year we had a very mild winter I didn't have a lot of expenditures, especially sand and salt, salt is the big one. This year we are right up against it. I will be able to cover it, I am not going to ask you for more money just for salt because we take the high end and the low end of the last five years and we stick it right in the middle. That's how I set the budget under salt and sand.....if you make it last year's budget you are already putting me over the salt.

Lorraine Strube: In building this year's budget could we have some information on what was the average per gallon cost used for gasoline, diesel, propane and heating oil.

Jim Bingham: At the time we were working through the budget, of course this goes through several processes as we watch international events. We were looking at two ninety for a gallon of gas, and, of course we already are well beyond that now, diesel was at two forty five a gallon at the time we were working on the budget, with propane which is our main heating source of buildings we have been fortunate to get into a pre-buy program, right now I think the current price is three dollars and thirty five cents a gallon and we are still paying two thirty five, so, we make as best decisions as we can, but you are absolutely right Lorraine, we have no idea what

the future in terms of fuel costs are going to be and sometimes we have to adjust for that as well. Steve pointed out to me that we also buy diesel and the state tax is not included we as a town are exempt from the state tax for our fuel.

Idina Holden: I am thinking about the need to keep the tax rate level and thinking about some of the decisions that were made at the school board meeting. One of the ones that we talked about was the addition on the school and I am wondering if anybody knows when that expense would hit, because I don't think we really talked about that in the meeting. Is that something that we need to offset in this year's budget as we are thinking about it or is that going to come at a future date?

Burton Reynolds: I am assuming that the expense will be in the two thousand eleven year, that's the whole idea of having it not be bonded but simply be traditional warrant article with majority vote ruling. So the hundred and eighty nine will be something that will be assessed on the school side in two thousand eleven.

Moderator: And we would expect those in the June and the December tax requests, probably.

Burton Reynolds: This is one of the challenges of when the tax rate goes up. The June bill by law must be based on the December tax bills, one half of that rate, it can't be anything else. Even though we can see some increases coming and you would like to say, instead of having everybody feel the pain of this in December why don't we split it and make some adjustments in June with the July first tax bill so that the amount we have to raise at the end isn't quite as high. While that has tremendous merit I think the Legislature is probably correct in seeing there is a lot of room for mischief in that and so they have said no, the midyear tax bill has to be one half of the December one and so when we vote these things in at the school meeting and the town meeting we do have to recognize and be prepared for the increase coming in that December bill because that is where it has to be put. I think I will add just a couple of words about the level funding. Just give you a couple of examples, now Kent just came up with a very good one which obviously is how much room he has in his budget and in his budget world weather has a lot to do with how much he needs to spend. It is important for everybody to realize that the town, when we get to the point where we have, or we are overspending department budgets the Selectmen, yes, they can steal from the fire department and police department to pay for some of Kent's expenses but at some point those department heads are going to say listen I don't have any more money to give you, I am done. So, the Selectmen by law are unable to spend any more than the bottom line total budget that you authorize them to spend here today. They can't go to the bank and just borrow some money to make do. That is not legal. They are bound with what you give them. So, you have to give them, you know, when we do the budget, we do give people a little wiggle room because we feel they must have it. We don't know what the winter is going to be, we do now pretty much and obviously it has been a pretty good one. But there are other things that affect this budget being more than last years and they are not all things that we have control over. We have talked about the obvious things such as medical insurance and so forth but, for instance, ten thousand of it is simply the fact that we got more money from the highway block grant this year than last year. That is a good thing that we have ten thousand more. It is being offset over on the revenue side by the revenue being ten thousand more. It's a wash, it looks bad when you just look at from this perspective of expense but when you look at the bigger picture it is offset. Then you, so that is one example of a situation where it looks worse than it really is. Then you have situations such as the ones that we have with Wilton. As I said in the beginning

we go down there and we have input into how much the ambulance budget is going to be and how much the recycling budget is going to be. But in the end it is the Wilton budget committee that decides that and we are assessed based on our population how much we are going to pay and when that budget passes in Wilton than we are going to be assessed that we are going to have to take that money out of somebody else's budgetary hide because we owe that to Wilton. One of the reasons the ambulance budget went up for instance somewhat this year is because their revenues were down, it is not because they are spending huge amounts or more money. All those things have to be factored in and when we, as the budget committee, when we tried to put this together we tried to factor all these many things into the equation.

Andy Roeper: Mr. Moderator I would like to move the question so we can vote up or down the flat funding concept and then if not go through line by line.

Moderator: Ready for the question then for the amendment as amended. The amendment was to provide level funding with last year and so here is the article as amended. **To see if the Town of Lyndeborough will vote to raise and appropriate the sum of one million five hundred nineteen thousand eight hundred thirty six dollars (\$1,519,836), which represents level funding from last year as amended. Said sum is exclusive of all others.** Those in favor of reducing the budget to level funding signify by saying Aye, those opposed signify by saying Nay. **The amendment to level funding Does Not Pass.**

Kevin Boette: Move question on the budget.

Stephanie Roper: I still need my hundred dollars.

Board of Selectmen: We will find the hundred dollars in the budget.

Moderator: Back to original warrant article for town budget. **To see if the Town of Lyndeborough will vote to raise and appropriate the sum of one million five hundred ninety two thousand nine hundred seventy nine dollars (\$1,592,979), representing the operating budget for fiscal year 2011 as prepared by the Budget Committee. Said sum is exclusive of all special or individual articles addressed; or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).** All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 8 To see if the Town of Lyndeborough will vote to raise and appropriate the sum of thirty five thousand, five hundred dollars (\$35,500) for the purchase of a new Police Vehicle and to authorize the withdrawal of twenty nine thousand, five hundred dollars (\$29,500) from the Police Vehicle Replacement Fund created for that purpose and to raise the balance of six thousand dollars (\$6,000) through taxation; or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).**

Motion made by Arnold Byam to accept article as read, seconded by Steve Brown.

Donnie Sawin stated that they want to remove, retire the 2004 Crown Victoria. It's old, it's tired, it needs to go. It doesn't have a ton of miles compared to what a lot of police cruisers do. The roads around here can beat up a car sometimes. It is only good for so many times out of the year, there is about three and a half, four months out of the year you can't use it. So, as a cruiser it is kind of ineffective for certain areas of town. We have had the SUV here for several years and it has worked out well. The one we have now is much better platform than the Ford is. It has a three year, thirty six thousand mile bumper to bumper and a five year hundred thousand mile

power train. Even though it is a cruiser they honor the warranty, it is built as a cruiser. It is built much different than a mom and pop type of car. The gas mileage is actually slightly better than the Crown Victoria. The SUV is more versatile for us, we have ATV's and trailers and things that you can't tow with the Crown Victoria where you can with these. We will have two vehicles now that are good for the whole town. It has to be all completely set up, because nothing is transferable. Even if we did buy a Crown Victoria and trade everything over, most of it won't be able to be transferred because there are so many changes from the 04's till the 2011 models and the stuff that is in it is so old it needs to be replaced anyway. There is only a couple of things that could be transferred.

Moderator: Any discussion or questions? Ready for the question? Read Article again. All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 9** To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be added to the Replacement of the 1994 Fire Department Pumper Capital Reserve Fund previously established; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).*

Motion made by Arnold Byam to accept article as read, seconded by Steve Brown.

Lorraine Strube: This is kind of addressed to all of the warrant articles that we are about to discuss and we are voting on now. Burton mentioned at the beginning when he was giving an overview of the budget and CIP that there is a potential that we have enough money in fund balance to meet state requirements over and above actually, and that there was a possibility that the Selectmen were considering using some fund balance money to offset the tax rate. So, before we vote on everything that is coming up I would like to know what the thoughts of the Selectmen are on using fund balance money to offset the tax rate.

Arnold Byam: Well without knowing what the tax rate is going to go for we can guesstimate that we will probably end up using some of that unreserved fund balance to alleviate any major tax hit. When we sit down with DRA we will make those decisions at that time. We have used it in the past. I think we used a dollar per thousand two years ago to reduce the tax rate slightly. I think we level funded it at 19.98. We might have to do it again this year.

Moderator: Ready for the question? Read Article again. All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 10** To see if the Town of Lyndeborough will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the Replacement of the 1984 Tanker Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).*

Motion made by Arnold Byam to accept article as read, seconded by Donnie Sawin.

Moderator: Any discussion or questions? Ready for the question? Read Article again. All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 11** To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty three thousand dollars (\$23,000) to be added to the Capital Reserve Fund for Replacement of the Highway Dump Trucks; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).*

Motion made by Donnie Sawin to accept article as read, seconded by Steve Brown.

Moderator: Any discussion or questions? Ready for the question? Read Article again. All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 12** To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twelve thousand dollars **(\$12,000)** to add to the **Replacement of the 2002 Rescue Vehicle Capital Reserve Fund** established for that purpose; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).*

Motion made by Donnie Sawin to accept article as read, seconded by Arnold Byam.

Moderator: Any discussion or questions? Ready for the question? Read Article again. All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 13** To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty five thousand dollars **(\$25,000)** to be added to the capital reserve fund for the purpose of **Replacement of the 2002 John Deere Grader** previously established; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).*

Motion made by Steve Brown to accept article as read, seconded by Arnold Byam.

Moderator: Any discussion or questions? Ready for the question? Read Article again. All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. **Article Passes**

**Article 14** To see if the Town of Lyndeborough will vote to raise and appropriate the sum of seventeen thousand dollars **(\$17,000)** for the purpose of developing full design plans/blueprints and construction cost quote for building an addition to Citizens' Hall in order to accommodate the Police Department personnel requirements; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).*

Motion made by Steve Brown to accept article as read, seconded by Arnold Byam.

Steve Brown: The current facility, police department is downstairs; it is in a room that is seventeen by twenty five feet. We have had our police operations out of that area for some time. In relatively recent days we have moved booking and evidence storing to Wilton, on the good grace of Wilton. Issues associated with those particular needs have been moved to a separate facility. We recognize that we have some space needs problems and in 2005 brought together a number of citizens to have them look at the emergency services space needs. Members included Jim Button, Dick Darling, Jim Preftakes, Burton Reynolds and Bob Rogers. They met for a few months and published a report. It was a report that pulled together the needs for all the emergency services, so, fire, police and ambulance. At the time I think we were thinking that we were going to come up with recommendations specific to the fire department because we had talked about that for a number of years. When the space needs committee finally published their report, somewhat to our surprise, they recognized that out of all the services the police seemed to be the one that was most cramped. They published their findings in a report December 2005. Part of the process that they went through to do this was to take a look at all the facilities, in our case the police department here, also took a look at the one in Wilton and tried to identify the

functions that must take place in those facilities. It wasn't what do you want, what do you not want. What are the things we need to do? So the form followed function. We need to have a place to interrogate, to hold people, to have office space; we have to have a number of items that are related to police activities. The recommendation of the emergency services space needs committee came out in three ways. They did this for all of the services. An immediate need, something that would be solved in the five year time frame and something that would take five years or longer. That was really to address those things that were broke and broke now. Five years gave us little time to work some plans out and then past five years the thinking was things could change in ten years so maybe we need to come back and revisit it, so those are more strategic kinds of things. The recommendation that the space needs committee came out with for the PD was; in less than five years add an addition to Citizens' Hall and they call that the best all-around solution taking a look at those things they looked at. The thing to keep in mind is this was in September, well the report came out in December 2005 so let's call it January 2006, we are now at the five year mark. The findings and recommendations are what got in our conscientiousness that we need to probably do something in the shorter time frame with respect to PD. So, last year we came to you, March of 2010 and asked you to fund the first of a three phase plan. The first phase was to do some initial studies and make sure that we understood what the needs were. So, in some extent go back and confirm what the space needs committee had come up with and come up with some notional concepts and that activity happened. We went in front of the budget committee to get it on the warrant for last year. Voters voted it in, said five thousand dollars, let's get some information. The second phase of the three phase plan is to, based on some of the concepts that our architect will talk about, develop construction plans and come up with some hard numbers. Don't want to come in front of you and say we think it is going to be somewhere between three hundred thousand and a million dollars, we need to give you some idea of what you are buying and make sure it is in alignment with what you want. What we need and what you want. So the second phase which is the seventeen thousand dollars we are talking about right now is to take the information that was developed last year, the five thousand dollars' worth, take that and develop it into a set of plans where we can come up with some construction numbers, work out some of the details, this is concept, so work out some of the details and then presumably, if this goes through, then next year we would come before you with, I will call a plan that you can take a look at, understand the costs, understand what it gives you and what it doesn't give you. At that opportunity you have, to vote it up or down. So, really what we are asking you here is the second phase of a three phase plan, I am going to argue it is five years late because the committee said please do this starting in December 2005, but we are trying to work our way through that. So as the architect, Mike Petrovick, goes through it, please listen to what he has to say, listen with an open mind, let's have a discussion and see if we want to continue down this path. If we don't and we can have that discussion maybe as part of the discussion, like anything, we can, I am going to suggest, make do with what we have. The issue there is when you make do, you may or may not follow certain codes or regulations, there may be safety issues, in terms of that room down there and how we handle people. If that is where we are heading we need to do that with that in mind. I would like to suggest that we give Mike a few moments to talk about it. He can go through the pros and cons. Some of the process we went through. What you will see him present, oddly enough, the space needs committee five years ago came up with two things, a building, twenty six by forty, about a thousand square feet and a garage again about eleven hundred square feet so the total footage was around two thousand square feet. What you will see here, if I recall, is somewhere around the two thousand square foot mark, so we have been consistent in terms of what we think we need from a functional standpoint and how we might actually make that in brick and mortar. The architect that was selected after a solicitation, several architects came in; Mike Petrovick was selected, from Franconstown.

Mike Petrovick spoke about the three phase process, the first being the schematic design which is interpreting what the report and what the towns needs were identified as and putting them on paper and how does that really start to become a building. The schematic design phase is taking what the report said was identified as being needed. Identified in addition to the building, the services that are required to have a viable police department in the town the size of Lyndeborough. Spoke about cruiser bays, office space, evidence rooms, and detention areas. The building is an historic building so to add on to it we need to follow certain guidelines by the Secretary of the Interior. The site has to be looked at; it has a grading issue in the back and a property line to address. The schematic is all those things coming together. There are a lot of guidelines to follow to put a building like this together.

Bob Rogers: Two points, my minor point was that the Heritage Committee requested that this plan be presented to them for their information and it never was. My major point is that I think that this may be premature because our police department is still in the process of being reorganized. We really don't know what we are going to have for a department two or three or five or ten years down the road. We haven't made that decision. One of the notable possibilities is that we have never formally approached and discussed with Wilton the possibility of forming a joint police department. Now I am not saying a police department under Wilton, I am saying one that is jointly governed by the two towns as Greenville and Temple have done. It has been casually discussed, never in a formal way; we don't know what the two boards really would have come up with or what the townspeople would think about it. So, I think before we make a commitment to an addition to this building we need to decide what do we want for a police department.

Steve Brown: I will apologize in advance, there is, I don't know thirty pages and I didn't want to go through the whole thing. You are correct. One of the other recommendations was to investigate joint police departments. We have had those discussions, I will say internally, our police department, in terms of is that a good thing, a bad thing. I will tell you generally speaking, while it makes sense at face value, it was not embraced. However, that doesn't mean we still don't work and we still don't help convince them. The only other comment I would like to make is one of the reasons for having a three phase study is so that we can develop numbers and say we can look at a combined Wilton/Lyndeborough police department that will cost you x and a separate one will cost you y. The fidelity, the fuzziness we have on the number right now is based on a cartoon, on a conceptual layout, but it is hard to understand what the cost behind that is. So that was part of the reason behind the second phase. We do always have the choice when we get to phase three to not have a phase three. I would only argue that if we fund this, and it is seventeen thousand dollars, which is ten point five cents, on the rate, if we fund this, than we will be, in my opinion, we would be better equipped to make that decision come phase three.

Andy Roeper: Have we gotten in writing or otherwise firm commitment from the United States Postal Service that they are going to keep the Post Office running in Lyndeborough? I ask that because that building would make a great PD with minimal conversion. I realize that you are right in the conceptual stage right now and we keep trying to shoe horn twenty pounds into a five pound bag on this site. Not to put Burton on the spot but have there been any discussions about possibly buying some additional property if that might be available so that we could have a more appropriately sited building.

Burton Reynolds: I have made it clear to the Selectmen that I would be glad to entertain allowing the town to have some of the property that is now mine. I think the feeling is and we just addressed it here a moment ago that it probably is just a cheaper option too, because it is such a steep embankment. Probably the better thing is to let mother nature alone and come along the natural contour. I have told them that if it wasn't going to take much property to make this happen and they wanted to go back into the field some I would simply give the town the

property. But, I think the feeling is that it makes more sense and would be a lot less expensive to simply follow the natural contours.

Andy Roeper: Last comment, I realize this is still conceptual but the detention area is that as currently presented something that is sized to code requirements or was that just to fit the building envelope right now.

Mike Petrovick: Just to fit the building envelope, we have a lot of work to do on the size.....

Steve Brown: When you take a look at the construction of the building its roof truss so none of the interior walls are load bearing. We can move those around as we need to for the design or if in the future it turns out that we repurpose the building or decide we want to do something differently there is a cost of doing it but it is not structural in nature.

Ron Curran: I have some real issues with this whole thing and I would like to share them with the town. For the last eighteen years our law enforcement effort in this community has been chaotic. We have had two lawsuits; we have spent probably close to two hundred thousand dollars. We have had two professionals come in and advise us, we have a third one and I wish you a lot of good luck Tom. A recent example of the chaos that continues is that there was an article in the paper that a municipal employee who does not live here castigated one of your police officers. That is not appropriate. The Board is responsible for oversight. I am very much pro law enforcement. We need to get structured on where this department is going, not building a Taj Mahal somewhere, we don't need it yet, we may in the future. I would urge folks, don't vote for this.

Jessica Cloutier: Have you looked into using some kind of Pod storage space, why not take another avenue. Also, how many people on average do we actually have to detain? How often do we run into a problem where we don't have a spot to put that person?

Tom Chrisenton: Have the Selectmen followed through with the Water Resources Board where there was a discussion with them three years ago, may have been four years ago. There was a discussion with the Water Resources Board; they are the owners of the land around the flood control dam. When I was up at DES I talked with them and he said it was merely a matter of the town getting a one dollar a year lease and they would entertain the town coming to them and talking to them about getting that land out on the east end of the Cemetery road where the boat launching is, that hill there. Has anybody followed up on that?

Steve Brown: Short answer is No, slightly longer answer has to do with the recommendations of the committee at that time which did acknowledge that at some point we may need to have a separate building and the discussion in here was is that a police department or a combined police, fire or somehow coordinate those other activities. What we have been trying to do is follow some of the ground work that has been laid out and look at to solve a near term solution. For those of you that have been in town, and I have been doing this for six years, the question of a combined facility versus a single facility is cyclical and sometimes it is in vogue, sometimes it isn't. I don't recall, and perhaps you can help me out here Tom, when we get a lot of rain, a lot of that part of the town goes underwater. Access is okay?

Tom Chrisenton: There would have to be some shimming on Cemetery road, but that is something that should be done anyways. That is a good reason to pave it and shim it at the same time. It is just below the flood rule, but to the east it is a very short distance and it can be corrected minimally. The benefit of it is the soil conditions are such that there is very little sand and gravels where here we have glacial tills. We have all kinds of problems with this site and we don't have the problems out on that. I am just saying that is one option that I think we should pursue before we spend money on developing this site with the architectural problems, with the drainage problems and all the problems that are associated with this. I don't know why we don't look at all the options first before we go in one direction.

Steve Brown: What I struggle with is if we collectively believe we have an issue and the question is how do we solve that issue, than I will say not funding this doesn't help us further that goal of getting better definition. We are not asking you for the PD building this time. There



is a lot of work that needs to go into this in order for us to put something in front of you that you can make an educated decision on. We will vote very shortly, what I would encourage you to do is think about this is the second step, we are not talking about the whole building. My worry is if we don't take the second step we are going to be in front of you again in a year or two with another second step and as evidence by this the recommendation back in 2005, we are now five years and things haven't changed. It is just something to think about as we go forward as a town if we are not proactive about how we are doing it the end goal is going to keep moving out.

Bruce Houston: A lot of different opinions and a lot of different ideas about how we solve this issue. Understandably everybody has their own opinion on what is best for the town. I think what you have to look at here; first of all I encourage people to take a look at what the current police department situation is downstairs. It is pretty, pretty compacted down there and they don't have all of their resources in my opinion that they need to have an effective police department. As Steve said we need to move forward with something and bring something forward to the townspeople and the taxpayers so that we can have an idea of what we need and then we can decide and we can have those discussions about where we put it, but again, I think a lot of this is driven on cost, a lot of it is driven on physical plant that already exists here that we don't have to go and drill a well, we don't have to do as much site work, there are a lot of factors that came into the consideration for what was the best solution here. I am not suggesting that this necessarily is or isn't, but I am saying that the Selectmen have done a very good job in coming up with, at least bringing forward a concept to the townspeople. I urge everybody to vote in favor of this because I think it is the right thing for the town.

Andy Roeper: Will the package as assembled be site specific, in other words, if we go through with this warrant article are we buying a set of drawings and specifications that are specific to this site or can we arrange for part of that package to address in at least textual fashion, if we were to take an offsite location, what the anticipated costs would be in terms of foundation, septic, etc., so when you come back to us next year assuming this passes, we've got some good comparisons, because we also, in addition to what Tom mentioned we have the Goding site which is on a paved road.

Mike Petrovick: One of the things I wanted to address was the concept of building a new building, standalone building on another site versus adding on to this building. There are two things that that does, the first thing is that building this addition is actually much less expensive than developing a new site. Site costs are pretty expensive. The other thing is that this existing building has some issues whether you build on to it a police station or build a police station somewhere else. There are issues that are going to need to be addressed in this building down the road with accessibility, rest rooms and services to this building. We can actually address some of those here so that it is kind of a, serves a dual role. Andy, to address your question about would the plans be able, to take and build somewhere else as a standalone building. You could do that, as an architect I wouldn't want to develop kind of a builders set of plans that can be put on lot a, b or c. In addition to this building is going to serve a purpose to being ancillary to this building versus if you were going to do a standalone building. I could honestly say from my experience that a standalone building to serve these needs would probably be half again if not double the price just because of the site work and land acquisition costs.

Kevin Boette: I think it is a little big, just my first opinion on that. One question was how many detentions did we have last year where we had to bring down to Wilton and has Wilton expressed an interest in not sharing their facility with us at this point for evidence lockup and detention facility?

Steve Brown: I made the comment that on the good graces of Wilton we are there. To my knowledge there hasn't been any issues, there is, I am going to suggest a cost or, if we are getting into their department certainly they need to be aware of it and we can assume some supplies. To my knowledge there haven't been any overt indications to say we need to start slowing down or doing something differently. The answer is as far as we know we are fine, today. It is a

gentleman's agreement right now and in fact that was one of the recommendations out of the police, the emergency space was to formally, I will say codify that, have a written agreement. We did talk about that and there are a number of reasons varied why that is a good thing and why it is a bad thing as well, so understand the recommendation that hasn't been executed yet. In terms of how many people have we had to detain, that's an interesting question and I will hand it over to someone in law enforcement.

Kevin Boette: I just need a round number, was there fifty, or was it five or one or.....

