



*Town of  
Lyndeborough, NH  
Annual Report*



*For the Year Ending December 31, 2012*

## *Town of Lyndeborough~Office & Meeting Hours*



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

Nine Citizens' Hall Rd.  
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  
**Hours:** Mon. 12-5pm & 6-8pm,  
Wed. 10am -6pm, Thur. 1-6pm, Saturday 12-6pm  
[www.jatarbelllibrary.org](http://www.jatarbelllibrary.org)

**654-6790**

### *BUILDING INSPECTOR*

By appointment

**547-6387**

### *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  
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: 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: Quarterly-TBD  
Time: 7:30 pm  
Place: Citizens' Hall

#### *Library Trustees*

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

#### *Heritage Commission*

Date: Last Wednesday  
Time: 5:30 pm  
Place: Library

#### *Cemetery Trustees*

Date: As needed  
Time:  
Place: Citizens' Hall

## *In Dedication of Ruth Johnston*

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Ruth Johnston enjoyed the lively banter at town meetings and the friendly camaraderie at social events. A proud mother who loved her five children and several grandchildren; and who loved this town, she dedicated much of her time to serving its' residents and building many friendships.

Ruth never missed elections serving as ballot clerk, supervisor of the checklist or ballot counter, depending on what was needed. She would say "I'll help out wherever I'm needed most." She held seats on the Planning and Zoning Boards. She loved her church. Though she served many civic organizations throughout her years, none held her heart more than her time with the Lafayette Artillery Company. She was a proud and loyal member and could be seen standing, wearing her bright red Artillery T-shirt and cap, side by side

with the membership at nearly all the Memorial and Veterans Day observances.

She loved to volunteer. More than that, she needed to volunteer. She would pull up in her beloved black PT Cruiser with purple flames and fill you in on the latest. She often referred to her "missions in life - helping others." She particularly enjoyed driving those who didn't have transportation or family back and forth to doctor appointments, hospital visits and errands. She collected water samples for environmental testing; she visited with hospice patients sharing her bright smile and words of comfort. She went down South and helped hurricane victims.

Prior to retirement she worked as a real estate agent. She would often express how good it made her feel to match the right home to the right family. The contact didn't end at the sale--but instead those clients, she counted as her friends and a lasting relationship was formed.

Ruth and husband Les lived in what she called "their little house in the woods." On the table were binoculars and several bird books. While visiting you were warmed by the kitchen woodstove and the luscious aroma of something baking. On voting days, while Ruth would be at the polls, Les would drive over with a lunch he prepared just for her, a snack fresh out of the oven and of course, her favorite tea.

After Les passed on Ruth stayed at the house for a few more years, but the task of keeping everything working and running became overwhelming, so she made the heartbreaking decision to move to senior housing in Milford. Her heart never left Lyndeborough where she had said many times was her only true home. Many of her friends here in town, knew that to be so and even the May Day Fairy who delivers baskets of treats and good wishes trekked to Milford to leave Ruth hers every May Day. It's nice not to be forgotten, she would say.

Her good deeds, commitment to her community and care for humanity live on in the lives of all she touched.

Ruth, may we all aspire to give back as much as you did.

*~Dedication courtesy of Lorraine Strube*

# ***2012***



***Community usually refers to a settlement larger than a village that shares common values.***

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

*Thank you to Ken Paulsen for our cover photo, as well as the above photo of the High Bridge located on Highbridge Road. Cover photo was taken prior to the restoration efforts of the Cross Lyndeborough Trail project and the above photo was taken upon completion of the restoration.*

*I would like to personally thank Karen Holland, Kathleen Humphreys and Nadine Preftakes for providing such wonderful photography, Joyce for coordinating the school submission and Jessie Salisbury for her proof reading expertise. It has been a wonderful experience working with everyone to put our Town Report together.*



## *Table of Contents*



Assessed Values 2012	157
Assessing Report	70
Auditors Report	121
Budget- 2013 Proposed	22
Budget –MS-7 Report	34
Budget Committee - Annual Report	43
Building Inspector's Report	67
Building Fees	68
Capital Improvement Plan – Annual Report	45
Capital Reserve Fund/CIP	44
Cemetery –Annual Report and Financial Statement	76
Conservation Commission	78
Conservation Fund Financial Report	56
Current Use Report	51
Fire Department – Annual Report	63
Forest Fire Warden	66
Health Officer	90
Heritage Commission-Annual Report	79
Highway Department – Annual Report	62
Historic District Commission	80
Inventory of Valuation	51
Library Trustees Annual Report	88
Library Trustees Financial Report	89
Local Emergency Planning Committee	81
Monuments Committee	82
Nashua Regional Planning Commission – Annual Report	98
Officials and Departments	8
Planning Board – Annual Report	83
Police Department – Annual Report	60
Schedule of Town Property	50
Selectmen's Report	74
Supervisors of the Checklist	84
Tax Collector – MS61 – Financial Statement	52
Tax Rate Computation	50
Town Administrator Report	58
Town Clerk – Annual Report	55
Town Meeting minutes summary March 2012	104
Town supported Health/Family Service providers	94
Treasurer's Report	56
Trustees of the Trust Funds	48
Vital Statistics	117
Warrant for Town Meeting 2013	15
Welfare Department	71
Wilton/Lyndeborough/Temple Ambulance-Annual Report	69
Wilton/Lyndeborough Women's Club	103
Wilton Lyndeborough Youth Center-Annual Report	102
Zoning Board of Adjustment-Annual Report	85

## *INTERNATIONAL ELECTION OBSERVERS*



*Community usually refers to a settlement larger than a village that shares common values.*

The World Affairs Council of New Hampshire hosted an Iraqi delegation in a program called “Iraq Election Stakeholders” who were visiting New Hampshire looking at the election process and how the government is involved in making sure elections are free and clear and transparent. The group visited Lyndeborough after the polls closed on election night, November 6, to observe the hand count process. They enjoyed Lyndeborough hospitality and were happy to observe the hand count tradition and took lots of photos and video of the process and asked questions from the “visitors” section of Citizens’ Hall.

The Iraqi group also met with the New Hampshire Secretary of State, visited NE College Poll Center, toured NH Institute of Politics, did a walkthrough of the Romney and Obama NH Campaign Headquarters, met with students from SNHU, observe the hand count in Lyndeborough, met with Jake Berry of Nashua Telegraph and participated in a roundtable with Americans for Campaign Reform and the Coalition for Open Democracy.

“The US Department of States Bureau of Education and Cultural Affairs take up and coming leaders from their countries to come to the United States to learn about different topics in the hopes of strengthening governments and ties between our countries. They also bring over non-profit leaders. They are selected by their embassies and consulates in their countries,” explained Tim Horgan, World Affairs Council NH Program Director of International Visitors Program.

“They definitely liked the hand count because they don’t trust the electronic balloting at this point. They do hand counts in Iraq and they were so glad to get an opportunity to see how we do it in the United States. They also enjoyed meeting with the Secretary of State and to see how elections are done here so they can take that information back home and implement it in ways that will fit in Iraq,” said Horgan.

It was a wonderful opportunity for both groups to come together and share values, even though our communities are a world apart.

*By Kathleen Baglio Humphreys*

*Lyndeborough NH Town Report-2012*

## *Town Report 2012*

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This year's Town Report is based on a definition of community that rings true with the residents of Lyndeborough, and that is **“community usually refers to a settlement larger than a small village that shares common values”**. This is especially true in our town as we depend on surrounding towns to share services and resources so that all of our various pieces come together to create a whole. Lyndeborough Fire, Highway and Police Departments are all part of state Mutual Aid Programs to provide support as well as receive support during emergencies that impact our town and region.

This year, thanks to the generosity of Lyndeborough citizens, our Fire Department was able to purchase new air pack equipment for the Lyndeborough Firefighters. Upon receiving the new equipment, Fire Chief Rick McQuade arranged to donate our old equipment to the Firefighter I Program at Mascenic High School. This donation allows students real life training, helping them be better prepared to serve their community, wherever that might be.

In 2008, the Lyndeborough Trails Association took on a project called Cross Lyndeborough Trail (CLT), which involves trails and class VI roads that completely cross Lyndeborough. This project included the restoration of High Bridge which involved the expertise of Phil Brooks as well as many others. High Bridge located on Highbridge Road serves as the gateway to the trail systems in New Boston, Francestown and other local towns. This project serves local communities as a destination for families and outdoor recreation. This dedicated group of people has a goal to encourage a sense of community through the creation and use of the trails to be enjoyed by not only Lyndeborough residents, but also those of surrounding towns.

Each year the Wilton-Lyndeborough Women's Club coordinates with residents and businesses to provide Christmas for residents in Wilton and Lyndeborough and surrounding areas. Over the past three years, this club has provided 36 families with Christmas. Through their fundraising efforts, the Women's Club also provides scholarships to graduating seniors from both towns, assists residents in need, sponsors dinners for local seniors, provides Mother's Bags at the Christmas Store in Wilton as well as donating funds to local organizations.

Scott Roper took on the arduous task of putting together Lyndeborough Historic Reports to document the Architectural History and Cultural Inventory of Center Hall as well as the Stonebridge Center Rd Connection. This serves as a valuable resource for the town and future generations. All too often efforts at “preservation” are reactions to a crisis rather than part of the planning process. History is more than events. Preservation is more than buildings and the areas associated with the buildings such as farm land, roads, meadows and forest, which are all part of the value of Lyndeborough for those who live here and others passing through.

In closing, we would like to thank all of the people who make our community great. Included in this year's Town Report are quotes from the Lyndeborough Central School students on the best value they have learned from their families/community...enjoy!

## OFFICIALS AND DEPARTMENTS



### ELECTED BY TOWN MEETING VOTE

(Bolded text indicates term expiring in 2013)

#### MODERATOR

(2 year term)

Walter M. Holland

Term Expires 2014

#### BOARD OF SELECTMEN

(3 year term)

Arnold A. Byam, III, Chair

**Donald Sawin**

Kevin Boette

Term Expires 2015

**Term Expires 2013**

Term Expires 2014

#### TREASURER

(3 year term)

Ellen Martin

**Term Expires 2013**

#### TOWN CLERK/TAX COLLECTOR

(3 year term)

Patricia H. Schultz

Johanne Woods

Term Expires 2015

Appointed

#### CEMETERY TRUSTEES

(1 elected each year for 3 year term)

**Robert H. Rogers, Chair**

Virginia Chrisenton, Treasurer

Lawrence Cassidy

**Term Expires 2013**

Term Expires 2014

Term Expires 2015

#### LIBRARY TRUSTEES

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

**Robert H. Rogers, Chair**

**Sally B. Curran, Treasurer**

Ann Harkleroad

Nadine Preftakes

V. Lucille Watt

**Term Expires 2013**

**Term Expires 2013**

Term Expires 2014

Term Expires 2015

Term Expires 2015

#### TRUSTEES OF TRUST FUNDS

(1 elected each year for 3 year term)

**Richard Herfurth, Chair**

Gary Leblanc

Stanley Green

**Term Expires 2013**

Term Expires 2014

Term Expires 2015



*Officials & Departments (continued)*

**SUPERVISORS OF THE CHECKLIST**

(1 elected every other year for 6 year term)

Sally Curran  
Stephanie Roper  
Jessie Salisbury

Term Expires 2016  
Term Expires 2018  
Term Expires 2014

**BUDGET COMMITTEE**

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

Donald Guertin, Chair  
**Burton Reynolds, Vice Chair**  
**Scott Roper**  
**Walter M. Holland**  
**Bruce A. Houston**  
Sandy Schoen  
Michael Decubellis  
Karen Grybko  
Kevin Boette  
Jeffrey Shinn

Term Expires 2015  
**Term Expires 2013**  
**Term Expires 2013**  
**Term Expires 2013**  
**Term Expires 2013**  
Term Expires 2014  
Term Expires 2014  
Term Expires 2014  
For the Selectmen  
Term Expires 2015

**ZONING BOARD OF ADJUSTMENT**

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

**Richard Roy**  
Thomas Chrisenton  
Lee Mayhew  
Karen Grybko  
ALTERNATES (appointed by the ZBA)  
John Redemske

**Term Expires 2013**  
Term Expires 2014  
Term Expires 2015  
Term Expires 2015

**APPOINTED BY THE BOARD OF SELECTMEN**

**TOWN ADMINISTRATOR**

**Kate Thorndike**

Cynthia Hasty, Administrative Assistant

Kay Hopkins, Office Assistant

**FIRE CHIEF**

**Rick McQuade**

Donnie Cole, Rescue Chief

Brian Smith, 2<sup>nd</sup> Assistant Chief

Mickey Leavitt, 3<sup>rd</sup> Assistant Chief

*Officials & Departments (continued)*

**POLICE ADMINISTRATOR**

**Lt. Rainsford Deware, Officer-In-Charge**

**Full Time Officers:** Ashley Pepelis, Zachary Byam

**Part Time Officers:** Lionel Emond,  
Keith Hervieux, Mike Needham, Ralph McClellan

**ROAD AGENT**

**Kent M. Perry**

Mark S. Chase  
Stephen Vergato

Melvin D. Rossi  
Gregory Porter (temp. PT)

**AMBULANCE CHIEF**

**Gary Zirpolo**

**EMERGENCY MANGEMENT DIRECTOR**

**Carylyn McEntee**

**LOCAL EMERGENCY PLANNING COMMITTEE (LEPC)**

Carylyn McEntee  
Sherry Finch-Animal Control  
Susan Tussing

Sharon Kinney  
Gary Zirpolo  
Jim Button

Kent Perry  
Chief McQuade

**FOREST FIRE WARDENS**

Rick McQuade, State Appointed  
Jim Whitmore, Deputy  
Brian Smith, Deputy

Arnold Byam, Deputy  
Ted Waterman, Deputy  
Mark Chase, Deputy

Chris Horn, Deputy  
Sean Magoon, Deputy

**HEALTH OFFICER**

**Sharon Kinney**

Recommended by Selectmen, appointed by State

**WELFARE DIRECTOR**

**Kate Thorndike**

Cynthia Hasty, Deputy Welfare Director

**BUILDING INSPECTOR/CODE ENFORCEMENT OFFICER**

**Michael Borden**

**TOWN ASSESSOR**

Todd Haywood, CNHA

**TOWN FORESTER**

Robert Todd

**TOWN COUNSEL**

William R. Drescher, Esq

**AUDITORS**

Plodzik & Sanderson

*Officials & Departments (continued)*

**PLANNING BOARD**

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

**Michael Decubellis, Chair**

Bill Ball, Vice Chair

Pauline Ball, Clerk

Arnold A. Byam, III

**Thomas Chrisenton,**

**Larry LaRouche**

Robert Rogers

**ALTERNATES**

Steve Brown

Julie Zebuhr

**Term Expires 2013**

Term Expires 2014

For the Selectmen

**Term Expires 2013**

**Term Expires 2013**

Term Expires 2015

Term Expires 2014

Term Expires 2014

**HERITAGE COMMISSION**

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

Jen Dumont, Chair

**Jessie Salisbury, Secretary**

Stephanie Roper, Treasurer

Robert Rogers

**ALTERNATES:**

Term Expires 2014

**Term Expires 2013**

Term Expires 2015

For the Planning Bd.

**CONSERVATION COMMISSION**

(5 Regular Members – 3 Alternates)

Sharon Akers, Chair

Michael Decubellis

**Pauline Ball**

Robert Nields

Andrew P. Roeper

**ALTERNATES:**

Michael Hasty

Term Expires 2014

Term Expires 2015

**Term Expires 2013**

Term Expires 2015

Term Expires 2014

**HISTORIC DISTRICT COMMISSION**

**Scott Roper, Chair**

Clayton Brown

Larry Crosby

Scott Wickett

Julie Zebuhr

**ALTERNATES:**

Andrew P. Roeper

Stephanie Roper

**Term Expires 2013**

Term Expires 2014

Term Expires 2015

Term Expires 2014

Planning Board Rep.

*Officials & Departments (continued)*

**MONUMENTS COMMITTEE**

Scott Roper, Chair  
Walter Holland  
Paul Martin

Lorrie Haskell  
Walter Holt  
Stephanie Abbot Roper

**BUILDINGS AND GROUNDS**

Angel Berkebile, Buildings

Greg Porter, Grounds

**WILTON RECYCLING CENTER**

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

Michael Decubellis

Donald Sawin

**BALLOT CLERKS**

(2 year term beginning in September of even years)

Mary Alice Fullerton

Nadine Preftakes

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

**Brenda Cassidy**

Carole Thompson, Administrative Assistant

**CAPITAL IMPROVEMENT PLAN**

(Appointed by the Planning Board)

Burton Reynolds  
Pauline Ball  
Bob Lewis

Donald Guertin  
William Ball

Mary Alice Fullerton  
Karen Grybko

*Officials & Departments (continued)*



**OTHER ELECTED OFFICIALS:**

**COUNTY COMMISSIONER**

Carole H. Holden

**REPRESENTATIVES TO THE GENERAL COURT**

Richard S. Eaton  
Stephen Spratt

Richard D. McNamara  
Kermit R. Williams

**STATE SENATOR**

Andy Sanborn

**EXECUTIVE COUNCILOR**

DeboraB. Pignatelli



## *The Year In Review 2012*

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Some very nice things happened in 2012.

Restoration work began at the Center Church, thanks to a group of residents concerned about the condition of the 1843 occasionally used building. The steeple was repaired and one side of the roof replaced. The decorative fan over the front door was replicated by Ralph and Keith Dwire. Work will resume in the spring.

Mexican Border Action veteran Wallace Dole got his final date on his tombstone - 38 years late – thanks to the Heritage Commission. He was the town's only veteran of that action in 1917. He died in 1974, a ward of the town.

The Trails Association built a bridge in North Lyndeborough.

Work on the Village Common continued with the installation of two memorial benches, for Patricia Levesque and POW/MIAs. The foundations of the former railroad station were found and will be preserved. Work will continue on the Common.

A new kindergarten room opened at the Central School. The High School got a new principal, Brian Bagley. The district has an interim superintendent, Donald LaPlante, following problems with former Superintendent Trevor Ebel over use of the school's credit card, leading to his resignation. District meeting cut the budget deeply resulting in staff cuts.

The year had its share of controversy. Disputes between the Board of Selectmen and the Police Department led to resignation of Captain Tom Burke and Sgt. Paul Roy in June, which resulted in several contentious meetings and many questions. An investigation by the Attorney General's Office found no wrong-doing on anyone's part, but many citizens raised questions concerning hours of police coverage, the hiring of an outside attorney and resulting fees, release of information, and restrictions on public input at meetings.

Fire Chief Rick McQuade was presented the Milford Cabinet's Lifetime Achievement Award.

A huge red pine tree in the Center, which was once the largest in Hillsboro County, was rediscovered during logging operations. The tree had been struck by lightning, but its remains are preserved.

A successful Community Day was held in August, and an Apple Festival in October, bringing townspeople together. Memorial Day and Veterans' Day were observed appropriately.

Former resident, Artillery member and good friend Ruth Johnston passed away in June.

**Jessie Salisbury**

# *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 twelfth (12<sup>th</sup>) day of March 2013 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 sixteenth (16<sup>th</sup>) day of March 2013 at ten of the clock in the morning, to act upon **Articles 2 through 19:**

**Article 1**

To choose all necessary Town officers for the year ensuing.

**Article 2**

To see if the Town of Lyndeborough will vote to discontinue the Pistol Permit Revenues special revenue fund previously created by action of the town meeting March 13, 2005, all monies contained therein to be paid to the Town Treasurer and distributed only in accordance with the purpose described in NH RSA 159:6, (I)(b).

**Article 3**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of one million six hundred forty thousand four hundred two dollars (**\$1,640,402**), representing the **Operating Budget** for fiscal year 2013 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 4**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty four thousand dollars (**\$24,000**) 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).*



## Article 5

To see if the Town of Lyndeborough will vote to establish a Capital Reserve Fund under the provisions of RSA Ch. 35:1 to Repair and Replace the **2005 Fire Department Pumper** and to raise and appropriate twenty four thousand dollars (**\$24,000**) 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 6

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of fourteen thousand dollars (**\$14,000**) to be added to the Replacement of 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 7

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 Replacement of the **2002 Fire Department Rescue Truck** Capital Reserve Fund previously established; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).*

## Article 8

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 Replacement of the **2002 John Deere Grader** Capital Reserve Fund previously established; or take any other action relating thereto. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).*

## Article 9

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 Replacement of 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 10

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 Replacement of 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 11**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twelve thousand dollars (**\$12,000**) to be added to the **2009 One-ton Dump Truck** Repair/Replace Capital Reserve Fund previously established; or take any action relating thereto. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

### **Article 12**

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 Replacement of 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 13**

To see if the Town of Lyndeborough will vote to establish a Capital Reserve Fund under the provisions of RSA Ch. 35:1 to Repair and Replace the **2008 Volvo dump truck** and to raise and appropriate nineteen thousand dollars (**\$19,000**) 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 14**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty-three thousand dollars (**\$23,000**) for the **purchase of a new police vehicle** total cost to be thirty-seven thousand dollars (\$37,000) with fourteen thousand dollars (\$14,000) applied from funds approved under Warrant Article 15 last year under non-lapsing provision RSA 32:7 VI and the balance of twenty-three thousand dollars (\$23,000) to come from general taxation. *The Selectmen and Budget Committee recommend this appropriation (Majority vote required.)*

### **Article 15**

To see if the Town of Lyndeborough will vote to discontinue the Bridges Repair Replacement Capital Reserve Fund established by Town meeting vote in 2011 article 15 and the Bridge Repair Replacement Capital Reserve Fund established by Town meeting vote in 2012 Article 5, said sums with accumulated interest in the amount of sixty-three thousand eight hundred sixty six dollars (\$63,866) are to be transferred into the general fund and further to establish a Bridge Build/Repair/Replacement Capital Reserve Fund and to raise and appropriate sixty-three thousand eight hundred sixty six dollars (\$63,866) from the general fund for the purpose of adding to the Bridge Build/Repair/Replacement Capital Reserve Fund. *The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).*

## **Article 16**

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 Build/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 17** **(Article by Petition)**

To see if the Town of Lyndeborough will vote to raise and appropriate the sum of seven thousand four hundred dollars (**\$7,400**) the purpose of this appropriation is to **establish and accomplish a complete and thorough interviewing and vetting process for the hiring of the next commanding officer of the Lyndeborough Police Department**. Said process to contain, at a minimum but not be limited to the following steps:

- Selection of an outside competent firm to handle the recruitment and vetting process for the town.
- Detailed and thorough background investigation, reference analysis and non-peer comment evaluation.
- Written test and or essay to determine if the candidate has current knowledge of policing techniques and knowledge of the community of Lyndeborough.
- Telephone interview in order to establish passage onto the final interview processes.
- Establish a citizen's panel of a cross section of Lyndeborough citizens for interviews of the candidates.
- Establish a professional panel for analysis and interviews of the candidates and selection of those to be submitted to the Selectmen panel for final interview and hiring. Selectmen's panel to include in addition to the Selectmen, three Lyndeborough registered voters, one of which has professional law enforcement experience, one of which is a former elected town official and the other a taxpayer of at least five years.
- Interview of finalists by the Board of Selectmen and selection of the next commanding officer.
- Upon passage of this Article, its procedures shall remain in effect until specifically rescinded by a vote of a future town meeting. *The Selectmen and Budget Committee do not recommend this appropriation. (Majority vote required).*

## **Article 18** **(Article by Petition)**

To see if the Town of Lyndeborough will vote to direct the Board of Selectmen, in accordance with all applicable New Hampshire Statutes and Administrative Rules, to undertake with immediate action, the appointment of a Police Chief for the Town of Lyndeborough, said Police Chief to operate under the authority of NH RSA 105.

### Article 19

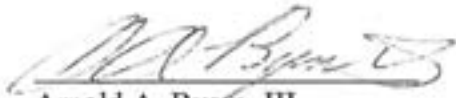
To see if the Town of Lyndeborough will vote to authorize the Selectmen to accept the reports of auditors and committees as printed in the Town Report; or take any other action relating thereto. *(Majority vote required).*

### Article 20

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

Given unto our hands and seal, this 6<sup>th</sup> day of February, 2013.

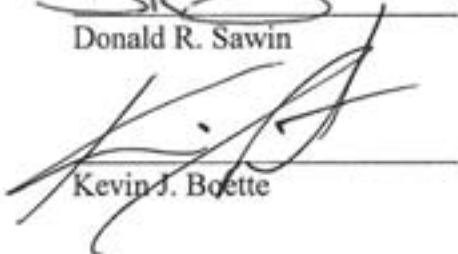
#### **BOARD OF SELECTMEN**



Arnold A. Byam, III



Donald R. Sawin




Kevin J. Boette

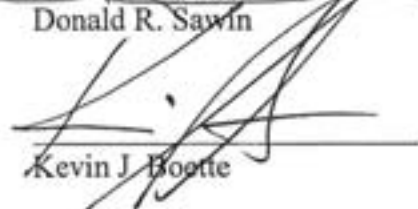
A True Copy of Warrant – Attest:



Arnold A. Byam, III



Donald R. Sawin



Kevin J. Boette



# *TOWN OF LYNDEBOROUGH*



## *Financial Reports*

2013 Proposed Budget Summary

	<u>2012</u> <u>Request</u>	<u>2013</u> <u>Request</u>
<b>OPERATING BUDGET</b>		
4130 EXECUTIVE	134,126	137,681
4140 ELECTION, REGISTRATION AND VITAL STATISTICS	52,901	51,659
4150 FINANCIAL ADMINISTRATION	35,795	38,493
4152 ASSESSING	15,350	15,695
4153 LEGAL	15,000	25,000
4155 PERSONNEL ADMINISTRATION	200,645	206,009
4191 PLANNING AND ZONING	3,380	2,780
4194 GOVERNMENT BUILDINGS/ GROUNDS	25,081	27,154
4195 CEMETERIES	12,850	11,301
4196 INSURANCE NOT OTHERWISE ALLOCATED	26,000	27,000
4197 REGIONAL PLANNING & ADVERTISING	1,329	1,307
4210 POLICE	226,476	234,552
4215 AMBULANCE	56,353	59,897
4220 FIRE DEPARTMENT	74,436	95,504
4240 BUILDING INSPECTION	2,800	2,800
4290 EMERGENCY MANAGEMENT	1,501	1,501
4311 STREET AND HIGHWAYS - ADMIN.	201,125	197,070
4312 & 4313 STREET AND HIGHWAYS	348,805	375,245
4316 STREETLIGHTING	3,900	3,600
4324 SOLID WASTE	62,807	59,392
4411 HEALTH ADMINISTRATION	600	563
4415 HEALTH AGENCIES & HOSPITALS	3,558	3,355
4442 WELFARE	15,000	13,950
4520 PARKS AND RECREATION	5,180	5,180
4550 LIBRARY	35,405	36,422
4583 PATRIOT PURPOSES	1,250	1,250
4589 OTHER CULTURAL OR RECREATION	3,800	4,550
4590 HERITAGE COMMISSION	1	1,050
4595 HISTORIC DISTRICT COMMISSION	1	440
4611 CONSERVATION	1	1
4723 TAX ANTICIPATION NOTES	1	1
<b>TOTAL - OPERATING BUDGET</b>	<u>1,565,457</u>	<u>1,640,402</u>
<b>WARRANT ARTICLE EXPENDITURES</b>		
4915 PAYMENTS TO CAPITAL RESERVE FUNDS	180,000	309,766
<b>INDIVIDUAL WARRANT ARTICLES</b>	68,730	23,000
<b>TOTAL TOWN EXPENDITURES</b>	<u>1,814,187</u>	<u>1,973,168</u>
<b>REVENUES</b>		
3100 REVENUE FROM TAXES	61,500	64,000
3200 REVENUES FROM LICENSES, PERMITS, & FEES	277,650	276,220
3300 REVENUES FROM FEDERAL GOVERNMENT	0	15,495
3350 REVENUES FROM THE STATE OF NEW HAMPSHIRE	153,532	150,143
3400 REVENUES FROM CHARGES FOR SERVICE	1,420	1,900
3500 REVENUES FROM MISCELLANEOUS PURPOSES	15,993	82,883
FUND BALANCE TO REDUCE TAXES	<u>78,280</u>	<u>0</u>
<b>REVENUES</b>	<u>588,375</u>	<u>590,641</u>
<b>TOTAL EXPENSES MINUS TOTAL REVENUES</b>	1,225,812	1,382,527

## *2013 Proposed Budget Detail*

		<u>2012</u> <u>Request</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Request</u>
<b>OPERATING BUDGET</b>				
<b>4130 EXECUTIVE</b>				
4130-01-130	Wages: Selectmen	5,415	5,415	5,550
4130-01-390	Contracted Services	0	0	12,500
4130-01-391	Public Notices	850	295	600
4130-01-550	Town Report	1,600	1,553	1,600
4130-01-560	Dues and Subscriptions	2,100	2,456	2,338
4130-01-900	Selectmen Misc. Expense	600	690	1,000
4130-02-110	Wages: Office Staff Full Time	40,959	41,582	46,922
4130-01-112	Wages: Office Staff Part Time	70,712	61,059	55,200
4130-02-290	Mileage/Training & Conferences	1,500	731	1,500
4130-02-341	Telephone/Fax/Internet	3,180	3,308	3,420
4130-02-620	Office Supplies	3,200	2,883	3,000
4130-02-621	Copier Expense	2,010	2,052	2,051
4130-02-622	Office Equipment	500	317	500
4130-02-625	Postage	1,500	1,336	1,500
		<u>134,126</u>	<u>123,677</u>	<u>137,681</u>
<b>4140 ELECTION, REGISTRATION AND VITAL STATISTICS</b>				
4140-01-130	Wages: Town Clerk/Tax Collector	35,381	35,363	36,265
4140-01-131	Wages: Deputy Clerk	8,398	8,261	8,528
4140-01-132	Wages: Moderator	400	700	100
4140-01-133	Wages: Ballot Clerk	862	967	150
4140-01-134	Wages: Supervisor of the Checklist	1,335	928	391
4140-01-610	Clerk/Collector Expense	2,200	1,628	2,475
4140-01-611	Tax Lien & DeedExpense	1,655	1,354	1,507
4140-01-612	Tax Bills and Warrants	1,080	1,140	1,090
4140-01-613	Registrations Expense	740	727	858
4140-01-620	Election Expenses	849	606	295
4140-01-621	Records Preservation	1	0	0
		<u>52,901</u>	<u>51,674</u>	<u>51,659</u>
<b>4150 FINANCIAL ADMINISTRATION</b>				
4150-01-130	Wages: Trustees of Trust Fund	350	350	1
4150-01-131	Investment Management Fees	0	0	4,200
4150-02-301	Financial Audit	17,000	9,426	14,000
4150-03-390	Town Forester	2,400	1,544	2,000
4150-05-130	Wages: Treasurer	2,475	2,475	2,537
4150-05-390	Payroll Services	2,925	3,127	3,000
4150-05-391	Bank Fees	160	105	150
4150-05-610	Treasurer Supplies/Mileage	1,155	1,167	1,175
4150-06-392	Computer Software & Tech Support	9,180	10,987	10,680
4150-06-393	Computer Expense & Upgrade	150	0	750
		<u>35,795</u>	<u>29,181</u>	<u>38,493</u>

## *2013 Proposed Budget Detail*

		<u>2012</u> <u>Request</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Request</u>
<b>4152 ASSESSING</b>				
4152-03-312	Town Assessor	8,500	6,903	8,500
4152-03-392	Tax Map Updates	2,000	1,750	2,045
4152-03-393	Assessing Software Support	4,750	4,900	5,050
4152-03-610	Assessing Supplies/Deeds	100	53	100
		<u>15,350</u>	<u>13,606</u>	<u>15,695</u>
<b>4153 LEGAL</b>				
4153-01-320	Legal Expenses	15,000	41,988	25,000
		<u>15,000</u>	<u>41,988</u>	<u>25,000</u>
<b>4155 PERSONNEL ADMINISTRATION</b>				
4155-02-210	Health Insurance	106,000	100,310	106,000
4155-02-211	Dental Insurance	5,455	5,055	5,896
4155-02-215	Life Insurance	800	770	889
4155-02-217	Long-Term Disability	2,601	2,252	3,154
4155-02-218	Short-Term Disability	1,450	1,696	1,685
4155-02-219	Hartford Life & Accident Insurance	375	375	375
4155-02-220	Town Share Social Security	32,612	28,905	30,087
4155-02-225	Town Share Medicare	8,222	7,242	8,144
4155-02-230	Town Share Police Retirement	9,000	9,237	18,300
4155-02-231	Town Share AIG Retirement	7,700	7,759	9,814
4155-02-250	Unemployment Compensation	8,525	8,525	9,512
4155-02-260	Worker's Compensation	14,805	11,105	9,053
4155-02-290	Human Resources Administration	1,500	830	1,500
4155-02-291	Tuition Reimbursement	0	0	0
4155-02-292	Bonus Pool	1,000	1,150	1,000
4155-02-350	Med., Health & Safety Requirements	600	375	600
		<u>200,645</u>	<u>185,586</u>	<u>206,009</u>
<b>4191 PLANNING AND ZONING</b>				
4191-01-112	Wages: Planning Board Clerical	1,680	627	1,075
4191-01-610	Planning Board Expense	1,200	222	1,200
4191-02-112	Wages: ZBA Clerical	0	0	145
4191-02-610	ZBA Expense	500	508	360
		<u>3,380</u>	<u>1,357</u>	<u>2,780</u>

## *2013 Proposed Budget Detail*

		<u>2012 Request</u>	<u>2012 Actual</u>	<u>2013 Request</u>
<b>4194 GOVERNMENT BUILDINGS/ GROUNDS</b>				
4194-01-112	Wages: Citizens' Hall Custodial	2,815	1,992	2,864
4194-01-341	Building Safety	1,715	4,014	4,237
4194-01-360	Citizens' Hall Maint. Supplies	2,500	2,482	2,500
4194-01-410	Citizens' Hall Electricity	3,420	3,711	4,200
4194-01-411	Citizens' Hall Heating Fuel	4,430	3,012	3,290
4194-01-430	Citizens' Hall General Repairs	6,500	2,233	6,500
4194-02-112	Wages: Center Hall Custodial	325	233	333
4194-02-360	Center Hall Maint. Supplies	50	68	50
4194-02-410	Center Hall Electricity	420	355	504
4194-02-411	Center Hall Heating Fuel	1,305	0	1,075
4194-02-430	Center Hall General Repairs	1,600	3,476	1,600
4191-09-430	Tax Deeded Property Expense	1	0	1
		<u>25,081</u>	<u>21,576</u>	<u>27,154</u>
<b>4195 CEMETERIES</b>				
4195-01-112	Wages: Cemetery Maintenance	7,000	3,959	6,000
4195-01-113	Burials Expense	900	0	1
4195-01-390	Contracted Services	2,500	250	1,750
4195-01-391	Transportation Contracting	600	220	400
4195-01-393	Mapping Project	500	326	500
4195-01-635	Gasoline	200	176	250
4195-01-660	Equipment Repair/Maintenance	600	649	750
4195-01-680	New Equipment	400	755	1,000
4195-01-681	Loam/Seed/Fertilizer	50	0	50
4195-01-682	Flags	100	101	100
4195-01-683	Corner Posts	0	0	500
4195-01-690	Improvement Projects	0	0	0
		<u>12,850</u>	<u>6,436</u>	<u>11,301</u>
<b>4196 INSURANCE NOT OTHERWISE ALLOCATED</b>				
4196-01-520	Property and Liability Insurance	25,000	23,252	25,000
4196-02-521	Insurance Deductible	1,000	0	2,000
		<u>26,000</u>	<u>23,252</u>	<u>27,000</u>
<b>4197 REGIONAL PLANNING &amp; ADVERTISING</b>				
4197-04-390	NRPC Contracted Services	0	0	0
4197-04-560	NRPC Annual Dues	1,329	1,329	1,307
		<u>1,329</u>	<u>1,329</u>	<u>1,307</u>

*2013 Proposed Budget Detail*

		<u>2012 Request</u>	<u>2012 Actual</u>	<u>2013 Request</u>
<b>4210 POLICE</b>				
4210-01-110	Wages: Full Time Officers	40,598	43,205	76,400
4210-01-111	Wages: Clerical	1	319	5,939
4210-01-112	Wages: Part Time Officers	102,482	66,596	42,352
4210-01-113	Wages: Training	3,360	3,353	1,300
4210-01-116	Wages: Police Administrator -OIC	32,928	40,654	45,820
4210-01-140	Wages: Overtime	4,000	7,243	4,000
4210-01-141	Wages: On-Call Coverage	900	72	1
4210-01-390	Police Dispatching (County)	13,878	13,876	14,570
4210-01-391	Police Grants	1	0	2,370
4210-01-392	Wages: Part Time Prosecutor	1	0	5,850
4210-04-290	Firearms Expense	2,000	3,636	1,000
4210-04-291	Conferences & Education	250	996	2,035
4210-05-341	Telephone/Cell Phone Expense	3,350	3,176	3,864
4210-05-560	Dues & Associations	25	25	350
4210-05-620	Office Expense	1,000	2,129	1,480
4210-05-630	Police Office Maintenance	1	0	1
4210-05-635	Vehicle Fuel	12,400	10,602	12,400
4210-05-660	Cruiser Maintenance/Repair	5,000	3,934	5,000
4210-05-680	Radio & Radar Expense	800	492	800
4210-05-681	Uniform Expense	1,000	10,209	2,750
4210-05-682	Bullet Proof Vests	1	0	1,250
4210-05-684	Computer Equipment	500	7,743	2,520
4210-05-685	Equipment	1,000	1,032	1,500
4210-06-683	Dog Control	500	500	500
4210-06-685	Evidence Recover	500	0	500
		<u>226,476</u>	<u>219,792</u>	<u>234,552</u>
<b>4215 AMBULANCE</b>				
4215-01-350	Ambulance Service	<u>56,353</u>	<u>53,353</u>	<u>59,897</u>
		<u>56,353</u>	<u>53,353</u>	<u>59,897</u>

## *2013 Proposed Budget Detail*

		<u>2012</u> <u>Request</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Request</u>
<b>4220 FIRE DEPARTMENT</b>				
4220-01-341	Telephone	1,600	1,547	2,288
4220-01-390	Fire Dispatching (KMA)	17,320	17,286	17,430
4220-01-391	Fire Grants	1	0	1
4220-01-560	Dues & Associations	700	707	700
4220-01-561	Hazmat Annual Dues	600	596	600
4220-01-620	Office Supplies	750	450	1,120
4220-02-112	Member Reimbursement	14,005	14,004	15,005
4220-02-113	Stipend: Part Time Chief	3,120	3,120	3,400
4220-02-610	Consumable Materials	600	987	900
4220-02-630	Equipment Repair	900	1,690	1,600
4220-02-680	Schedule Equipment Replacement	8,200	13,017	8,200
4220-02-681	Turnout Gear Cleaning	1,000	0	1,000
4220-02-682	New Equipment	650	818	850
4220-02-683	Dry Hydrant	0	0	0
4220-02-684	Air Pack Lease	0	0	18,035
4220-02-690	Forest Fires	500	139	540
4220-04-290	Training	3,700	1,173	6,250
4220-06-635	Gas and Diesel	2,000	3,063	2,500
4220-06-660	Truck Maintenance	5,815	5,376	5,815
4220-06-680	Radio Maintenance	2,450	917	1,100
4220-08-410	Electric Service	2,900	2,616	2,940
4220-08-411	Heating Fuel: Propane	5,000	2,672	3,570
4220-08-630	Building Maintenance	2,625	4,415	1,660
		<u>74,436</u>	<u>74,593</u>	<u>95,504</u>
<b>4240 BUILDING INSPECTION</b>				
4240-01-111	Fees: Build Insp./Code Enforcement	2,400	2,670	2,400
4240-01-610	Building Inspector Expenses	400	516	400
		<u>2,800</u>	<u>3,186</u>	<u>2,800</u>
<b>4290 EMERGENCY MANAGEMENT</b>				
4290-01-390	E.M. Programs- propane tank rental	1,500	1,548	1,500
4290-01-391	Emergency Management Grants	1	0	1
		<u>1,501</u>	<u>1,548</u>	<u>1,501</u>