Steve Brown: I am going to suggest to you that because of the size of the police department, with folks being deployed etc., we may be under what would be considered a normal amount. However, I am going to hand it over to Donnie or Captain Burke and have somebody say what is standard procedure so if you stop somebody in the road and you find something what do you need to do.

Donnie Sawin: I would say less than 20. We can use the facility (Wilton Police Department) and it is a good facility to use down there. Have to have a Wilton officer available to be able to use the building.

Kevin Boette: I agree that you need cruiser bays. Perhaps as we approach this as just go with the cruiser bays it is going to be x, if we go with the just an additional two offices it is going to be y and if we go with the whole plan it is going to be z, and that is very easy to do in this concept stage. I agree by the way with the seventeen thousand dollars for this, this is the same way we approach things. You are better off spending a little money up front on the architectural drawings so that way when you go out to bid for the contractors they are all bidding to the same spec. I do support the seventeen thousand into this, I think it is a good idea; we obviously have to do something and I think this is a good start to it but I think a menu approach might be better too because there is going to be a big difference in cost between just a cruiser bay and the entire building.

Ron Curran: The issue about support from Wilton PD. I had a very long talk with Brent (Wilton Police Chief), I know him well, and there is no danger of us being denied the use of that both for detention, for evidence storage which meets with the Attorney Generals criteria. He assured me that an officer opening the place up is a phone call, that's all. There is no danger of not having access to that space. Second point that I will make, bricks and mortar do not make police departments, professional law enforcement, experienced people, that kind of man over there (Capt. Thomas Burke) that's what we need and a board that accepts that.

Roy Thorkildsen: I want it to be on record that I support the police department and I don't want to do anything to jeopardize what they feel that they need. If you guys feel that you need it you are the professionals I am not the professional. So, I have got to come up to you and say you know are you going to be able to protect my family and my children if we don't do something for you. I've got to know this. I just want to make sure we have the service and that we are safe in this community.

Tom Chrisenton: Just one other point I believe that going away from this site would cost lot money?

The water resources board as they presented it three years ago was going to lease back the land to the town for a dollar a year. The site costs are then on a sand and gravel area which are minimal cost compared to this site which is higher. You have a problem with the septic here for expanding the septic they had a heck of a time getting in the first time. (Mike Petrovick spoke...could not hear what he said)

The cultural integrity of this building can remain. If you go to a new site which is going to be a lot less costly to develop you are not interfering with people conducting town business when they are coming in. It is off and separate and the police and fire department, I foresee it as a complete facility of every agency that wants to use it. I don't see why we are constraining us to this site this slop and glacial till versus sand and gravel. If we do this study we should not spend

money on drainage and stuff the study should just be for the building but I don't see how you can do that without an additional cost.

Alice Gray: The Goding property would already have a septic and well. I don't know what the situation is but that would be, except for the access of the police coming onto Center road which is probably not a good idea because of the traffic that does go up that road but if they already have that on that property that would be a good thing to look at.

Steve Brown: The road is paved, we do own the property, it is a long thin piece of property and it's got some slope. A little work would be required there. As it currently is we do not have septic or water on the property.

Don Anderson: I read in the article, in order to accommodate the police department personnel requirements. I would suggest we don't know what they are. I would suggest that we let our new officer in charge get his feet wet, give him time to be able to identify what we need, being the officer in charge. I cannot say that the budget committee doesn't know what we need. I can't say the Selectmen can't tell you what we need. I think it should be up to the OIC that tells you the requirements of the police department. A few years ago we had a building study committee, building and space study committee of which I believe Burton was on, Jim Preftakes was on, there was a number of people on there. I wonder if anybody has gone back, and it cost us much less than seventeen thousand dollars to have done. I just wonder if that has been revisited and any thought given to the recommendations that had been made by that committee at that time. I am sure some of it would not be current and might need to be updated. I would suggest that that could be also an option that we revisit. The other thing that I suggest is that we look into whatever grants that are available such as handicap grants, building grants, site plan grants, all of those and to establish what could be gotten through those grants to help us to offset the cost of any building that we might do. I am sure they are out there and I am sure if we have, well we have the architect here at this time and he should be able to identify those or some of them, not all.

Steve Brown: The plan that I had referenced in fact was the one you referenced, the 2005 study that did have Jim Preftakes, Jim Button on board and the recommendations that came out of that are in fact what we are chasing right now.

Don Anderson: I can't hardly expect Burton or Bruce or anybody else, Kevin, to stand up and speak against these when it says they approved it or they recommended it. I can't expect any of the Selectmen to speak unfavorably toward this because they have identified here that they too recommend the appropriation. I just think that there are other things that need to be looked at and determined before we start spending the money that this is asking for. The main one, the main one being, let's give the new OIC a chance to get on board and identify these requirements that we need. I am getting repetitious; I don't mean to do that. I think it is a strong enough thing that we have to look at before doing this.

Steve Brown: Captain Burke, would you like to just give your two cents on what you have seen to date. Where you think things are heading, are we on track, off track, close to being where we need to be.

Captain Thomas Burke: I agree with the gentleman in the rear here. I am not looking at the bricks and mortar at this point, I will be honest, I haven't really researched this. My main concern and focus at this point is to bring the police department back to the standards that I feel this town deserves. Would I like an addition, of course I would. I haven't looked into it that deeply. I have spoken with the Wilton Chief. I have destroyed all the evidence that we had that was unnecessary because this facility doesn't have the requirements necessary to provide us with an evidence locker. He has agreed to allow us to utilize their facilities, but I do support the Selectmen. I do feel that it is probably time or in the near future to be able to expand the department, but, my main focus has been, the last several weeks to try to get the intangibles taken care of, the personalities and to work the department into focusing towards policing. That is where I stand on that.

Moderator: Ready for the question, Read Article 14. All those in favor of Article 14 signify by saying Aye, those opposed signify by saying Nay. Let's do the card vote. All those in favor of Article 14 please raise your card. All those opposed to Article 14 please raise your card at this time. We had 29 Yes votes and 48 No votes so the **Article Does Not Pass**

**Article 15 To see if the town will vote to establish a Bridges Repair /Replacement Capital Reserve Fund (pursuant to RSA Ch. 35) for the purpose of repairing and improving bridges and culvert systems on town road and to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in this fund; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).***

Motion made by Steve Brown to accept article as read, seconded by Arnold Byam.

Burton Reynolds: The idea here is to start putting some money away for bridge replacements. Most of the bridge replacements we do are done through the state bridge aid program. It is a program that pays, the state pays eighty percent and we have to come up with our twenty percent share. We have several bridges in town that are in need of replacement; most dire one is the one Johnsons Corner Road. The problem is if we went to the state right now and asked to get on the bridge aid program they would tell us the first opening would be in, I think, it was 2020, it is probably 2021 by now. So, fortunately we also have been following a lead using money from FEMA. You probably recognize them as the organization that helps at the time of a disaster but they also have funds that are used for situations that have been problematic in previous disasters but haven't been replaced and Johnsons Corner is one of those. We currently are on their list to get some money but in order for us to, they are going to pay seventy five percent and we will have to pay the other twenty five. Some of that can be in kind, so, that will keep the cost down little but still we need to come up with our share and a Capital Reserve Fund to put money away towards doing that is probably the best way to do it. The reason it also says repair is because sometimes a bridge doesn't need to be totally replaced. You may need a new deck but perhaps the abutments and everything else are fine. The state is really pushing that because they do have limited funds and the way it was presented to me was if you had a problem with the roof on your house would you demolish your house and put up a new one or would you replace the roof. You would replace the roof. We are saying the same thing applies to a bridge. There are many situations where it needs to simply have a repair and it will last another twenty five years. This talks to not just replacing but also repairing.

Moderator: Ready for the question. Read Article 15. All those in favor signify by saying Aye, all those opposed signify Nay. Ayes have it. **Article Passes**

**Article 16 To see if the town will vote to raise and appropriate the sum of two thousand fifteen dollars (\$2,015.00) to extend library hours by having the library open for two hours on Saturdays, providing the Library Trustees determine a demand from the citizenry to extend hours on Saturdays? Said funds to lapse on December 31, 2013 or expended fully, whichever comes first. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required)***

Bob Rogers moved the article as read, Sally Curran seconded.

Bob Rogers: I will explain and also propose an amendment. For many years the library has staffed the library on Saturdays with volunteers. It worked very well, however the state in its infinite wisdom has decreed that when the library is open there must be a paid employee present. We cannot use volunteers for this purpose anymore. Consequently we simply closed on Saturdays. However, with our new facility, and because we have so much more to offer we suspect that there may be a number of people who would like to see the library open for two

hours on Saturday and so we are going to ask the town if they really want this. The plan that we originally had that the article was written for was a two year plan. That is why it was written up for the two thousand dollars and a non-lapsing fund so that we could expend the money this year and next year. However on further discussion and to be fair to the voters we think the balance of this year will let us know whether this is really a necessary service. So therefore I would like to amend this article to read **To see if the town will vote to raise and appropriate the sum of eight hundred dollars (\$800) to extend library hours by having the library open for two hours on Saturdays, providing the Library Trustees determine a demand from the citizenry to extend hours on Saturdays.**

Don Anderson: I would like to make that a motion. Second from audience member.

Moderator: Any discussion on the amendment, the amendment reduces it from two thousand fifteen dollars down to eight hundred dollars. **Article 16 To see if the town will vote to raise and appropriate the sum of eight hundred dollars (\$800) to extend library hours by having the library open for two hours on Saturdays, providing the Library Trustees determine a demand from the citizenry to extend hours on Saturdays.** All those in favor of the amendment as read signify by saying Aye and all those opposed signify by saying Nay. **The amendment passes.** Now to read the whole article again in its amended form just to make sure we get it right and legal. **Article 16 To see if the town will vote to raise and appropriate the sum of eight hundred dollars (\$800) to extend library hours by having the library open for two hours on Saturdays, providing the Library Trustees determine a demand from the citizenry to extend hours on Saturdays.** All those in favor of the article as amended signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes as Amended**

**Article 17 To see if the town will vote to authorize a change in the purpose of Article 13 of the 2003 Town Warrant in accordance with provisions of RSA 35:16. The original article was to establish a capital reserve fund for the "Replacement of the 1994 Fire Department Pumper". This article would change the purpose to "Replacement or Refurbishment of 1994 Fire Department Pumper". (2/3 Majority vote required).**

Motion made by Arnold Byam to accept article as read, seconded by Donnie Sawin.

Richard McQuade (Fire Chief): Burton has outlined that all of these trucks with the exception of the rescue have a thirty year life expectancy. The 94 is at a point now where it needs that mid-life crisis and refurbishment. The pump is at a point where it needs to be rebuilt the packing's need to be replaced. We have some body issues, I will point out the truck now is seventeen years old. A plan like this would allow us to dip into this capital reserve fund to extend it to that thirty year or beyond that thirty year and that is really the goal here.

Moderator: Any questions about what we are doing, he is changing it from a replacement to a repair and refurbishment. Same money just we may be able to repair it instead of replace it. Ready for the question? Read Article 17, all those in favor signify by saying Aye, all those opposed signify by saying Nay. The Ayes have it with a unanimous vote and no opposing votes, **Article Passes**

**Article 18 To see if the Town of Lyndeborough will vote to authorize the Selectmen to accept the reports of auditors and committees as printed in the Town Report; or take any other action relating thereto. (Majority vote required).**

Motion made by Steve Brown to accept article as read, seconded by Donnie Sawin.

Don Anderson: I would just like to point out to the town that we have an operating budget, including all the CIP with an increase of 4.8%. The budget committee and Selectmen have identified revenues minus 1%. I do not call that very frugal budgeting. We identify a credit card mentality in that we will overspend what we are going to bring in. I don't believe anybody does

that in their families. How you can lay a burden like that upon the taxpayers of the town is beyond my ability to see. It gives me cause to wonder how you can jointly concur on a budget that does show that. You realizing the cost realization when the bills come in not prior to. We have a federal government that is operating two weeks a year now on a budget because they can't decide on where they are going to land. We have a state budget that is not finalized. We are both federal and state governments passing costs back down to the towns. You have not realized what is coming. I don't think we are going to appreciate any of it. The .....were elected to give representation of the people. This is not like a private corporation. The board of directors sits before you; we are the board of directors. The taxpayers of the town are the ones that give you the money and the authority to do it. We do like to have some response back that is conducive to the way that the people in the town think. I attended the Selectmen's meeting last Wednesday night and I made a suggestion and I would like to make the same suggestion to the budget committee. That when the budget committee or the Selectmen are putting the town budgets together they think with the mentality of a thirty thousand dollar income to the average family in the town of Lyndeborough. That, hopefully, that would bring the cost down. They would give a lot of second thought. We presently have a hundred and seventy thousand dollars in arrears on our property taxes that are unpaid. There is a message to that number. People are not able to pay their taxes. People are going to be leaving town. What the state will spend for you and what the state will fund are two different things altogether. Mr. Rogers just elaborated to the state mandating that it has to be a full time employee in our library. They are not going to fund it, they are just going to tell you that no you can't use volunteers. Also in this budget we decided that we could not afford eight hundred dollars in order to bring some of our town's people, our workers up to a standard that would be equivalent to the lowest, to the highest paid person on the committee, yet we will take two thousand dollars and create a brand new position in town and call it a building supervisor. Two thousand dollars, that's okay to do that, but we can't give seven hundred dollars to someone else who is already on board. We can put in our police department budget five thousand dollars for training to certify our police officers which have already been certified at one time. I don't know if we picked up the cost then. I don't know of any teacher, doctor, nurse or anybody else that needs certification that gets it paid for by the taxpayers. It is usually out of their pocket. They go to school, they pay to get this. Yet, we will pay the cost of recertifying some of our police officers, no fault of theirs that they lost their certification. I can only commend them for what they were doing while they weren't police officers. But, the fact of the matter stands it is a cost that comes back on this body, and again, the budget committee and the selectmen should look at that cost. Along with that if we are going to be certifying these people what kind of guarantee do we get that they are going to stay with us for over six months. We pay, we certify them, bing they are gone. It has happened time and time again, I don't know why we don't get any smarter on that but we don't seem to. So again, it is just money out the window as far as I am concerned. Make them pay for their own certification and perhaps then they will think about staying. A lot of the things in the budget, it just appears as though the cart was put before the horse. This project here, just not enough information on it. You have to think a little better on these things. With that I will close and I thank everybody for attending.

Andy Roeper: Mr. Moderator, relevant to Article 18, I would like to formally request that on page 18, line item 4915-03-019 backhoe loader replacement, 2010 budget be corrected from fifteen thousand to twenty thousand and the payments to capital reserve funds be appropriately updated and also on that same page 4909-06-018 accrued interest from library addition fund on the 2010 budget entry only be corrected total individual warrant articles for that section be corrected.

Moderator: Do you know what the numbers should be?

Andy Roeper: No, my math isn't that quick. Somebody have a calculator? 135650 minus 25800, I am sure you can figure it out and lastly for those that actually do look at all these numbers and

Burton enlightened me on this one, I asked the question. Under the revenue sections, in previous years as carried forward from the previous budget it is shown what was voted for, for example in this year where we have the 2011 anticipated. In the following year on previous reports that had appeared in the budget. In point of fact, because this year's numbers were quite different than what we had listed last year, Burton pointed out to me that when the taxes are set, and please correct me if I am wrong here, but you are taking the actual numbers and putting them in there, is that correct, thank you.

Moderator: Ready for Article 18, read article, All those in favor signify by saying Aye, all those opposed signify by saying Nay. **Article Passes**

**Article 19 To transact any other business that may legally come before said meeting.**

Arnold Byam recognized Steve Brown for his six years of service to the town. The Board of Selectmen and townspeople thanked Steve for his years of hard work and dedication.

Moderator asked for a motion to adjourn, member of audience made a motion to adjourn, seconded by another audience member.

Moderator: All those in favor signifying by saying Aye, any opposed, hearing none I move that this meeting be adjourned.

Meeting adjourned at 1:05pm

Respectfully Submitted,

Patricia H. Schultz  
Town Clerk/Tax Collector  
Town of Lyndeborough NH

# **TOWN OF LYNDEBOROUGH**



## **VITAL STATISTICS**



## **2011 DEATHS REGISTERED IN LYNDEBOROUGH**

<b><u>Date</u></b>	<b><u>Name</u></b>	<b><u>Place</u></b>	<b><u>Father/Mother</u></b>
01/16	Loraine McCombe	Nashua	Henry O'Brien Marie Boucher
01/29	William Leavitt	Lyndeborough	William Leavitt Henrietta Stearns
05/28	Barbara Boisvert	Peterborough	Charles Blaisdell Arabel Closson
07/05	Noel St Laurent	Lyndeborough	Albert St Laurent Albina Ouellette
07/09	Esther Johnson	Windham	John Durham Unknown
07/18	Doris Caraccio	Peterborough	Albert Fagnant Julia Durocher
11/24	Christopher Ciardelli	Milford	Stephen Ciardelli Barbara Arnold

## **2011 BURIALS REGISTERED IN LYNDEBOROUGH**

<b><u>Date</u></b>	<b><u>Date of Death</u></b>	<b><u>Name</u></b>	<b><u>Cemetery</u></b>
01/10	01/01	Claire Theo Parsons	Johnson Corner
05/01	12/25/2010	Wayne M Leavitt	South Cemetery
06/03	05/27	Raymond G Huber	Johnson Corner
06/06	05/28	Barbara Boisvert	Johnson Corner
07/17	07/13	Harland Savage	Johnson Corner
08/18	08/11	Margaret Fulgoni	Johnson Corner
09/14	07/09	Esther Johnson	South Cemetery

## 2011 VITAL STATISTICS

### Marriages Registered in Lyndeborough

<b>Date</b>	<b>Groom</b>	<b>Groom's Residence</b>	<b>Bride</b>	<b>Bride's Residence</b>	<b>Place of Marriage</b>
04/13	Patrick S Roye	Lyndeborough	Nancy A King	Lyndeborough	Nashua
05/28	Michael E Hasty	Lyndeborough	Cynthia Levesque	Lyndeborough	Lyndeborough
08/27	Alvin Crespo	Long Beach CA	Janice Smith	Lyndeborough	Milford
09/10	John Reddington	Lyndeborough	Jennifer Crowley	Lyndeborough	Milford
10/01	Christopher Gordon	Lyndeborough	Megan A Smith	Lyndeborough	Sunapee
10/07	Gregory D Valin	Lyndeborough	Clarice L Davis	Lyndeborough	Milford

### Births Registered in Lyndeborough

<b>Date</b>	<b>Place</b>	<b>Child's Name</b>	<b>Father's Name</b>	<b>Mother's Name</b>
01/16	Nashua	Annelee Grace Radford	Perry Radford	Jessica Radford
01/19	Lyndeborough	Atma Karam Kaur		Naresa Budd
03/17	Manchester	Emma Mae Perry	Jason Perry	Fawn Racicot
03/21	Nashua	Jonathan R Hughes	Robert Hughes II	Dawn Hughes
03/31	Nashua	Deryk T Ouellette	Christopher Ouellette	Samantha Trecartin
06/26	Nashua	Ezra Philip Meltzer	Shane Meltzer	Amanda Meltzer
07/15	Nashua	Lilyana Leeane Roehl	Karl Roehl	Brittany Wood
08/16	Peterborough	Dylan Mason Ospina	Gabriel Ospina	Sarah Crosby
09/17	Nashua	Claire Bronwyn McCoy	Evan McCoy	Sarah McCoy
10/18	Peterborough	Madilynn Emerson Smith	Brian Smith	Jackie Smith
11/07	Peterborough	Grayson Allen Ducharme	John Ducharme	Kristin Ducharme
12/15	Manchester	Baby Girl Hennessy	Eugene Hennessy	Rachel Hennessy

## ***NOTES***

# **TOWN OF LYNDEBOROUGH**



## **2010 FINANCIAL AUDIT**

**TOWN OF LYNDEBOROUGH,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2010**

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2010**

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## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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### *INDEPENDENT AUDITOR'S REPORT*

To the Members of the Board of Selectmen  
Town of Lyndeborough  
Lyndeborough, 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 Lyndeborough as of and for the fiscal year ended December 31, 2010, 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 Lyndeborough's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

The government-wide statement of net assets does not include any of the Town's capital assets nor the accumulated depreciation on those assets, and the government-wide statement of activities does not include depreciation expense related to those assets. Accounting principles generally accepted in the United States of America require that capital assets, including infrastructure, be capitalized and depreciated, which would increase the assets, net assets, and expenses of the governmental activities. The amount by which this departure would affect the assets, net assets, and expenses of the governmental activities is not reasonably determinable.

As discussed in Note 13, to the financial statements, management has not disclosed a liability and all other information for other postemployment benefits in governmental activities. Accounting principles generally accepted in the United States of America require that other postemployment benefits be disclosed on the government-wide financial statements, which would possibly result in liabilities, reduce the net assets, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matters discussed in the preceding two paragraphs, the government-wide financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Town of Lyndeborough as of December 31, 2010, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lyndeborough as of December 31, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Town of Lyndeborough has not presented a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be part of, the basic financial statements.