## *2013 Proposed Budget Detail*

		<u>2012 Request</u>	<u>2012 Actual</u>	<u>2013 Request</u>
<b>STREET AND HIGHWAYS</b>				
4311-01-110	Wages: Full Time	160,035	149,925	162,189
4311-01-111	Wages: Part Time	10,740	11,375	7,500
4311-01-112	Wages: Overtime	9,700	6,076	9,700
4311-01-290	Training & Mileage Reimbursement	655	189	400
4311-01-560	Dues & Associations	45	25	45
4311-01-610	Uniforms/Safety	3,500	4,613	4,340
4311-01-680	Radios	600	0	600
4311-02-341	Telephone	850	1,247	1,380
4311-02-410	Electricity	2,800	2,835	2,916
4311-02-411	Heating Fuel	6,000	4,219	5,000
4311-02-430	Building Maintenance & Supplies	6,200	4,363	3,000
		<u>201,125</u>	<u>184,867</u>	<u>197,070</u>
4312-01-630	Chains/Blades/Edges	6,200	6,106	6,200
4312-01-635	Fuel	38,000	35,708	38,000
4312-01-660	Vehicle Costs - Vendor	15,000	12,713	12,000
4312-01-661	Equipment Costs - In-House Repair	11,000	18,553	16,000
4312-01-662	Vehicle Tires	2,500	7,687	3,000
4312-02-245	Bridge Maintenance	500	0	1
4312-02-631	Welding Supplies	600	972	1,000
4312-02-634	Tools	2,500	2,720	1,000
4312-02-682	Culverts/Grates	5,000	5,012	5,000
4312-02-683	Signs	2,000	2,158	2,000
4312-02-685	Sand	5,000	1,518	5,000
4312-02-686	Salt	43,665	42,198	43,600
4312-02-687	Gravel/Other Aggregates	30,000	31,937	32,100
4312-02-688	Crack Seal	2,500	2,500	2,500
4312-03-390	Line Striping	1,535	183	3,065
4312-03-394	Equipment Rental/Contracted Services	10,900	11,650	11,650
4312-03-625	Guardrail	3,000	0	3,000
4312-03-688	Paving	90,000	90,000	115,000
4313-01-900	Block Grant - Paving	21,000	16,782	35,029
4313-01-901	Block Grant - Equipment	27,611	21,647	27,000
4313-01-902	Block Grant - Projects	30,294	12,299	13,100
		<u>348,805</u>	<u>322,343</u>	<u>375,245</u>
<b>TOTAL STREETS AND HIGHWAYS</b>		<b>549,930</b>	<b>507,210</b>	<b>572,315</b>

*2013 Proposed Budget Detail*

		<u>2012 Request</u>	<u>2012 Actual</u>	<u>2013 Request</u>
<b>4316 STREETLIGHTING</b>				
4316-01-410	Street Lighting	<u>3,900</u>	<u>3,753</u>	<u>3,600</u>
		<b>3,900</b>	<b>3,753</b>	<b>3,600</b>
<b>4324 SOLID WASTE</b>				
4324-01-390	Wilton Recycling Center	<u>62,807</u>	<u>61,949</u>	<u>59,392</u>
		<b>62,807</b>	<b>61,949</b>	<b>59,392</b>
<b>4411 HEALTH ADMINISTRATION</b>				
4411-01-112	Wages: Public Health	500	500	513
4411-01-610	Health Administration Expense	<u>100</u>	<u>0</u>	<u>50</u>
		<b>600</b>	<b>500</b>	<b>563</b>
<b>4415 HEALTH AGENCIES &amp; HOSPITALS</b>				
4415-01-350	Home Health Services	500	500	500
4415-02-350	Monadnock Family Services	2,258	2,258	2,105
4415-03-350	St. Joseph's Meals on Wheels	300	0	150
4415-01-390	Bridges for Domestic Violence	300	200	200
4415-04-350	Red Cross	<u>200</u>	<u>200</u>	<u>400</u>
		<b>3,558</b>	<b>3,158</b>	<b>3,355</b>
<b>4442 WELFARE</b>				
4442-01-390	Direct Assistance	<u>15,000</u>	<u>2,375</u>	<u>13,950</u>
		<b>15,000</b>	<b>2,375</b>	<b>13,950</b>
<b>4520 PARKS AND RECREATION</b>				
4520-01-390	Wilton Youth Center/Goss Park	<u>5,180</u>	<u>5,180</u>	<u>5,180</u>
		<b>5,180</b>	<b>5,180</b>	<b>5,180</b>
<b>4550 LIBRARY</b>				
4550-01-112	Library Wages	19,425	19,180	20,572
4550-01-680	Library Expenses	<u>15,980</u>	<u>15,980</u>	<u>15,850</u>
		<b>35,405</b>	<b>35,160</b>	<b>36,422</b>

*2013 Proposed Budget Detail*

	<u>2012 Request</u>	<u>2012 Actual</u>	<u>2013 Request</u>
<b>4583 PATRIOTIC PURPOSES</b>			
4583-01-610 Memorial Day Observance	<u>1,250</u>	<u>1,141</u>	<u>1,250</u>
	<b>1,250</b>	<b>1,141</b>	<b>1,250</b>
<b>4589 OTHER CULTURAL OR RECREATION</b>			
4589-01-390 Town Communications	3,300	3,738	3,800
4589-02-391 Community Day	<u>500</u>	<u>500</u>	<u>750</u>
	<b>3,800</b>	<b>4,238</b>	<b>4,550</b>
<b>4590 HERITAGE COMMISSION</b>			
4590-01-100 Heritage Commission	<u>1</u>	<u>0</u>	<u>1,050</u>
	<b>1</b>	<b>0</b>	<b>1,050</b>
<b>4595 HISTORIC DISTRICT COMMISSION</b>			
4595-01-100 Historic District Commission	<u>1</u>	<u>44</u>	<u>440</u>
	<b>1</b>	<b>44</b>	<b>440</b>
<b>4611 CONSERVATION</b>			
4611-02-610 Conservation Expense	<u>1</u>	<u>0</u>	<u>1</u>
	<b>1</b>	<b>0</b>	<b>1</b>
<b>4723 TAX ANTICIPATION NOTES</b>			
4723-01-981 Debt Service	<u>1</u>	<u>0</u>	<u>1</u>
	<b>1</b>	<b>0</b>	<b>1</b>
<b>TOTAL - OPERATING BUDGET</b>	<b>1,565,457</b>	<b>1,476,842</b>	<b>1,640,402</b>

*2013 Proposed Budget Detail*

		<u>2012</u> <u>Request</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Request</u>
<b>WARRANT ARTICLE EXPENDITURES</b>				
<b>4915 PAYMENTS TO CAPITAL RESERVE FUNDS</b>				
4915-12-001	1984 Tanker Replacement	15,000	15,000	14,000
4915-12-002	1994 Pumper Replacement	8,000	8,000	24,000
4915-12-003	2002 Rescue Truck Replacement	13,000	13,000	13,500
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	13,500	13,500
4915-12-007	2009 One-Ton Dump Truck Replacement	12,000	12,000	12,000
4915-12-008	2007 Backhoe/Loader Replacement	20,500	20,500	20,500
4915-12-009	Bridge Build/Repair/Replacement	50,000	50,000	63,866
4915-13-001	05 Pumper Replacement	0	0	24,000
4915-13-002	2008 Volvo Truck Replacement	0	0	19,000
4915-13-003	Bridge Build/Repair/Replacement	0	0	50,000
4909-13-001	Police Chief Review and Vetting Process	0	0	7,400
		<b>180,000</b>	<b>180,000</b>	<b>309,766</b>
<b>INDIVIDUAL WARRANT ARTICLES</b>				
4902-13-002	Police Vehicle Replacement	14,000	0	23,000
	2012 Individual Warrant Articles	54,730	38,730	0
		<b>68,730</b>	<b>38,730</b>	<b>23,000</b>
<b>TOTAL TOWN EXPENDITURES</b>		<b>1,814,187</b>	<b>1,695,572</b>	<b>1,973,168</b>

## *2013 Proposed Budget Detail*

		<u>2012</u> <u>Request</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Request</u>
<b>REVENUES</b>				
<b>3100 REVENUE FROM TAXES</b>				
3120-01-000	Land Use Change Tax	10,500	10,520	8,000
3185-01-000	Timber Yield Tax	25,000	26,226	25,000
3187-01-000	Excavation Tax	1,000	982	1,000
3190-01-000	Interest/Cost on Late Taxes	25,000	37,784	30,000
		<u>61,500</u>	<u>75,512</u>	<u>64,000</u>
<b>3200 REVENUES FROM LICENSES, PERMITS, &amp; FEES</b>				
3210-01-000	Pole Petitions	0	50	20
3210-04-000	UCC Filings	300	285	300
3220-01-000	Motor Vehicle Permit (Decals)	6,600	6,080	5,800
3220-02-000	Motor Vehicle Registration Fees	260,500	261,347	260,500
3220-04-000	Motor Vehicle Title Fees	750	708	700
3230-01-000	Building Permits	4,500	6,259	4,000
3290-01-000	Dog Licences	1,800	2,194	2,300
3290-02-000	Dog Penalties/Summons	600	1,138	700
3290-03-000	Licenses/ Certified Copies	400	203	200
3290-04-000	Misc. TC Fees	200	169	200
3290-07-000	Planning Board/ZBA Fees	2,000	302	1,500
		<u>277,650</u>	<u>278,735</u>	<u>276,220</u>
<b>3300 REVENUES FROM FEDERAL GOVERNMENT</b>				
3319-01-000	FEMA Grants	0	0	0
3319-02-000	Other Grants	0	0	15,495
		<u>0</u>	<u>0</u>	<u>15,495</u>
<b>3350 REVENUES FROM THE STATE OF NEW HAMPSHIRE</b>				
3351-01-000	Shared Revenue Block Grant	0	0	0
3352-01-000	Room & Meals Tax	75,001	74,989	75,000
3353-01-000	Highway Block Grant	78,518	78,518	75,128
3354-01-000	NH Brush Fire Reimbursement -LFD	0	0	0
3356-01-000	Forest Land Reimbursement	13	0	15
3359-01-000	Railroad Tax	0	0	0
		<u>153,532</u>	<u>153,507</u>	<u>150,143</u>

*2013 Proposed Budget Detail*

		<u>2012 Request</u>	<u>2012 Actual</u>	<u>2013 Request</u>
<b>3400 REVENUES FROM CHARGES FOR SERVICE</b>				
3401-01-000	Income from Departments	400	1,934	1,500
3401-02-000	Police Special Details	0	0	0
3401-03-000	Cemetery Burial Income	1,020	250	400
		<u>1,420</u>	<u>2,184</u>	<u>1,900</u>
<b>3500 REVENUES FROM MISCELLANEOUS PURPOSES</b>				
3500-02-000	Police Dept. Income	0	502	400
3501-01-000	Sale of Municipal Property	0	0	0
3501-02-000	Sale of Tax Deeded Property	0	0	0
3502-01-000	Interest on Bank Deposits	600	836	600
3503-01-000	Rental of Town Property	12,800	12,878	13,000
3506-01-000	Return of Contributions	0	62	4,812
3508-02-000	Contributions/Donation - Nonpublic	0	0	0
3509-01-000	Refunds from Other Sources	1,563	905	0
3509-02-000	Welfare Recoupment	0	0	0
3915-01-000	From CRF (interfund transfer)	0	0	63,866
3916-01-000	Transfers from Trust Funds	1,030	0	205
		<u>15,993</u>	<u>15,183</u>	<u>82,883</u>
<b>REVENUES</b>		<b>510,095</b>	<b>525,121</b>	<b>590,641</b>
Use of Fund Balance to Reduce Taxes		78,280	78,280	0
		<u>588,375</u>	<u>603,401</u>	<u>590,641</u>
<b>TOTAL EXPENSES MINUS TOTAL REVENUES</b>		<b>1,225,812</b>	<b>1,092,171</b>	<b>1,382,527</b>
	Percent Change			<b>12.78%</b>

# BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: LYNDEBOROUGH

BUDGET FORM FOR A TOWN WHICH HAS ADOPTED  
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

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

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

## IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

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

This form was posted with the warrant on February 19, 2013

## BUDGET COMMITTEE

*Please sign in ink.*

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

*Pat Reynolds*  
\_\_\_\_\_  
*Diane M. [unclear]*  
\_\_\_\_\_  
*Sara Koper*  
\_\_\_\_\_  
*Karen Gray*  
\_\_\_\_\_  
*[unclear]*  
\_\_\_\_\_  
*[unclear]*  
\_\_\_\_\_

*[unclear]*  
\_\_\_\_\_  
*[unclear]*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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

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.#								
<b>GENERAL GOVERNMENT</b>								
4130-4139	Executive		134126	123677	137681		137681	
4140-4149	Election,Reg.& Vital Statistics		52901	51674	51659		51659	
4150-4151	Financial Administration		35795	29181	38493		38493	
4152	Revaluation of Property		15350	13606	15695		15695	
4153	Legal Expense		15000	41988	25000		25000	
4155-4159	Personnel Administration		200645	185586	206009		206009	
4191-4193	Planning & Zoning		3380	1357	2780		2780	
4194	General Government Buildings		25081	21576	27154		27154	
4195	Cemeteries		12850	6436	11301		11301	
4196	Insurance		26000	23252	27000		27000	
4197	Advertising & Regional Assoc.		1329	1329	1307		1307	
4199	Other General Government							
<b>PUBLIC SAFETY</b>								
4210-4214	Police		226476	219792	234552		234552	
4215-4219	Ambulance		56353	53353	59897		59897	
4220-4229	Fire		74436	74593	95504		95504	
4240-4249	Building Inspection		2800	3186	2800		2800	
4290-4298	Emergency Management		1501	1548	1501		1501	
4299	Other (Including Communications)							
<b>AIRPORT/AVIATION CENTER</b>								
4301-4309	Airport Operations							
<b>HIGHWAYS &amp; STREETS</b>								
4311	Administration		201125	184867	197070		197070	
4312	Highways & Streets		348805	322343	375245		375245	
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)	(Not Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
<b>HIGHWAYS &amp; STREETS (cont.)</b>								
4316	Street Lighting		3900	3753	3600		3600	
4319	Other							
<b>SANITATION</b>								
4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal		62807	61949	59392		59392	
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	500	563		563	
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other		3558	3158	3355		3355	
4441-4442	Administration & Direct Assist.		15000	2375	13950		13950	
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)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
<b>CULTURE &amp; RECREATION</b>								
4520-4529	Parks & Recreation		5180	5180	5180		5180	
4550-4559	Library		35405	35160	36422		36422	
4583	Patriotic Purposes		1250	1141	1250		1250	
4589	Other Culture & Recreation		3800	4238	4550		4550	
<b>CONSERVATION</b>								
4611-4612	Admin. & Purch. of Nat. Resources		1		1		1	
4619	Other Conservation		2	44	1490		1490	
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		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							

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)
	OPERATING TRANSFERS OUT (cont.)							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
<b>OPERATING BUDGET TOTAL</b>			<b>1,565,457</b>	<b>1,476,842</b>	<b>1,640,402</b>		<b>1,640,402</b>	

## \*\*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 or from 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	6	15000	15000	14000		14000	
4915	1994 Pumper Replacement CRF	4	8000	8000	24000		24000	
4915	2002 Rescue Truck CRF	7	13000	13000	13500		13500	
4915	2002 Mack Dump Truck CRF	9	23000	23000	23000		23000	
4915	2002 Grader CRF	8	25000	25000	25000		25000	
4915	2007 one-ton Dump Truck CRF	10	13500	13500	13500		13500	
4915	2009 one-ton Dump Truck CRF	11	12000	12000	12000		12000	
4915	2007 Backhoe/Loader Replacement	12	20500	20500	20500		20500	
4915	Bridge/Build/Repair/Replacement CRF	15	50000	50000	63866		63866	
4915	2005 Pumper Replacement CRF	5			24000		24000	
4915	2008 Volvo Truck Replacement CRF	13			19000		19000	
4915	Bridge/Build/Repair/Replacement CRF	16			50000		50000	
4909	Police Chief Review and Vetting Process	17				7400		7400
<b>SPECIAL ARTICLES RECOMMENDED</b>					<b>180,000</b>		<b>302,366</b>	<b>302,366</b>

## \*\*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)
4902	Police Vehicle Replacement	14	14000		23000		23000	
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>					<b>14,000</b>		<b>23,000</b>	<b>23,000</b>

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		10520	8000	8000
3180	Resident Taxes				
3185	Yield Taxes		26226	25000	25000
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		37784	30000	30000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		982	1000	1000
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits		335	320	320
3220	Motor Vehicle Permit Fees		268135	267000	267000
3230	Building Permits		6259	4000	4000
3290	Other Licenses, Permits & Fees		4006	4900	4900
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>			15495	15495
<b>FROM STATE</b>					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		74989	75000	75000
3353	Highway Block Grant		78518	75128	75128
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement			15	15
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		2184	1900	1900
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property				
3502	Interest on Investments		836	600	600
3503-3509	Other		14347	18212	18212
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>INTERFUND OPERATING TRANSFERS IN (cont.)</b>					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	WA 15		63866	63866
3916	From Trust & Fiduciary Funds			205	205
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance	WA 10,14	21730		
	Estimated Fund Balance to Reduce Taxes		56550		
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>603,401</b>	<b>590,641</b>	<b>590,641</b>

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

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	<b>1565457</b>	<b>1640402</b>	<b>1640402</b>
Special Warrant Articles Recommended (from pg. 6)	<b>180000</b>	<b>302366</b>	<b>302366</b>
Individual Warrant Articles Recommended (from pg. 6)	<b>68730</b>	<b>23000</b>	<b>23000</b>
<b>TOTAL Appropriations Recommended</b>	<b>1814187</b>	<b>1,965,768</b>	<b>1,965,768</b>
Less: Amount of Estimated Revenues & Credits (from above)	<b>603401</b>	<b>590641</b>	<b>590641</b>
<b>Estimated Amount of Taxes to be Raised</b>	<b>1,210,786</b>	<b>1,375,127</b>	<b>1,375,127</b>

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$196,577**  
**(See Supplemental Schedule With 10% Calculation)**

## *Tax Rate Impact (Town Portion Only)*

<u>2012</u>			<u>2013</u>		
Item	Amount	Impact*	Item	Amount	Impact *
Operating Budget	\$1,565,507	9.431	Operating Budget	\$1,640,402	9.823
Sand Pit Purchase	\$5,000	.030	N/A		
Engine 5 Pump Repair	\$15,000	.090	N/A		
Center Hall Structural	\$10,000	.060	N/A		
Center Rd Garage Repair	\$6,000	.036	N/A		
Fire Dept. Air Packs	\$18,730	.108	N/A		
Police Chief Vetting Process	N/A		Police Chief Vetting Process	\$7,400	.044
84 Tanker CRF	\$15,000	.090	84 Tanker CRF	\$14,000	.084
94 Pumper CRF	\$8,000	.048	94 Pumper CRF	\$24,000	.144
02 Rescue Truck CRF	\$13,000	.078	02 Rescue Truck CRF	\$13,500	.081
05 Pumper CRF	\$0		05 Pumper CRF	\$24,000	.144
09 Police Vehicle	\$14,000	.084	09 Police Vehicle	\$23,000	.138
08 Volvo Dump CRF	\$0		08 Volvo Dump CRF	\$19,000	.114
02 Mack Dump CRF	\$23,000	.139	02 Mack CRF	\$23,000	.138
02 Grader CRF	\$25,000	.151	02 Grader CRF	\$25,000	.150
07 One-Ton Truck CRF	\$13,500	.078	07 One-Ton Truck CRF	\$13,500	.081
09 One-Ton Truck CRF	\$12,000	.072	09 One-Ton Truck CRF	\$12,000	.072
07 Backhoe CRF	\$20,500	.120	07 Backhoe CRF	\$20,500	.123
Bridge Repair/Replace	\$50,000	.301	Bridge Repair/ Replace	\$50,000	.299
<b>Total Expenses</b>	<b>\$1,814,237</b>	<b>10.92</b>		<b>\$1,909,302</b>	<b>11.433</b>
Overlay		.024	Overlay		TBD
Veteran's Credits		.09	Veteran's Credits		TBD
Revenues	\$510,095	(3.07)	Revenues	\$526,775	(3.15)
Fund Balance	\$78,280	(.470)	Fund Balance	TBD	
Portion of Tax Rate		7.48	Portion of Tax Rate		8.28
			Estimated Tax Rate Increase		0.80

\*Based on total town assessed valuation of 166m

\*Based on total town assessed valuation of 167m

## *Report of the Budget Committee 2012*



Once again this year, 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.