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

*Town of Lyndeborough  
Independent Auditor's Report*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyndeborough's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

October 5, 2011

*Plodzik & Sanderson  
Professional Association*



***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
*Statement of Net Assets*  
*December 31, 2010*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,798,865
Investments	581,044
Receivables, net of allowances for uncollectible	291,561
Prepaid items	1,565
Undeveloped property held for resale	1,476
Total assets	<u>2,673,511</u>
<b>LIABILITIES</b>	
Accounts payable	85,197
Accrued salaries and benefits	10,325
Intragovernmental payable	1,018,139
Unearned revenue	5,408
Long-term obligations:	
Due within one year:	
Capital lease	17,664
Due in more than one year:	
Capital lease	73,224
Compensated absences	5,115
Total liabilities	<u>1,216,322</u>
<b>NET ASSETS</b>	
Restricted for perpetual care	98,198
Unrestricted	<u>1,364,030</u>
Total net assets	<u>\$ 1,462,237</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
*Statement of Activities*  
*For the Fiscal Year Ended December 31, 2010*

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change in
	Expenses	Services	Contributions	Net Assets
Governmental activities:				
General government	\$ 531,975	\$ 712	\$ -	\$ (531,263)
Public safety	297,219	16,458	16,200	(264,569)
Highways and streets	595,298	-	81,550	(513,748)
Sanitation	55,666	-	-	(55,666)
Health	3,765	-	-	(3,765)
Welfare	16,043	-	-	(16,043)
Culture and recreation	39,760	-	-	(39,760)
Conservation	4,396	-	18	(4,378)
Capital outlay	400,409	-	-	(400,409)
Total governmental activities	<u>\$ 1,904,561</u>	<u>\$ 17,170</u>	<u>\$ 119,768</u>	<u>(1,807,575)</u>
General revenues:				
Taxes:				
Property				1,150,608
Other				55,452
Motor vehicle permit fees				251,657
Licenses and other fees				11,774
Grants and contributions not restricted to specific programs				80,165
Miscellaneous				78,459
Total general revenues				<u>1,608,015</u>
Change in net assets				<u>(177,560)</u>
Net assets, beginning				<u>1,609,797</u>
Net assets, ending				<u>\$ 1,462,237</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-1**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**December 31, 2010**

	General	Expendable Trust	Public Library Building	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,714,794	\$ 3,801	\$ 12,298	\$ 67,972	\$ 1,798,865
Investments	-	482,846	-	98,198	581,044
Receivables, net of allowance for uncollectible:					
Taxes	290,848	-	-	-	290,848
Accounts	713	-	-	-	713
Interfund receivable	3,613	-	-	-	3,613
Tax deeded property	3,476	-	-	-	3,476
Prepaid items	3,563	-	-	-	3,563
<b>Total assets</b>	<b>\$ 2,017,007</b>	<b>\$ 486,647</b>	<b>\$ 12,298</b>	<b>\$ 166,170</b>	<b>\$ 2,682,122</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 85,397	\$ -	\$ -	\$ -	\$ 85,397
Accrued salaries and benefits	10,325	-	-	-	10,325
Intergovernmental payable	1,018,139	-	-	-	1,018,139
Interfund payable	-	3,613	-	-	3,613
Deferred revenue	5,408	-	-	-	5,408
<b>Total liabilities</b>	<b>1,119,269</b>	<b>3,613</b>	<b>-</b>	<b>-</b>	<b>1,122,882</b>
<b>Fund balances:</b>					
Reserved for encumbrances	92,879	-	-	-	92,879
Reserved for tax deeded property	3,476	-	-	-	3,476
Reserved for special purposes	-	483,034	12,298	98,198	593,530
Unreserved, undesignated, reported in:					
General fund	801,383	-	-	-	801,383
Special revenue funds	-	-	-	67,972	67,972
<b>Total fund balances</b>	<b>897,738</b>	<b>483,034</b>	<b>12,298</b>	<b>166,170</b>	<b>1,559,240</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,017,007</b>	<b>\$ 486,647</b>	<b>\$ 12,298</b>	<b>\$ 166,170</b>	<b>\$ 2,682,122</b>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-1**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
*Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets*  
*December 31, 2010*

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,559,240	
Amounts reported for governmental activities in the statement of net assets are different because:			
Interfund receivables and payables between governmental funds are eliminated on the statement of net assets.			
Receivables	\$ (3,613)		
Payables	<u>3,613</u>		
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.			
Capital lease	\$ 91,888		
Compensated absences payable	<u>5,115</u>		
		(97,003)	
Total net assets of governmental activities (Exhibit A)		<u>\$ 1,462,237</u>	

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-3**  
**TOWN OF LYNDERBOROUGH, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2010**

	General	Expendable Trust	Public Library Building	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 1,205,960	\$ -	\$ -	\$ -	\$ 1,205,960
Licenses and permits	265,051	-	-	380	265,431
Intergovernmental	199,951	-	-	-	199,951
Charges for services	712	-	-	16,458	17,170
Miscellaneous	31,192	933	44,171	2,163	78,459
Total revenues	<u>1,702,866</u>	<u>933</u>	<u>44,171</u>	<u>19,001</u>	<u>1,766,971</u>
<b>Expenditures:</b>					
Current:					
General government	517,072	-	-	12,443	529,515
Public safety	280,377	3,542	-	12,097	296,016
Highways and streets	598,895	-	-	-	598,895
Sanitation	55,666	-	-	-	55,666
Health	3,765	-	-	-	3,765
Welfare	16,043	-	-	-	16,043
Culture and recreation	8,678	-	-	31,082	39,760
Conservation	-	-	-	4,196	4,196
Capital outlay	78,723	-	321,686	-	400,409
Total expenditures	<u>1,559,219</u>	<u>3,542</u>	<u>321,686</u>	<u>60,018</u>	<u>1,944,465</u>
Excess (deficiency) of revenues over (under) expenditures	<u>143,647</u>	<u>(2,609)</u>	<u>(277,515)</u>	<u>(41,017)</u>	<u>(177,494)</u>
<b>Other financing sources (uses):</b>					
Transfers in	124,695	44,000	41,399	41,391	251,485
Transfers out	(100,191)	(29,387)	-	(121,707)	(251,485)
Capital lease inception	96,937	-	-	-	96,937
Total other financing sources and uses	<u>121,241</u>	<u>14,613</u>	<u>41,399</u>	<u>(80,316)</u>	<u>96,937</u>
Net change in fund balances	264,888	12,004	(236,116)	(121,333)	(80,557)
Fund balances, beginning	632,850	471,030	208,414	287,503	1,639,797
Fund balances, ending	<u>\$ 897,738</u>	<u>\$ 483,034</u>	<u>\$ 12,298</u>	<u>\$ 166,170</u>	<u>\$ 1,559,240</u>

The notes to the basic financial statements are an integral part of this statement

**EXHIBIT C-4**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances of Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended December 31, 2010*

Net change in fund balances of governmental funds (Exhibit C-3)		\$ (80,557)
Amounts reported for governmental activities in the statement of activities are different because:		
Transfers in and out between governmental funds are eliminated on the operating statement.		
	Transfers in	\$ (251,485)
	Transfers out	<u>251,485</u>
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.		
	Proceeds of capital lease	\$ (96,937)
	Repayment of lease principal	<u>5,049</u>
		(91,888)
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
	Increase in compensated absences payable	<u>(5,115)</u>
Changes in net assets of governmental activities (Exhibit B)		<u>\$ (177,560)</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT D**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Assets**  
**December 31, 2010**

	<u>Amount</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,901
Investments	<u>1,126</u>
Total assets	<u>5,027</u>
<b>LIABILITIES</b>	
Due to other governmental units	1,126
Due to others	<u>3,901</u>
Total liabilities	<u>5,027</u>
<b>NET ASSETS</b>	
Held in trust for special purposes	<u>\$ 0</u>

The notes to the basic financial statements are an integral part of this statement.



**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2010**

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**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2010**

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

The accompanying financial statements of the Town of Lyndeborough, New Hampshire (the Town), are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

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

***1-A Reporting Entity***

The Town of Lyndeborough is a municipal corporation governed by an elected 3-member Board of Selectmen. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organizations; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Town is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

***1-B Basis of Presentation***

***Government-wide financial statements*** – The government-wide financial statements display information about the Town as a whole. These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. The effect of interfund activity has been eliminated from these statements.

The statement of net assets presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, liabilities, and net assets, with the exception of the capital assets and related accumulated depreciation which have been omitted because they have not been inventoried at historical cost. Net assets are reported as one of two categories: restricted, or unrestricted.

The statement of activities presents a comparison between direct expenses and program revenues for the different functions of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function, and therefore, are clearly identifiable to a particular function. Program revenues include (1) charges to customers or applicants for goods received, services rendered or privileges provided, and (2) grants and contributions that are restricted to meeting operational requirements of a particular function. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

***Fund financial statements*** – The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Financial statements of the Town are organized into funds, each of which is considered to be a separate accounting entity. Each fund has a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized as major funds or nonmajor funds within the governmental and fiduciary statements. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

- (a) Total assets, liabilities, revenues or expenditures of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type;
- (b) Total assets, liabilities, revenues or expenditures of the individual governmental fund are at least 5% of the corresponding total for all governmental funds combined; and
- (c) In addition, any other governmental fund that the Town believes is particularly important to the financial statement users may be reported as a major fund.

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2010**

**Governmental activities** – Governmental funds are identified as general, special revenue, capital projects, and permanent funds based upon the following guidelines:

**General Fund** – is the primary operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** – are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

**Capital Projects Funds** – are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Permanent Funds** – are used to account for resources legally held in trust. All resources of the fund, including earnings on invested resources, may be used to support the Town.

**Fiduciary fund types** – These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments. Fiduciary fund types are not part of the reporting entity in the government-wide financial statements, but are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. These funds are as follows:

**Agency Funds** – are used to account for resources held by the Town in a purely custodial capacity, for individuals, private organizations, and/or governmental units.

**Major funds** – The Town reports the following major governmental funds:

**General Fund** – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

**Expendable Trust Funds** – the expendable trust funds account for the legally established funds for future costs.

**Library Building Funds** – this fund accounts for the activity relating to the renovation of the J.A. Tarbell Library.

**Nonmajor funds** – The Town also reports seven nonmajor governmental funds.

**Fiduciary funds** – The Town reports the following fiduciary funds:

**Agency Funds:**

**Lyndeborough School District Expendable Trust Fund** – accounts for legally established funds to be used by the School District for future costs.

**Escrow Funds** – account for funds held in a custodial capacity for developers escrow funds.

***I-C Measurement Focus***

**Government-wide and fiduciary fund financial statements** – The government-wide and fiduciary fund financial statements, except for agency funds which have no measurement focus, are reported using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Governmental 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 susceptible to accrual, that is, when they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current period. Property taxes, grants and contracts, and interest associated with the current period are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the Town. Expenditures are recorded when the related fund liability is incurred, except for principal

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and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

**Revenues – exchange transactions** - Revenue resulting from exchange transactions in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis revenue is recorded when the exchange takes place in the fiscal year in which the resources are measurable and become available.

**Revenues – nonexchange transactions** – Nonexchange transactions, in which the Town receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all grantor imposed eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available (i.e., collected within 60 days) before it can be recognized, with the exception of property taxes which are recognized if expected to be collected in time to be used to pay the liability to the school district which is due over the next six months.

**1-D Cash and Cash Equivalents**

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

New Hampshire statutes require that the Town Treasurer have custody of all money belonging to the Town and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all such moneys in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

**1-E Investments**

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

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

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

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

**1-F Receivables**

Receivables in the government-wide financial statements represent amounts due to the Town at December 31, recorded as revenue, which will be collected in the future and consist primarily of taxes and accounts receivables.

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Tax revenue is recorded when a warrant for collection is committed to the tax collector. As prescribed by law, the tax collector executes a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the two year redemption period, the property is tax decreed to the Town.

Accounts receivable include various service charges which are recorded as revenue for the period when serviced was provided. These receivables are reported net of any allowances for uncollectible accounts.

***I-G Interfund Balances***

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the statement of net assets.

***I-H Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

***I-I Allowances for Uncollectible Accounts***

An allowance for uncollectible tax accounts has been established and recorded by management where collectability is in doubt.

***I-J Deferred/Uncearned Revenue***

In the government-wide financial statements, deferred revenue is recognized when cash, receivables or other assets are recorded prior to their being earned. In the governmental fund financial statements deferred revenue represents monies received or revenues accrued which have not been earned or do not meet the "available" criterion for revenue recognition under the modified accrual basis of accounting. On the government-wide statements of net assets, deferred revenue is classified as unearned revenue.

***I-K Compensated Absences***

Employees are entitled to certain compensated absences based on their length of employment. Compensated absences accumulate and are recorded as expenditures when they are paid.

***I-L Long-Term Obligations***

Long-term debt and other long-term obligations are reported as liabilities in the government wide statements.

***I-M Claims and Judgments***

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

***I-N Equity Classifications***

***Government-wide statements*** -- Equity is classified as net assets and displayed in two components:

- a) *Restricted net assets* -- Consists of net assets with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- b) *Unrestricted net assets* -- All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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**Fund statements** – Governmental fund equity is classified as fund balance. Fund balance is classified as reserved and unreserved, with unreserved further split between designated and undesignated. Reserved fund balances represent amounts not available for appropriation, or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative management plans that are subject to change. Undesignated fund balance amounts represent amounts available for use in future periods.

**I-O Interfund Activities**

Interfund activities are reported as follows:

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

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

**I-P Use of Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates and the differences could be material.

**NOTE 2 – INVESTMENTS**

The Town maintains a portfolio of short-term maturity investments, including money market investments and repurchase agreements, which are reported at amortized cost. As of December 31, 2010, the Town had the following investments:

	Governmental Activities	Agency Funds	Total
New Hampshire Public Deposit Investment Pool	\$ 581,044	\$ 1,126	\$ 582,170

**NOTE 3 – TAXES RECEIVABLE**

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 2010, upon which the 2010 property tax levy was based is:

For the New Hampshire education tax	\$ 163,733,838
For all other taxes	\$ 165,506,338

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Taxes were levied May 26, 2010 and November 17, 2010 with payments due on July 1, 2010 and December 20, 2010. Interest accrues at a rate of 12% on bills outstanding after the due dates. The first billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the New Hampshire Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax allowance at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Lyndeborough School District, Wilton-Lyndeborough Cooperative School District, and Hillsborough County, which are remitted as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

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The tax rates and amounts assessed for the year ended December 31, 2010 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$7.11	\$ 1,176,914
School portion:		
State of New Hampshire	\$2.47	388,156
Local	\$10.70	1,770,374
County portion	\$1.12	185,640
Total		<u>\$ 3,521,084</u>

During the current fiscal year, the tax collector executed a lien on April 15, 2010 for all uncollected 2009 property taxes.

Taxes receivable at December 31, 2010, are as follows:

Property:	
Levy of 2010	\$ 236,886
Unredeemed (under tax lien):	
Levy of 2009	46,495
Levy of 2008	28,637
Levies of 2007 and prior	2,956
Yield	874
Less: allowance for estimated uncollectible taxes	(25,000)
Net taxes receivable	<u>\$ 290,848</u>

**NOTE 4 – OTHER RECEIVABLES**

Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability. Receivables at December 31, 2010, consisted of billings for police detail services in the amount of \$713.

**NOTE 5 -- PREPAID ITEMS**

Prepaid items at December 31, 2010 consisted of a balance of \$3,563 in prepaid propane.

**NOTE 6 - INTERFUND BALANCES AND TRANSFERS**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at December 31, 2010, are as follows:

Receivable Fund	Payable Fund	Amount
General	Expendable trust	<u>\$ 3,613</u>

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Interfund transfers during the year ended December 31, 2010 are as follows:

	Transfers In			
	General Fund	Expendable Trust Fund	Public Library Building Fund	Nonmajor Funds
Transfers out:				
General fund	\$ -	\$ 44,000	\$ 15,000	\$ 41,391
Expendable trust fund	3,613	-	25,774	-
Nonmajor funds	121,082	-	625	-
Total	\$ 124,695	\$ 44,000	\$ 41,399	\$ 41,391

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 7 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments in the amount of \$1,018,139 at December 31, 2010, consists of \$1,018,012 balance of 2010-2011 district assessment due to the Wilton-Lyndeborough Cooperative School District, and \$127 for dog license fees due to the State of New Hampshire.

**NOTE 8 – DEFERRED/UNEARNED REVENUE**

Deferred/unearned revenue at December 31, 2010 consists of \$5,408 in prepaid property tax bills for the 2011 fiscal year.

**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the Town's long-term obligations consisted of the following for the year ended December 31, 2010:

	Capital Lease Payable	Compensated Absences Payable	Total
Balance, beginning	\$ -	\$ -	\$ -
Additions	96,937	5,115	102,052
Reductions	(5,049)	-	(5,049)
Balance, ending	\$ 91,888	\$ 5,115	\$ 97,003

Long-term liabilities payable are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2010	Current Portion
Capital lease payable:						
Buckhoe	\$ 96,937	2010	2015	4.75	\$ 91,888	\$ 17,664
Compensated absences payable:						
Accrued personal time					5,115	-
Total					\$ 97,003	\$ 17,664



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The annual requirements to amortize the capital lease outstanding as of December 31, 2010, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2011	\$ 17,664	\$ 3,983	\$ 21,647
2012	18,521	3,126	21,647
2013	19,420	2,227	21,647
2014	20,364	1,284	21,647
2015	15,920	317	16,237
Totals	<u>\$ 91,888</u>	<u>\$ 10,937</u>	<u>\$ 102,825</u>

**NOTE 10 - GOVERNMENTAL ACTIVITIES NET ASSETS**

Governmental activities net assets reported on the government-wide statement of net assets at December 31, 2010 include the following:

Restricted for perpetual care	\$ 98,198
Unrestricted	1,364,039
Total net assets	<u>\$ 1,462,237</u>

**NOTE 11 - GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2010 include the following:

Reserved:	
Major funds:	
General	\$ 96,355
Expendable trust	483,034
Public library building	12,298
Nonmajor fund:	
Permanent fund	98,198
Total reserved fund balance	<u>689,885</u>
Unreserved, undesignated:	
Major fund:	
General	801,383
Nonmajor funds:	
Special revenue	67,972
Total unreserved, undesignated fund balance	<u>869,355</u>
Total governmental fund balances	<u>\$ 1,559,240</u>

**NOTE 12 - EMPLOYEE RETIREMENT PLAN**

The Town participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing 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. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Police officers are required to contribute 9.3% of gross earnings. The Town contributed 13.66% for police (January - June) and 14.63% for police (July - December). The contribution requirements for the Town of Lyndeborough for the fiscal years 2008, 2009, and 2010 were \$12,184, \$10,709, and \$8,092, respectively, which were paid in full in each year.

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For the first six months of 2010, the State of New Hampshire funded 30% of the total employer normal contribution rate for police officers and firefighters employed by the Town. As of July 1, the funding rate decreased to 25% of the total employer normal contribution rate. This amount \$2,932, is reported as an "on-behalf payment" as an expenditure and revenue on the governmental fund operating statement, and as an expense and revenue on the government-wide statements of activities.

**NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

In addition to pension benefits described in Note 12, the Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the Town's agreements, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45, which was effective for the Town on January 1, 2009, requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported on the financial statements. The Town has not implemented GASB Statement No. 45 at December 31, 2010 or contracted with an actuarial firm to assist in evaluating the impact of this new standard on the Town. The amounts that should be recorded as the annual required contribution/OPEB cost and the net OPEB obligation is unknown.

**NOTE 14 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2010, the Town was a member of the Local Government Center Property-Liability Trust, LLC, and the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation Programs. These entities are considered public entity risk pools, currently operating as common risk management and insurance programs for member Towns and cities.

The Local Government Center Property-Liability Trust, LLC, is a Trust organized to provide certain property and liability insurance coverages to member Towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability, and public officials' liability subject to a \$1,000 deductible.

Contributions paid in fiscal year ending December 31, 2010, to be recorded as an insurance expenditure totaled \$22,879. There were no unpaid contributions for the year ended December 31, 2010. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for past years.

The New Hampshire Public Risk Management Exchange (Primex<sup>4</sup>) Workers' Compensation Program is a pooled risk management program under RSAs 5-B and 281-A. Coverage was provided from January 1, 2010 to December 31, 2010 by Primex<sup>3</sup>, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Lyndeborough billed and paid for the year ended December 31, 2010 was \$14,944 for workers' compensation. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

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**NOTE 15 - CONTINGENT LIABILITIES**

The Town has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the Town believes such disallowances, if any, will be immaterial.

**NOTE 16 - SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through October 5, 2011, the date the December 31, 2010 financial statements were issued, and no events occurred requiring recognition or disclosure.

**NOTE 17 - IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

In March 2009 the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The requirements of Statement No. 54 are not mandatory for the Town until fiscal year ended December 31, 2011.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT E**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
*General Fund*  
*For the Fiscal Year Ended December 31, 2010*

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 1,198,664	\$ 1,205,960	\$ 7,296
Licenses and permits	255,875	265,057	9,176
Intergovernmental	209,242	197,019	(12,223)
Charges for services	1,400	712	(688)
Miscellaneous	10,600	31,192	20,592
Total revenues	<u>1,675,781</u>	<u>1,699,934</u>	<u>24,151</u>
<b>Expenditures:</b>			
Current:			
General government	534,902	519,572	15,330
Public safety	132,782	102,181	30,601
Highways and streets	510,903	498,733	12,170
Sanitation	55,894	55,666	228
Health	3,835	3,765	70
Welfare	26,100	16,043	10,057
Culture and recreation	8,451	8,678	(227)
Conservation	1	-	1
Debt service:			
Interest	1	-	1
Capital outlay	<u>126,350</u>	<u>102,808</u>	<u>23,542</u>
Total expenditures	<u>1,599,219</u>	<u>1,507,446</u>	<u>91,773</u>
Excess of revenues over expenditures	<u>76,562</u>	<u>192,488</u>	<u>115,926</u>
<b>Other financing sources (uses):</b>			
Transfers in	29,405	124,695	95,290
Transfers out	<u>(105,967)</u>	<u>(100,391)</u>	<u>5,576</u>
Total other financing sources and uses	<u>(76,562)</u>	<u>24,304</u>	<u>100,866</u>
Net change in fund balances	<u>\$ -</u>	<u>216,792</u>	<u>\$ 216,792</u>
Unreserved fund balance, beginning		<u>584,501</u>	
Unreserved fund balance, ending		<u>\$ 801,293</u>	

The notes to the required supplementary information are an integral part of this schedule.

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**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
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General Budget Policies .....	1
Budgetary Reconciliation .....	2

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED**  
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**1. General Budget Policies**

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

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

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

**2. Budgetary Reconciliation**

The following reconciles the general fund budgetary basis to the GAAP basis.

Revenues and other financing sources:	
Per Exhibit E (budgetary basis)	\$ 1,824,629
Adjustment:	
Basis difference:	
Inception of capital lease	96,937
On-behalf retirement contributions made by the State of New Hampshire recognized as revenue on the GAAP basis, but not on the budgetary basis	2,932
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,924,498</u>
Expenditures and other financing uses:	
Per Exhibit E (budgetary basis)	\$ 1,607,837
Adjustment:	
Basis differences:	
Encumbrances, beginning	44,783
Encumbrances, ending	(92,879)
Inception of capital lease	96,937
On-behalf retirement contributions made by the State of New Hampshire recognized as an expenditure on the GAAP basis, but not on the budgetary basis	2,932
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,659,610</u>

***COMBINING AND INDIVIDUAL FUND SCHEDULES***



**SCHEDULE 1**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2010*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 1,150,964	\$ 1,150,608	\$ (356)
Timber	16,800	19,444	2,644
Excavation	900	906	6
Interest and penalties on taxes	30,000	35,082	5,082
Total from taxes	1,198,664	1,205,960	7,296
<b>Licenses, permits and fees:</b>			
Business licenses, permits and fees	225	285	60
Motor vehicle permit fees	252,000	253,657	1,657
Building permits	1,150	2,499	1,349
Other	2,300	8,610	6,310
Total from licenses, permits, and fees	255,875	265,051	9,176
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	80,165	80,165	-
Highway block grant	81,550	81,550	-
State and federal forest land reimbursement	18	18	-
Other	12,000	-	(12,000)
Federal:			
PLMMA	33,200	33,277	77
Total from intergovernmental	209,242	197,019	(12,223)
<b>Charges for services:</b>			
Income from departments	1,400	712	(688)
<b>Miscellaneous:</b>			
Sale of municipal property	40	60	20
Interest on investments	630	1,500	960
Rent of property	-	10,660	10,660
Contributions and donations	-	719	719
Other	9,930	18,164	8,234
Total from miscellaneous	10,600	31,193	20,592
<b>Other financing sources:</b>			
Transfers in	29,405	124,695	95,290
<b>Total revenues and other financing sources</b>	<b>\$ 1,705,186</b>	<b>\$ 1,824,629</b>	<b>\$ 119,443</b>

**SCHEDULE 2**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2010*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 122,450	\$ 124,108	\$ -	\$ (1,658)
Election and registration	-	10,176	10,993	-	(817)
Financial administration	-	66,213	63,482	-	2,731
Revaluation of property	-	32,600	35,407	-	(2,807)
Legal	-	20,000	21,163	-	(1,163)
Personnel administration	-	225,876	207,881	-	17,995
Planning and zoning	-	4,430	1,630	-	2,800
General government buildings	-	27,423	28,185	2,500	(3,262)
Insurance, not otherwise allocated	-	23,890	22,879	-	1,011
Advertising and regional associations	-	1,844	1,344	-	500
Total general government	-	534,902	517,072	2,500	15,330
Public safety:					
Police	-	207,846	159,835	6,000	42,011
Ambulance	-	46,782	46,782	-	-
Fire	-	73,472	68,003	19,648	(14,179)
Building inspection	-	3,400	1,530	-	1,870
Emergency management	912	1,282	1,295	-	899
Total public safety	912	332,782	277,445	25,648	30,601
Highways and streets:					
Administration	-	78,192	69,868	-	8,324
Highways and streets	43,871	479,383	428,171	40,646	4,437
Street lighting	-	3,328	3,919	-	(591)
Total highways and streets	43,871	510,903	501,958	40,646	12,170
Sanitation:					
Solid waste disposal	-	55,894	55,666	-	228
Health:					
Administration	-	600	530	-	70
Health agencies	-	3,235	3,235	-	-
Total health	-	3,835	3,765	-	70
Welfare:					
Direct assistance	-	26,100	16,043	-	10,057
Culture and recreation:					
Parks and recreation	-	4,700	4,700	-	-
Patriotic purposes	-	1,250	1,096	-	154
Other	-	2,501	2,882	-	(381)
Total culture and recreation	-	8,451	8,678	-	(227)
Conservation	-	1	-	-	1
Debt service:					
Interest on tax anticipation notes	-	1	-	-	1

(continued)

*SCHEDULE 2 (Continued)*  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2010*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Capital outlay:					
Machinery, vehicles, and equipment	-	3,000	-	-	3,000
Buildings	-	53,350	8,723	24,085	20,542
Improvements other than buildings	-	70,000	70,000	-	-
Total capital outlay	-	126,350	78,723	24,085	23,542
Other financing uses:					
Transfers out	-	105,967	100,491	-	5,576
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 44,783	\$ 1,705,186	\$ 1,559,741	\$ 92,879	\$ 97,349

**SCHEDULE 3**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Changes in Unreserved - Undesignated Fund Balance (Non GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2010*

Unreserved, undesignated fund balance (budgetary basis), beginning		\$ 584,591
Changes:		
2010 Budget summary:		
Revenue surplus (Schedule 1)	\$ 119,443	
Unexpended balance of appropriations (Schedule 2)	97,349	
2010 Budget surplus		<u>216,792</u>
Unreserved, undesignated fund balance, ending		<u>\$ 801,383</u>

**SCHEDULE 4**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**December 31, 2010**

	Special Revenue Funds					Capital Project Fund		Total
	Public Library Operating	Conservation Commission	Cemetery	Police Equipment	Police Outside Detail	Fund		
						Golf Road Bridge	Permanent Fund	
ASSETS								
Cash and cash equivalents	\$ 12,768	\$ 41,352	\$ 426	\$ 2,190	\$ 11,236	\$ -	\$ -	\$ 67,972
Investments	-	-	-	-	-	-	98,198	98,198
Total assets	<u>\$ 12,768</u>	<u>\$ 41,352</u>	<u>\$ 426</u>	<u>\$ 2,190</u>	<u>\$ 11,236</u>	<u>\$ -</u>	<u>\$ 98,198</u>	<u>\$ 166,170</u>
FUND BALANCES								
Reserved for special purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,198	\$ 98,198
Unreserved, undesignated	12,768	41,352	426	2,190	11,236	-	-	67,972
Total fund balances	<u>\$ 12,768</u>	<u>\$ 41,352</u>	<u>\$ 426</u>	<u>\$ 2,190</u>	<u>\$ 11,236</u>	<u>\$ -</u>	<u>\$ 98,198</u>	<u>\$ 166,170</u>

**SCHEDULE 5**  
**TOWN OF LYNDENBOROUGH, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2010**

	Special Revenue Funds					Capital Projects	
	Police Library Operating	Conservation Commission	Cemetery	Police Equipment	Police Outfit Deo	Capital Project Fund	Capital Project Fund
Revenues:							
Charges and permits	\$ -	\$ -	\$ -	\$ 380	\$ -	\$ -	\$ 380
Charges for services	-	-	-	-	16,438	-	16,438
Miscellaneous	465	102	1,236	-	-	-	1,803
Total revenues	465	102	1,236	380	16,438	-	18,623
Expenditures:							
Current:							
General government	-	-	12,395	-	-	-	12,395
Administration	-	-	-	-	1,037	-	1,037
Charges and recording	31,082	-	-	-	-	-	31,082
Conservation	-	4,326	-	-	-	-	4,326
Total expenditures	31,082	4,326	12,395	-	1,037	-	48,840
Excess (deficiency) of revenues over expenditures	(30,617)	(4,224)	(11,159)	380	4,361	-	(41,137)
Other financing sources (uses):							
Transfers in	30,691	-	10,500	-	-	-	41,191
Transfers out	(625)	-	-	-	-	(1,037)	(1,662)
Total other financing sources and uses	30,066	-	10,500	-	-	(1,037)	39,529
Net change in fund balances	(351)	(4,224)	(685)	380	4,361	-	(1,119)
Fund balances, beginning	13,119	25,546	1,111	(380)	6,873	-	46,989
Fund balances, ending	\$ 12,768	\$ 21,322	\$ 426	\$ 230	\$ 11,234	\$ -	\$ 45,870



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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

### **INDEPENDENT AUDITOR'S COMMUNICATION OF NO MATERIAL WEAKNESSES**

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyndeborough as of and for the year ended December 31, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Lyndeborough'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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. 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 significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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.

October 5, 2011

*Plodzik & Sanderson*  
*Professional Association*

# **TOWN OF LYNDEBOROUGH**



## **2011 ASSESSED VALUES**



**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

OWNER NAME	MAP	LOT	BLOCK	ACRES	LAND VALUE	BUILDING VALUE	TOTAL VALUE
605 MOUNTAIN RD., LLC	207	019	000	16.40	\$81,130	\$240,900	\$322,030
ABBOT, STELLA M, REV TRUST	240	002	000	335.00	\$181,790	\$229,300	\$411,090
ABBOT, STELLA M, REVOC TRUST	240	008	000	111.00	\$8,670	\$0	\$8,670
ABBOTT,EDWARD & JUDY	247	009	000	0.97	\$102,900	\$151,100	\$254,000
ABBOTT,ELIZABETH	227	021	000	4.98	\$84,600	\$121,700	\$206,300
ADAMS,DENNIS G & JEANNE M	206	002	000	4.87	\$105,200	\$174,100	\$279,300
ALBERT,MARIANNE & RICHARD	222	001	000	3.70	\$82,900	\$161,600	\$244,500
ALDERMAN,JAMES,& JANETTE CAVALLO	207	024	000	4.00	\$360	\$0	\$360
ALDERMAN,JAMES,& JANETTE CAVALLO	207	022	000	4.82	\$450	\$0	\$450
ALDERMAN,JAMES,& JANETTE CAVALLO	207	023	000	42.37	\$93,560	\$170,900	\$264,460
ALLSUP,GEOFFREY P & KIM M	230	002	000	3.09	\$75,500	\$153,800	\$229,300
ALTNER MARK & PAMELA	220	039	000	9.70	\$97,800	\$140,500	\$238,300
AMES,MICHAEL & ENID	232	029	000	4.80	\$84,000	\$158,000	\$242,000
ANDERSON, DONALD J., TRUSTEE	235	002	000	5.01	\$80,400	\$112,400	\$192,800
ANDERSON, DONALD J., TRUSTEE	235	003	000	1.95	\$70,000	\$16,200	\$86,200
ANSALDO, RICHARD M. AND	237	008	000	3.90	\$89,300	\$126,700	\$216,000
ANTHONY, JR., JOHN B., TRUSTEE AND	234	035	000	5.55	\$98,700	\$174,900	\$273,600
APOSTOLOS, JOHN & J ZEBUHR	214	014	000	8.04	\$92,290	\$223,800	\$316,090
APOSTOLOS,JOHN, & J ZEBUHR	221	014	000	33.00	\$2,480	\$0	\$2,480
APOSTOLOS,JOHN, & J ZEBUHR	214	009	000	319.00	\$36,180	\$0	\$36,180
ARSENEAULT,MICHAEL A & SUSAN L	239	085	000	3.64	\$68,700	\$75,200	\$143,900
ATKINS,MICHAEL J	232	040	000	2.30	\$81,200	\$141,300	\$222,500
AUBIN,MARIA L	233	027	000	3.53	\$96,300	\$174,900	\$271,200
AUER,ARTHUR F & VARVARA E	230	018	000	2.15	\$70,700	\$127,000	\$197,700
AUSTIN, JEREMY J.W.	239	067	000	1.10	\$55,300	\$94,300	\$149,600
AYRES, RICHARD K.	218	007	000	19.00	\$1,340	\$0	\$1,340
AYRES,GEORGE L	225	009	000	1.10	\$76,900	\$93,700	\$170,600
AYRES,RICHARD K	218	004	000	18.00	\$128,700	\$111,500	\$240,200
BABINEAU,PATRICIA,TTEE ET AL	232	002	000	3.30	\$11,400	\$0	\$11,400
BADGER, KEITH B. AND	241	019	000	4.82	\$104,400	\$178,800	\$283,200
BAILEY, STEPHEN R.	205	006	000	3.33	\$41,940	\$0	\$41,940
BAILEY, STEPHEN R.	205	005	000	10.46	\$86,870	\$216,100	\$302,970
BALAM,WILLIAM & LISA	225	043	000	4.06	\$90,100	\$120,500	\$210,600
BALDWIN HILL FARM, INC.	251	003	000	70.00	\$290,600	\$0	\$290,600
BALL,PAULINE L	215	012	000	34.39	\$89,150	\$316,300	\$405,450
BALLOU, MATHEW & SUSAN	238	008	000	1.93	\$69,900	\$240,200	\$310,100
BARCHARD, HAROLD & CHRISTINE	230	019	000	4.55	\$70,400	\$128,400	\$198,800
BARISANO,MICHAEL & DEBORAH	234	037	000	8.20	\$140,700	\$263,500	\$404,200
BARRICK, JAMES & AMANDA	239	024	000	6.00	\$105,600	\$124,100	\$229,700
BASON,RETA	206	020	000	0.95	\$66,900	\$89,300	\$156,200
BATHURST,RICHARD S	250	019	000	2.90	\$73,400	\$83,200	\$156,600
BAUERLE,DANIEL J & BELINDA	238	010	000	3.10	\$75,500	\$53,900	\$129,400
BEACH,ROBERT & LINDA	205	011	000	6.21	\$89,900	\$154,900	\$244,800
BEAM,VIRGIL,& ALICE GRAY	232	022	000	2.00	\$63,700	\$34,200	\$97,900

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

BEAN,JOHN J & CATHERINE L	232	028	000	2.00	\$70,100	\$127,800	\$197,900
BEAUREGARD,THOMAS	239	035	000	1.50	\$65,300	\$120,200	\$185,500
BEAUREGARD,THOMAS	239	052	000	0.34	\$13,100	\$0	\$13,100
BECKER, DONALD & MCLAREN, SUZANNE	239	041	000	2.02	\$79,800	\$148,400	\$228,200
BEEBE,MICHAEL B	234	018	000	30.00	\$82,730	\$34,400	\$117,130
BEECY, DEREK M. AND	237	029	000	5.00	\$83,500	\$110,300	\$193,800
BEGLEY, KENNETH & RIENDEAU, TARA	232	011	000	5.05	\$76,700	\$148,900	\$225,600
BELANGER, JAMES & LISA	220	045	000	0.29	\$70,600	\$66,000	\$136,600
BELL,LANDON R & DIANE M	213	005	000	2.20	\$76,700	\$184,100	\$260,800
BELVIN,WILLIAM S,TRUSTEE	216	005	000	54.00	\$2,020	\$0	\$2,020
BENNETT, PATRICIA L	202	006	000	2.00	\$33,500	\$0	\$33,500
BERNA, KURT A. & THERESA	241	006	000	5.00	\$96,600	\$104,700	\$201,300
BERNIER,THOMAS J & VALERIE M	234	014	000	9.06	\$108,000	\$102,500	\$210,500
BERSEN,MARK E & LAURA C	214	005	000	127.40	\$94,260	\$223,100	\$317,360
BERSEN,MARK E & LAURA C	214	005	001	15.31	\$2,590	\$0	\$2,590
BERTRAND,RICHARD & LOUISE	239	082	000	4.30	\$59,300	\$0	\$59,300
BERTRAND,RICHARD A & LOUISE	239	083	000	6.60	\$67,600	\$0	\$67,600
BERTRAND,RICHARD A & LOUISE A	239	084	000	12.50	\$108,600	\$137,200	\$245,800
BEZEREDI, JACY R.	247	003	000	9.60	\$148,100	\$157,300	\$305,400
BICKFORD,STEPHEN D & T R MILLER	245	003	000	8.04	\$61,070	\$157,000	\$218,070
BICKFORD,STEPHEN D & T R MILLER	245	004	000	8.09	\$640	\$0	\$640
BIXBY,GEORGE R & PATRICIA M	233	007	000	3.62	\$88,800	\$167,200	\$256,000
BLACK,NORMAN E	232	013	000	16.00	\$93,600	\$64,600	\$158,200
BLAIS,ALBERT J, JR	232	048	000	10.75	\$74,620	\$83,700	\$158,320
BLAIS,THOMAS J	231	006	000	2.60	\$58,800	\$50,500	\$109,300
BOBENREITH, NANCY	235	007	000	19.40	\$75,460	\$99,100	\$174,560
BOBENREITH, NANCY	235	006	000	2.84	\$66,100	\$33,700	\$99,800
BOBENREITH, NANCY	235	005	000	5.55	\$75,300	\$30,600	\$105,900
BODURTHA,GALE ST	225	042	000	5.46	\$84,900	\$36,700	\$121,600
BOETTE,KEVIN J & MICHELE M	215	021	000	3.20	\$97,100	\$125,600	\$222,700
BOHNE,LISA C	234	004	000	8.04	\$120,000	\$123,600	\$243,600
BOIS, SCOTT & SHEPARD, SUSAN TRUSTEES	220	012	000	5.10	\$79,400	\$0	\$79,400
BOIS, SCOTT & SHEPARD, SUSAN TRUSTEES	220	013	000	52.17	\$89,540	\$181,200	\$270,740
BOISVERT PROPERTIES LLC	235	013	000	279.00	\$30,290	\$0	\$30,290
BOISVERT, LAURENT & BARBARA	237	013	000	1.80	\$170	\$0	\$170
BOISVERT, LAURENT & BARBARA	237	014	000	215.00	\$136,230	\$249,800	\$386,030
BOONE, KAREN E	237	025	000	5.40	\$74,300	\$35,000	\$109,300
BOOT, MICHELLE	214	003	000	0.34	\$58,800	\$145,400	\$204,200
BOULDIN,E &,REBECCA HUIE	238	005	000	2.12	\$70,700	\$116,300	\$187,000
BOURASSA, MICHAEL N.	232	049	000	11.24	\$112,700	\$113,800	\$226,500
BRAGDON, CURTIS	225	010	000	143.00	\$22,050	\$0	\$22,050
BRASSARD,ROBERT R & EVELYN J	233	008	000	3.17	\$84,600	\$163,200	\$247,800
BROCCOLI HALL, INC	222	016	000	55.00	\$5,450	\$0	\$5,450
BROCHU, BURTON J JR	220	027	000	3.90	\$135,100	\$154,500	\$289,600
BROCK,GEOFFREY J & PATRICIA E	212	006	000	14.51	\$81,670	\$188,300	\$269,970

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

BRODEUR, THOMAS	206	012	000	2.00	\$70,100	\$176,600	\$246,700
BROMLEY, H. MARK & LEMIEUX, DEBBIE A	220	046	000	12.30	\$3,810	\$0	\$3,810
BROMLEY,BYRON F & MARILYN J	231	023	000	2.00	\$70,100	\$73,100	\$143,200
BROMLEY,MARK & D LEMIEUX	220	044	000	12.71	\$84,170	\$242,700	\$326,870
BROOKS, S PHILIP & VIRGINIA	240	011	000	42.00	\$82,710	\$130,800	\$213,510
BROOKS,S PHILIP & VIRGINIA M	240	009	000	11.70	\$159,900	\$529,000	\$688,900
BROOKS,S PHILIP & VIRGINIA M	240	010	000	44.20	\$78,110	\$74,800	\$152,910
BROOKS,S PHILIP & VIRGINIA M	241	020	000	2.84	\$74,100	\$128,300	\$202,400
BROOKS,S PHILIP & VIRGINIA M	227	010	000	3.80	\$68,700	\$178,000	\$246,700
BROOKS,S PHILIP & VIRGINIA M	227	009	000	3.70	\$67,900	\$203,800	\$271,700
BROOKS,S PHILIP & VIRGINIA M	227	008	000	3.90	\$68,700	\$196,800	\$265,500
BROOKS,S PHILIP & VIRGINIA M	226	009	000	27.00	\$550	\$0	\$550
BROOKS,STEVEN G	234	033	000	26.70	\$78,790	\$232,200	\$310,990
BROWN, BEVERLY M	216	003	000	122.00	\$51,180	\$0	\$51,180
BROWN, CHRISTOPHER	232	045	000	6.75	\$80,700	\$0	\$80,700
BROWN, CHRISTOPHER J	232	046	000	5.00	\$67,200	\$0	\$67,200
BROWN, CLAYTON S & PAULINE O	250	002	000	2.10	\$79,900	\$216,000	\$295,900
BROWN, EMMALINE	232	057	000	22.20	\$90,780	\$149,800	\$240,580
BROWN, ERIK FAMILY TRUST	232	043	000	3.40	\$69,560	\$14,100	\$83,660
BROWN, ERIK FAMILY TRUST	232	044	000	5.90	\$890	\$0	\$890
BROWN, ERIK FAMILY TRUST	209	003	000	42.00	\$5,250	\$0	\$5,250
BROWN, MARTHA	247	013	000	1.60	\$69,000	\$50,300	\$119,300
BROWN, STEPHEN & NANCY	250	003	000	2.30	\$81,400	\$139,400	\$220,800
BROWN, STEPHEN A & NANCY	250	004	000	7.50	\$87,100	\$0	\$87,100
BROWN, STEVEN M & MARIA O	230	006	001	21.50	\$1,610	\$0	\$1,610
BROWN, STEVEN M & MARIA O	228	002	002	22.50	\$540	\$0	\$540
BROWN, STEVEN M & MARIA O	230	006	000	18.60	\$1,400	\$0	\$1,400
BROWN,STEVEN M & MARIA O	227	026	000	5.50	\$100,100	\$85,400	\$185,500
BROWN,SUSAN QUAGLIA,REV TRUST	238	011	000	18.00	\$2,860	\$0	\$2,860
BROWN,SUSAN QUAGLIA,REV TRUST	238	013	000	16.72	\$89,940	\$209,100	\$299,040
BRUNO, LINDA M. TR. OF LINDA M. BRUNO	230	020	000	4.00	\$79,500	\$41,800	\$121,300
BUCHAN, WALTER A. & JACQUELINE, TRUST	220	034	000	8.47	\$103,780	\$261,800	\$365,580
BUCHAN, WALTER A. & JACQUELINE, TRUST	220	034	001	9.34	\$490	\$0	\$490
BUCHANAN CONSTRUCTION CORP., INC.	225	026	000	2.29	\$72,500	\$0	\$72,500
BUCHANAN,JAMES & SUSANNE	234	009	000	3.58	\$88,100	\$308,300	\$396,400
BUDD,ROSS S & STEPHANIE E	202	001	000	3.83	\$89,500	\$178,900	\$268,400
BUJAK,FRANCIS,& LAURA A	233	018	000	11.26	\$170,100	\$148,800	\$318,900
BULLARD DRIVE DEVELOPMENT LLC	247	016	004	20.21	\$1,990	\$0	\$1,990
BULLARD DRIVE DEVELOPMENT LLC	247	016	003	19.92	\$1,960	\$0	\$1,960
BULLARD DRIVE DEVELOPMENT LLC	247	016	001	33.47	\$4,060	\$0	\$4,060
BULLARD DRIVE DEVELOPMENT LLC	247	016	000	18.91	\$2,270	\$0	\$2,270
BULLARD,CATHERINE M	247	015	000	6.50	\$104,000	\$115,000	\$219,000
BULLARD,OLIVE V, TRUST	247	020	000	17.50	\$2,060	\$0	\$2,060
BURRELL, RONALD L	228	011	000	5.00	\$93,400	\$145,000	\$238,400
BURZYNSKI,JOHN J & LINDA A	231	038	000	11.00	\$95,000	\$59,400	\$154,400

**2011 ASSESSED VALUES****LYNDEBOROUGH, NH**

BUSHAW,KENT	233	004	000	3.71	\$82,100	\$82,800	\$164,900
BUTLER, AMANDA	231	014	000	2.32	\$65,100	\$69,600	\$134,700
BUTTON,JAMES W & DEBORAH P	233	032	000	9.10	\$125,600	\$83,800	\$209,400
BYAM, ARNOLD III	231	028	000	96.09	\$77,450	\$243,200	\$320,650
BYAM,ARNOLD A,III AS TRUSTEE	227	013	000	13.51	\$830	\$0	\$830
CAOQUETTE,LEONARD F	206	005	000	17.90	\$137,000	\$0	\$137,000
CAOQUETTE,LEONARD F & MARJORIE	206	025	000	13.80	\$143,800	\$133,600	\$277,400
CARITA, DAVID A & SUE ANN	233	015	000	0.51	\$71,900	\$90,800	\$162,700
CARITA,DAVID & SUE ANN	233	016	000	18.50	\$1,460	\$0	\$1,460
CARITA,DAVID A & SUE ANN	233	014	000	1.32	\$69,800	\$7,000	\$76,800
CARMEN, KEITH M	233	011	000	4.98	\$80,100	\$33,000	\$113,100
CARPENTIERE,PHILIP & SHERRY	226	026	000	0.92	\$60,500	\$177,000	\$237,500
CARPENTIERE,PHILIP & SHIRLEY	225	030	000	5.98	\$101,000	\$120,700	\$221,700
CARR, ALLAN J	231	036	000	0.59	\$58,000	\$31,000	\$89,000
CARSON, ANTHONY & CARRIE LEE	250	022	000	2.10	\$70,300	\$66,900	\$137,200
CARSON, JR., GEORGE J. AND	225	038	000	3.15	\$91,600	\$117,900	\$209,500
CARSON, JR., GEORGE J. AND	225	005	000	1.39	\$11,700	\$0	\$11,700
CARTER, CHERYL & GLENN	239	040	000	1.30	\$77,500	\$62,700	\$140,200
CASEY,JOHN J & SANDRA J,JR	247	002	000	6.60	\$104,300	\$79,200	\$183,500
CASSARINO, CRAIG & CLEATIA	215	029	000	5.04	\$85,200	\$204,600	\$289,800
CASSIDY, STEPHEN & DIANA MASON	237	005	000	3.01	\$93,100	\$161,100	\$254,200
CASSIDY,DAVID J	222	018	000	78.80	\$3,350	\$0	\$3,350
CASSIDY,LAWRENCE S & BRENDA L	226	008	000	3.05	\$75,000	\$89,500	\$164,500
CAULFIELD,JOSEPH & KATHLEEN E	250	016	000	7.90	\$145,200	\$269,100	\$414,300
CAVANAUGH,ELAINE J	227	019	000	2.11	\$70,500	\$115,500	\$186,000
CAVARRETTA, STEVEN & ROBYN	231	031	000	2.46	\$65,700	\$150,000	\$215,700
CAVE, TYLER F & MADELENE J	231	034	000	1.31	\$62,000	\$127,800	\$189,800
CENTER, CATHRYN J, TRUSTEE	239	080	000	4.43	\$116,100	\$215,700	\$331,800
CHAMBERLAIN, MARK	215	037	000	4.04	\$114,900	\$70,800	\$185,700
CHARBONNEAU,DENIS & MELODY	225	012	000	2.20	\$80,800	\$125,400	\$206,200
CHARPENTIER, KURT M., TRUSTEE	239	004	000	69.00	\$5,460	\$0	\$5,460
CHARPENTIER, KURT M., TRUSTEE	239	021	000	9.40	\$87,400	\$103,000	\$190,400
CHARPENTIER, MARGARET LEE, TRUSTEE	239	015	000	4.50	\$450	\$0	\$450
CHARPENTIER, MARGARET LEE, TRUSTEE	239	003	000	7.70	\$68,070	\$164,700	\$232,770
CHARPENTIER, MARGARET LEE, TRUSTEE	239	016	000	5.11	\$68,100	\$501,200	\$569,300
CHARRON, JEFFREY S &	241	002	000	4.12	\$62,200	\$84,100	\$146,300
CHASE,KENNETH M & KATHLEEN D	207	006	000	73.20	\$5,710	\$0	\$5,710
CHAUVIN, SHAWN & DIANA	237	023	000	2.20	\$100,600	\$65,000	\$165,600
CHEEVER,COREY B & SUSAN A	235	016	000	11.00	\$70,850	\$158,100	\$228,950
CHIN,DONALD & ELIZABETH	240	004	000	9.15	\$91,800	\$171,900	\$263,700
CHRISENTON, THOMAS & VIRGINIA	230	005	000	28.10	\$1,640	\$0	\$1,640
CHRISENTON, THOMAS & VIRGINIA	230	006	CEL	0.50	\$146,100	\$194,000	\$340,100
CHRISENTON, THOMAS & VIRGINIA	229	005	000	41.40	\$2,400	\$0	\$2,400
CHRISENTON, THOMAS & VIRGINIA	229	003	000	47.90	\$1,150	\$0	\$1,150
CHRISENTON, THOMAS & VIRGINIA	229	006	000	36.70	\$670	\$0	\$670