The total budget is up about 74,000 dollars. The budget includes a 2% wage increase for town employees effective after town meeting, with .5% pool available for further merit increases. There is \$15,495 in anticipated state grant money which will be offset on the revenue side. There is a \$25,000 increase in the paving budget and a \$15,000 increase in the legal budget. The Legal line is up to cover any expenses due to the school funding dispute with Wilton and the paving line was increased again this year due to rising costs in combination with the dire condition of some of our roads. We are at the point where we must pave them now or rebuild at triple the cost in the future. The Fire Department budget is also up considerably. However, most of this \$18,035 increase is due to the inclusion in the operating budget of the air pack lease-purchase agreed to at last year's Town Meeting. Included in the Police Budget are funds for a second full-time police officer and our share of area N.H. Bar Attorney Police Prosecutor.

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 \$309,766, a \$129,766 increase in payments to Capital Reserve Funds. This amount includes a \$63,866 contribution to the Bridge Build/Repair/Replacement Fund. This expense will be offset by income from the old Bridge Replacement Fund and therefore should not be included in CRF increase. That drops the increase to \$65,900.

The budget also includes \$23,000 in warrant articles. This is for the purchase of a new police vehicle. This money, plus the \$14,000 in the existing CRF, will fund the purchase.

Revenues, which have been conservatively estimated, are up slightly.

When all is said and done, and after all the ins and outs, passage of this budget will result in an increase of about 46 cents on the tax rate. If the average house is assessed at \$175,000 then the increase will result in an additional \$80 on your tax bill.

The Selectmen have worked hard to watch town spending and have encumbered town funds to help hold down this year's budget. They have also taken advantage of last year's budgetary surplus and purchased many items which otherwise would have been included in this year's budget. The town also has a healthy amount of surplus well within the range recommended by the Department of Revenue and hopefully some of that could be applied to reduce the 2013 tax rate.

I would like to thank all the Budget Committee members, Department heads, Selectmen and our Town Office personnel for their cooperation in the formation of this budget.

**Respectfully Submitted,**

**Don Guertin, Chair**

**Budget Committee Members: Bruce Houston, Burton Reynolds, Jeffrey Shinn, Karen Grybko, Kevin Boette-Selectmen's Representative, Michael Decubellis, Sandra Schoen, Scott Roper, Walter Holland.**



# CAPITAL IMPROVEMENT PLAN 2013 - 2018

Department/Project (Cycle)	Project Due	Cost w/o Debt Svc	Paid prior to 2013	Remaining Payments	2013	2014	2015	2016	2017	2018	TOTAL 2013-2018
<b>Fire Department</b>											
84 Tanker #2 (Chassis) CR (28 yrs)	2014	150,000	122,000	2	14,000	14,000	24,000	24,000	24,000	24,000	28,000
94 Pumper Eng #5 Repl CR (28 yrs)	2022	385,000	142,000	10	24,000	24,000	24,000	24,000	24,000	24,000	144,000
Fire Station Substation (5 YR Bond)	open	250,000	0								0
02 Rescue Truck CR (15yrs)	2017	155,000	90,000	5	13,500	13,500	13,500	13,500	13,500	13,500	67,500
05 Pumper CR (28 yrs)	2033	500,000	0	21	24,000	24,000	24,000	24,000	24,000	24,000	144,000
<b>Police Department</b>											
09 4WD Replacement CR (4 yrs)	2013	37,000	14,000	1	23,000						23,000
11 4WD Replacement CR (4 yrs)	2015	40,000	0	2		20,000	20,000				40,000
13 Veh Replacement CR (4 yrs)	2017	42,000	0	2				21,000	21,000		42,000
15 Veh Replacement CR (4 yrs)	2019	44,000								22,000	22,000
<b>Highway Department</b>											
08 Volvo Truck Repl. CR (15 yrs)	2023	210,000	0	11	19,000	19,000	19,000	19,000	19,000	19,000	114,000
02 Mack Truck Repl CR (15 yrs)	2017	175,000	64,000	5	23,000	23,000	23,000	23,000	23,000	23,000	115,000
02 Grader Repl CR (20 yrs)	2022	320,000	69,000	10	25,000	0	50,000	25,000	25,000	25,000	150,000
07 One Ton Repl CR (9 yrs)	2016	78,000	25,000	4	13,500	13,500	13,500	13,500	12,000	12,000	54,000
09 One Ton Repl CR (9 yrs)	2018	83,000	12,000	6	12,000	12,000	12,000	12,000	12,000	12,000	72,000
08 Backhoe Repl CR (15 yrs)	2023	155,000	2,000	8			19,000	19,000	19,000	19,000	76,000
07 Backhoe/LDR Repl CR (10 yrs)	2019	200,000	56,500	7	20,500	20,500	20,500	20,500	20,500	20,500	123,000
<b>Selectmen</b>											
<b>Schools</b>											
<b>Infrastructure</b>											
Road Improvements(Pinnacle)	2014	100,000		1	0	100,000	0	0	0	0	100,000
Police Space (10 yr bond)	2014	310,000	0	10			7,000	45,000	44,000	38,000	134,000
Bridges	vrs.		64,000	5	50,000		17,000	17,000	17,000	17,000	118,000
<b>YRLY CIP SUBTOTAL</b>					<b>261,500</b>	<b>283,500</b>	<b>262,500</b>	<b>276,500</b>	<b>262,000</b>	<b>220,500</b>	<b>1,566,500</b>
*COOP BOND COMMITTED FUNDS	2019				101,000	96,000	91,000	85,000	80,000	75,000	
<b>YRLY CIP TOTAL</b>					<b>362,500</b>	<b>379,500</b>	<b>353,500</b>	<b>361,500</b>	<b>342,000</b>	<b>295,500</b>	

## CIP Totals:

2006 - 287K 2007 - 273K 2008 - 198K 2009 - 148K 2011 - 300K 2012 - 194K

## *Report of the Capital Improvement Program (CIP) 2012*

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The Capital Improvement Program is overseen by the Planning Board who appoints members to the committee. This financial planning tool has been in place since 1985. It 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 earning 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 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.

We offer these 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 28 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 will have given us 30 years of service come 2014. The tank has already been replaced with a plastic one that will be retrofitted onto the new chassis. 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 placeholder reminds us that as the town grows, a second station in Lyndeborough Center may make sense. No funding is anticipated within the 6 year window of the plan however. The Rescue Truck CRFs continue with replacement planned for 2017. A new CRF is scheduled to begin in 2013 for the '05 pumper replacement.

**Police Department:** The police vehicle rotation is based on moving from one sedan and one four wheel drive to two four wheel drive vehicles. These would be of the Ford Explorer size.

Based on the expected annual mileage in these future years and the desire to replace between 90-100,000 miles, a four-year cycle is planned. The 2009 is to be replaced in the fall of 2013. The plan shows funding of each vehicle over the last two years of its four year life.

**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. Given when equipment needs to be replaced and its cost, CRFs are being funded in 2013 for all but the 2008 Backhoe replacement and that begins in 2015. 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 kindergarten classroom is now built and no future construction is anticipated at Lyndeborough.

**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. For this plan, only an early paving of Pinnacle Road is in this line. It is the view of the Road Agent and Selectmen that Pinnacle will not last until when it is scheduled to be paved within the paving plan (normally funded within the operating budget) thus it has been placed in the CIP for 2014. 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. Right now the focus is on the bridge on Johnson's Corner Road. The town should hear by year-end whether we will be successful in obtaining a FEMA grant to replace the current culvert with a true bridge.

**Police Space:** Work on an architectural design and cost analysis for additional police space at Citizens Hall has been done but needs further refinement. Because the focus at the moment is on police department operations, the plan has a possible addition being funded via a bond starting in 2015. Much more work and discussion is still required. The plan placeholder is \$310,000 being funded by a 10 year bond.

The bottom line CIP total (see "YRLY CIP SUBTOTAL" line) is relatively level and that is what we want. However, the 2013 amount is an increase over the 2012 approved. Recent years, 2008-2012, have seen reduced spending for the capital plan in light of the economy.

*Report of the CIP continued 2012*

This six year plan calls for reverting to spending levels very close to those prior to 2008 which prevents a ballooning of costs going forward.

The CIP Committee would like to thank the Selectmen, the School Board, and the Department Heads for their assistance in preparing the CIP for 2013-2018.

**Respectfully Submitted,**

**Burton Reynolds**

**Committee Members: Pauline Ball, William Ball, Mary Alice Fullerton,  
Karen Grybko, Donald Guertin, Robert Lewis.**



*I have learned from my parents that helping is not about money and volunteering is important ~  
Ryleigh Smith Grade 2*

**Town Of Lyndeborough**  
**Report of the Trustees of Trust Funds**  
**For the Calendar Year Ending December 31, 2012**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL	
				Balance Beginning of Year	Additions- Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income
SCHOOL											
1868	Israel Gram	School	NH PDIP TF	400.00	0.00	400.00	0.11	0.06	0.00	0.17	400.17
1899	Town Literary - 1899	School	NH PDIP TF	125.00	0.00	125.00	0.53	0.02	0.00	0.55	125.55
1905	Town Literary - 1905	School	NH PDIP TF	500.00	0.00	500.00	0.14	0.07	0.00	0.21	500.21
1907	Town Literary - 1907	School	NH PDIP TF	100.00	0.00	100.00	0.03	0.02	0.00	0.05	100.05
	Total School			1,125.00	0.00	1,125.00	0.81	0.17	0.00	0.98	1,125.98
LIBRARY											
1921	Belle Boutwell	Library	NH PDIP TF	200.00	0.00	200.00	0.20	0.21	0.00	0.41	200.41
1966	Major William Shin	Library	NH PDIP TF	400.00	0.00	400.00	0.42	0.43	0.00	0.85	400.85
1968	Kimball Mem	Library	NH PDIP TF	1,000.00	0.00	1,000.00	1.05	1.08	0.00	2.13	1,002.13
1974	Naomi Wilcox	Library	NH PDIP TF	1,000.00	0.00	1,000.00	1.05	1.08	0.00	2.13	1,002.13
1975	Friends 1	Library	NH PDIP TF	90.00	0.00	90.00	0.10	0.09	0.00	0.19	90.19
1975	Friends 2	Library	NH PDIP TF	44.00	0.00	44.00	0.05	0.04	0.00	0.09	44.09
1977	Davin Taylor	Library	NH PDIP TF	300.00	0.00	300.00	0.31	0.32	0.00	0.63	300.63
1979	Bessie Holt	Library	NH PDIP TF	580.00	0.00	580.00	0.60	0.63	0.00	1.23	581.23
1990	L. M. Fire Department	Library	NH PDIP TF	6,852.90	0.00	6,852.90	7.14	7.43	0.00	14.57	6,867.47
1992	Nelle Broman	Library	NH PDIP TF	440.00	0.00	440.00	0.46	0.47	0.00	0.93	440.93
1995	Friends 3	Library	NH PDIP TF	2,000.00	0.00	2,000.00	2.08	2.17	0.00	4.25	2,004.25
2003	Barbara Shinn	Library	NH PDIP TF	1,620.00	0.00	1,620.00	1.69	1.76	0.00	3.45	1,623.45
2004	Rosie Howe	Library	NH PDIP TF	1,018.35	0.00	1,018.35	1.06	1.10	0.00	2.16	1,020.51
	Total Library			15,545.25	0.00	15,545.25	16.21	16.81	0.00	33.02	15,578.27
TOWN											
1894-1996	Deserving Poor	Deserving Poor	NH PDIP TF	5,743.21	0.00	5,743.21	2,203.22	9.07	0.00	2,212.29	7,955.50
1968-2004	South Common	South Common	NH PDIP TF	2,139.82	0.00	2,139.82	2.17	2.71	0.00	4.88	2,144.70
1981-1999	Town	Center Hall	NH PDIP TF	7,066.50	0.00	7,066.50	574.20	7.37	0.00	581.57	7,648.07
	Total Town			14,949.53	0.00	14,949.53	2,779.59	19.15	0.00	2,798.74	17,748.27

**Town Of Lyndeborough**  
**Report of the Trustees of Trust Funds**  
**For the Calendar Year Ending December 31, 2012**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL	
				Balance Beginning of Year	Additions-Withdrawal Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income
CEMETERIES											
1928-1993	Dolliver Cemetery	Perpetual Care	NH PDIP TF	100.00	0.00	100.00	140.82	0.25	0.00	141.07	241.07
1932-1933	Perham Corner Cemetery	Perpetual Care	NH PDIP TF	440.00	0.00	440.00	302.60	0.81	0.00	303.41	743.41
1910-1993	North Cemetery	Perpetual Care	NH PDIP TF	995.00	0.00	995.00	2,154.97	3.44	0.00	2,158.41	3,153.41
1911-1993	Center Cemetery	Perpetual Care	NH PDIP TF	1,425.00	0.00	1,425.00	4,120.01	6.04	0.00	4,126.05	5,551.05
1926-1993	Johnson Corner	Perpetual Care	NH PDIP TF	4,690.00	0.00	4,690.00	7,248.29	13.05	0.00	7,261.34	11,951.34
1909-1993	South Cemetery	Perpetual Care	NH PDIP TF	19,450.00	0.00	19,450.00	24,129.29	47.47	0.00	24,176.76	43,626.76
Total Cemeteries				27,100.00	0.00	27,100.00	38,095.98	71.06	0.00	38,167.04	65,267.04
CAPITAL RESERVES FUNDS											
1993	Landfill	Monitoring	NH PDIP CRF	50,000.00	0.00	50,000.00	28,898.37	85.85	0.00	28,984.22	78,984.22
2003	Rescue Vehicle	Rescue Vehicle	NH PDIP CRF	74,000.00	13,000.00	87,000.00	2,891.26	88.20	0.00	2,979.46	89,979.46
2004	Police Dept - Vehicle	Vehicle	NH PDIP CRF	0.00	0.00	0.00	204.90	0.00	204.90	0.00	0.00
1999	Fire Department	General Use	TD Savings	2,793.71	0.00	2,793.71	7.28	0.00	0.00	7.28	2,800.99
2000	Fire Station Renovation	Renovation	NH PDIP CRF	0.00	0.00	0.00	9,796.17	10.66	0.00	9,806.83	9,806.83
2003	Tanker	1984 Tanker	NH PDIP CRF	99,000.00	15,000.00	114,000.00	8,232.05	121.66	0.00	8,353.71	122,353.71
2003	Pumper	1994 Pumper	NH PDIP CRF	124,000.00	8,000.00	132,000.00	9,936.81	148.72	0.00	10,085.53	142,085.53
1998	Loader	Loader	NH PDIP CRF	0.00	0.00	0.00	1,635.59	1.75	0.00	1,637.34	1,637.34
2002	Bridge Build / Repair / Replacement	Bridge	NH PDIP CRF	10,000.00	50,000.00	60,000.00	3,850.87	15.17	0.00	3,866.04	63,866.04
2003	Backhoe Loader	2001 Backhoe Loader	NH PDIP CRF	35,000.00	20,500.00	55,500.00	1,024.15	39.20	0.00	1,063.35	56,563.35
2004	Dump Truck	Dump Truck	NH PDIP CRF	39,000.00	23,000.00	62,000.00	2,447.01	45.28	0.00	2,492.29	64,492.29
2004	Grader	2002 Grader	NH PDIP CRF	41,000.00	25,000.00	66,000.00	2,778.89	47.68	0.00	2,826.57	68,826.57
2004	Ton Truck	Ton Truck	NH PDIP CRF	11,000.00	13,500.00	24,500.00	386.25	17.22	0.00	403.47	24,903.47
2012	Repair/Replace 2009 One-Ton Dump Truck	Dump Truck	NH PDIP CRF	0.00	12,000.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00
Total Capital Reserves Funds				485,793.71	180,000.00	665,793.71	72,089.60	621.39	204.90	72,506.09	738,299.80
GRAND TOTALS:				544,513.49	180,000.00	724,513.49	112,982.19	728.58	204.90	113,505.87	838,019.36

## *TAX RATE COMPUTATION 2012*

<u><b>Town Portion</b></u>			<u><b>Tax Rate</b></u>
Gross Appropriations	1,814,237		
Less: Revenues	588,375		
Less: Shared Revenue	-		
Add: Overlay	4,456		
War Service Credits	15,800		
<b>APPROVED TOWN TAX EFFORT</b>		<b>1,246,118</b>	<b>7.48</b>
<u><b>School Portion</b></u>			
Net Local School Budget	-		
Regional School Apportionment	2,940,510		
Less: Adequate Education Grant	(468,983)		
State Education Taxes	(410,994)		
<b>APPROVED SCHOOL TAX EFFORT</b>		<b>2,060,533</b>	<b>12.38</b>
<u><b>State Education Taxes</b></u>			
Equalization Valuation x 2.390 divided by Assessed Valuation		<b>410,994</b>	<b>2.50</b>
<u><b>County Portion</b></u>			
Due to county	189,464		
Less: Shared Revenues	-		
<b>APPROVED COUNTY TAX EFFORT</b>		<b>189,464</b>	<b>1.14</b>
		<b>TOTAL RATE</b>	<b>23.50</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	1,073,733	1,455,733
<b>Highway Department:</b> Land and Building (232-036-000)	642,000	
Furniture and Equipment	898,538	1,540,538
<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)	615,310	615,310
<b>Conservation Land</b> (235-008-000, 249-003-000)	141,100	141,100
<b>TOTAL VALUE</b>		<b>6,583,356</b>

# ***SUMMARY INVENTORY OF VALUATION (MS-1)***

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

	<u>2011</u>		<u>2012</u>	
<b><u>Value of Land Only</u></b>	<b><u>Acres</u></b>	<b><u>Valuation</u></b>	<b><u>Acres</u></b>	<b><u>Valuation</u></b>
Current Use	14,959.0	1,417,730	15,124.0	1,359,890
Discretionary Preservation	1.8	30,628	1.8	34,810
Residential Land	3,013.0	60,673,600	3,008.0	60,924,100
Commercial/Industrial	347.0	3,054,700	159.0	2,682,600
<b>Total of Taxable Land</b>	<b>18,320.8</b>	<b>65,176,658</b>	<b>18,292.8</b>	<b>65,001,400</b>
Tax Exempt & Non-taxable	729.0	2,279,870	751.0	2,408,680
<b><u>Value of Building Only</u></b>				
Residential		95,310,200		95,996,200
Manufactured Housing		1,474,400		1,452,900
Commercial/Industrial		2,293,000		2,293,000
Discretionary Preservation		53,900		117,550
<b>Total of Taxable Buildings</b>		<b>99,131,500</b>		<b>99,859,650</b>
Tax Exempt & Non-taxable		2,508,600		2,656,400
<b>Public Utilities</b>		<b>1,772,500</b>		<b>1,772,500</b>
<b>Valuation Before Exemptions</b>		<b>166,080,658</b>		<b>166,633,550</b>
<b><u>Exemptions</u></b>				
Elderly-RSA 72:39-a & b (3)		80,000		140,000
Blind-RSA 72:37 (1)		15,000		15,000
Disabled -RSA 72:37-a (0)		3,500		
Disabled-RSA 72:37-b (1)		20,000		30,000
<b>Total Exemptions</b>		<b>118,500</b>		<b>185,000</b>
<b>Net Valuation on which tax rate for Town, County and Local Education.</b>		<b>165,962,158</b>		<b>166,448,550</b>
<b>Net Valuation without utilities on which tax rate for state education tax is computed</b>		<b>164,189,658</b>		<b>164,676,050</b>
<b>Credits off Gross Tax: Veterans (49)</b>		<b>14,700</b>		<b>15,800</b>

## **Current Use Detail Report**

	<u>2011</u>		<u>2012</u>	
<b><u>Category</u></b>	<b><u>Acres</u></b>	<b><u>Valuation</u></b>	<b><u>Acres</u></b>	<b><u>Valuation</u></b>
Farm Land	796.0	221,560	756.0	212,340
Forest Land (No Stewardship)	10,642.0	1,051,150	10,816.0	1,004,360
Forest Land (w/Stewardship)	2,707.0	133,180	2,707.0	127,090
Unproductive Land	653.0	9,920	643.0	12,860
Wetland	161.0	1,920	202.0	3,240
<b>Total of Taxable Land</b>	<b>14,959.0</b>	<b>1,417,730</b>	<b>15,124.0</b>	<b>1,359,890</b>

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Receiving 20% Recreation Discount (acres)	6,504	6,504	6,708
Total number of owners in Current Use	127	127	125
Total number of parcels in Current Use	219	219	216



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 2012

### DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2011	2004-2001	
Property Taxes	#3110		296,690.20	7,151.15	
Resident Taxes	#3180				
Land Use Change	#3120		15,175.00		
Yield Taxes	#3185		3,237.54		
Excavation Tax @ \$.02/yd	#3187				
Utility Charges	#3189				
Property Tax Credit Balance**		-91.26			
Other Tax or Charges Credit Balance**		< >			
<b>TAXES COMMITTED THIS YEAR</b>			<b>For DRA Use Only</b>		
Property Taxes	#3110	3,913,662.08			
Resident Taxes	#3180				
Land Use Change	#3120	5,500.00			
Yield Taxes	#3185	28,323.29			
Excavation Tax @ \$.02/yd	#3187	991.94			
Utility Charges	#3189				
<b>OVERPAYMENT REFUNDS</b>					
Property Taxes	#3110	3,007.99			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Impending Lien Costs			1,440.50		
Interest - Late Tax	#3190	3,272.64	14,989.20		
Excess Credit		9.69			
<b>TOTAL DEBITS</b>		3,954,676.37	331,532.44	7151.15	\$

\*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 postive amount for this year's levy.