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

CHRISENTON, THOMAS & VIRGINIA	230	024	000	16.00	\$560	\$0	\$560
CHRISENTON, THOMAS & VIRGINIA	230	007	000	27.00	\$1,580	\$0	\$1,580
CHRISENTON, THOMAS & VIRGINIA	228	002	003	25.50	\$610	\$0	\$610
CHRISENTON, THOMAS & VIRGINIA	241	022	000	32.70	\$1,900	\$0	\$1,900
CHRISENTON, THOMAS & VIRGINIA	229	008	000	65.30	\$2,060	\$0	\$2,060
CHRISENTON, THOMAS & VIRGINIA	230	005	002	25.40	\$610	\$0	\$610
CHRISENTON, THOMAS & VIRGINIA	229	007	000	54.50	\$2,230	\$0	\$2,230
CHRISENTON, THOMAS & VIRGINIA	229	004	000	102.40	\$6,230	\$22,700	\$28,930
CHRISENTON, THOMAS & VIRGINIA	230	001	000	40.50	\$970	\$0	\$970
CHRISENTON, THOMAS & VIRGINIA	229	002	000	48.60	\$2,830	\$0	\$2,830
CHRISENTON, THOMAS & VIRGINIA	228	002	000	40.40	\$970	\$0	\$970
CHRISENTON, THOMAS & VIRGINIA	230	008	000	24.60	\$87,770	\$78,600	\$166,370
CHRISENTON, THOMAS & VIRGINIA	230	004	000	14.20	\$340	\$0	\$340
CHRISENTON, THOMAS & VIRGINIA	230	004	002	32.30	\$780	\$0	\$780
CHRISENTON, THOMAS & VIRGINIA	230	004	001	16.90	\$980	\$0	\$980
CHRISENTON, THOMAS & VIRGINIA	230	008	001	17.40	\$1,010	\$0	\$1,010
CHRISENTON, THOMAS & VIRGINIA	230	008	002	35.90	\$860	\$0	\$860
CIARDELLI, STEPHEN M & BARBARA J	238	016	000	15.95	\$69,140	\$152,100	\$221,240
CLARK, LIESL L., TRUSTEE OF LIESL L.	233	021	000	20.30	\$165,550	\$261,000	\$426,550
CLARK, RICHARD B. & LIESL L	239	057	000	3.33	\$66,700	\$261,600	\$328,300
CLARK, DAVID E & CYNTHIA H	232	026	000	2.90	\$67,500	\$64,600	\$132,100
CLEVELAND, MICHAEL & KATHELEEN	239	017	000	1.40	\$68,500	\$116,900	\$185,400
CLOUTIER, JEREMY W.	203	002	000	13.01	\$77,500	\$48,800	\$126,300
CLOUTIER, JEREMY W	203	003	000	13.07	\$77,450	\$97,200	\$174,650
COATES, JAMES W, JR	230	003	000	15.13	\$72,070	\$165,900	\$237,970
COLE, DONALD W. AND LISA A.	232	007	000	21.00	\$62,280	\$122,200	\$184,480
COLEMAN, JOSEPH E & BONNIE J	237	003	000	3.01	\$93,100	\$129,200	\$222,300
COLLINS, DAVID A & DOROTHY D	250	006	000	3.04	\$89,200	\$159,100	\$248,300
COLOTTI, CHRISTOPHER & JULIE	228	014	000	8.20	\$80,800	\$202,100	\$282,900
COLSIA, WAYNE & ADRIENNE	246	006	000	157.50	\$110,740	\$256,600	\$367,340
CONREY, ESTATE OF EDA	209	006	000	28.00	\$1,740	\$0	\$1,740
COOKE, DEE CHRISTIAN, JR	225	020	000	5.12	\$96,400	\$144,900	\$241,300
COOPER, DARRELL W	232	020	000	32.45	\$116,960	\$251,900	\$368,860
COOPER, DARRELL W	232	020	001	2.58	\$58,850	\$0	\$58,850
CORDTS, RONALD C & PHYLLIS	237	018	000	2.24	\$71,300	\$130,200	\$201,500
CORMIER, RAYMOND E. &	239	059	000	0.50	\$57,500	\$169,000	\$226,500
CORRAO, LORI-JEAN	205	008	000	5.18	\$93,100	\$248,000	\$341,100
CORRON, RICK F. & LEWIS, CRISTINA A.	207	001	000	4.70	\$116,400	\$145,600	\$262,000
COULTER, JOHN & BRIDGET	237	009	000	2.60	\$82,900	\$129,200	\$212,100
COURTEMARCHE, ROBYN L	216	006	000	20.60	\$138,250	\$176,100	\$314,350
CRAVEN, KIMBERLY P. AND	220	024	000	23.23	\$183,200	\$348,600	\$531,800
CRAWFORD, KATHRYN M	232	039	000	2.01	\$70,100	\$126,200	\$196,300
CRISTOFONO, ANITA V. REV TRUST 1/2 INT.	251	005	000	82.00	\$128,840	\$749,100	\$877,940
CROISSANT, RICHARD E. AND	235	015	000	3.60	\$74,500	\$25,600	\$100,100
CROMBIE, MARK A	205	010	000	3.63	\$450	\$0	\$450

**2011 ASSESSED VALUES****LYNDEBOROUGH, NH**

CROMBIE,MARK A	206	019	000	9.60	\$68,770	\$129,500	\$198,270
CROMBIE,MARK A	206	001	000	4.09	\$57,240	\$14,800	\$72,040
CROMBIE,MICHAEL A & JUDY E	233	026	000	4.69	\$102,800	\$188,800	\$291,600
CROOKER, WESLEY B., TRUSTEE	247	011	000	1.10	\$76,900	\$83,200	\$160,100
CROSBY,DIANE E	239	039	000	4.40	\$81,800	\$77,400	\$159,200
CROSBY,LARRY & ROBIN	241	013	000	17.00	\$75,020	\$198,600	\$273,620
CROUSE, WILLIAM H	233	033	000	13.30	\$80,430	\$153,700	\$234,130
CROZIER,MARY-LOUISE & D ST GERMAIN	225	021	000	5.02	\$95,800	\$132,200	\$228,000
CULBERTSON, FRANCIS B.	207	030	000	38.30	\$91,950	\$269,700	\$361,650
CULLEN,BARRY & NINA	234	030	000	8.57	\$136,900	\$225,500	\$362,400
CURRAN, RONALD J. AND	206	006	000	11.98	\$67,780	\$185,700	\$253,480
CURRAN, RONALD J. AND	206	007	000	56.00	\$1,960	\$0	\$1,960
CURTIS,GREGORY T	210	015	000	12.40	\$160,090	\$75,900	\$235,990
CUSHING, CHRISTOPHER	232	012	000	1.30	\$62,000	\$53,000	\$115,000
CYR,STEVE J	238	014	000	1.30	\$64,800	\$111,800	\$176,600
CZECH, ANTHONY M	237	024	000	2.20	\$70,400	\$111,900	\$182,300
D'AGOSTO,BRUNO & BARTON,MARIA	239	043	000	8.82	\$134,800	\$173,000	\$307,800
DACOSTA, ANTONIO & STEPHANIE	207	005	000	4.14	\$84,500	\$140,500	\$225,000
DAHLINGER, ROBERT & SANDRA	220	002	000	14.56	\$87,290	\$262,700	\$349,990
DAVIS,JAMES A & KAREN L	226	005	000	5.87	\$94,700	\$54,600	\$149,300
DAY,PERRY & ANDRIA	247	031	000	2.03	\$79,700	\$114,700	\$194,400
DEAN, DAVID AND DEAN, JANET AND	237	015	000	3.30	\$75,900	\$284,900	\$360,800
DECHANE, IAN & RACHEL	227	017	000	4.90	\$80,900	\$79,800	\$160,700
DECLOEDT, SUSAN REVOCABLE TRUST	221	015	000	13.80	\$95,970	\$295,500	\$391,470
DECUBELLIS FAMILY REV. TR.	207	012	000	13.70	\$100,510	\$132,600	\$233,110
DECUBELLIS FAMILY REV. TRUST	207	013	000	25.00	\$1,950	\$0	\$1,950
DECUBELLIS FAMILY REV. TRUST	208	003	000	10.50	\$1,680	\$0	\$1,680
DECUBELLIS FAMILY REV. TRUST	207	020	000	20.80	\$5,410	\$6,000	\$11,410
DECUBELLIS FAMILY REV. TRUST	207	011	000	14.90	\$920	\$0	\$920
DELAGE, MARK & HOLLYBETH	239	076	000	2.00	\$60,600	\$80,800	\$141,400
DELAND, FRANK S III	206	016	000	32.00	\$1,970	\$0	\$1,970
DELAND, FRANK S III	203	006	000	49.00	\$3,030	\$0	\$3,030
DELAND, FRANK S III	203	015	000	52.00	\$3,210	\$0	\$3,210
DELAND, FRANK S III	205	003	000	19.00	\$1,170	\$0	\$1,170
DELAND, FRANK S III	205	004	000	52.00	\$3,210	\$0	\$3,210
DELAND, FRANK S. III	203	014	000	1.10	\$32,300	\$0	\$32,300
DELONGCHAMP-DUPERRAULT,LSE	221	017	000	0.78	\$80,000	\$177,100	\$257,100
DEMASI,ROCCO & MARIANNE	206	021	000	7.60	\$115,200	\$0	\$115,200
DEMMONS,WAYNE & FRANCE	232	031	000	2.13	\$77,700	\$101,700	\$179,400
DEMMONS,WAYNE T	232	032	000	2.90	\$59,700	\$0	\$59,700
DEPONT, CHRISTY LYNN	235	010	000	5.17	\$91,300	\$128,100	\$219,400
DESCOTEAU, JOHN R.	215	028	000	6.72	\$68,500	\$64,800	\$133,300
DEVENS, JONATHAN	239	062	000	5.33	\$85,800	\$214,100	\$299,900
DEVIR, MARK J., JAMES P. AND KATHLEEN A	206	027	000	7.25	\$119,600	\$68,500	\$188,100
DEVIR,JAMES P & KATHLEEN A	206	018	000	3.40	\$80,500	\$146,800	\$227,300

**2011 ASSESSED VALUES****LYNDEBOROUGH, NH**

DICK JR,JOHN E	232	054	000	28.10	\$2,200	\$0	\$2,200
DINSMORE,JILL P	210	011	000	7.40	\$98,100	\$100,700	\$198,800
DION, SANDRA A.	215	042	000	24.28	\$116,400	\$49,300	\$165,700
DIONNE,RICHARD A & CAROL	222	007	000	5.02	\$84,200	\$169,600	\$253,800
DIPIETRO,STEPHEN G & KELLEY	213	003	000	5.08	\$88,700	\$191,700	\$280,400
DISHONG, JOHN A	225	032	000	5.00	\$88,100	\$210,200	\$298,300
DISHONG, JOHN A &	210	008	000	12.07	\$105,640	\$313,400	\$419,040
DISHONG, JOHN AND	210	007	000	28.10	\$105,040	\$129,500	\$234,540
DOANE, JAMES E. AND	232	047	000	9.87	\$119,700	\$157,900	\$277,600
DOUGLAS,LYNDA	215	014	000	5.26	\$80,300	\$121,800	\$202,100
DOUGLAS,LYNDA S	215	015	000	3.01	\$49,200	\$0	\$49,200
DOUGLAS,STEVEN C & GAIL P	220	003	000	5.54	\$85,700	\$138,300	\$224,000
DRAYTON, DARCY S., TRUSTEE	241	017	000	5.70	\$110,800	\$132,100	\$242,900
DRUMM, SUSAN	215	045	000	7.15	\$94,200	\$143,300	\$237,500
DUCHARME,FARON B & MARDIE R	237	011	000	2.24	\$76,700	\$142,500	\$219,200
DUMONT, JENNIFER	205	007	000	5.03	\$100,300	\$88,900	\$189,200
DUNHAM, ARTHUR & LINDA	238	025	000	4.90	\$73,700	\$108,000	\$181,700
DURFEE,ALLEN D & DOROTHY M	237	021	000	5.40	\$10,000	\$0	\$10,000
DUROST,ALTON L & HELEN M	227	002	000	0.58	\$63,800	\$74,500	\$138,300
DUTTON,JULIA M	207	017	000	20.00	\$1,880	\$0	\$1,880
DWIRE FAMILY REVOCABLE TRUST	245	002	000	16.30	\$900	\$0	\$900
DWIRE FAMILY REVOCABLE TRUST	239	081	000	3.00	\$68,200	\$108,100	\$176,300
EARLE,JACKIE L	233	017	000	5.00	\$92,400	\$40,000	\$132,400
EDRY,R,& L BARRETT	210	009	000	5.00	\$125,800	\$304,000	\$429,800
EDWARDS, JOHN S,TRUST	220	025	000	1.88	\$69,800	\$138,100	\$207,900
ELDRIDGE, JAMES & KIMBERLY	234	012	000	16.50	\$108,730	\$591,800	\$700,530
ERCOLINE,THOMAS A JR, FAMILY TRUST	232	042	000	33.00	\$3,240	\$0	\$3,240
ETTINGER, JOSEPH A.	237	002	000	3.47	\$87,600	\$160,300	\$247,900
EVA, DONALD & HUGHGILL, GAYLA	227	018	000	3.30	\$76,200	\$88,600	\$164,800
EVA,BRENTON & JULIE	228	001	000	137.00	\$77,420	\$63,200	\$140,620
FALCO,PAUL E & MOLLY C	222	003	000	3.00	\$79,900	\$252,100	\$332,000
FANNING, TREVOR	250	023	000	4.00	\$79,500	\$140,000	\$219,500
FARMER, STEPHAN A. & LISA M.	239	051	000	0.72	\$64,700	\$117,800	\$182,500
FEDERAL HOME LOAN MTGE. CORP.	222	014	000	9.59	\$85,800	\$167,100	\$252,900
FERRAIUOLO, WILLIAM & GRETCHEN	215	022	000	4.00	\$98,800	\$106,600	\$205,400
FERRAIUOLO, WILLIAM E	215	025	000	7.23	\$114,500	\$29,200	\$143,700
FINCH,ROBERT & SHERRI	239	036	000	2.50	\$70,900	\$143,900	\$214,800
FISHER, CHRISTOPER F.	221	018	000	2.10	\$86,700	\$173,200	\$259,900
FISHER,JEFFREY & KATHLEEN	231	008	000	11.40	\$114,500	\$134,400	\$248,900
FITCH'S CORNER FARM STAND LLC	247	019	000	57.00	\$115,170	\$340,300	\$455,470
FITCH'S CORNER FARM STAND LLC	247	022	001	36.45	\$7,970	\$0	\$7,970
FITCH, DAVID E.	247	021	000	37.00	\$2,420	\$0	\$2,420
FITCH, DAVID E. AND	249	002	000	44.20	\$84,760	\$109,600	\$194,360
FOOTE, RICHARD A & CAROL ANNE	239	065	000	5.60	\$75,900	\$120,100	\$196,000
FORBES, CONSTANCE M. TRUSTEE OF THE	226	024	000	24.00	\$92,080	\$126,900	\$218,980

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

FORD,MICHAEL & NEARING KATHLEEN	222	009	000	5.09	\$84,400	\$155,700	\$240,100
FORLEO,DUANE R & KAREN A	247	033	000	41.00	\$104,170	\$433,800	\$537,970
FORSMAN, DANA & MARANGI, DANA	225	003	000	2.70	\$87,400	\$62,700	\$150,100
FRANCESTOWN LAND CONSERV INC	208	012	000	33.00	\$2,030	\$0	\$2,030
FRAZIER,BEN, & DIANE TALBOTT	237	007	000	7.81	\$112,300	\$265,300	\$377,600
FREDETTE, WILLIAM R	225	045	000	2.92	\$82,300	\$173,800	\$256,100
FREDETTE,MELVIN S & BARBARA F	239	019	000	0.46	\$56,500	\$79,300	\$135,800
FREEMAN,LINDA S	217	002	000	18.00	\$1,360	\$0	\$1,360
FREISCHLAG, STEPHEN & PAULA	234	005	000	2.12	\$88,200	\$236,500	\$324,700
FRENCH, LINDA	245	005	000	36.00	\$44,330	\$82,600	\$126,930
FROST,DAVID W	234	019	000	67.00	\$264,400	\$116,400	\$380,800
FROST,GEORGE R B & YVETTE	234	020	000	20.14	\$158,700	\$128,400	\$287,100
FULLER,ROBERT D & DEBORAH L	225	035	000	2.07	\$80,500	\$79,300	\$159,800
FULLERTON,W & M,1/2 INT	240	005	000	5.17	\$108,600	\$155,000	\$263,600
GALLANT, EUNICE	239	056	000	0.47	\$56,700	\$81,400	\$138,100
GALLO, CHRISTINE LUOTO TRUST	221	009	000	1.19	\$83,900	\$112,100	\$196,000
GARCEAU,VICTORIA & DAVID	241	021	000	19.01	\$104,900	\$44,900	\$149,800
GARNHAM,BEVERLY SUE	203	016	000	13.50	\$77,780	\$148,200	\$225,980
GARON,DAVID & LUZ	233	012	000	2.70	\$83,600	\$168,600	\$252,200
GAUDIANA, RUSSELL A. & GAUDIANA, LYNDEBOROUGH	239	011	000	4.80	\$83,200	\$277,100	\$360,300
GAUTHIER, RICHARD C. IRREVOCABLE TRUST	233	029	000	2.02	\$79,800	\$155,100	\$234,900
GAUTHIER, RICHARD C. IRREVOCABLE TRUST	218	016	000	16.64	\$61,700	\$235,000	\$296,700
GAUTHIER,PETER R & JANE L	232	027	000	2.00	\$70,100	\$84,200	\$154,300
GAUTHIER,RICHARD C	233	028	000	3.66	\$81,000	\$0	\$81,000
GAUTHIER,RICHARD N & PATRICIA	233	031	000	6.80	\$143,300	\$164,800	\$308,100
GAUTHIER,RICHARD N & PATRICIA L	233	030	000	22.30	\$119,650	\$43,500	\$163,150
GAWLIK,PAUL J & HELEN M	232	008	000	2.34	\$62,100	\$99,600	\$161,700
GEARY,DAVID E	237	010	000	3.71	\$88,800	\$178,700	\$267,500
GEIGER, CYNTHIA C., TRUSTEE	235	014	000	7.50	\$94,600	\$108,100	\$202,700
GEIGER, JOEL	235	001	000	4.00	\$106,700	\$98,100	\$204,800
GERVAIS, LEON & ANITA, TRUSTEES	234	013	000	7.50	\$136,900	\$138,400	\$275,300
GIESE,JOHN E & JOAN M	215	005	000	28.00	\$87,000	\$285,200	\$372,200
GILL, PETER W	231	007	000	5.80	\$68,200	\$113,900	\$182,100
GILL, TIMOTHY & CRYSTAL	239	054	000	0.18	\$54,800	\$132,900	\$187,700
GILL,DAVID J	207	014	000	5.00	\$85,000	\$76,300	\$161,300
GILL,HAROLD R & ANN MARIE M	215	013	000	4.30	\$86,200	\$78,500	\$164,700
GILLAM,PATRICK J	230	023	000	5.01	\$103,700	\$142,800	\$246,500
GILMORE,KIRK M & KELLY S	230	010	000	1.80	\$69,600	\$100,600	\$170,200
GILSON,STEPHEN M	215	031	000	0.94	\$53,100	\$40,800	\$93,900
GINN,CINDY R	207	026	000	7.18	\$80,010	\$330,300	\$410,310
GINN,CINDY R	207	008	000	5.25	\$840	\$0	\$840
GLOBAL TOWER PARTNERS	232	036	CEL	0.50	\$146,100	\$103,100	\$249,200
GODING,ROBERT C & TERRYLEE E	238	015	000	1.80	\$66,100	\$91,000	\$157,100
GOODINE,FRANK & JANET	232	030	000	2.13	\$70,700	\$106,900	\$177,600
GORDON, CHRISTOPHER L.	233	010	000	3.50	\$87,300	\$67,800	\$155,100



**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

GORE, PHILLIP A.	227	007	000	3.10	\$63,100	\$125,800	\$188,900
GORIUS,CJ & RUTH V	227	024	000	2.13	\$70,400	\$187,900	\$258,300
GOVONI, PETER & KIMBERLY	220	036	000	6.96	\$113,200	\$131,300	\$244,500
GRABAZS,GUNTIS A & DEBESS R	215	019	000	6.10	\$97,000	\$147,100	\$244,100
GRACE, JASON & ASHLEY	239	095	000	0.12	\$48,400	\$79,900	\$128,300
GRANITE STATE CONCRETE CO	213	001	000	2.10	\$20	\$0	\$20
GRANITE STATE CONCRETE CO, INC	238	020	000	3.13	\$75,700	\$178,100	\$253,800
GRANITE STATE CONCRETE CO, INC	213	006	000	52.70	\$445,100	\$0	\$445,100
GRANITE STATE CONCRETE CO, INC	212	001	000	125.00	\$941,700	\$0	\$941,700
GRANITE STATE CONCRETE CO, INC	249	004	000	90.00	\$237,700	\$0	\$237,700
GRAVES, ROBERT & DONNA	228	016	000	1.20	\$61,700	\$83,500	\$145,200
GRAZIANE,ANITA TRUSTEE	215	044	000	1.30	\$77,500	\$237,500	\$315,000
GREENE, BENJAMIN & JANA	227	030	000	5.02	\$101,500	\$109,200	\$210,700
GREENE, BRANDON & PAULA	234	001	000	11.08	\$77,880	\$193,900	\$271,780
GREENE, BRANDON & PAULA	233	037	000	11.05	\$1,400	\$0	\$1,400
GREENE, BRANDON & PAULA	234	001	001	11.09	\$1,400	\$0	\$1,400
GREENE,STANLEY J & ANTOINETTE	225	0019	000	13.69	\$80,300	\$170,200	\$250,500
GREGORY,TIMOTHY W.	234	008	000	25.05	\$78,350	\$188,400	\$266,750
GROGIS, JAMES & ESTELLE	237	012	000	2.20	\$83,600	\$138,500	\$222,100
GROSSMAN, THOMAS R & PAMELA NALEFSK	211	002	000	58.50	\$880	\$0	\$880
GROSSMAN, THOMAS R & PAMELA NALEFSK	211	001	000	35.00	\$112,410	\$1,290,700	\$1,403,110
GROSSMAN, THOMAS R & PAMELA NALEFSK	211	004	000	136.00	\$81,080	\$93,300	\$174,380
GROSSMAN, THOMAS R & PAMELA NALEFSK	206	004	000	46.00	\$1,970	\$0	\$1,970
GROVER, JOHN C. & RUTH M.	231	001	000	30.00	\$73,600	\$233,500	\$307,100
GUERTIN,DONALD & KATHLEEN	239	097	000	0.29	\$68,300	\$242,400	\$310,700
GUERTIN,DONALD G & KATHLEEN	239	100	000	0.67	\$58,500	\$115,200	\$173,700
GUTHRIE, IAIN C	208	009	000	6.60	\$500	\$0	\$500
H&H INVESTMENTS LLC	217	003	000	35.00	\$4,390	\$0	\$4,390
HADLEY, JR. ROBERT G. AND	238	009	000	9.03	\$125,700	\$103,500	\$229,200
HAGEN,KARL S & MARGARET P	241	016	000	6.60	\$87,200	\$170,500	\$257,700
HAGER, JANE E	215	002	000	169.00	\$355,340	\$921,700	\$1,277,040
HAGER, KATHARINA M. &	219	004	000	21.33	\$79,960	\$231,200	\$311,160
HAGER,EDWARD B & JANE	209	001	000	185.00	\$11,470	\$0	\$11,470
HAGER,JANE E,TRUSTEE	219	005	000	15.29	\$1,770	\$0	\$1,770
HAGER,JANE E,TRUSTEE	220	021	002	8.86	\$1,410	\$0	\$1,410
HAGER,JANE E,TRUSTEE	220	021	001	5.30	\$840	\$0	\$840
HAGER,JANE E,TRUSTEE	220	021	000	5.53	\$880	\$0	\$880
HALLYBURTON, JOHN C & MARGARET D	222	008	000	5.02	\$88,400	\$124,800	\$213,200
HAMEL, ROGER & JOANNA	247	016	005	20.72	\$107,120	\$152,400	\$259,520
HANSEN,JOHN & HELGE	232	014	000	8.10	\$87,000	\$109,800	\$196,800
HANSON, NICHOLAS	234	036	000	5.43	\$98,000	\$137,000	\$235,000
HARKLEROAD,ZENAS E & ANN D	210	005	000	3.00	\$81,500	\$142,700	\$224,200
HARLESS,BRUCE R & SHARON L	226	013	000	2.03	\$66,700	\$93,700	\$160,400
HARLESS,BRUCE R & SHARON L	226	012	000	16.64	\$140,600	\$101,200	\$241,800
HARRIS, DORIA TRUSTEE OF DORIA HARRIS '	240	001	000	2.50	\$290	\$0	\$290

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

HARRIS, DORIA TRUSTEE OF DORIA HARRIS	239	007	000	10.80	\$88,750	\$311,300	\$400,050
HARWOOD, KEVIN B	218	017	000	11.10	\$62,510	\$191,700	\$254,210
HARWOOD,RAYMOND C & SHEILA A	239	090	000	3.50	\$70,500	\$173,300	\$243,800
HASKELL,LORRIE L & M RUSSELL	232	004	000	2.50	\$72,600	\$117,400	\$190,000
HASTY, MICHAEL E.	227	023	000	45.00	\$80,060	\$240,400	\$320,460
HATEM,DEBORAH	225	028	000	5.60	\$84,800	\$212,300	\$297,100
HATRY, PATRICIA	214	004	000	10.44	\$100,700	\$94,300	\$195,000
HAYDEN, PATRICK M.	220	037	000	6.44	\$107,700	\$109,400	\$217,100
HAYDEN,MICHAEL B & ALISON	225	007	000	5.01	\$107,700	\$267,200	\$374,900
HAYDEN,ROBERT A	225	031	000	5.01	\$95,800	\$79,300	\$175,100
HELFERICH, DAVID & CYNTHIA	225	015	000	3.30	\$86,600	\$140,500	\$227,100
HENNESSY,EUGENE J & RACHEL S	217	001	000	61.00	\$120,760	\$215,100	\$335,860
HENRY, KRISTOFER & ROBINSON, LYNN	231	026	000	3.10	\$75,300	\$115,800	\$191,100
HENRY,PHILIP H & JAN H	218	010	000	7.60	\$600	\$0	\$600
HENRY,PHILIP H & JAN H	218	008	000	29.00	\$74,600	\$175,800	\$250,400
HERFURTH,RICHARD, & K GRYBKO	220	015	000	31.90	\$90,690	\$214,900	\$305,590
HIDER,PAUL D	225	029	000	5.11	\$88,400	\$145,800	\$234,200
HIGGINS, ERIK J.	230	017	000	3.90	\$74,800	\$122,800	\$197,600
HILL,DAVID S & CAROL A	225	004	000	3.83	\$96,700	\$148,900	\$245,600
HIRTLE,PARKER L & WANDA B	228	003	000	33.00	\$60,630	\$31,100	\$91,730
HIRTLE,PARKER L & WANDA B	230	013	000	34.00	\$3,200	\$0	\$3,200
HOLCOMB, CLINTON W. AND	228	009	000	2.70	\$62,800	\$200,900	\$263,700
HOLDEN, FRANK & IDINA	239	038	000	8.00	\$104,000	\$116,200	\$220,200
HOLDEN,FRANK R & IDINA M	231	029	000	13.32	\$70,950	\$285,900	\$356,850
HOLLAND, WALTER M., CO-TRUSTEE	220	022	000	2.83	\$81,200	\$177,800	\$259,000
HOLT BROTHERS ORCHARD PARTNERSHIP	247	030	000	8.34	\$690	\$0	\$690
HOLT BROTHERS ORCHARD PARTNERSHIP	247	001	000	262.00	\$228,200	\$1,319,500	\$1,547,700
HOLT BROTHERS ORCHARD PARTNERSHIP	247	032	000	24.00	\$2,460	\$0	\$2,460
HOLT, ANGELA K.	226	002	000	1.30	\$62,000	\$99,400	\$161,400
HOLT, PAMELA J., TRUSTEE OF THE	247	025	000	43.00	\$82,960	\$95,200	\$178,160
HOLT, VERA B.	237	001	000	48.00	\$144,980	\$61,400	\$206,380
HOLT,STEVEN E ET AL	226	025	000	100.00	\$8,130	\$0	\$8,130
HOLT,WALTER	239	027	000	43.00	\$67,270	\$119,600	\$186,870
HORN, CHRISTOPHER & NANCY	239	073	000	0.69	\$58,600	\$123,500	\$182,100
HOUSTON,BRUCE A & DORIS A	234	002	000	2.24	\$81,000	\$156,100	\$237,100
HOUSTON,FRANCES H, REV TRUST	231	040	000	2.30	\$65,100	\$90,400	\$155,500
HOWE, ROBERT & NANCY	239	022	000	6.70	\$92,200	\$163,200	\$255,400
HOWE,JEFFREY	241	001	000	4.03	\$102,900	\$94,800	\$197,700
HUBBARD, REED P	232	052	000	1.90	\$15,900	\$0	\$15,900
HUBBARD,REED P	232	016	000	3.80	\$71,000	\$21,600	\$92,600
HUMPHREYS,KATHLEEN & RAYMOND	215	010	000	22.41	\$86,370	\$150,300	\$236,670
HUMPHREYS,RAYMOND & KATHLEEN	215	009	000	5.80	\$580	\$0	\$580
HUNT, HEIDI E., TRUSTEE	211	007	000	117.00	\$9,130	\$0	\$9,130
HUNTER,HY	238	007	000	70.00	\$8,750	\$0	\$8,750
HUTCHINGS,SIMON A	222	005	000	5.14	\$88,900	\$169,300	\$258,200

**2011 ASSESSED VALUES****LYNDEBOROUGH, NH**

HUTCHINSON, RAY E JR	250	012	000	10.41	\$145,500	\$8,600	\$154,100
HUTCHINSON, LEROY & DEBRA	232	024	000	0.33	\$53,200	\$93,300	\$146,500
HUTCHINSON, LEROY F	232	023	000	6.80	\$69,600	\$4,800	\$74,400
HUTCHINSON, RAY E & GEORGIA C, JR	247	007	000	7.80	\$116,700	\$205,000	\$321,700
HYDE, JOAN E	239	064	000	1.50	\$62,500	\$83,800	\$146,300
HYMOWITZ, J, & D DI SALVO	232	051	000	8.00	\$24,900	\$0	\$24,900
JANOWIEC, J, & K HILLSGROVE	206	017	000	7.00	\$132,100	\$138,600	\$270,700
JEAN, NANCY & ROBERT G	250	014	000	54.00	\$4,180	\$0	\$4,180
JEDLINSKY, DAVID & RUTH	250	011	000	32.68	\$155,000	\$0	\$155,000
JENKERSON, CYNTHIA A	231	037	000	3.39	\$66,500	\$37,200	\$103,700
JENKINS, JEFF & GAUDIANA, HEATHER	216	009	000	19.00	\$165,000	\$192,900	\$357,900
JOHNSON, ROBERT T & ESTHER D	209	002	000	22.00	\$2,750	\$0	\$2,750
JOHNSON, ROBERT T & ESTHER D	220	028	000	37.00	\$80,940	\$79,800	\$160,740
JOHNSON, ROBERT W	238	024	000	58.06	\$70,250	\$142,100	\$212,350
JONES, SUSAN M	239	033	000	8.80	\$116,800	\$147,700	\$264,500
JONES, JULIA C & CHRISTOPHER D	250	029	000	0.54	\$72,200	\$109,500	\$181,700
JORDON, JEFFREY L	207	021	000	28.60	\$86,610	\$112,700	\$199,310
JOSLIN, P E, REV TST & D JOSLIN	239	046	000	32.00	\$1,600	\$0	\$1,600
JOY, ROBERT AND BARBARA	211	005	000	57.25	\$157,190	\$275,700	\$432,890
JULIAN, CURT A. AND	239	005	000	13.60	\$85,700	\$212,800	\$298,500
JUNGE, KATHLEEN S, TRUST	238	017	000	19.96	\$91,030	\$197,200	\$288,230
JUNKALA, GEORGE & CAROLINE	228	013	000	11.14	\$62,250	\$34,000	\$96,250
KAE LIN, MICHAEL A	224	003	000	106.00	\$5,300	\$0	\$5,300
KAE LIN, MICHAEL A	224	002	000	25.00	\$2,500	\$0	\$2,500
KAE LIN, MICHAEL	224	004	000	155.00	\$96,460	\$153,600	\$250,060
KAVENAGH, SHAUN LEE	203	017	000	1.06	\$53,700	\$0	\$53,700
KEMMERER, BARRY A & HEIDI L	247	023	000	2.20	\$108,100	\$242,000	\$350,100
KENICK, LOIS E. REV. LIVING TRUST	233	034	000	6.60	\$82,200	\$42,200	\$124,400
KINNEY, SHARON R. AND	233	019	000	2.36	\$81,700	\$197,900	\$279,600
KNIGHT, ERIKA L.	239	072	000	0.16	\$49,300	\$97,800	\$147,100
KNIGHT, MARSHA & R CASWELL	227	003	000	2.40	\$72,000	\$85,600	\$157,600
KOUTROUBAS, KRISTINA A.	228	007	000	1.70	\$63,000	\$167,100	\$230,100
KRAHENBUHL, FRANK	225	033	000	5.01	\$93,300	\$0	\$93,300
KREIDER, HAROLD L & IRENE L	234	010	000	30.25	\$3,780	\$0	\$3,780
KREIDER, GREGORY	233	022	000	25.18	\$96,490	\$194,500	\$290,990
KREIDER, GREGORY L	233	023	000	33.98	\$3,410	\$0	\$3,410
KUKULKA, JOHN E, JR TRUSTEE	241	012	000	27.66	\$2,770	\$0	\$2,770
KUTSCHMAN, EDWARD & JO ANN	220	047	000	12.04	\$150,290	\$275,500	\$425,790
KWIATKOWSKI, MICHAEL & SUSAN	227	031	000	28.05	\$72,140	\$80,700	\$152,840
LABARRE, LEON H & LINDA J	227	032	000	5.28	\$84,700	\$66,400	\$151,100
LABAUGH, KENNETH D	202	004	000	34.50	\$2,130	\$0	\$2,130
LABAUGH, KENNETH D	202	007	000	36.40	\$2,240	\$0	\$2,240
LADD, ALLAN E.	239	034	000	0.96	\$67,000	\$85,500	\$152,500
LAFONTAINE, LEO & JEAN	207	015	000	12.49	\$106,300	\$282,900	\$389,200
LASALLE, JOSIAH	222	010	000	5.06	\$84,300	\$100,900	\$185,200

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

LASS,JEFFREY N & JEAN E	237	028	000	0.54	\$2,800	\$0	\$2,800
LAUGINIGER, FRANK P	210	001	000	8.51	\$185,800	\$233,000	\$418,800
LAVALLE ADAM R.	215	038	000	5.39	\$85,200	\$102,200	\$187,400
LAW, IAN RAE	208	013	000	30.00	\$3,750	\$0	\$3,750
LAW,AUGUSTA F	201	002	000	34.60	\$4,330	\$0	\$4,330
LAWTON, JAMEY	228	010	000	5.31	\$85,600	\$155,700	\$241,300
LAZOTT, WENDY	239	013	000	4.44	\$89,500	\$120,400	\$209,900
LEAVITT, MILTON L	232	015	000	0.67	\$58,500	\$45,900	\$104,400
LEAVITT, WAYNE	239	066	000	1.70	\$63,000	\$93,900	\$156,900
LEAVITT, WILLIAM & JANELLE,JR	220	026	000	0.69	\$66,000	\$131,100	\$197,100
LEBLANC, GARY & SHERRY	237	017	000	3.69	\$78,500	\$203,900	\$282,400
LEFEBVRE, WILLIAM W.	206	008	000	4.70	\$91,900	\$62,200	\$154,100
LEMIRE,KIMBERLY J, TRST FMLY	246	007	000	5.10	\$1,510	\$0	\$1,510
LEMIRE,KIMBERLY J, TRST FMLY	246	002	000	3.60	\$750	\$0	\$750
LEMIRE,KIMBERLY J, TRST FMLY	246	003	000	31.00	\$165,150	\$630,300	\$795,450
LEMIRE,KIMBERLY J, TRST FMLY	246	008	000	7.50	\$81,330	\$242,700	\$324,030
LEMIRE,KIMBERLY J, TRTE FMLY	246	001	000	23.73	\$7,040	\$0	\$7,040
LEMIRE,PAUL G & MARY E	239	089	000	0.69	\$58,600	\$153,000	\$211,600
LENNON, MICHAEL D	203	007	000	6.30	\$145,500	\$261,100	\$406,600
LEONA C. FOOTE REVOC. TRUST	239	061	000	24.00	\$56,900	\$0	\$56,900
LEONARD SUSAN P	207	029	000	6.05	\$125,700	\$189,500	\$315,200
LESSARD,MARK & LINDA	233	013	000	1.60	\$78,400	\$105,500	\$183,900
LEUTZINGER,CHARLES,MD,REVOC TR	244	001	000	21.00	\$2,080	\$0	\$2,080
LEVESQUE,CHARLES E	231	005	000	7.90	\$110,100	\$84,900	\$195,000
LEVESQUE,GERARD	225	027	000	7.80	\$120	\$0	\$120
LEVESQUE,GERARD	225	022	000	14.00	\$89,390	\$240,600	\$329,990
LEVESQUE,ROB & CATH & PAT	230	009	000	7.10	\$95,300	\$125,100	\$220,400
LEWIS FAMILY REVOCABLE TRUST	207	002	000	2.12	\$80,300	\$117,600	\$197,900
LEWIS FAMILY REVOCABLE TRUST	207	003	000	5.89	\$79,000	\$0	\$79,000
LEWIS, DAVID & DONNA	250	008	000	2.32	\$80,300	\$107,400	\$187,700
LINDQUIST, ALFRED E JR	237	019	000	36.00	\$2,230	\$0	\$2,230
LOCONTI, JOSEPH D & LOIS G	208	011	000	36.00	\$2,820	\$0	\$2,820
LOMBARDO,LYNDA S,& JOHN F IGOE	215	016	000	3.06	\$100,900	\$185,100	\$286,000
LONGVAL,KEITH A & MELISSA A	218	014	000	2.00	\$63,700	\$79,700	\$143,400
LORDEN, BRIAN	239	018	000	0.36	\$48,600	\$4,800	\$53,400
LORDEN, BRIAN	239	099	000	0.12	\$48,400	\$85,400	\$133,800
LORDEN,JOHN E JR&ANN C	237	006	000	3.02	\$85,400	\$173,900	\$259,300
LOSEE,JON E, & L NOEPER-LOSEE	205	002	000	0.99	\$76,500	\$183,600	\$260,100
LOWTON, DAVID & JENNIFER	239	009	000	5.33	\$90,800	\$153,000	\$243,800
LOZEAU, ARMAND JR & WILMA	214	001	000	0.68	\$64,400	\$73,400	\$137,800
LUNDQUIST,MARTIN & MARGARET	215	043	000	3.90	\$87,700	\$127,400	\$215,100
LUTON, EDWARD N	227	034	000	5.03	\$83,600	\$124,100	\$207,700
LUTZ,CHARLES F	232	009	000	6.81	\$74,500	\$123,000	\$197,500
LYNCH, JAMES C III	206	031	000	0.49	\$50,400	\$0	\$50,400
LYNDEBOROUGH SCHOOL DISTRICT	239	025	000	8.20	\$123,800	\$698,900	\$822,700

**2011 ASSESSED VALUES****LYNDEBOROUGH, NH**

LYNDEBOROUGH, TOWN OF	239	048	000	2.10	\$67,900	\$0	\$67,900
LYNDEBOROUGH, TOWN OF	232	050	000	5.70	\$46,500	\$0	\$46,500
LYNDEBOROUGH, TOWN OF	220	018	000	7.50	\$119,200	\$0	\$119,200
LYNDEBOROUGH, TOWN OF	232	019	000	1.00	\$55,100	\$15,600	\$70,700
LYNDEBOROUGH, TOWN OF	221	011	000	3.00	\$69,200	\$0	\$69,200
LYNDEBOROUGH, TOWN OF	216	004	000	17.00	\$23,410	\$3,500	\$26,910
LYNDEBOROUGH, TOWN OF	250	020	000	3.40	\$61,300	\$0	\$61,300
LYNDEBOROUGH, TOWN OF	249	003	000	5.20	\$53,300	\$0	\$53,300
LYNDEBOROUGH, TOWN OF	220	040	000	0.02	\$100	\$0	\$100
LYNDEBOROUGH, TOWN OF	221	002	000	0.90	\$5,500	\$0	\$5,500
LYNDEBOROUGH, TOWN OF	234	028	000	0.77	\$3,800	\$0	\$3,800
LYNDEBOROUGH, TOWN OF	241	018	000	0.40	\$2,000	\$0	\$2,000
LYNDEBOROUGH, TOWN OF	247	026	000	0.32	\$1,400	\$0	\$1,400
LYNDEBOROUGH, TOWN OF	206	023	000	1.30	\$6,800	\$0	\$6,800
LYNDEBOROUGH, TOWN OF	239	071	000	0.39	\$54,800	\$228,800	\$283,600
LYNDEBOROUGH, TOWN OF	239	049	000	2.70	\$67,000	\$0	\$67,000
LYNDEBOROUGH, TOWN OF	238	001	000	12.90	\$50,700	\$700	\$51,400
LYNDEBOROUGH, TOWN OF	237	027	000	1.80	\$63,300	\$0	\$63,300
LYNDEBOROUGH, TOWN OF	232	036	000	3.02	\$73,900	\$85,400	\$159,300
LYNDEBOROUGH, TOWN OF	235	008	000	1.90	\$87,800	\$0	\$87,800
LYNDEBOROUGH, TOWN OF	221	004	000	3.75	\$129,600	\$198,600	\$328,200
LYNDEBOROUGH, TOWN OF	239	091	000	0.36	\$72,900	\$135,200	\$208,100
LYNDEBOROUGH, TOWN OF	239	001	000	0.58	\$58,000	\$405,800	\$463,800
MACDOUGALD, CRYSTAL	232	038	000	20.10	\$2,410	\$0	\$2,410
MACE, JOHN & PATRICIA	225	002	000	3.61	\$88,500	\$148,400	\$236,900
MACHIA, CONRAD	250	009	000	3.33	\$81,300	\$131,100	\$212,400
MACKAY, BRENDA M	220	041	000	21.00	\$92,480	\$411,600	\$504,080
MACKINTOSH, ROBERT C & MARY A	227	004	000	4.13	\$90,000	\$104,700	\$194,700
MACQUARRIE, PEDER C JR & MARY	215	039	000	6.17	\$78,600	\$87,500	\$166,100
MADER, BRET AND DONNA	230	005	001	35.90	\$860	\$0	\$860
MADER, BRET M & DONNA T	225	024	000	4.17	\$72,880	\$195,500	\$268,380
MADER, BRET M & DONNA T	225	023	000	2.98	\$240	\$0	\$240
MAGOON, SEAN E & BRENDA L	239	029	000	0.14	\$46,500	\$77,800	\$124,300
MAKELA, MICHAEL J & ROBIN A	220	011	000	2.00	\$79,700	\$109,100	\$188,800
MANZ, DAVID B. AND	230	014	000	8.20	\$48,550	\$8,900	\$57,450
MANZ, DAVID B. AND	230	012	000	3.20	\$61,270	\$119,200	\$180,470
MARCEAU ERIC	218	013	000	2.00	\$63,700	\$139,300	\$203,000
MARCINUK, ADAM J & DELIA M	238	012	000	9.02	\$132,900	\$129,600	\$262,500
MARMORSTEIN, SHANDOR G & HEATHER E	225	041	000	3.26	\$85,000	\$115,100	\$200,100
MARSHALL, CAROL	250	015	000	0.17	\$62,000	\$67,600	\$129,600
MARTIN, PAUL A & ELLEN L	232	055	000	25.00	\$159,530	\$257,300	\$416,830
MASEL, ANNE J	202	003	000	91.00	\$227,900	\$0	\$227,900
MASON, ROBERT & MICHELLE	239	085	001	8.73	\$84,400	\$139,200	\$223,600
MASON, TODD M.	239	075	000	0.68	\$58,600	\$83,000	\$141,600
MATSON, BRENDA L.	240	007	000	35.00	\$63,140	\$2,500	\$65,640