# TAX COLLECTOR'S REPORT

For the Municipality of LYNDEBOROUGH Year Ending 2012

## CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2011	2004-2001	
Property Taxes	3,682,726.09	205,721.44		
Resident Taxes				
Land Use Change	5,500.00	15,175.00		
Yield Taxes	22,615.20	3,237.54		
Interest (include lien conversion)	3,272.64	14,989.20		
Penalties				
Excavation Tax @ \$.02/yd	991.94			
Utility Charges				
Conversion to Lien (principal only)		90,531.04		
Impending Lien Costs		1,440.50		
<b>DISCOUNTS ALLOWED</b>				
<b>ABATEMENTS MADE</b>				
Property Taxes	2,315.76	437.72		
Resident Taxes				
Land Use Change				
Yield Taxes	78.34			
Excavation Tax @ \$.02/yd	10.00			
Utility Charges				
<b>CURRENT LEVY DEEDED</b>				
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>				
Property Taxes	236,245.19		7151.15	
Resident Taxes				
Land Use Change				
Yield Taxes	5,629.75			
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**	-4,708.54			
Other Tax or Charges Credit Balance**	< >			
<b>TOTAL CREDITS</b>	3,954,676.37	331,532.44	7151.15	\$

\*\*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 2012****DEBITS**

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2011	2010	2009	2008
Unredeemed Liens Balance - Beg. Of Year		68,207.55	22,904.48	11,880.66
Liens Executed During Fiscal Year	97,278.80			
Interest & Costs Collected (After Lien Execution)	1,563.04	6,016.39	6,426.28	4,632.17
<b>TOTAL DEBITS</b>	98,841.84	74,223.94	29,330.76	16,512.83

**CREDITS**

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2011	2010	2009	2008
Redemptions		43,365.82	33,611.53	19,075.53	11,880.66
Interest & Costs Collected (After Lien Execution)	#3190	1,563.04	6,016.39	6,426.28	4,632.17
Abatements of Unredeemed Liens			472.66		
Liens Deeded to Municipality					
Unredeemed Liens Balance - End of Year	#1110	53,912.98	34,123.36	3,828.95	
<b>TOTAL CREDITS</b>		98,841.84	74,223.94	29,330.76	16,512.83

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** February 1, 2013

## *Report of the Town Clerk 2012*



<b><u>Description</u></b>	<b><u>Quantity</u></b>	<b><u>Total Fees</u></b>
Auto Permits	2577	\$258,801.00
Titles	354	\$708.00
Agent Fees	2432	\$6,080.00
Mailer Fee	1966	\$2,546.20
Dog Licenses	462	\$2,193.50
Dog Penalty	138	\$1,138.00
Dog Fee/State Fund	420	\$844.00
Marriage License	10	\$450.00
Certified Copies	36	\$485.00
UCC's		\$285.00
Pole Petition	5	\$50.00
Bad Check Fee	3	\$137.25
Dredge & Fill	2	\$30.00
Filing Fee	1	\$2.00
Overpayments	1	<u>\$3.25</u>
<b>Total</b>	<b>8407</b>	<b>\$273,753.20</b>

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



## *Report of the Treasurer 2012*

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### **GENERAL FUND**



Cash Balance on January 1, 2012		1,569,926.36
Received in 2012	TOWN	4,497,588.36
	STATE	160,185.44
	INTEREST	835.70
Total Available Funds		6,228,535.86
Paid out in 2012		4,647,840.74
Cash Balance December 31, 2012		1,580,695.12

### **CONSERVATION COMMISSION**

Cash Balance on January 1, 2012		44,883.64
Received in 2012	LUCT	10,337.50
Interest		72.40
Total Funds		55,293.54
Paid out in 2012		5,210.00
Cash Balance December 31, 2012		50,083.54

### **HERITAGE COMMISSION**

Cash Balance on January 1, 2012		0
Bank Charges		90.00
Total Funds		0

**Respectfully Submitted,  
Ellen Martin, Treasurer**



*The best value I have learned from my family/community is sharing. It helps someone out. ~  
Justin Marcinuk Grade 2*

# *TOWN OF LYNDEBOROUGH*



## *Department Reports*

## *Report of the Town Administrator 2012*

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In 2007, I applied for a part-time job in the Town of Lyndeborough as a Secretary to get some intellectual and social stimulation. I had been a stay-at-home mom for eighteen years, had raised two children and felt it was time to not only contribute financially to the family but also time to reawaken some educational and professional skills that had been on hold for quite some time. I had no idea the path that I was on at that time and how this lovely community would come to mean so much to me and make such a difference in my life.

Burton Reynolds and I worked together on several projects in 2012, such as achieving PRIME designation for the town which is recognition of Risk Management excellence and comes with a reduced property liability insurance premium. A new Safety Manual was finalized and the Safety Committee was brought back into full swing. All town buildings were inspected by the committee with recommendations and changes made with the goal of increased safety. The office presented a new Temporary Alternate Duty (TAD) Policy which is also an element of our risk management objectives. We developed a new earned time/holiday system in recognition of the unique scheduling challenges of the Highway Department that works better for those employees.

In January, we welcomed Cindi Hasty to the Selectmen's Office as an Office Assistant. Cindi and her husband Mike, who now serves as an alternate on the Conservation Commission, moved to Lyndeborough in 2009. She applied for a temporary, part-time job in 2011 and her smile, enthusiasm, professionalism and abilities have enhanced this office since day one. The 2012 plan of promoting her to the Administrative Assistant position alongside my promotion to Town Administrator has gone off without a hitch. I depend on her greatly and can't think of anyone better suited to the position. Thank you, Cindi!

We launched a new website in 2012 which hopefully the community is finding more user-friendly, current and informative. It was completely redesigned and offers some new options. There are links where you can sign up to receive notice of all sorts of town business. Check it out at [www.lyndeboroughnh.us](http://www.lyndeboroughnh.us) and if you have any comments or suggestions, please feel free to call the office at 654-5955, Ext. 221 or let Cindi know at [chasty@lyndeboroughnh.us](mailto:chasty@lyndeboroughnh.us).

A great deal of time in the Town Office was spent this year dealing with issues in the Police Department and legal challenges. My sincere appreciation goes out to everyone for their patience through this difficult time. Rance Deware took over that department just about the same time that I moved into the Town Administrator position. He and I are working well together and learning as we go. I appreciate his unwavering dedication to the job and his willingness to work so collaboratively with the Board of Selectmen.

As I write this report, my first budget season is about to come to a close. It has been one of my biggest challenges to date due to my limited exposure to and experience with such a task. Hopefully, the Budget Committee and the Selectmen are satisfied with my performance. I look

to the 2014 budget season with much less trepidation, a greater understanding, more knowledge and confidence. Thank you to the Selectmen for their support, the Budget Committee members for their patience and understanding with my learning curve, to Burton Reynolds for his guidance and to Kay Hopkins for her endless revisions.

In the coming year, this office will continue to streamline procedures, review policies and improve on efficiencies. I am committed to working together with all town departments to keep clear and open lines of communication. This is not always easy as we get pulled in different directions and some days have different priorities and points of view. However, Lyndeborough has dedicated and hard-working department heads and I want to thank Trish Schultz, Rick McQuade, Kent Perry and Rance Deware for the opportunity to work together.

It is with a mix of emotions that I say goodbye to our Bookkeeper, Kay Hopkins who has been a valued employee and trusted friend for five years. She and her husband Peter, who has served as Lyndeborough's Building Inspector, are retiring to South Carolina. I wish them both health and happiness for the future. Her shoes will be hard to fill and her wit and personality will be forever etched on my mind and in my heart. She will be deeply missed. Thank you, Kay!

Over the last six years I've watched three Town Administrators come and go and I've learned valuable lessons and skills from them all. This is not an easy job some days but I'm grateful for it and lucky to be here. I am honored to serve the residents of Lyndeborough. Thank you!

**Respectfully Submitted,  
Kate Thorndike, Town Administrator**



Above is the last sixth grade class of Lyndeborough Central School



## *Report of the Police Department 2012*

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2012 has been a challenging year. With turnover in June that resulted in new leadership of our department, we have striven to provide the best possible police coverage and look forward to working with the community in 2013!

The Police Department has adopted a new mission statement:

“The mission of the Lyndeborough Police Department is to strive for excellence in fulfilling its obligation to provide quality law enforcement services in a fair and impartial manner, consistent with the rights and dignity of all citizens as provided for by the law under the Constitution of the United States and the State of New Hampshire.”

Other significant items for the year include hiring new officers and completing the installation of a new report management system that was purchased with funds from the 2011 budget. The office computers have been upgraded, and two laptop computers were purchased for use in the Police vehicles. This enables us to be out on the road more and to use the laptops proactively.



In June, Rainsford Deware (Rance) was appointed as the “Acting Officer-in-Charge” of the department. In September, he was promoted to the rank of Lieutenant and appointed to the position of Officer-In-Charge (OIC) after completing a probationary period. Lieutenant Deware was hired as a part-time officer working 32 hours a week, and he continues to work the same amount of hours. Lieutenant Deware's additional duties include: School Resource Officer, Prosecutor and Patrol Officer. Lieutenant Deware has 24 years of police experience, with most of that time working at the Milford Police Department. His professional accomplishments include Certified Full-Time Officer, Firearms Instructor and Adjunct Instructor at the N.H. Police Academy. Lieutenant Deware holds a Master's Degree from Southern New Hampshire University.

Lieutenant Deware also developed a six-week program that was taught to the fifth and sixth grades in the spring of 2012. This program would not have been so successful if it wasn't for the dedication of the staff at the Lyndeborough Central School. Thank you to all!

Upon becoming the OIC, Lt. Deware's first priority was to staff the department appropriately. In September, Officer Keith Hervieux accepted a full-time position with the Brookline, NH Police Department but has remained in Lyndeborough as a part-time officer. Part-time Officer Zach Byam graduated from Norwich University with a Bachelor's Degree in Criminal Justice in May 2012. He was promoted from a part-time to a full-time officer. He will attend the 160th NH Police Academy from January 7, 2013 to April 12, 2013. Also hired were Officers Ashley Pepelis, Lenny Emond and Ralph McClellan. Officer Pepelis was hired as a full-time officer and brings seven years of experience to the Dept. She worked for the Goffstown Police Department from 2005 to 2007; she then moved to South Carolina and became a full-time officer there.

She has a Bachelor's Degree in Criminal Justice from Hesser College and is in the process of obtaining her full-time certification in New Hampshire. Officer Emond brings twelve years' experience to the organization and is certified as a part-time officer. He is also attending the 160th full-time academy with Officer Byam, as he was hired as a full-time officer in Peterborough, NH, in October of 2012. Officer McClellan is a full-time certified officer, who worked briefly with the Milford Police Department. Officer McClellan was hired part-time and will be working 24-32 hours a week. Officer McClellan has a Bachelor's Degree in Political Science from the University of New Hampshire.

Our officers have saturated the back roads with aggressive patrol tactics, thus keeping our residential burglaries to a small handful for the entire year of 2012. The Patrol Division has also been diligent in their motor vehicle enforcement duties, which has resulted in a total of 1,001 motor vehicle stops in 2012. There were a total of 863 calls for service in 2012 and our arrest numbers have seen a major decrease from 78 in 2011 to 32 in 2012. The department also responded to 15 reportable motor vehicle accidents.

The Town of Lyndeborough should feel proud of the Police Department that has been assembled over the past 12 months. A majority 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 all of the residents of Lyndeborough. Your Police Department has become a fabric of the Community, and we plan to continue with our strong community policing philosophy.

In closing, I would just like to let the citizens of Lyndeborough know that the Police Department is your organization and without the assistance of the community our job would be much harder. We will strive to make the community of Lyndeborough, New Hampshire, a safe place to live. All of our officers are dedicated to this and they will demonstrate it to you each and every day. Please feel free to contact me with any of your concerns. I can be reached at 603-831-2614 via cell phone or 654-5469, ext. 243 or by e-mail at [rdeware@lyndeboroughnh.us](mailto:rdeware@lyndeboroughnh.us). I look forward to hearing from you.

**Sincerely Yours,  
Lieutenant Rainsford G. Deware II**

*The best value I have learned from my community is to respect and help one another ~ Mishell Pfeil Grade 3*

## *Report of the Highway Department 2012*

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It was quite the start last winter with the blizzard on Halloween. The crew braced themselves for a long and snowy winter, but much to our surprise it never happened. The mild winter reduced the money spent on salt, heat and fuel costs. It also allowed us an early jump on all our fair weather projects.

Crushed gravel was available on the Francestown side of Lyndeborough, so Schoolhouse Road got a much needed rebuild, a project that due to the cost of trucking gravel over the mountain had been put off for years. We were able to complete this project quickly and move onto paving projects on Locust Lane, Cemetery Road, Pettingill Hill Road and Old Temple Road which were all completed before summer.

Center Road has been prepared for paving this spring including shims on bad spots and old culverts replaced. You will see finish paving from Perham Corner to the intersection of Johnson's Corner and Wilton Road. It appears as though the State will be paving Perham Corner Road and Center Road down towards Milford making a long stretch of newly paved road. In the spring we will begin a project that requires digging in the area of Center Hall so please be on the lookout for us.

Due to the great weather and early progress we were able to work on a lot of small projects that we never seemed to have time to get to. Narrow spots on dirt roads were widened all over town. The blasting on Pinnacle Road was finished. Also, Center Hall property received a lot of attention; a handicapped parking spot was created, land was cleared near the shed area and that area will be loamed and seeded this spring.

We were able to get permission from the State to install a new crosswalk across Route 31 near Pettingill Hill Road. This location is a safer place for crossing due to better sight distance for traffic. Ultimately our goal is installation of sidewalks along Route 31 from the crosswalk to the school but we still have work to do before that will happen.

All in all this has been a great year for us, with no big surprises and lots of forward progress. I need to thank Mr. Richard Herfurth for the use of his chipper and Scott and Kimberly Snow for another year of free sand. And of course a huge thanks to the crew, Mel Rossi, Mark Chase, Steve Vergato and Greg Porter for all their hard work.

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



## *Report of the Fire Department 2012*



In 2012 the Fire Department responded to 169 calls for assistance. The calls break down as follows:

6	Brush Fires	1	Mutual Aid-Fire Alarm Activation
2	Carbon Monoxide Alarms	3	Mutual Aid-Cover Assignments
4	Chimney Fires	1	Mutual Aid- Off Road Rescue
1	Electrical Fire	6	Mutual Aid-Structure Fires
14	Fire Alarm Activation	6	Motor Vehicle Accidents
10	Good Intent Calls	1	Off Road Rescue
8	Illegal Burns	8	Power Lines Down
1	Lightning Strike	2	Propane/Gas leaks
80	Medical Calls	6	Structure Fire
8	Mutual Aid-Brush Fire	1	Vehicle Fire

This year we saw a 24% increase in calls over 2011. The reason for the increase was medical calls, structure fires in town, and calls for mutual aid. In March we responded to a building fire on Old Temple Road that caused a lot of damage to an attached deck and part of the structure. August was busy for us as well responding to 3 building fires in town. The first was a fire in a vacant property on Locust Lane causing damage to the basement as well as smoke and heat damage to the first and second floor. The second was a kitchen fire in a property on Forest Road that caused minor damage and the third was a fire that destroyed a storage building and its contents on Forest Road. In September, an early morning fire caused the total destruction of an old storage building on Putnam Hill Road. By the time this fire was noticed the entire structure was a total loss. The requests for mutual aid were mostly up due to the dry conditions and the number of brush fires. This year our off road vehicle saw a lot of use assisting with the brush fires as well as assisting with rescuing a patient off a mountain in Greenfield.

In July we took delivery of the new MSA air packs that you approved at last year's Town Meeting. This new equipment will definitely improve the safety of the firefighters as they are more ergonomically correct and have state of the art safety features. Inside the air mask is what called a "Heads up display". This allows firefighters to see how much air is in their tank, as well as battery life without having to look down at the PASS alarm display on their chest straps. The air pack also has a built in thermal alarm which will go off if temperatures within the atmosphere reach unsafe levels. New safety features like the thermal alarms are so important because protective firefighting gear has improved so much over the years that fire fighters have a hard time feeling the intensely heated environments that they are working in. The alarm will activate and show up in the heads up display alerting the firefighter that heat levels are reaching an unsafe condition. The firefighters have been training with these and getting proficient with their use. Thank you to the citizens of Lyndeborough who supported this purchase.

In January, four of the Lyndeborough Fire Departments Explorers attended a Fire Fighter 1 class put on through the Mascenic Regional School District, Career Development Center. Students are accepted into the class based on several factors; Affiliation with a local Fire department Explorer program, permission of the local fire chief, current school medical examination forms, a student essay, application and a personal interview. The course follows a core curriculum that provides students with experience and knowledge in basic firefighting skills and responsibilities. Educational objectives will include knowledge of personal protective equipment including air packs, use and techniques of hose and nozzle handling, carrying and throwing ground ladders and many other skills necessary to perform as a volunteer or full-time firefighter. Upon successful completion of the program, students will receive a pro-board certification from the NH Division of Fire Standards and Training and EMS. This certification is currently recognized in 37 states and several foreign countries and is the first step in a firefighter's career. Students who successfully complete the program earn two High School credits and are eligible for college credits at participating community colleges. I'm very proud to recognize Fire Fighter 1 Certified, Lyndeborough Fire Explorers Caleb Berkebile, Sam Norford, Ryan McQuade and Walter Boivin.

This year a few members of the Fire Department started a pre-planning committee. This committee has started looking at pre-planning commercial and municipal buildings here in town. Fire Service pre-incident planning is the process of gathering and recording information on a particular building that could be critical for Fire Department personnel during an emergency or natural disaster. Property and lives can be saved when the Incident Commander has access to this critical information about the building and its contents. Our plan is to finish all municipal and commercial structures, and then reach out to residents and provide this same type of service to them. By pre-planning residential structures, we can have valuable information such as disabled or handicap residents as well as floor plans that will give us knowledge to make fast effective rescues. This information is also helpful in locating electrical and other utility shut off for each structure.

The Fire Pump on Engine 5 had its overhaul as you had approved the funds with a Warrant Article at last year's town meeting. The Warrant article was approved for \$15,000 and I am happy to say the project came in about \$3000 under budget. The truck was out of service for about two weeks; the pump was removed from the truck, overhauled and re-installed. The rear suction valve was also replaced, as well as another smaller valve rebuilt. Over the next year, we will look at overhauling the body, quoting an extensive overhaul of the engine and transmission and updating the emergency lighting. All of this work is an attempt to stretch the life of the truck out to 28 years as outlined in the Capital Reserve Plan.

This year all of the Fire Department's mobile radios went through re-programming under the FCC's Narrow Band Compliance. The FCC mandated that by January 1, 2013 all public safety mobile radio systems operating in the 150-512 MHz radio bands must cease operating using 25 kHz and begin operating using at least 12.5 kHz. The January 2013 deadline is the result of an

FCC effort that began almost two decades ago to ensure more efficient use of the frequencies and will allow the creation of additional frequency capacity within the same radio spectrum, and support more users. The Fire Department utilized our Dispatch Center, Radio Repair Shop for the reprogramming.

This fall our Rescue Chief, Donald Cole, took a short course and after his mentoring hours are complete will become a State Certified Fire Instructor. This will allow Donnie to instruct certified courses within our department as well as allow him to instruct during State Certification Programs. Donnie Cole and Mickey Leavitt are also certified CPR and AED instructors. If anyone in town is interested in obtaining their CPR and AED certification you can contact the station and leave us a message.

Toward the end of the year, the air compressor at the fire station, on its last leg, finally broke down and stopped working. The air compressor keeps the air-tanks on the trucks charged at all times, so when a call comes in, the trucks don't have to wait for air pressure to build up allowing them to respond quicker.

In the past small compressors have been utilized to this job, this time we took a proactive approach and purchased a bit bigger unit, a new 5 HP compressor that is bigger and should last for many years. Many thanks to the members of the department that helped install the new compressor keeping the cost down.

I would like to recognize Jim (Whit) Whitmore who has retired from the Fire Department this past year due to time constraints after 19.5 years of service. During his career Whit held many State Certifications in the fire service including, Fire Fighter Career Level, HAZMAT Awareness, Operations and Decontamination as well as Certification in the Incident Command System. Whit is also a State Fire Instructor and also holds several other small certifications. Whit will definitely be missed around the station, but I am sure he won't miss the 3:00 AM fire calls. If you see Whit on the street, please take a minute to thank him for the many years that he dedicated to helping the Citizens of Lyndeborough.

I would like to welcome new members Zach Johnson, and Savannah Steele. I would also like to welcome new Explorer Jeremy Cavaretta. This past year we lost two Explorers from Milford Spencer Picket and J.T. Bellantoni. Spencer is joining a Fire Department Internship program closer to his home town and J.T. stepped down stating time constraints. Thank you all for the time you gave to our little town.

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.

**Respectfully Submitted,  
Rick McQuade  
Fire Chief**

## 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).

Due to a record warm winter and little snow, our first fire occurred on February 4<sup>th</sup> with several more early fires to follow. Normally a large percentage of the warm windy days with low humidity occur when the ground is saturated from a long snow covered winter. By the time the surface fuels and ground dry out enough to burn, we only have a few weeks until "green up". This year however we had an extended period of these favorable spring fire conditions. Our largest fire in the state was 86 acres. The average size fire was .6 acres. Extensive summer rains kept total acreage burned to near normal levels

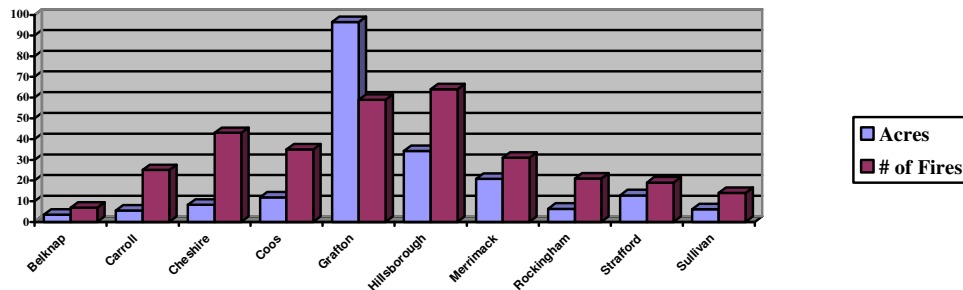
As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Several of the fires during the 2012 season threatened structures, a constant reminder that forest fires burn more than just trees. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

### 2012 FIRE STATISTICS

(All fires reported as of October 2012)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	3.6	7
Carroll	5.5	25
Cheshire	8.3	43
Coos	11.8	35
Grafton	96.5	59
Hillsborough	34.2	64
Merrimack	20.8	31
Rockingham	6.4	21
Strafford	12.9	19
Sullivan	6	14



### CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	14	2012	318	206
Debris	105	2011	125	42
Campfire	14	2010	360	145
Children	15	2009	334	173
Smoking	17	2008	455	175
Railroad	0			
Equipment	6			
Lightning	7			
Misc.*	140 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE



## *Report of the Building Inspector 2012*



As we close out the year I want to thank the Town of Lyndeborough for the opportunity to serve as your building inspector for the last two years. I have met many great craftsmen whom I have enjoyed working with. We have only had three new homes constructed this year but there has been a great deal of upgrading of heating, plumbing, and electrical systems.

### **Permit Log for 2012**

New Homes	3
Electrical	15
Plumbing	10
Additions	13
Barn Shed	5
Deck Porch	2
Miscellaneous	3

Total 51

At this time I have decided it is time to retire and move south to a warmer climate to enjoy retirement. The selectmen have chosen Mike Borden to be the new Building Inspector. He can be reached by phone at 547-0437.

Again thank you for the opportunity to serve the Town of Lyndeborough.

**Respectfully Submitted**  
**Peter W. Hopkins (retired)**



Peter W. Hopkins



Mike Borden

*The best value I have learned from my family/community is to help people ~ Olivia Philippy*  
*Grade 3*





# *Town of Lyndeborough*

## Office of the Building Inspector

**Office:**

Telephone: (603) 654-5955

Fax: (603) 654-5777

9 Citizens' Hall Road  
Lyndeborough, New Hampshire 03082**Peter W. Hopkins (retiring)****Michael Borden:**

Cell Phone (603) 547-0437

Fax: (603) 547-6387

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### Building Permit Fee Schedule

**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.

## *Report of the Wilton/Lyndeborough Ambulance 2012*



2012 was clearly marked as a year of growth and improvement for this department. With building improvements, recruitment/retention programs, and Emergency Medical Services educational programs, we have continued to overcome challenges that our membership has faced.

As part of a new recruitment program, we opened up a new position, “Drivers”, to recruit personnel prior to becoming an EMT. This new position put interested volunteers through a driver training program and equipment familiarization program, supplementing the two EMT’s that are already staffing the ambulance. This program gives a new member exposure to Emergency Medical Services prior to going through an EMT Program. We presently have five Drivers on the service.

We put in a water filtration system. The water system was at no cost to the taxpayers, and came out of the Florence Wheeler Fund. Now the shower is functional, the water is drinkable, and it has led to better living and working conditions for service members. This year, we need to replace the 1970’s era generator that was installed in the 1990’s. This generator has outlived its usefulness, and we are unable to obtain parts to get it reliable.

As always, I want to thank our volunteer, and per-diem personnel for staffing the two ambulances. Due to their dedication, our response times have also decreased. This is due to the membership being ready at a moments notice when their radio goes off to respond to a request for medical assistance. Our average response time has dropped by almost a complete minute (55 seconds), from 2011 to 2012.

In 2012, we had a 6% increase in call volume. Our call volume by town and the location they were transported to is broken down below:

Call Volume by Destination				Call Volume by Town			
	2011	2012	Change		2011	2012	Change
Catholic Medical Center	4	5	+20%	Wilton	247	289	+15%
Elliot Hospital	5	8	+38%	Lyndeborough	72	92	+22%
Helicopter	2	7	+71%	Temple	65	60	-8%
Milford Medical Center	38	25	-52%	Other Towns	54	24	-125%
Monadnock Hospital	76	67	-13%	<b>Total</b>	438	465	+6%
Saint Joseph Hospital	75	71	-6%				
Southern NH Med Center	100	133	+25%				
Other/Not-Transported	138	149	+7%				
<b>Total</b>	438	465	+6%				

Chief Gary Zirpolo, the officers, and members of the Wilton Ambulance would like to thank the citizens of Wilton, Lyndeborough, and Temple for their continued support and dedication to the Town of Wilton Ambulance Service.

*The thing that I have learned from my family/community is that when things get tough, you got to pull through it. ~ Mitchell McQuade Grade 5*

*Lyndeborough NH Town Report-2012*

## *Report of the Assessing Department 2012*

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In 2012 approximately 150 properties were visited as part of an ongoing five-year cyclical database maintenance program. In addition there were roughly 75 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2011. These properties were adjusted accordingly. There were 5 abatement requests filed and processed for the tax year 2011.

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. In the event no one is 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 Assessor will estimate the features of the property to the best of his ability.

It is of the utmost importance to have accurate data to ensure all property owners in Lyndeborough are assessed equitably.

The Assessments in Lyndeborough proved to be in line with "Market Value" in 2012. The most recent assessment to sale ratio is 99.9% +/- . Currently the assessments are based on the 2010 market value. Lyndeborough will be undergoing the "Assessment Review" by the NH Dept. of Revenue Administration in 2013. This entails a review of the entire assessing office including but not limited to the exemptions & credits, current use, assessing data and assessment statistics.

I would like to thank you for your continued cooperation.

Sincerely,  
Todd Haywood, CNHA  
Lyndeborough Assessing Agent

*The best value I have learned from my community is the power of honesty. ~ Mackenzie Hayden  
Grade 5*

## *Report of the Welfare Department 2012*



### **RSA 165:1**

*“Whenever a person in any town is poor and unable to support himself, he shall be relieved and maintained by the overseers of public welfare of such town, whether or not he has a residence there.”*

Our Town Welfare Department has the responsibility to make sure the Lyndeborough residents have the basic needs of life. Examples of need would be shelter, food, utilities and medically-necessary prescriptions. Where appropriate, expenses necessary for seeking and maintaining full employment may also be provided. The Town may need to assist or make a referral to an applicant if there is an emergency (threat of loss of basic need) or may determine there is a temporary need until employment, State Aid, Social Security, etc. is received. It is not intended to assist residents living beyond basic needs.

Each applicant deserves dedicated time and attention to address their needs. In order to accomplish this, appointments are made and applications for assistance are personally reviewed to determine eligibility, using the Welfare Guidelines established by the Board of Selectmen. These guidelines assure that the statutory requirements are met while also protecting Town tax dollars. We require each applicant to give full disclosure of their financial position with accompanying documentation and all information is verified to determine eligibility. Assistance is provided by voucher and payment is only made directly to vendors of basic needs and no cash assistance is given to clients. The Town is also able to place a lien on all real estate property if a welfare client is a property owner. By vigorously referring applicants to other relief agencies for assistance, we reduce the amount of financial impact on the town.

Welfare expense in 2012 was surprising low at almost 75% less than 2011 and below expectations for 2012 considering the continuing weak economy. Two families received assistance during the year.

### **FY 2012 Welfare Budget Overview**

*Total Operating Budget \$15,000*

*Client Expenditures \$ 2,374.64*

#### ***Client Expenditures Broken Down:***

*Housing \$ 1,900.00*

*Electricity \$ 474.64*

For Help with fuel oil and electric assistance, please call Southern NH Services at 673-0756.

**Respectfully Submitted,  
Kate Thorndike  
Welfare Director**

*Notes 2012*



# *TOWN OF LYNDEBOROUGH*

A large, faint, circular seal of the Town of Lyndeborough is visible in the background. The seal features a central illustration of a building with a steeple, a wheel, and a plow, surrounded by the text "LYNDEBOROUGH" and "INCORPORATED 1786".

*Boards ,Committees  
& Commissions Reports*

## *Report of the Board of Selectmen 2012*

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2012 was a challenging year for the Board of Selectmen, but we were able to tackle a lot of projects while still lowering the town's tax rate despite some negative issues with the prior police command structure. Regardless of these unplanned distractions we were able to accomplish a tremendous amount of work this year. The Police Department is now commanded by Lieutenant Rance Deware who has shown his leadership abilities right off with the accomplishment of staffing up the department and giving the citizens the fully functional and professional police department they deserve.

We would like to thank Burton Reynolds for the time he spent with us as our interim Town Administrator while training and assisting Kate Thorndike in her transition from the Selectmen's Assistant to our full time Town Administrator. "Congratulations Kate! "

We continued our focus on Center Hall by performing needed maintenance and repairs to the building and grounds. Some of the things that were completed at the Hall were a new handicap parking space, new handicap ramp, new side access door and the repair of several structural issues. We had the old unsafe propane heaters in the bathrooms removed and replaced with new electric heating units.

The highway crew has done a great job at Center Hall with removing brush, leveling out and repairing the old access road, and general clean-up. Late in 2012 the Structural repair plan was reviewed and approved by the Historic District Commission. The repairs were not completed this year and as such the warrant article funds to make the structural roof repairs that were approved at the 2012 town meeting were encumbered (carried over) to allow us to perform the work in the summer of 2013.

Along with the Center Hall work the Highway Dept. has been busy getting ready for a big Center Road project in 2013. They have been ditching, replacing culverts and securing land owner permission to make line of sight and drainage improvements during the construction. We would also like to thank the Snow family for donating sand from their property to the town. It has saved the town a lot of money and we are very grateful for their generosity. We completed the purchase of the sand pit on Schoolhouse Road which should give us 5 years of sand for less than the cost of 1 year to purchase sand.

While setting the tax rate in 2011 the selectmen were concerned about an unexpected increase in the rate and asked the Interim Town Administrator Burton Reynolds to look into it and let us know why. The selectmen had worked hard to keep the tax rate low and despite constant oversight and hard work it was way up. It was determined that the Department of Education had interpreted the SAU 63 Articles of Agreement wrong between Wilton and Lyndeborough. The error was corrected and it lowered our tax rate to what we were expecting. Upon further investigation it was discovered that this error went back to 2010 and ultimately worked in Lyndeborough's favor in the amount of \$141,000. It was not detected by anyone at that time and

Wilton is now suing Lyndeborough for reimbursement of the funds. The Selectmen recognize that Lyndeborough owes this money to Wilton as a moral obligation, but we have also been advised by legal counsel clearly that the selectmen have no legal authority to collect a 2010 taxpayer debt from the taxpayers of 2013. Both towns agree that this needs to be settled in court to get to the quickest solution to the problem. We will make sure to keep the public informed about the outcome as soon as we have any information.

This year we performed perambulations with Wilton, Francestown and Greenfield. We walked the town borders separating the towns and witnessed stones placed by our forefathers hundreds of years before. One other interesting item we noted was the last time this perambulation was performed in Francestown it was performed by Arnie Byam's father when he was a selectman in 1967.

In closing, we would sincerely like to thank all of the citizens who volunteer their time and effort to keep our town great whether you volunteer on a board or commission, the Fire Department or just help shovel your neighbor's walkway when they need the help. These contributions of time, experience and support is what makes our town great.

Thank you to our employees who work hard every day to keep the town running, safe and clean. The Selectmen depend on you and appreciate all that you do. It is our wish that 2013 be a successful, happy and healthy year for all of you.

**Respectfully Submitted,**  
**Arnold A. Byam III, Chair**  
**Donald R. Sawin**  
**Kevin J. Boette**





## *Report of the Cemetery Trustees 2012*

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There was one full burial and four urn burials in 2012. Each year more people are opting for cremation, and ashes are often scattered or interred on private property rather than in a cemetery. The Trustees offer smaller urn lots at a lower price, and several urns can occupy a single lot.

The lower labor costs this year were due to several factors. Less mowing was required because of a prolonged dry spell, our zero-turn-radius mower allowed for less hand work, and our primary employee, Greg Porter, proved to be most efficient. The money saved has been used to remove the enormous pine tree in the older part of the South Cemetery. Much as we loved that tree, if it had come down in a storm, it could have caused serious damage to many historic stones. Resident Richard Herfurth of Bartlett Tree Service, volunteered his labor for this project, which is a very substantial donation. Our only costs were for the use of Bartlett equipment. We have also encumbered the remaining surplus to purchase hand-made iron flag holders for the graves of veterans.

Years ago, Russell Fuller redrew by hand all of the cemetery maps on vellum, and until recently they were our working copies, kept current by various trustees and accumulating a collection of notes and diagrams. More recently we employed David Palance of Wilton to produce new computerized maps of several cemeteries, and while they have proven useful, some corrections and further detail are needed. Trustee Ginny Chrisenton has the skills and equipment to do this, and she has volunteered to donate her time, asking only for expenses. This will be done for South Cemetery in 2013.

A cemetery should be, first and foremost, a place of respect, but this spring our storage shed was broken into and two weed-whackers and one mower were stolen. It is sad to think that anyone would sink so low, and we have now taken action to safeguard our remaining equipment.

Our thanks go not only to Greg Porter, but also to Road Agent Kent Perry and his dedicated crew. The Highway Department performs the openings and closings of graves, supplies gravel and loam, and they have straightened and repaired stones in several of the yards.

The Cemetery appropriation request for 2013 remains the same as it has been for several years, despite the dramatically smaller income from Trust Funds and the replacement costs of the stolen equipment.

**Respectfully submitted,**

**Robert Rogers  
Virginia Chrisenton  
Lawrence Cassidy  
Trustees**



## *Financial Report of the Cemetery 2012*



### **Cemetery Financial Report**

#### **Income:**

Town Appropriation	\$10,086.00
Beginning Checkbook Balance	\$272.35
Burials	\$500.00
Sale of Lots	\$0.00
Trust Funds	\$0.00
Sale of Posts	\$0.00

#### **Improvement Donations:**

North Cemetery	\$300.00
South Cemetery	\$25.00

**Total** **\$11,183.35**

#### **Expenses:**

Wages	\$3,959.00
Burial expenses	\$500.00
New equipment	\$755.00
Mapping	\$326.00
Repairs	\$649.00
Gasoline	\$176.00
Transportation	\$220.00
Contracted services - flag holders	\$250.00
Flags	\$101.00
Selectmen (sale of lots)	\$0.00
Trust Funds	\$0.00

Tree removal - Encumbered	\$1,800.00
Flag holders - Encumbered	\$1,850.00

Checkbook balance \$597.35

**Total** **\$11,183.35**



## *Report of the Conservation Commission 2012*

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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 a 50/50 split of the land use change tax that is paid by the property owner when the land is removed from Current Use status.

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 three years ago may be viewed at Citizen's Hall and 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,**

**Sharon Akers, Chair**

**On behalf of its members,**

**Mike Decubellis, Pauline Ball, Bob Nields, Andy Roeper, and Michael Hasty**

## *Report of the Heritage Commission 2012*



The Heritage Commission met seven times during 2012.

Lee Mayhew was welcomed as a new member. There are several vacancies needing to be filled and charter members would like to retire.

The commission arranged for the date 1974 to be put on Wallace Dole's grave marker. He was a veteran of the Mexican Border Action under Gen. John Pershing in 1917, the only townsman to serve in that action. When he died he was a ward of the town.

Work continued on the Old House Project, creating a file for each house listed in the 1905 town history that still exists. There are about 125 of them. The file will consist of a picture and all known information, including previous owners, local lore and historic information, in a format that residents can add to.

Scott Roper completed "An Architectural and Cultural Inventory of the Town Hall" for the Historic District Commission, which is now on file.

A selection of pictures of the relocation of Route 31 west of the village, taken in 1953 by Bernice Perry, was received from David Schmidt and presented to the Historical Society.

An elaborate Bible belonging to Charles Tarbell, one-time owner of the Village Store, was received. It was presented to the library since Tarbell was the nephew of the library's donor, Joseph A. Tarbell. It is on display in the library.

A picture history of the railroad was produced and sold to raise money for a historic marker at the site of the former railroad station beside the common.

The Commission supports the restoration of the Common, which will be 100 years old in 2014, and continuing work on the Center Church.

After much discussion with town officials, the Heritage Commission Fund has been restored and a line item and appropriations has been established in the town budget.

Upcoming projects include completion of the Old House Project, erecting historic markers where appropriate beginning with the Glass Factory, and further work on a town map showing old cellar holes and stone culverts.



**Respectfully Submitted,  
Jessie Salisbury**

## *Report of the Historic District Commission 2012*

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The Historic District Commission met five times in 2012. In addition to carrying out its ongoing duties to evaluate the condition of the Town Hall and receiving updates regarding the Center Church repair project, the commission met twice to consider a request of the selectmen to make structural alterations to the Town Hall's second-floor frame. The commission approved that request at a public hearing in October.



In August, the commission accepted a report on the hall's history and historical integrity. This report is intended to guide the Board of Selectmen and Historic District Commission in their future treatment of the hall. The selectmen also received a second report which details the status of Stone Bridge Road and a later extension that connects it to Center Road, as well as the ownership history of the orchard lying between the Town Common and Center Cemetery. The road, extension, and orchard all lay within the Lyndeborough Center Historic District. Copies of both reports are on file in the Selectmen's Office at Citizens' Hall.

In 2013, the Historic District Commission hopes to apply for Certified Local Government (CLG) status, which will make the town eligible to apply for funding sources that might be used to study, repair, and renovate Center Hall. As of January 2013, the Selectmen's Office is awaiting resumes from three commission members. After all have been collected, the CLG application can be submitted to the New Hampshire Division of Historical Resources.