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

MATSON, BRENDA L.	240	003	000	131.00	\$22,440	\$5,000	\$27,440
MATTHEWS,CHARLES H & ANN M	225	006	000	5.33	\$107,000	\$262,100	\$369,100
MATUZAS, ANTHONY J	251	002	000	10.90	\$98,700	\$102,000	\$200,700
MAYHEW, LEE F & ROY-MAYHEW, THERESE	239	010	000	5.57	\$80,500	\$161,500	\$242,000
MAZERALL, JOSEPH E.	226	001	000	33.00	\$90,910	\$161,900	\$252,810
MCCLURE,JAMES & KATHERINE	239	008	000	3.46	\$79,900	\$150,300	\$230,200
MCCOMISH,BRUCE A & GLORIA C	239	078	000	1.00	\$61,300	\$106,700	\$168,000
MCCOY, EVAN J. AND SARAH E.	220	004	000	1.40	\$84,000	\$67,800	\$151,800
MCENTEE,CARYLYN H	250	001	000	8.91	\$113,300	\$124,800	\$238,100
MCENTEE,JAMES P & MARGARET A	250	013	000	14.40	\$86,930	\$160,300	\$247,230
MCEWAN,JOHN	233	036	000	6.40	\$1,220	\$0	\$1,220
MCEWAN,JOHN	238	002	000	11.20	\$2,570	\$0	\$2,570
MCEWAN,JOHN	234	017	000	30.50	\$1,890	\$0	\$1,890
MCGETTIGAN,DALE A & DONNA E	237	020	000	2.20	\$5,400	\$0	\$5,400
MCGUIRK, TIM	208	001	000	51.00	\$79,380	\$116,200	\$195,580
MCHUGH,KAREN	222	004	000	4.70	\$88,300	\$117,800	\$206,100
MCQUADE,RICHARD L & BRENDA L	239	077	000	0.50	\$57,500	\$90,500	\$148,000
MCQUADE,RICHARD L & CAROLINE J, TRUST	232	025	000	0.75	\$59,000	\$51,400	\$110,400
MEDIC, ELDIN & DEBORAH	231	017	000	16.00	\$65,380	\$149,900	\$215,280
MEIER,MANUELA A	226	021	000	3.60	\$84,700	\$106,700	\$191,400
MELROSE,DEAN R & NANCY J	225	044	000	5.00	\$89,800	\$153,300	\$243,100
MENDHAM, EDWARD B	220	008	000	3.73	\$60	\$0	\$60
MENDHAM, EDWARD B	220	030	000	2.74	\$83,900	\$104,600	\$188,500
MENDHAM, EDWARD B	220	031	000	25.21	\$81,140	\$156,000	\$237,140
MENDHAM, NATALIE ANNE	220	048	000	12.05	\$86,410	\$302,700	\$389,110
MENZEL,CHRISTA E	241	004	000	36.00	\$2,720	\$0	\$2,720
MENZEL,CHRISTA E	243	001	000	54.00	\$69,830	\$100,500	\$170,330
MENZEL,CHRISTA E	243	003	000	84.00	\$4,950	\$0	\$4,950
MENZEL,CHRISTA E	241	007	000	23.00	\$2,390	\$0	\$2,390
MERCIER, DOUGLAS D. TRUSTEE	232	033	000	7.05	\$76,200	\$127,100	\$203,300
METCALF, HENRY B. TRUSTEE OF THE	216	002	000	54.17	\$63,350	\$1,300	\$64,650
MICHAEL DECUBELLIS, TRUSTEE	209	005	000	56.00	\$3,470	\$0	\$3,470
MIGNEAULT,MICHAEL L & NANCY M	231	039	000	2.40	\$65,500	\$210,400	\$275,900
MILEWSKI, MICHAEL & HYATT, KATHLEEN	240	006	000	4.50	\$80,600	\$133,100	\$213,700
MILLER, ADAM PAUL AND	226	011	000	1.40	\$68,500	\$145,400	\$213,900
MILLER, IAN J. & AMANDA K.	234	011	000	5.00	\$92,400	\$167,000	\$259,400
MILLER, STEVEN, LEANN ET AL	203	001	000	25.00	\$1,550	\$0	\$1,550
MILLER,JOHN F & JOANNE M	233	003	000	2.53	\$80,400	\$149,300	\$229,700
MILLER,JOHN G & BEVERLY	222	013	000	5.00	\$88,400	\$142,200	\$230,600
MILLIGAN, GEORGE THOMAS, TRUSTEE	232	034	000	59.00	\$5,900	\$0	\$5,900
MILLIGAN,GEORGE THOMAS, TRUSTEE	232	053	000	12.10	\$1,210	\$0	\$1,210
MILLS,PERCY B & JUNE A	228	004	000	18.75	\$74,520	\$38,100	\$112,620
MITCHELL,THOMAS R,REVOC TRUST	246	005	000	2.20	\$12,400	\$0	\$12,400
MONTGOMERY, CHARLES	228	008	000	135.00	\$74,210	\$34,600	\$108,810
MOREAU,HENRY J & MARION	231	016	000	3.40	\$70,000	\$33,200	\$103,200

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

MORIN, ROBIN	250	005	000	3.38	\$79,600	\$54,900	\$134,500
MORIN,DAVID W	246	004	000	3.00	\$85,300	\$34,400	\$119,700
MORISON, JOHN H., TRUSTEE	250	027	000	40.00	\$124,590	\$295,200	\$419,790
MORRISON ALLAN C. REV. TRUST	210	002	000	25.00	\$2,020	\$0	\$2,020
MORRISON,ALLAN C,TRUSTEE	247	028	000	3.60	\$84,300	\$93,000	\$177,300
MORRISON,ALLAN C,TRUSTEE	237	022	000	7.50	\$27,500	\$7,000	\$34,500
MORRISON,ALLAN C,TRUSTEE	247	006	000	0.28	\$71,600	\$54,200	\$125,800
MORRISON,ALLEN C, TRUSTEE	247	005	000	14.84	\$1,860	\$0	\$1,860
MORRISON,HELENE G	239	088	000	0.10	\$48,000	\$41,800	\$89,800
MORRISON,HELENE GAIL	220	035	000	8.69	\$116,600	\$233,800	\$350,400
MORSE MCGINNIS,SHEILA ANN	228	018	000	5.80	\$79,900	\$103,800	\$183,700
MOSITES, LORI D	207	009	000	10.70	\$152,700	\$128,600	\$281,300
MOTTAU, EDWARDS & KATHLEEN	226	022	000	5.50	\$118,300	\$426,700	\$545,000
MOUA,PHIA & KA	231	035	000	36.49	\$67,440	\$216,300	\$283,740
MUELLER, ERICH	211	006	000	22.90	\$82,060	\$177,700	\$259,760
MURLEY,SANDRA & R ANDREW	205	009	000	3.70	\$88,800	\$175,800	\$264,600
MURPHY,PAUL J & DEBORAH A	225	037	000	2.49	\$84,800	\$194,500	\$279,300
N. E. FORESTRY FOUNDATION	202	005	000	10.80	\$640	\$0	\$640
N.E. FORESTRY FOUNDATION	203	005	000	163.00	\$3,920	\$0	\$3,920
NADEAU,DONALD	228	005	000	14.66	\$83,760	\$157,800	\$241,560
NESKEY,WILLIAM P & YVONNE GR	203	008	000	2.00	\$79,700	\$201,700	\$281,400
NEW SPARTAN PROPERTIES LLC	238	022	000	39.50	\$505,500	\$9,000	\$514,500
NEW SPARTAN PROPERTIES LLC	238	023	000	4.50	\$112,900	\$10,800	\$123,700
NEW SPARTAN PROPERTIES LLC	245	001	000	2.80	\$83,000	\$0	\$83,000
NH WATER RESOURCES BOARD	233	001	000	136.00	\$193,500	\$0	\$193,500
NH WATER RESOURCES BOARD	233	035	000	200.00	\$209,400	\$0	\$209,400
NH WATER RESOURCES BOARD	238	018	000	10.40	\$118,400	\$0	\$118,400
NH WATER RESOURCES BOARD	225	001	000	33.00	\$63,500	\$0	\$63,500
NICHOLS, KATHLEEN P. AND CREEL IV,	203	013	000	18.00	\$1,560	\$0	\$1,560
NIELDS,ROBERT L & E.J. ODGERS	226	020	000	58.90	\$4,610	\$0	\$4,610
NIELDS,ROBERT L, & E ODGERS	226	017	000	12.00	\$133,400	\$222,300	\$355,700
NIXON, MALCOM A	226	004	000	8.24	\$83,100	\$136,200	\$219,300
NORTH PACK LODGE	242	001	000	5.70	\$90	\$0	\$90
O'CONNELL,THOMAS J & PATRICIA E,III	221	016	000	11.00	\$141,400	\$128,600	\$270,000
O'NEILL, BRIAN & ROSE, MARIANNE	214	002	000	0.64	\$64,200	\$95,300	\$159,500
OLAPURATH, JOHN C	215	017	000	5.40	\$115,900	\$290,300	\$406,200
ORTIZ, KORENA M.	207	010	000	17.80	\$117,030	\$329,100	\$446,130
OTTO,GREGG & CAROLINE R	227	022	000	5.02	\$85,100	\$84,600	\$169,700
OUELLETTE, CHRISTOPHER	231	003	000	2.10	\$64,200	\$91,700	\$155,900
OWNER UNKNOWN	227	005	000	1.40	\$400	\$0	\$400
PAIGE, ROBERT & REBECCA	215	003	000	12.46	\$103,860	\$247,200	\$351,060
PALLADINO, COURTNEY A.	225	025	000	3.58	\$76,100	\$0	\$76,100
PARENT, DAVID & BRENDA	237	026	000	1.90	\$79,400	\$69,500	\$148,900
PARENT,SCOTT A	241	003	000	6.19	\$74,700	\$155,300	\$230,000
PARRATT,JAMES W & FAY V	231	032	000	1.80	\$79,100	\$115,300	\$194,400

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

PASQUARIELLO, JOHN	250	025	000	0.60	\$63,900	\$96,300	\$160,200
PAYNE,PETER,& PAMELA WARD	226	007	000	12.30	\$51,320	\$17,300	\$68,620
PENNEY, DAVID	234	031	000	12.45	\$75,570	\$159,800	\$235,370
PERRY,KENT M & ELIZABETH J	227	014	000	6.01	\$96,000	\$57,800	\$153,800
PFEIL, KIMBERLY	206	011	000	36.80	\$77,480	\$181,600	\$259,080
PHILBRICK, BRENDAN J. AND	238	006	000	11.11	\$70,420	\$181,200	\$251,620
PHILBRICK,SUSAN G	232	056	000	4.00	\$123,500	\$79,500	\$203,000
PHILBROOK,KEMPTON F & DONNA J	210	010	000	18.00	\$139,410	\$163,000	\$302,410
PHILIPPY, ANDY & MELISSA	212	005	000	8.80	\$112,200	\$185,900	\$298,100
PHILLIPS, THELMA	203	010	000	2.00	\$79,700	\$112,500	\$192,200
PIKE,RONALD G & D E, TRUST	207	025	000	66.10	\$80,630	\$170,900	\$251,530
PINNACLE MT FISH & GAME CLUB	233	002	000	33.00	\$78,910	\$69,900	\$148,810
PISCATAQUOG WATERSHED ASSOCIATION	201	001	000	34.00	\$1,370	\$0	\$1,370
PISCATAQUOG WATERSHED ASSOCIATION	208	008	000	4.00	\$200	\$0	\$200
PISCATAQUOG WATERSHED ASSOCIATION II	212	004	000	17.00	\$1,380	\$0	\$1,380
PLAMONDON, RONALD R.	239	092	000	0.55	\$57,800	\$44,200	\$102,000
PLAMONDON, RONALD R.	239	093	000	0.11	\$14,500	\$0	\$14,500
POIRIER,ARMAND	225	016	000	340.00	\$32,010	\$0	\$32,010
POLLARD, GEORGE & CONNIE	232	018	000	0.96	\$60,900	\$29,500	\$90,400
POMER, JOHN & ELLEN	239	055	000	0.75	\$59,000	\$180,200	\$239,200
PORTER III, RALPH W.	225	008	000	1.40	\$77,800	\$30,000	\$107,800
PORTER,VERNA SALISBURY	235	011	000	12.20	\$71,120	\$58,500	\$129,620
POTTER,MICHAEL W & MICHELLE	228	017	000	1.30	\$68,200	\$56,100	\$124,300
POWERS, SCOTT & MCLELLAN, HEATHER	225	036	000	2.13	\$81,100	\$49,200	\$130,300
PREFTAKES, JAMES & NADINE	215	027	000	7.21	\$94,300	\$137,000	\$231,300
PREST,ROBERT W & BRIAN D	233	020	000	7.00	\$117,600	\$174,200	\$291,800
PRIOR,SUSIE H	250	017	000	89.89	\$100,720	\$102,100	\$202,820
PROCTER,DIANA L, REV TRUST	241	011	000	45.88	\$85,790	\$171,100	\$256,890
PROCTOR, CHARLES A. TRUST	206	013	000	1.40	\$210	\$0	\$210
PROCTOR, CHARLES A. TRUST	206	022	000	41.00	\$6,290	\$0	\$6,290
PROCTOR, HOLLIS L. & JOYCE E.	206	030	000	3.30	\$74,900	\$78,800	\$153,700
PROCTOR,CHARLES A, TRUST	212	002	000	21.00	\$1,580	\$0	\$1,580
PROCTOR,CHARLES A, TRUST	206	003	000	99.00	\$8,380	\$0	\$8,380
PROCTOR,CHARLES A, TRUST	206	024	000	31.00	\$3,750	\$0	\$3,750
PROCTOR,KENNETH	206	028	000	10.34	\$96,000	\$104,100	\$200,100
PROVINS, JANE E., TRUSTEE	241	008	000	50.00	\$4,030	\$0	\$4,030
PROVOST IV & PROVOST 1/2 TRST	238	019	000	2.10	\$770	\$0	\$770
PROVOST IV & PROVOST 1/2 TRST	238	019	003	0.86	\$310	\$0	\$310
PROVOST IV & PROVOST 1/2 TRST	238	019	002	2.50	\$910	\$0	\$910
PROVOST IV & PROVOST 1/2 TRST	238	019	001	3.10	\$1,130	\$0	\$1,130
PUBLIC SERVICE COMPANY OF NH	999	001	000	0.00	\$0	\$1,772,500	\$1,772,500
PYZOCHA, KENNETH & JACQUELINE	203	020	000	6.03	\$96,700	\$171,200	\$267,900
QUILTY,JANET M & R SCOTT	228	015	000	4.80	\$127,300	\$11,500	\$138,800
QUINNEY, WALDO	230	022	000	2.90	\$59,400	\$0	\$59,400
QUINNEY, WALDO	230	021	000	2.52	\$83,200	\$164,800	\$248,000



**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

RACICOT, RONALD & LOREEN, CO TRUSTEES	239	050	000	2.10	\$70,500	\$231,300	\$301,800
RADER,DOUGLAS, & EMILY MORGAN	219	003	000	10.80	\$840	\$0	\$840
RADER,DOUGLAS, & EMILY MORGAN	216	001	000	84.00	\$105,280	\$186,400	\$291,680
RADER,DOUGLAS, & EMILY MORGAN	216	001	001	2.22	\$180	\$0	\$180
RADFORD, PERRY & JESSICA	250	021	000	0.72	\$64,700	\$115,100	\$179,800
RAE, MARY K	247	012	MOH	0.00	\$0	\$37,000	\$37,000
RAE, MARY K	247	012	000	3.40	\$75,500	\$97,500	\$173,000
RAMSEY, R, & J DUMONT	250	018	000	2.00	\$75,700	\$55,100	\$130,800
REDDINGTON, JOHN & CROWLEY, JENNIFER	237	016	000	5.14	\$124,900	\$106,300	\$231,200
REINFURT, JOSEPH & SHERRI	204	001	000	1.90	\$6,300	\$0	\$6,300
RENEAU, JERALD	234	022	000	37.00	\$82,300	\$120,300	\$202,600
RENEAU,JERALD	224	001	000	40.00	\$3,160	\$0	\$3,160
RENEAU,JERALD	234	021	000	0.26	\$64,500	\$86,200	\$150,700
RENEAU,JERALD	235	017	000	32.00	\$3,220	\$0	\$3,220
RENNIE, PATRICK	234	015	000	8.32	\$109,500	\$194,300	\$303,800
RENSHAW,JAMES R	220	001	000	2.00	\$79,700	\$61,300	\$141,000
REYNOLDS, ASHLEY M.	226	006	000	5.71	\$107,000	\$73,600	\$180,600
REYNOLDS, BURTON H	239	002	000	29.00	\$87,070	\$119,700	\$206,770
REYNOLDS, ROGER S TRUST	251	004	000	25.00	\$112,870	\$180,000	\$292,870
REYNOLDS,GUY B TRUST	239	098	000	0.40	\$55,000	\$143,600	\$198,600
RICHARDI,LYN A	234	003	000	2.15	\$80,500	\$72,100	\$152,600
RIENDEAU, CURT D. AND	231	013	000	6.58	\$79,200	\$121,400	\$200,600
RIENDEAU, LAURA L. AND	239	023	000	0.66	\$55,500	\$68,600	\$124,100
RIENDEAU, WALTER L & LINDA K	232	010	000	2.70	\$66,100	\$79,400	\$145,500
ROACH,DON F & LESLIE A	205	001	000	8.00	\$1,280	\$0	\$1,280
ROACH,DON F & LESLIE A	203	019	000	11.68	\$1,860	\$0	\$1,860
ROACH,DON F & LESLIE A	204	002	000	0.83	\$130	\$0	\$130
ROBBINS, JAMES J	208	002	000	6.10	\$43,900	\$0	\$43,900
ROBBINS,JAMES J	227	012	000	3.50	\$57,400	\$0	\$57,400
ROBBINS,JAMES J	231	020	000	2.70	\$66,700	\$84,300	\$151,000
ROBBINS,JAMES J	231	021	000	2.30	\$51,300	\$0	\$51,300
ROBBINS,PATRICIA	210	012	000	0.18	\$24,900	\$0	\$24,900
ROBBINS,PATRICIA A	226	010	000	3.50	\$63,250	\$114,700	\$177,950
ROBERTS, RONALD & TANYA	220	038	000	8.79	\$137,300	\$125,900	\$263,200
ROCCA,ANTHONY C & MARJORIE B	225	040	000	5.02	\$116,600	\$112,800	\$229,400
ROCCA,THERESA B	249	001	000	2.02	\$75,800	\$80,900	\$156,700
ROCCO,JOSEPH A & MARY ANN	231	012	000	13.89	\$64,630	\$194,100	\$258,730
ROCCO,JOSEPH A & MARY ANN	231	019	000	0.38	\$800	\$0	\$800
ROCCO,JOSEPH A & MARY ANN	231	010	000	0.58	\$40	\$0	\$40
ROEMER,DAVID & ANNAMARIE	234	034	000	16.52	\$70,180	\$190,500	\$260,680
ROEPER, ANDREW & CHASE	219	002	000	11.10	\$102,500	\$266,600	\$369,100
ROGERS, JOSEPH H.	221	006	000	1.40	\$96,600	\$180,700	\$277,300
ROGERS, JOSEPH H.	221	007	000	15.43	\$2,860	\$0	\$2,860
ROGERS,ROBERT H	212	007	000	42.07	\$71,520	\$131,800	\$203,320
ROPER,SCOTT C & STEPHANIE A	232	003	000	3.90	\$74,600	\$145,600	\$220,200

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**LYNDEBOROUGH, NH**

ROSE, NANCY L.	247	029	000	5.87	\$101,500	\$210,400	\$311,900
ROSSWAAG, RICHARD C.	207	018	000	17.30	\$81,610	\$101,000	\$182,610
ROWELL,CARL & GAIL,JR	232	021	000	4.70	\$75,900	\$65,700	\$141,600
ROY, CAROLYN & RICHARD	220	032	000	19.49	\$93,700	\$190,000	\$283,700
ROY, CAROLYN Z	220	007	000	4.00	\$320	\$0	\$320
ROY, SPENCER & TAMMY	239	058	000	1.13	\$61,600	\$172,800	\$234,400
ROY,CAROLYN Z	220	006	000	4.70	\$200	\$0	\$200
RUSSELL, GARY S	232	037	000	3.40	\$56,500	\$0	\$56,500
RYAN, WILLIAM K. & MARY JANE	239	094	000	0.29	\$52,300	\$92,100	\$144,400
RYCHWA,PAUL & MARGARET	231	002	000	2.00	\$63,700	\$66,300	\$130,000
RYMUT, JAMES & LEAH, TRUSTEES OF	218	012	000	243.00	\$17,250	\$0	\$17,250
SALISBURY, JOEL T.	235	009	000	52.10	\$3,910	\$0	\$3,910
SALISBURY,HERMAN O & JESSIE F	238	004	000	21.00	\$71,530	\$92,500	\$164,030
SANBORN, EDWIN N & PAMELA H	215	020	000	14.32	\$156,990	\$279,300	\$436,290
SANDS, NATHANIEL T & JANICE	220	019	000	0.64	\$64,200	\$75,800	\$140,000
SANTOS,ALVIN B	230	011	000	3.70	\$74,300	\$135,900	\$210,200
SCHMECHEL,DAVID A & KATHRYN	221	010	000	28.24	\$102,790	\$458,800	\$561,590
SCHMECHEL,DAVID A & KATHRYN	221	008	000	18.19	\$980	\$0	\$980
SCHMECHEL,DAVID A & KATHRYN	214	006	000	33.56	\$2,790	\$0	\$2,790
SCHMECHEL,DAVID A & KATHRYN	214	007	000	25.01	\$1,550	\$0	\$1,550
SCHMECHEL,DAVID A & KATHRYN	221	013	000	25.16	\$1,560	\$0	\$1,560
SCHMECHEL,DAVID A & KATHRYN	221	012	000	22.43	\$1,710	\$0	\$1,710
SCHMIDT-SCHEUBER, MORITZ, TRUSTEE	234	023	000	105.20	\$196,450	\$309,000	\$505,450
SCHNABLE, RICHARD H, CO-TRUSTEE	238	003	000	3.80	\$89,300	\$253,600	\$342,900
SCHOEN,SANDRA D	206	010	000	33.00	\$95,480	\$233,600	\$329,080
SCHOFIELD,STEPHEN R & NANCY H	239	037	000	6.63	\$88,800	\$109,800	\$198,600
SCHULTZ, KENNETH & CHARLENE	227	011	000	3.90	\$64,900	\$223,300	\$288,200
SCHULTZ,MARK P & PATRICIA	231	009	000	2.40	\$58,500	\$120,700	\$179,200
SCONCE,W, & J LEVY	222	006	000	5.09	\$80,000	\$133,200	\$213,200
SCOTT,WAYNE C & CAROL A	231	033	000	0.96	\$57,800	\$101,600	\$159,400
SEAGROVES,MRS MARY	203	018	000	2.20	\$80,000	\$59,200	\$139,200
SEARLE III,RICHARD, & FRAZIER	233	025	000	3.02	\$85,400	\$182,100	\$267,500
SELENE RMOF REO ACQUISITION, LLC	228	006	000	1.40	\$62,200	\$139,600	\$201,800
SHEFF,JAMES R & LINDA	226	018	000	66.00	\$4,600	\$0	\$4,600
SHIEL, THOMAS & MAJESKE, ANN D	209	008	000	36.00	\$4,570	\$0	\$4,570
SHIEL, THOMAS & MAJESKE, ANN, TRUSTEE	209	009	000	7.20	\$570	\$0	\$570
SHINN, DENNIS B. & SHINN, SHERRY E.	227	028	000	25.80	\$2,160	\$0	\$2,160
SHINN, DENNIS B. & SHINN, SHERRY E.	227	016	000	11.20	\$1,050	\$0	\$1,050
SHINN,JEFFREY D & LINDA J	227	027	000	12.68	\$68,190	\$152,900	\$221,090
SIGNORETTI, JL JR & SURETTE CHERYL A.	225	039	001	0.00	\$0	\$137,900	\$137,900
SIM,ROBERT J & BARBARA L	241	014	000	5.15	\$103,300	\$132,700	\$236,000
SIMARD MATTHEW J & KARIN A	215	011	000	5.00	\$91,800	\$130,300	\$222,100
SIMEK, MICHAEL N	239	044	000	2.40	\$81,800	\$81,500	\$163,300
SIMMER, TERRY & BETTY	239	087	000	15.00	\$90,860	\$109,700	\$200,560
SIMONI, ANNE	225	017	000	59.00	\$7,380	\$0	\$7,380