**Respectfully submitted,  
Scott Roper, Chairman**

**Members: Clayton Brown, Larry Crosby, Scott Roper, Scott Wickett, Julie Zebuhr  
Alternate Members: Andy Roeper, Stephanie Abbot Roper  
Clerk: Jessie Salisbury**

## *Report of the Local Emergency Planning Committee 2012*

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I was recently appointed Emergency Management Director for the Town of Lyndeborough and approximately 2 weeks later Superstorm Sandy paid us a visit. This could have sent the "new EMD" into a tailspin, but because of the Emergency Briefing Guide compiled by the LEPC and Steve Brown the previous EMD, the information was readily available. Our phone system and internet service was lost for a time so cell phones kept us in touch with appropriate agencies.

I want to give very big thank you also to the Lyndeborough Fire Department, Lyndeborough Police Department and Lyndeborough Highway Department. They all worked together like a well-oiled machine, making my first "disaster" as EMD easier than I ever thought possible. All of the residents in town that might have needed some additional assistance during this time were visited by either Police or Fire or both to ensure their safety. These first responders made sure residents had water and assisted residents with generators.

Power outages and road closings were problematic but handled as quickly and as safely as possible. Generators were in use at the Fire station, Highway garage and Citizens' Hall. Fortunately Hurricane Sandy wasn't as severe as in some other states, so we did not have to open our shelter at Lyndeborough Central School.

Shortly, I will be continuing training at the State level and I am honored to again serve the Town of Lyndeborough, now as Emergency Management Director.

We would like to be made aware of any of our residents that may need additional assistance due to health concerns during a storm and/or power outage. The phone number will be available on the Town web site.

Respectfully submitted,

**Carylyn H. McEntee**  
**EMT-P, Emergency Management Director**

*The best value I have learned from my family/community is to be my own person. ~  
Sydney Freischlaf Grade 2*



## *Report of the Monuments Committee 2012*

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In 2012 the Monuments Committee continued to clean up the South Lyndeborough common. Members donated flowers, grass seed, and other items, and marked a portion of the foundation for the c. 1910 depot that once sat on the site. In the near future, the Heritage Commission hopes to purchase a sign to mark the depot and common.

Most noticeably, the common now includes two commemorative benches. One bench was donated by the WLC Class of 1977 in memory of Patricia Levesque. Patty grew up in Lyndeborough and gave to the town as an EMT with the Wilton-Lyndeborough-Temple Ambulance Service.

The second bench was donated by the Military Order of the Purple Heart Five Minutemen Chapter 395. The bench is dedicated both to POW-MIAs and in memory of the Five Minutemen, five soldiers from Manchester who were killed in Vietnam when their truck hit a mine shortly before they were due to return home.

In 2013, the Monuments Committee's biggest project will be to install a brick walkway, which will include the commemorative bricks that residents have purchased since 2010. Also in 2013 and 2014, the committee will install a fence along portions of the common and plant decorative trees and shrubs.

Since the committee is not requesting any town aid, we have had to rely on donations, calendar sales, and sales of bricks and other items. On behalf of the committee, thank you to everyone who has donated time or money or purchased items to benefit this project.

**Respectfully submitted,  
Scott Roper, Chairman**

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

*The thing I have learned from my family/community is to think of others before I think of myself.  
I will try not to be selfish so I can be a better person. ~ Veronica Boyle Grade 5*

## *Report of the Planning Board 2012*



The Planning Board is charged with the task of promoting health, safety and general welfare of the residents of Lyndeborough by overseeing 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, guided by the Master Plan 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 2012, the Planning Board activity was minimal and there were no subdivisions. The Planning Board held two public hearings with the following results:

- October        Scott and Kimberly Snow; 233 Old Temple Rd. Map 230 Lot 016; Excavation  
Permit process was discontinued in January 2013.
- November      To adopt a Driveway Entrance Ordinance and Permit Application.

**Respectfully submitted,**

**Mike Decubellis, Chairman of the Planning Board**

**Pauline Ball, Clerk for the Planning Board**

**Members: Bill Ball, Arnold Byam(Selectmen's Rep.), Tom Chrisenton, Larry Larouche, Bob Rogers**

**Alternates: Steve Brown, Julie Zebuhr**





## *Report of the Supervisors of the Checklist 2012*

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The three-member Supervisors of the Checklist are in charge of the voting list and with making sure that those who vote are legal residents of the town of Lyndeborough. By law, we attend every election, hold quarterly public meetings, add new voters, and remove non-residents. The goal of the Supervisors is to have an accurate and updated list, including everyone who has registered to vote in Lyndeborough and removing those who are no longer part of the community.

The year 2012 was an exceptionally busy one for the Supervisors, with five elections/meetings that required our services. Between the New Hampshire Primary in January, the town and school elections/meetings in March, the state primary election in September, and the Federal Election in November, along with mandatory Supervisor meetings, we had a demanding year. In addition, the supervisors, town clerk, moderator, and ballot clerks attended meetings on the new voter identification laws that were partially initiated during the September and November elections.

The Supervisors continued to implement the Help America Vote Act (or HAVA) system, which was initiated to guard against voter fraud. We are required to update the checklist by entering information on Lyndeborough's voters into HAVA. By doing this, we hope to have the most accurate and complete checklist possible as well as complying with all federal and state laws.

Lyndeborough had an unprecedented turnout for the federal election in November, with over a thousand votes cast for the first time in the town's history. Concerning voter breakdowns and changes during the 2012 calendar year, at the beginning of the year, we had 1,057 registered voters: 216 registered Democrats, 321 registered Republicans, and 520 who were registered as Undeclared. By the end of 2012, the town had gained 130 registered voters. The total was 1187 registered voters, with 208 being registered as Democrats, 372 being registered as Republicans, and 607 having registered with no declared party affiliation.

We would like to extend our appreciation to Trish Schultz, Johanne Woods, and the entire staff of the Lyndeborough town offices for their assistance, especially several days when we practically took over the town clerk's office with all of our paperwork. We would also like to thank the ballot clerks for their efforts, especially during the Fall elections when they were tested by the new voter id requirements.

If anyone has any questions about voting rights or the checklist, please contact the Town Clerk's office or any of the Supervisors.

**Respectfully Submitted,  
Sally Curran, Stephanie Roper and Jessie Salisbury**



## *Report of the Zoning Board of Adjustment 2012*

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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 one case in 2012.

Allan Morrison Map 210 Lot 002 ; Location 405 Mountain Road  
Applied for variance to ordinance 802.03 due to set back restrictions for Building Permit.  
Variance not granted.

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

**Respectfully Submitted,  
Thomas Chrisenton  
Chairman**

**Board Members: Karen Grybko, Lee Mayhew, John Redemske, Richard Roy.**



*Pinnacle House-constructed approximately 1821 and was destroyed by fire in 1916.  
~Photo provided by Karen Holland*

*Notes 2012*



# *TOWN OF LYNDEBOROUGH*



## *Miscellaneous Reports*

## *Report of the J.A. Tarbell Library Trustees 2012*

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The year 2012 brought more patrons and visitors to our expanded facility. Residents are becoming aware that their local library offers the same services as larger ones, and with a more personal touch. The meeting room has attracted a number of community groups for their meetings as well as Town committees, so scheduling in advance is a requirement.

Computers have become a valuable adjunct to our other services. The library website <http://jatarbelllibrary.org> has been updated by Lucille Watt and provides access to many databases, as well as information about our offerings. These include Ancestry.com, which can be used for free only at the library. Audio and ebook downloads have also become popular, and our wifi is always accessible. Watch for notification of movies that are shown during the school vacations.

We have passes available for the Boston Museum of Fine Arts, the Currier Museum, the SEE Science Center and the Mariposa Museum, which allow for free or reduced-price admission. Check with the Librarian to obtain them.

The Trustees have received many compliments on the library gardens, which provide color and interest for three seasons of the year. Contact the Trustees if you have plants that would be suitable to add to the gardens.

The J. A. Tarbell Library exists to serve the community, and we value your input regarding services, hours, or any other matter that will improve our offerings. Always feel free to contact any Trustee, or leave a message with our Librarian, Brenda Cassidy.

**Respectfully submitted,**

**Robert Rogers  
Sally Curran  
Ann Harkleroad  
Nadine Preftakes  
Lucille Watt  
Trustees**



## *Report of the J.A. Tarbell Library Treasurer 2012*



Income from Town:	\$35,405.00
Trust Funds:	<u>-0-</u>
	\$35,405.00

### Expenditures from Town Income:

Salaries	19,179.98
Fuel	1,998.42
Postage	136.00
Supplies & Maintenance	499.27
Telephone & Internet	945.32
Dues & Professional Development	641.00
Acquisitions	6,967.04
Building & Grounds Maintenance	1,323.31
Computer Expense	813.00
Electricity	1,343.40
Literacy Program	90.71
Mileage	467.50
Encumbered for automated checkout	<u>1,000.00</u>
<b>Total:</b>	<b>\$35,404.95</b>

Unexpended Funds:	\$ .05
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### Non-Town Funds:

Checking Balance:	\$3,800.58
Fines, Faxes, Book Sales:	<u>1,489.72</u>
<b>Total:</b>	<b>\$5,290.30</b>

### Expenses:

Museum Passes	515.00
Library Garden	150.00
Toadstool 6 <sup>th</sup> Grade Grad.	<u>60.00</u>
<b>Total:</b>	<b>\$725.00</b>

Checking Account Balance 12/31/12	\$4,565.30
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**Respectfully Submitted,  
Sally Curran**

*The best value I have learned from my family/community is that no matter how much you fight with your family, they will always love you. When I fight with my sister, it doesn't matter. We don't always see eye to eye on things, but at the end of the day I know she will always love me and I will always love her. ~ Jacob Leblanc Grade 4*

## *Report of the Health Officer 2012*

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The health officer position investigates public health hazards and risks, also enforces health laws and rules.

The health department this year has been fairly quiet. The calls I have had this year were easily rectified and I have found the Lyndeborough residents to be very friendly and willing to work with me to resolve issues.

I look forward to serving the residents of Lyndeborough again this upcoming year.

**Respectfully Submitted**  
**Sharon Kinney, Health Officer**



*The best value I have learned from my family/community is how to raise our own animals on our farm. I take care of chickens, horses, a bunny, cats, pigs and dogs. It is hard work to take care of animals, but I have fun raising our own animals.*  
*Rebecca Hadley~Grade 5*





July 23, 2012

Ms. Kate Thorndike  
Town of Lyndeborough  
Board of Selectmen  
P.O. Box 6  
Lyndeborough, NH 03082-0006

Dear Ms. Thorndike,

On behalf of Bridges: Domestic & Sexual Violence Support, I would like to formally request \$300.00 of funding from your town of FY13. These funds will be used to continue providing crisis intervention, support, and advocacy services to survivors of domestic and sexual violence. Bridges provided these services to 8 residents, with 98 units of service in Lyndeborough last year.

In addition, our agency provides preventative educational programs on topics pertaining to violence. These presentations include domestic violence training for police officers, anti-bullying presentations for elementary students, dating violence prevention workshops for high school students, and sexual harassment in-services for local business people. Last year, Bridges provided educational presentations to 104 children in Lyndeborough.

Bridges is the only agency in our catchment area to provide the above-mentioned services to survivors of domestic and sexual violence. Our services are offered without cost to victims.

Your appropriation of \$300.00 will support our crisis intervention, court advocacy, education, outreach, and emergency shelter programs. It is donations, such as yours, that allow us to continue to provide the much-needed direct services to victims of domestic and sexual violence. Your continued support is greatly appreciated.

Thank you for your consideration of this request. Enclosed is some background material on our agency. If you have any questions, or would like more information about our services, please feel free to call me at 889-0858 ext. 202.

Sincerely,

Dawn L. Reams, M.Ed.  
Executive Director

Nashua Office  
PO Box 217  
33 East Pearl Street  
Nashua, NH 03061  
603.889.0858

Milford Office  
16 Elm St., Suite 2  
Milford, NH 03055  
603.672.9833

[www.bridgesnh.org](http://www.bridgesnh.org)

24 hour support line  
603.883.3044







September 26<sup>th</sup>, 2012

Chairman-Board of Selectmen  
Town of Lyndeborough  
P.O. Box 6  
Lyndeborough, NH 03082

On behalf of Court Appointed Special Advocates (CASA) of New Hampshire, I am writing to respectfully request inclusion in the Town of Lyndeborough's 2013 budget.

CASA is a statewide, nonprofit organization that recruits, screens and trains volunteers to advocate for abused and neglected children in New Hampshire courts. As these children navigate the confusion of the court and foster care systems, CASAs/guardians ad litem help to ensure their best interests are always being considered. Because CASA volunteers carry only one or two cases at a time, they are able to create a clear picture of the child's needs so that they end up in a safe, permanent home.

The children CASA serves come from communities across the state, including Lyndeborough. In Hillsborough County, CASA served 324 children during 2011. This number includes children who use Lyndeborough schools and resources and live with foster parents or extended family members in your community.

CASA volunteers also come from across the state and donate many miles and hours to fulfill their duties. Thanks in part to financial support from cities and towns, CASA provided court advocates for 82% of the abuse and neglect cases in the State in 2011 and supervised 457 volunteers. These volunteers traveled 419,181 miles and spent 44,848 hours speaking up on behalf of those who cannot speak for themselves.

CASA believes that the work volunteers do enables children a path to become productive adults contributing to communities throughout New Hampshire. We respectfully request your consideration for funding of \$500 in your 2013 budget. With Lyndeborough's donation, CASA can continue to make a difference in an abused child's life.

For additional information, please call 626-4600 or visit our website, [www.casanh.org](http://www.casanh.org).

Sincerely,

Marcia R. Sink  
President and CEO

BERLIN (603) 752-9670 COLEBROOK PO Box 24, Colebrook, NH 03576 (603) 237-8411

DOVER PO Box 205, Dover, NH 03821 (603) 617-7115 KEENE 39 Central Square, Room 303, Keene, NH 03431 (603) 358-4012

MANCHESTER PO Box 1327, Manchester, NH 03105 (603) 626-4600 PLYMOUTH 258 Highland Street, Plymouth, NH 03264 (603) 536-1663



Home Healthcare, Hospice & Community Services  
Report to the Town of  
**LYNDEBOROUGH**  
2012  
Annual Report

In 2012 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 .....	62 Visits
Physical Therapy .....	4 Visits
Occupational Therapy.....	2 Visits
Medical Social Work .....	40 Visits
Home Health Aide .....	17 Visits
Chronic Care .....	930 Hours
Health Promotion Clinics .....	4 Clinics

Hospice care, geriatric care management and maternal and child health services are also available to residents. Town funding partially supports these services.

### Financial Report

The actual cost of all services provided in 2012 with all funding sources is \$84,256.00.

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 2013, we request an appropriation of \$500.00 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.



*Inspiring hope since 1905*

October 1, 2012

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

Dear Selectmen,

Monadnock Family Services is actively serving residents of the Town of Lyndeborough through the provision of quality mental health counseling and rehabilitation services to anyone who needs them-- regardless of their ability to pay. In addition to being the region's only emergency mental health crisis service, MFS offers a variety of treatment programs for our community. Our Adult Outpatient Services program provides mental health evaluation and treatment, as well as medication evaluation and monitoring, counseling and specialized group services. Our Child, Adolescent & Family Services program is designed to support and promote good mental health in children and every member of the family. The Monadnock Substance Abuse Services program helps people develop new, healthier behaviors and make positive changes in their lives. Our broad array of services to residents of the Town of Lyndeborough also includes the Monadnock Volunteer Center, In SHAPE for Adults and Children, Acting Out and the Monadnock Adult Care Center.

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 additional fundraising efforts conducted in concert with our Board of Directors. Each source, however, 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. In FY 2012, MFS provided over **\$4,400.00** in uncompensated care to our consumers in Lyndeborough. We expect that an additional **\$1,252.00** will need to be written off as uncollectible. To help close this gap, we are asking for the equivalent of \$1.25 for each resident of the Town of Lyndeborough which, based on the 2010 US Census, amounts to **\$2,103.75**. We have enclosed information for you about the services provided to residents of your town. If you have questions, or would like more information, please feel free to contact me at 603-283-1568.

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,

Thomas J. Casey, Interim Director of Development  
[tcasey@mfs.org](mailto:tcasey@mfs.org)

Att

**Monadnock Family Services  
Annual Report to the Towns  
For the year ended June 30th, 2012**

**Town of:     LYNDEBOROUGH**

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

Number of clients treated:	12
Children:	5
Adults:	6
Seniors:	1
Total # of appointments provided for the above residents:	102
Percentage of payments received for services:	65.78%
Discounts based on a residents ability to pay and other discounts:	\$4,468.79
In addition to the above discounts current outstanding and uncollectible resident balances:	(\$1,252.00)



St. Joseph Community Services, Inc.  
Services provided throughout Hillsborough County

## Meals On Wheels Community Dining Support Services

### Board of Directors

*Richard Plamondon*  
Chairman of the Board

*Katharine Face*  
Vice Chairman of the Board

*Mary Atwood*  
Treasurer

*John Getts*  
Secretary

*Dennis H. Archambeault*  
*Meghan Brady*  
*The Hon. Chris Christensen*  
*Phillip R. Currier, Esq.*  
*Roger R. Dionne, M.D.*  
*James A. Gay*  
*David P. Gilmour, M.D.*  
*Connie Gosline*  
*James P. Harris*  
*Fred B. Kfoury, Jr.*  
*Peter M. Labombarda*  
*Lawrence L. Streb*

September 25, 2012

Office of Selectmen  
Town of Lyndeborough  
9 Citizen's Hall Road  
P.O. Box 6  
Lyndeborough, NH 03082

Dear Board Members,

Over the past several years, the need for the programs offered by St. Joseph Community Services has increased substantially, while our funding sources have remained flat or have been reduced. Although the SJCS board and staff have cut expenses and increased fundraising efforts, the Meals On Wheels Program could no longer be maintained at its current level, and we were recently forced to make changes.

Delivery days have been reduced, from five to four a week, with a frozen meal going out the day before delivery is suspended. The service of weekend meals has also been reduced by approximately 70%. The funding requested from your town is very important to our ability to continue services to your residents.

A contribution from the Town of Lyndeborough will directly impact the frail population that we serve, thereby improving their quality of life and increasing the chances that our elderly homebound and disabled neighbors can remain in their own homes.

In the state FY12, we served 2 Lyndeborough residents. None of these 2 residents were served under our Title XX program, which is sponsored by the County of Hillsborough. We struggle to hold our costs down, but with the increases experienced in food and gas prices, and the flat or decreased funding from all sources, we find that we must increase our per client request to \$75 from \$65, our first increase in 20 years.

2	Unduplicated Clients
- 0	County Sponsored
2	Seniors
x \$75	
\$150	<b>Requested Funding</b>

*St. Joseph Community Services fosters independence and life enrichment for seniors and other qualified adults through nutrition, social engagement and community services.*

395 D.W. Hwy. PO Box 910 Merrimack, NH 03054-0910 603-424-9967 Fax 603-424-1472  
Email: [meals@sjcsinc.org](mailto:meals@sjcsinc.org) Website: [www.mealsonwheelsnh.org](http://www.mealsonwheelsnh.org)

Supported in part by the Bureau of Elderly and Adult Services and United Way



A contribution of \$150 from the Town of Lyndeborough will directly help your elderly homebound and disabled neighbors. Our clients are often frail and isolated, and they would not be able to attain self sufficiency without the services that our programs provide. Please help us to continue to provide a very basic need, food, to your elderly homebound and disabled neighbors.

Please feel free to call me at 603-424-9967 with any questions you may have on our programs and the needs that we meet. Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Meghan Brady". The signature is fluid and elegant, with the first and last names clearly distinguishable.

Meghan Brady  
President



## **2012 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 2012, 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.

**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. NRPC staff has been assisting the Lyndeborough Safe Routes Committee in its effort to procure funding for this program.

**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. In 2012, NRPC collected traffic counts at 8 locations within Lyndeborough to support the federal Highway Performance Monitoring System (HPMS) program; the count data is used to support a data driven decision process that defines the scope and size of the Federal-aid Highway Program.

**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.

**Road Inventory** – During 2012, 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 2012, 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 2012 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 pursuing options to study the feasibility of passenger rail in the corridor.

**Regional Traffic Model** – NRPC is nearing completion of a large-scale update to the regional traffic model in conjunction with the release of new U.S. Census data, new regional employment data, and NRPC's updated community-by-community population projections through 2040 (see below). 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. NRPC can then 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. Additionally, NRPC developed similar projections for all towns in the region as has 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.