**2011 ASSESSED VALUES****LYNDEBOROUGH, NH**

SIMONI, CARLO & ANNE	225	018	000	90.00	\$5,580	\$0	\$5,580
SIMPSON, CURTIS L. SR	215	041	000	18.45	\$80,100	\$29,300	\$109,400
SIMPSON,KENNETH & PENELOPE	227	029	000	33.50	\$91,640	\$159,500	\$251,140
SKELLY III, JOHN F. AND	232	035	000	5.08	\$81,500	\$179,100	\$260,600
SKIDMORE, DAVID & WARDNA TRUSTEES	226	019	000	81.00	\$164,560	\$204,700	\$369,260
SLATER, JOHN J	238	006	001	5.00	\$78,100	\$67,300	\$145,400
SLOCOMB, DENNIS C. JR	241	009	001	5.01	\$83,900	\$80,500	\$164,400
SLOCOMB,DENNIS C & JUDITH A	241	009	000	5.01	\$91,600	\$93,400	\$185,000
SMART, EILEEN,& DEANNE KOTOSKY	220	005	000	3.00	\$85,000	\$130,400	\$215,400
SMITH, ELIZABETH D	220	016	000	0.91	\$66,500	\$16,200	\$82,700
SMITH, MICHAEL J & JEANINE M	227	020	000	1.40	\$68,500	\$159,200	\$227,700
SMITH, MONTY & ANITA FAYE	233	009	000	2.00	\$79,700	\$106,000	\$185,700
SMITH, WILLIAM R & DEIZE N	239	070	000	2.13	\$54,700	\$146,200	\$200,900
SMITH,MATTHEW J, & EILEEN A.	215	033	000	2.00	\$79,700	\$90,600	\$170,300
SMITH,WILLIAM R	239	068	000	0.23	\$2,000	\$0	\$2,000
SNOW, SCOTT L. & KIMBERLY A.	230	016	000	30.59	\$107,240	\$248,600	\$355,840
SNVK, LLC	243	002	000	104.00	\$71,060	\$0	\$71,060
SOCIETY FOR PROTECTION OF NH FORESTS	210	013	000	34.00	\$1,200	\$0	\$1,200
SOCIETY FOR PROTECTION OF NH FORESTS	206	014	000	1.60	\$55,200	\$0	\$55,200
SOCIETY FOR PROTECTION OF NH FORESTS	211	008	000	48.00	\$3,130	\$0	\$3,130
SOCIETY FOR PROTECTION OF NH FORESTS	211	003	000	67.00	\$2,960	\$0	\$2,960
SOCIETY FOR PROTECTION OF NH FORESTS	207	007	000	70.00	\$3,170	\$0	\$3,170
SOCIETY FOR PROTECTION OF NH FORESTS	207	027	000	27.01	\$950	\$0	\$950
SOCIETY FOR PROTECTION OF NH FORESTS	207	028	000	19.00	\$3,750	\$0	\$3,750
SOCIETY FOR PROTECTION OF NH FORESTS	207	004	000	95.00	\$3,890	\$0	\$3,890
SOCIETY FOR PROTECTION OF NH FORESTS	206	009	000	16.00	\$2,220	\$0	\$2,220
SOHEILL, HORMOZ	203	012	000	10.80	\$77,230	\$178,600	\$255,830
SOWERBY, DWIGHT & CYNTHIA REVOCABLE	216	008	000	9.10	\$199,300	\$503,700	\$703,000
SPECHT, CHARLES &	246	009	000	35.28	\$84,970	\$237,600	\$322,570
SPRINGER FAMILY REVOC TRUST	210	014	000	26.00	\$75,960	\$500	\$76,460
ST LAURENT, NOEL R. & GLORIA C.	238	021	000	8.86	\$127,000	\$229,900	\$356,900
ST LAURENT, SHAWN	239	079	000	7.71	\$88,100	\$179,800	\$267,900
STAMOULIS, JOHN G. & THEA	220	043	000	8.20	\$172,200	\$353,700	\$525,900
STAPEL,RICHARD & VIRGINIA,TRUST	227	006	000	4.50	\$81,900	\$164,100	\$246,000
STARKWEATHER, GORDON	241	015	000	0.61	\$64,000	\$78,900	\$142,900
STATE OF NEW HAMPSHIRE	250	026	000	14.00	\$138,400	\$0	\$138,400
STATE OF NEW HAMPSHIRE	232	006	000	0.45	\$3,200	\$0	\$3,200
STATE OF NEW HAMPSHIRE	231	011	000	12.20	\$41,200	\$0	\$41,200
STATE OF NEW HAMPSHIRE	231	018	000	14.10	\$15,900	\$0	\$15,900
STATE OF NEW HAMPSHIRE	239	020	000	8.40	\$37,800	\$0	\$37,800
STATE OF NEW HAMPSHIRE	239	069	000	1.10	\$5,400	\$0	\$5,400
STATE OF NEW HAMPSHIRE	239	047	000	6.10	\$34,300	\$0	\$34,300
STATE OF NEW HAMPSHIRE	239	053	000	1.80	\$2,200	\$0	\$2,200
STATE OF NH FISH & GAME DEPT	222	017	000	49.70	\$2,100	\$0	\$2,100
STEELE,JAMES M & DENISE M	233	006	000	6.70	\$99,400	\$75,200	\$174,600

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

STEERE, ANDREW & KARA	241	005	000	2.78	\$81,900	\$127,200	\$209,100
STEIGER, JOHN & CATHERINE C.	215	036	000	2.02	\$79,800	\$111,300	\$191,100
STEINBRUECK, KLAUS	215	030	000	4.39	\$94,400	\$0	\$94,400
STEINBRUECK, KLAUS &	215	026	000	6.22	\$104,700	\$130,800	\$235,500
STEPHENSON, SHIRLEY J, TRUSTEE	220	033	000	5.13	\$135,100	\$104,700	\$239,800
STEUER, KAREN M	232	001	000	0.72	\$64,700	\$116,700	\$181,400
STEWART, DENNIS TRUSTEE	213	002	000	5.02	\$88,400	\$207,500	\$295,900
STONE, BRENT I	250	024	000	0.46	\$62,200	\$73,200	\$135,400
STRICKHOLM, PHYLLIS	241	010	000	5.26	\$86,300	\$190,100	\$276,400
STRUBE,LORRAINE A	239	096	000	0.67	\$58,500	\$25,400	\$83,900
SULLIVAN,SANDRA	206	029	000	10.02	\$94,900	\$92,500	\$187,400
SURETTE, ROBERT & CHERYL	225	039	002	0.00	\$0	\$137,900	\$137,900
SURETTE, ROBERT & CHERYL	225	039	000	5.01	\$0	\$0	\$0
SURNER, MARIA E.	215	032	000	1.20	\$96,500	\$98,200	\$194,700
SWAIN, MARK A., CO-TRUSTEE	222	015	000	5.17	\$78,400	\$138,300	\$216,700
SWARTZ, HERBERT E.	219	001	000	805.00	\$160,940	\$290,000	\$450,940
SWARTZ, HERBERT E.	220	017	000	10.50	\$1,260	\$0	\$1,260
TALBOTT, DUANE R	218	011	000	1.60	\$62,700	\$35,000	\$97,700
TARN RD PROP OWNERS ASSOC	213	004	000	20.00	\$520	\$0	\$520
TAYLOR,NICHOLAS & VIRGINIA	220	020	000	2.70	\$83,400	\$133,200	\$216,600
TAYLOR,RICHARD	250	007	000	3.01	\$81,100	\$147,700	\$228,800
TAYLOR,RONALD & FRANCES,TRSTS	239	086	000	1.70	\$63,000	\$117,300	\$180,300
TDS TELECOM INC	999	002	000	0.00	\$93,800	\$512,600	\$606,400
TERCHO, GERALD & LORETTA TRUSTEES	220	009	000	16.20	\$80,610	\$315,300	\$395,910
TESTA,RICHARD D	231	025	000	3.80	\$79,000	\$170,300	\$249,300
THERIAULT, JERRY & SARAH	226	003	000	10.15	\$93,600	\$56,700	\$150,300
THOMAS,LOWELL S & JOHANNA G	203	004	000	9.00	\$99,400	\$261,000	\$360,400
THOME,GEORGE D & SUE A	230	015	000	11.04	\$900	\$0	\$900
THOME,GEORGE D & SUE A	231	015	000	98.00	\$11,190	\$0	\$11,190
THOMPSON,ROY S & JULIE A	227	033	000	5.36	\$109,200	\$142,700	\$251,900
THORKILDSEN,ROY & CAROLYN	216	007	000	31.00	\$134,100	\$138,800	\$272,900
TILSLEY, ROY W JR	233	024	000	2.56	\$81,300	\$151,000	\$232,300
TOBI,ARIEL & NANCY LS	215	008	000	5.92	\$83,160	\$137,000	\$220,160
TOBI,ARIEL & NANCY LS	215	007	000	11.50	\$900	\$0	\$900
TOCHKO, ANTHONY & THIBODEAU, L TRUST	250	010	000	2.20	\$80,800	\$165,000	\$245,800
TOMAS,THOMAS & CANDIA CAMPBELL	231	022	000	2.20	\$71,000	\$61,900	\$132,900
TOWNES FAMILY TRUST	212	003	000	0.04	\$100	\$0	\$100
TRUDEAU, LEO	202	002	000	28.10	\$89,870	\$22,300	\$112,170
TRUE, KELLEY C.	247	008	000	1.40	\$105,000	\$216,300	\$321,300
TRUE, KELLEY C.	247	024	000	0.61	\$78,500	\$0	\$78,500
TURNER, TRACEY & PAUL	234	027	000	109.00	\$135,540	\$315,800	\$451,340
TYBURSKY, DENNIS P	225	034	000	4.40	\$99,400	\$29,100	\$128,500
UHAS, MICHAEL OR GRETCHEN, TRUSTEES	226	023	000	56.00	\$74,140	\$129,500	\$203,640
UNDERWOOD,ROBERT & GENEVIEVE	234	024	000	3.56	\$88,000	\$131,000	\$219,000
UNDERWOOD,ROBERT C & GENEVIEVE	234	025	000	6.40	\$104,500	\$91,000	\$195,500

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

UNITED CHURCH OF LYNDEBOROUGH	231	004	000	4.35	\$88,300	\$1,000	\$89,300
UNITED CHURCH OF LYNDEBOROUGH	221	005	000	0.56	\$89,800	\$370,700	\$460,500
UNITED CHURCH OF LYNDEBOROUGH	239	031	000	0.59	\$63,800	\$367,900	\$431,700
VAN HAM, ERNEST E, TRUST	208	006	000	40.00	\$2,480	\$0	\$2,480
VAN HAM, ERNEST E, TRUST	208	005	000	19.00	\$1,170	\$0	\$1,170
VAN HAM, ERNEST E, TRUST	207	016	000	8.10	\$500	\$0	\$500
VAN HAM, ERNEST E, TRUST	208	004	000	14.40	\$720	\$0	\$720
VAN HAM, PETER	209	004	000	64.00	\$3,970	\$0	\$3,970
VAN HAM, PETER	209	007	000	55.00	\$3,480	\$0	\$3,480
VAN HAM, PETER & DEBORAH	208	007	000	57.00	\$3,630	\$0	\$3,630
VAN HAM, ERNEST E, TRUST	221	003	000	0.73	\$270	\$0	\$270
VAN HAM, ERNEST E, TRUST	226	015	000	2.39	\$67,530	\$29,700	\$97,230
VAN HAM, ERNEST E, TRUST	226	016	000	170.00	\$23,130	\$0	\$23,130
VAN HAM, ERNEST E, TRUST	215	006	000	72.00	\$13,250	\$0	\$13,250
VAN HAM, ERNEST E, TRUST	215	001	000	28.00	\$2,180	\$0	\$2,180
VAN HAM, ERNEST E, TRUST	210	004	000	30.00	\$1,860	\$0	\$1,860
VAN HAM, ERNEST E, TRUST	210	006	000	1.90	\$140	\$0	\$140
VAN HAM, ERNEST E, TRUST	210	016	000	29.00	\$2,180	\$0	\$2,180
VAN HAM, ERNEST E, TRUST	210	017	000	18.00	\$1,360	\$0	\$1,360
VAN HAM, HELEN T & PETER	215	024	000	5.40	\$2,300	\$0	\$2,300
VAN HAM, HELEN T & PETER	215	034	000	107.00	\$96,490	\$292,600	\$389,090
VAN HAM, PETER	210	003	000	40.00	\$66,530	\$0	\$66,530
VAN HAM, PETER	215	035	000	11.90	\$118,000	\$152,200	\$270,200
VAN KANAN, MICHAEL L & IRENE M	247	027	000	0.19	\$62,500	\$110,700	\$173,200
VANDERHOOF, SARAH T. & JONATHAN F.	227	025	000	9.03	\$94,900	\$100,400	\$195,300
VANDERHOOF, JOHN & BARBARA	239	074	000	3.76	\$71,600	\$75,700	\$147,300
VEILLEUX, RICHARD	232	041	000	2.86	\$74,400	\$195,600	\$270,000
VENGREN, K M & KENDALL, H A	203	009	000	2.35	\$81,600	\$113,600	\$195,200
VIGNEAULT, CHRISTIAAN	234	029	000	8.90	\$79,880	\$202,100	\$281,980
VINCENT, SUSAN L	234	007	000	19.74	\$4,710	\$0	\$4,710
VISCAROLA, P, & K HEWS	222	002	000	2.70	\$78,700	\$424,200	\$502,900
VON MERTENS, CARL P., TRUSTEE	218	002	000	14.14	\$60,190	\$0	\$60,190
VON MERTENS, FRANCES H., TRUSTEE	218	001	000	105.19	\$63,580	\$0	\$63,580
WALKER, MICHAEL	218	009	000	14.50	\$1,450	\$0	\$1,450
WALKER, NORMA	239	026	000	0.75	\$56,000	\$103,800	\$159,800
WARDWELL, CHERYL	237	004	000	3.00	\$93,000	\$139,300	\$232,300
WATSON, LESTER E	239	060	000	2.70	\$66,900	\$167,300	\$234,200
WATT, JOHN J & V LUCILLE	234	026	000	59.00	\$73,950	\$158,100	\$232,050
WEIGLE, WILLIAM J	203	011	000	2.90	\$98,200	\$113,100	\$211,300
WEINERT, BRANDON & SNEZHANA	215	040	000	0.19	\$49,500	\$56,500	\$106,000
WEISSFLOGG, MARK P & DIANE M	228	012	000	29.18	\$83,950	\$386,300	\$470,250
WELCH, PERLY J. & IRENE C.; CO-TRUSTEES	232	005	000	0.87	\$66,100	\$112,700	\$178,800
WELCH, TIMOTHY & ULRICH, DANA	235	004	000	39.00	\$70,140	\$224,800	\$294,940
WELCH, TIMOTHY & ULRICH, DANA	235	012	000	0.26	\$14,200	\$0	\$14,200
WELCH, WILLIAM C & AMY A	220	042	000	13.90	\$81,060	\$210,400	\$291,460

**2011 ASSESSED VALUES****LYNDEBOROUGH, NH**

WELDEN, THOMAS P	208	010	000	19.00	\$3,030	\$0	\$3,030
WENTWORTH,DANIEL G & PATRICIA	215	004	000	28.13	\$167,650	\$228,500	\$396,150
WETHERALL,JOAN K	231	030	000	5.02	\$84,300	\$130,400	\$214,700
WETHERBEE, CHARLES	239	028	000	0.30	\$52,500	\$150,700	\$203,200
WETHERBEE, JAMES & TAMMY	222	012	000	5.06	\$97,900	\$161,700	\$259,600
WETHERBEE, JAMES & TAMMY	222	011	000	5.39	\$71,300	\$4,800	\$76,100
WETHERBEE,CARL	221	001	000	1.60	\$84,700	\$57,800	\$142,500
WHALEN, HELEN W.	239	063	000	4.30	\$94,800	\$56,000	\$150,800
WHEELER, TRACI ANN	214	008	000	16.71	\$3,930	\$400	\$4,330
WHITE, KARIE A. AND PAUL	226	014	000	5.30	\$95,800	\$46,900	\$142,700
WHITMORE, JAMES D. & SHERRY	231	024	000	2.30	\$71,600	\$128,500	\$200,100
WHITTEMORE,MARY V	210	018	000	13.70	\$850	\$0	\$850
WHITTEN,CHESTER A.,JR TRUSTEE	233	005	000	4.19	\$85,900	\$28,800	\$114,700
WICKETT,S & S, & J WENTWORTH	225	013	000	3.00	\$610	\$0	\$610
WICKETT,S & S,& J WENTWORTH	225	011	000	2.00	\$320	\$0	\$320
WICKETT,S & S,& J WENTWORTH	225	014	000	8.32	\$118,990	\$376,600	\$495,590
WIENER,FLORENCE,& M WEINSTEIN	249	006	000	16.00	\$64,740	\$0	\$64,740
WIGHT, RICHARD S & JENNIFER D	247	016	002	30.62	\$3,700	\$0	\$3,700
WIGHT,RICHARD S & JENNIFER D	215	023	000	5.03	\$106,500	\$180,400	\$286,900
WIKMAN,JOHN C & TAMMI J	234	016	000	16.19	\$119,300	\$205,200	\$324,500
WILKINS,ROBERT B & STEPHEN G	206	015	000	105.00	\$3,680	\$0	\$3,680
WILKINS,ROBERT B & STEPHEN G	206	026	000	23.00	\$810	\$0	\$810
WILLIAMS ROBERT B. AND	239	032	000	1.40	\$68,500	\$127,700	\$196,200
WILLIAMS, DAVID O & KIMBERLY J	220	029	000	1.40	\$77,800	\$111,600	\$189,400
WILLIAMS, ROGER LEE C.	218	005	000	7.30	\$1,020	\$0	\$1,020
WILLIAMS, ROGER LEE C.	218	003	000	9.06	\$920	\$0	\$920
WILLIAMS, ROGER LEE C.	218	006	000	3.60	\$41,010	\$7,800	\$48,810
WILLIAMS,JOHN H	231	027	000	2.10	\$70,600	\$173,700	\$244,300
WILLIAMS,RONALD E & BARBARA E	214	011	000	10.72	\$126,900	\$23,200	\$150,100
WILLIAMS,RONALD E & BARBARA E	214	012	000	2.10	\$56,200	\$28,700	\$84,900
WILLIAMS,RONALD E & BARBARA E	214	010	000	2.02	\$56,100	\$54,700	\$110,800
WILLIAMS,THOMAS,ETHAN & LAURA	214	013	000	4.81	\$83,300	\$88,300	\$171,600
WILTON,TOWN OF	251	001	000	1.80	\$210	\$0	\$210
WINSLOW, GEORGE	218	015	000	12.18	\$78,250	\$154,600	\$232,850
WOLFSON,DANIEL J & CHERYL L	215	018	000	5.50	\$101,400	\$264,000	\$365,400
WOOD,DOROTHY A,TRUSTEE	220	014	000	20.87	\$2,500	\$0	\$2,500
WOODMONT ORCHARDS INC	247	022	000	5.10	\$77,220	\$148,900	\$226,120
WOODMONT ORCHARDS INC	247	010	000	8.60	\$97,400	\$0	\$97,400
WOODMONT ORCHARDS INC	247	022	002	5.20	\$780	\$0	\$780
WOODS, JOHANNE B., TRUSTEE	239	030	000	7.20	\$78,200	\$149,800	\$228,000
WORCESTER,EDNA M,TRUSTEE OF	250	028	000	3.20	\$93,000	\$73,900	\$166,900
WORTHEN,GAIL	239	006	000	48.00	\$3,760	\$0	\$3,760
WOZNAK,THOMAS E & FRANCES E	220	010	000	15.69	\$171,000	\$207,400	\$378,400
WRAY, ROBB G. AND	227	015	000	8.85	\$97,800	\$219,200	\$317,000
WRIGHT, RANDALL W. AND	239	042	000	4.65	\$118,200	\$203,000	\$321,200

**2011 ASSESSED VALUES**  
**LYNDEBOROUGH, NH**

WRIGHT,DANA S & BARBARA J	227	001	000	0.42	\$33,300	\$0	\$33,300
WRIGHT,TROY & ANGELIQUE	227	035	000	5.01	\$84,300	\$187,900	\$272,200
WYLIE,KINGMAN J	247	004	000	1.75	\$78,900	\$37,000	\$115,900
YAKOVAKIS, ANTHONY D.	249	005	000	0.71	\$4,000	\$0	\$4,000
YELLAND, JOHN S.	210	019	000	50.00	\$6,300	\$0	\$6,300
YERGER, CAROLYN J	247	014	000	3.80	\$76,700	\$86,400	\$163,100
YOUNG,MICHAEL,& HIEN BUI	232	017	000	46.29	\$64,940	\$309,800	\$374,740
ZECCHINI,LEONARD F & RUTH S	234	006	000	2.10	\$80,200	\$248,300	\$328,500

## **TOWN OF LYNDEBOROUGH PHONE NUMBERS**

Emergency Dispatch	911
Town Offices	654-5955
Building Inspector	582-9521
Fire Department	654-9318
Health Officer	654-5955
Highway Department	654-5955
J.A. Tarbell Library	654-6790
Lyndeborough Central School	654-9381
Police Department	654-6535
Town Clerk/Tax Collector's Office	654-5955
Wilton/Lyndeborough Co-op High School	654-6123
WLT Ambulance & Rescue Service	654-2222
Wilton Recycling Center	654-6150

## **STATE EMAIL/WEBSITE SOURCES**

[www.lyndeboroughnh.us](http://www.lyndeboroughnh.us) town website

[www.nh.gov](http://www.nh.gov) for all state agencies; executive, legislative, state personnel, licensing boards, Revised State Statutes and much more.

[www.gencourt.state.nh.us](http://www.gencourt.state.nh.us) for all NH House and State Senate Members email addresses

[www.nhes.state.nh.us/elmi](http://www.nhes.state.nh.us/elmi) for NH community profiles