**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.

#### **LAND USE AND ENVIRONMENT**

**NRPC Energy Program** – In 2012, NRPC utilized funding from the Energy Technical Assistance and Planning (ETAP) program to work with the Town of Lyndeborough along with 10 additional towns and 6 school districts to form an aggregation to procure a competitive electricity supply. As a result of a



successful bidding process, the Town saw an estimated annual savings of \$1,145 on its municipal electricity bills. Although the ETAP program ended in April 2012, NRPC was able to continue working with the aggregation to help members renew their electricity supply contracts for 2013. Consequently, Lyndeborough's anticipated electricity savings in 2013 are \$830.

**Resources and Training** – Through the innovative iTRaC (Integrating Transportation and Community Planning) program the NRPC provided a wide array of resources to town volunteers and staff. Fact sheets are available on our website and cover numerous topics relevant to local boards and staff. In addition, presentations were offered on Form Based Codes and Green Streets.

**Granite State Future** – In 2012 Nashua Regional Planning Commission was awarded a grant from the US Department of Housing and Urban Development to fund NH's regional plan updates. NRPC, acting as the program's lead and collaborating with the eight other RPCs in NH, is developing a common set of data to be made available statewide to aid municipalities in their own planning efforts. Additionally under development are a set of online public participation tools, which can be found at [www.granitestatefuture.org](http://www.granitestatefuture.org).

**Regional Plan** – The NRPC began the three-year process of updating the comprehensive regional plan for the Nashua Region, as required by state law. Much of 2012 was spent getting the word out about the plan and gathering input. In addition to meeting with municipal officials from each NRPC town, staff attended numerous public events and collected approximately 1,000 survey responses from people around the region.

**Piscataquog Watershed Land Conservation Plan** – In 2012, 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.

Specific mapping assistance was also provided to the Town in the following capacities:

- Created customized Townwide zoning maps with lot labels and a street index at the Town's request. Poster-sized hard copies were delivered, as well as PDFs for on-screen viewing at Town Hall.

**New Standard Maps** – At the end of 2012, NRPC released an update to its poster-sized standard map series. These maps are available as PDFs on the NRPC website, and hard copies are being printed and delivered to every community in our region, including Lyndeborough. The standard maps are: 1) Street Index and Town Features, 2) Land Use, 3) Zoning, and 4) Environmental Features.

**GIS Discovery Sessions** - The GIS group met with the Town of Lyndeborough to discuss how the Town can best take advantage of NRPC's GIS services. Meeting topics covered included a review of the overall technical investment in GIS at the local level, community need for GIS services, a discussion of NRPC's GIS capabilities, and recommendations to the Town for future options.

**Census Data** – NRPC collected and processed datasets from the ongoing US Census Bureau American Community Survey estimate program at various geographic levels, including: state, county, town, tracts, block groups and blocks. Census data is very important in planning efforts and decision making for communities. Updated estimates in categories such as population, race, language, employment, poverty and housing are used in regional and 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. This year, tasks included updating the Community Anchor Institution database with new emails, and filling in contact information for new facilities. Thanks to this effort, the proper contacts at all anchor institutions, such as schools, town halls, and libraries, are now being emailed to update their broadband survey information over the web.

NRPC also continues to coordinate the rural addressing project, which is mapping every household in a rural census block throughout the state. Lyndeborough has 5 such blocks with over 200 reported households, and it was completed by NRPC staff using on-screen methods during the fall.

**Broadband Planning** – In 2012, NRPC worked closely with the Greater Nashua Region Broadband Stakeholder Group (BSG) on a variety of Broadband Planning tasks for the region. The BSG is comprised of diverse regional stakeholders representing a variety of sectors such as health, education, economic development, public safety, local government, communications/media, etc. Specifically, NRPC, with support from the BSG, identified barriers to broadband in the region, began a draft for a regional broadband plan, conducted community outreach and education to municipalities, businesses, etc., and conducted a sector based analysis, through surveys and interviews, to help better understand the current and future broadband needs/barriers of sectors in the Region.

Additionally, NRPC created a summary brochure on broadband technology and the New Hampshire Broadband Mapping and Planning Project. The brochure is available on the NRPC website at [http://www.nashuarpc.org/home\\_page/pdf/BBOverviewBrochure.pdf](http://www.nashuarpc.org/home_page/pdf/BBOverviewBrochure.pdf). An educational flier was also distributed through Wilton/Lyndeborough backpack mail in December of 2012.

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).

## *Report of the Wilton-Lyndeborough Youth Center 2012*

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The year 2012 was another sunny, enjoyable summer at Goss Park under the direction of our energetic, hardworking staff led by our 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 more enjoyable.

This year sadly, we lost one of our beloved members of our community, Barbara Schultz. Family and friends generously contributed money to the Youth Center in her honor. Barbara served the town of Wilton as Deputy Town Clerk for 14 years, and she would be pleased that donations in her memory were used to make Goss Park even more enjoyable for the children of Wilton.

Our membership this year included 129 families and many daily guests who enjoyed the Youth Center from Wilton, Lyndeborough and surrounding towns. The park had four Red Cross Certified swim instructors who taught 160 lessons. Nine children participated on our swim team this year, competing with other local towns. Our Senior and Junior swim teams had successful year led by our coaches Victoria Lorvig and 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. This year we had Allyson Hayden doing arts and crafts as part of a college internship. Some of the crafts she organized were stained glass painting, dream catchers, rain sticks, duct tape creations in addition to many other things. The members loved having her there. The members also participated in 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, Grill Day, Pizza Day, tie-dye, police bike and safety talk, splash contest, 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 8th graders.

Please plan on coming to our open house at the beginning of next season to meet our great staff and tour the facilities. Information may be obtained at the town halls or on the town's website.

**Respectfully Submitted,  
WLYC Board of Directors**

## *Report of the Wilton/Lyndeborough Women's Club 2012*



The Wilton-Lyndeborough Women's Club (WLWC) is affiliated with the General Federation of Women's Clubs headquartered in Washington D.C. The national organization provides local clubs connection with clubs across the US and provides insurance for club functions.

Even though the group is small in numbers, the members possess a never-ending passion to benefit the communities of Wilton and Lyndeborough in as many ways as possible! Each year the club provides scholarships to graduating seniors from both towns, coordinates the "Giving Trees" Christmas presents for families who otherwise would have none, assists community members in need, sponsors a dinner for the local seniors and provides the "Mother's Bags" at the Christmas Store in Wilton. On an as needed basis the club assists the communities in various other ways such as the 'Books for Babies' program in Wilton, donating funds to assist local organizations such as Goss Park, both town libraries, assisting local organizations with funds such as the Conservation Commission, and helping with Lyndeborough's Center Hall renovations.

The club meets once a month, usually the third Monday of the month at 7:00PM. The location is the meeting room at Lyndeborough's Library on Forest Road (Rte 31). If you have any questions regarding the Women's Club please do not hesitate to contact Ellen Pomer (Tel 654-5420, email [ellenpomer@mac.com](mailto:ellenpomer@mac.com)) or Karen Grybko (Tel 654-5362, email [kgrybko@live.com](mailto:kgrybko@live.com)).

**Respectfully Submitted,  
Ellen Pomer**



**Members: (left to right)**

**Front Row:** Tina Benson, Ellen Pomer, Dawn Tuomala, Adrienne Colsia, Joan Lemire, Karen Grybko, Dawn Mahoney.

**Back Row:** Lise Mendham, Alice Vargish, Lynne Briggs, Carylyn McEntee, Pam Bealo, Claudia Young, Natalie Mendham.

**Missing from photo:** Melissa Best, Idina Holden, Therese Roy-Mayhew, Marcy Stanton.

**Town of Lyndeborough, NH  
2012 Town Meeting Minutes  
March 17, 2012**

Meeting was called to order at 10:00am by Moderator Walter Holland on Saturday, March 17, 2012, 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 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 said 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:

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

\*-Indicates elected

Results:

Selectman (3 years)	*Arnold Byam, III (Write-in) - 142 Scott Roper - 24
Moderator (2 years)	*Walter M. Holland - 242
Town Clerk/Tax Collector (3 years)	*Patricia "Trish" Schultz - 242
Supervisors of Checklist (6 years)	*Stephanie Roper - 232
Budget Committee (3 years)	*James W. Button - 179 *Sandra Schoen - 164 *Donald Guertin - 193 Corey B. Cheever - 98
Budget Committee (2 years)	*Jeffrey Shinn - 205
Cemetery Trustee (3 years)	*Lawrence S. Cassidy - 226
Library Trustee (3 years)	*V. Lucille Watt - 190 *Nadine Preftakes - 230
Trustee of the Trust Fund (3 years)	*Stanley Greene - 212
Zoning Board of Adjustment (3 years)	*Lee F. Mayhew - 196 *Karen Grybko - 195

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

Moderator Walter Holland stated that the Selectmen asked him to give special thanks to two members of our community who have served for many years. Miss Sally Reynolds was a Trustee of the Trust Funds. She is retiring this year and she has served since 1996. Mr. Dick Howe was our Building Inspector for almost thirty years. He started in 1981. He just retired this past year.

**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). YES 171 NO 55

**Article Passes**

**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.

Motion made by Selectman Arnold Byam to accept article as read, seconded by Selectman Kevin Boette.

This is just a housekeeping article to clarify the wording and the numbers.

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

**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.

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

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

**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)*

Selectman Donald Sawin: Mr. Moderator, I move that the wording of this article be changed to read: To see if the Town will vote to change the purpose of the existing Gulf Road Bridge Capital Reserve Fund to the "Bridge Build/Repair/Replacement" Capital Reserve Fund. Seconded by Selectman Arnold Byam.

Moderator: We have a motion on the table to change the name of it, we are changing the name so we can say build in case we have to build one as well as repair or replace it. Any discussions or questions or comments about this one?

Stephanie Roper: What is the change for again?

Moderator: Right now the name of this Capital Reserve Fund that we have been putting money in is called the Gulf Road Bridge Capital Reserve Fund. It was specifically for Gulf Road and we fixed that bridge and now we have other places in town where we have culverts or bridges that need to be repaired, replaced, or in one case a culvert is not large enough for the volume of water needs to have a bridge. So we need to build a bridge but we can't put money in it unless we call it a bridge building fund, so we are just changing the name of the fund, instead of replacement/repair we are calling it build/ repair/ replace.

Stephanie Roper: Is this the same fund that already exists or is this going to be put into the same fund that already exists for Article 21?

Moderator: We are going to change the name of that when we get there.

Stephanie Roper: So you are dissolving the Gulf Road Bridge Capital Reserve Fund, you already have the bridge repair replacement Capital Reserve Fund, you are going to change the name of that one and put all the money into that one.

Moderator: We are not really dissolving the fund we are just changing the purpose of it with the name. Before we can keep putting money in it we first have to change the name of the fund to include build.

Selectman Boette: Stephanie, we are just changing, right now we can't, let's say there was a very large culvert and the State no longer would allow a culvert of that size. We had to do a box culvert and change it to a bridge. It would be considered building a bridge because we are not going to replace a culvert, we would be replacing that with a bridge of type. So, because we are going to be building a bridge essentially instead of replacing a culvert, we just had to put the word build into this article.

Stephanie Roper: Are you going to have two different funds or not?

Selectman Boette: We are just changing this fund.

Scott Roper: What she is referring to is the fact that last year we did approve the creation of a bridge replacement and repair fund and put ten thousand dollars into. Confusion over this obviously will be, the purpose is going to be changed, but there is also that other fund that will eventually be put together.

Moderator: This is the same fund we put money into last year, we are just changing the name of the fund.

Selectman Boette: This is Gulf Road. This is still going to be the Gulf Road. We are just putting build, so that we can build, repair, replace. We are just adding the build.

Moderator: Everybody understand what the purpose is for this Article 5? We are changing the name so that we can build a bridge in case we have to. Any other comments or questions or discussion?

Greg Kreider: This is still Gulf Road Build/Repair Fund but Gulf Road is not in quotes in the article.

Selectman Boette: If you look at Article 5 where it says change the existing Gulf Road Bridge Capital Reserve Fund to the and then where it says Bridge/Repair/Replacement, we are going to change it to Bridge/Build/Repair/Replacement. So we are just adding Build to that Fund.

Greg Kreider: Do we have Capital Reserve Funds, one for Gulf Road and one in general?

Selectman Sawin: One is for Gulf Road; one is for the rest of the Town. This is just Gulf Road.

Selectman Boette: All we are doing is adding Build. It is the same thing. It was a housekeeping. We couldn't change the type of Bridge.

Moderator: **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/Build/Repair/Replacement Capital Reserve Fund. So we are changing it from Gulf Road Bridge Capital Reserve Fund to the Bridge/Build/Repair/Replacement Capital Reserve Fund.** All those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have the majority vote. **Article Passes**

Moderator: Article 6 is the Article that deals with the town budget and I have a request from the Selectmen to pass over this because there is money in the town budget to buy sand and gravel for our roads and it costs a certain amount of money to buy that gravel from other sources and if you look over at Article 7, Article 7 has to deal with a gravel pit that has sand in it and there is a chance that we can save

some money by buying this sand pit instead of buying gravel and sand from other sources. What we would like to do is pass over Article 6, which is the town budget and go to Article 7, we will come back to Article 6 right after that.

**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.)***

Motion made by Selectman Arnold Byam to accept article as read, seconded by Selectman Kevin Boette.  
Road Agent Kent Perry: As time goes by, it is getting more and more difficult to purchase sand because of the cost. A lot of residents have come forth and actually the Snows have contributed quite amount of sand which is stockpiled at the yard. Mike Decubellis came forth with this proposition to buy sand on this particular road. The benefits are two fold, we get to get sand for a very low cost if not free because the Snows was free and the sand and gravel that I got from the Snows also helped in the school project, we were able to sell materials to Hutter and enabled us to lower the cost of the project and we paved that parking lot that was a very contentious issue. The sand pile at Schoolhouse Road is going to save us quite a bit of money. I have the five thousand dollars put aside; it will save us twenty thousand a year for the next three years which we can put towards paving projects. I am very sure that there is three years worth of sand there. Because this year was such a light year, I still have a massive sand pile from last year in the yard, so we are very safe in that respect. Also, when we are finished, there will be a reclamation project. I will reloom, flatten the area out. We are going to be very careful not to touch the brook that is nearby and also some of the material will also widen Schoolhouse Road and make it more stable, right now it is very bad. So, in the future when we have decided we are through with the pit and we go to reclamation, we will come forth and you can decide whether you want to make it an area for parking for trails, extension of the cemetery, which is right across the street or whatever you deem you want to do with it at that point. Any questions?

Geoffrey Brock. It sounds like a great idea but my only concern is at the end of using the sand what amount of money is going to be needed to do the reclamation and how are you going to make sure we actually have that money available.

Road Agent Kent Perry: When I do reclamation, I did the Snows reclamation, I rented a bulldozer for a day, it was two hundred and fifty bucks. The loam and surface materials come from projects that are on the side of the road when I do the ditching and also the material that is on the top of the esker gets put aside. A lot of the materials like the tree roots and things like that you have two or three years to rot and you end up with very decent material and I will probably confer with some of the folks that know better than I do about what kind of materials to seed and plant. So the cost is nothing. It's two hundred and fifty bucks. We have the machinery to do this already.

Moderator: Any other questions on the gravel pit? Seeing none are you ready for the question? Read Article 7, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it.  
**Article Passes.** Now we are back to Article 6

**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.)***

Motion made by Selectman Kevin Boette to accept article as read, seconded by Selectman Donnie Sawin.  
Town Administrator Burton Reynolds spoke to the article explaining that just in general the town rate is scheduled to go up just a little bit based on what we have put together. The school rate will be going down. The warrant article amounts are up from last year. Last year was one forty-one. This year is two



forty nine almost. Remember that one forty-one. The reason that is so low is because we made room for the one hundred and eighty-nine thousand dollars for the addition to the school. The revenues typically don't change that much but this year there is a big difference because we did use some monies last year to try and keep the tax rate from going up any more than it did and who knows what will happen this year in terms of revenues for the town. The other challenge is on the school side. It is very difficult for the school to determine in advance what their revenues are going to be. When I speak to you today I am very certain about what is going to happen with the expenditures side of the tax rate but I am not very confident with what is happening with the revenues just because they are unpredictable this far out. From the town standpoint if you approve all of the warrants that are in here and the operating budget it will go up by sixty thousand dollars. That would be thirty-six cents on the tax rate. The school side is going down and will wipe that increase out. School rate we are anticipating will come down by at least sixty-two cents. It will probably come down more than that but it is too far out to tell about the revenues. So minus sixty two on the school side obviously wipes out the plus thirty-six on the town side. I don't want to make you feel as though the tax rate is going to go down by twenty-six cents because it may not. It is going to depend on what happens with the revenues.

Moderator: Now the floor is open for discussion on the town budget. Does anyone have any comments or questions or any details you would like to have explained? Seeing none, ready for the question? Read Article 6. All those in favor signify by saying Aye, all those opposed signify by saying Nay. **Article Passes**

Moderator: Now just a little housekeeping, like I said, sometimes Moderators kind of mess things up. It was pointed out to me that the Article before that, Article 5 when we were changing the name of the bridge we voted on the amendment to change the name of the bridge from repair to replacement to build/repair/replace. So, that was what we voted on and you all accepted it so the name has been changed. What I need to do now, it was pointed out to me, is that after we made the amendment we accepted the amendment we need to go back and accept the Article. So, the amendment has been passed, the fund has been changed. Now, we want to know if you want to keep this Article. So, I will read it again and we will get a vote. **Article 5: To see if the Town of Lyndeborough will vote to change the existing Gulf Road Capital Reserve Fund to the "bridge/build/repair/replacement Capital Reserve Fund".** All those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have the majority vote. **Amended Article Passes**

**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.)***

Motion made by Selectman Arnold Byam to accept article as read, seconded by Selectman Kevin Boette. Fire Chief Rick McQuade: The truck we are talking about is the '94 Pumper. The trucks have a thirty year life. Engine 5 for its first eleven years was the first out piece. It basically covered all fires. Being the first major piece that we had, it saw a lot of action. Once the new truck arrived in 2006 we put Engine 5 in a secondary role. It is the second out piece. It does all our mutual aid. So, basically right now that truck is half way through its life. We service the pumps every couple of years. We are at a point now that the last test that was done on it shows that it is just barely passing pump test. So, we have lots of issues with it as far as valves, the rear suction is not working. The pump operates in a demand and a pressure mode. Even right now it is stuck in pressure. The goal here is to take this fifteen thousand out of the Capital Improvements Plan, rebuild this pump. Stretch it out for the rest of its life; another fifteen years and basically rebuild the pump.

Moderator: Any questions or comments about this Article. Seeing none, are you ready for the question? Read Article 8. All those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)*

Motion made by Selectman Kevin Boette to accept article as read, seconded by Selectman Donnie Sawin. Phil Brooks explained he had been asked by the Selectmen to look at the roof structure in the Hall up at the Center. There was a dining room created in the early nineteen hundreds for the Grange so they could have their meetings up there. What I did was climb up first of all on the eaves sides of this building and take a look at what the structure was, which I was very impressed with. It is a beautifully built timber frame. Built in the mid-eighteen hundreds. The original building had a very low pitch roof; those in the building business would call it a six pitch roof. They needed more room in the attic to make a dining area, so they took the entire roof plane on both sides and jacked the whole thing up. Then they took the other side and took the whole roof, they didn't go piece by piece, they took this whole thing and jacked it up, supported it by putting all kinds of little pieces in and out. Filled in the ridge with extra boards and then of course the gable ends had this big gaping hole in it and they filled that all in. They got themselves the extra space they needed in order to create this dining hall. In the process of doing that, the construction in those days was post and beam. The bottom of the rafter is mortise and tenon into a horizontal beam that goes across so when they lifted it up, essentially they tore this joint. They tore that thing apart. They put some little boards in there to keep things in place. That joint was compromised quite a bit. The Selectmen asked me to suggest a way in which that could be stabilized and the simplest thing to do is to put steel rods going across the top of the beam in the ceiling and join into those rafters, hold the whole joint at that end together and pull things back in so that the walls don't get pushed out with the weight on the roof. This was done probably a hundred and twenty years ago and there has been very little movement but there has been some movement. By putting steel rods through each of the beams and rafter sets of which there are five, that should stabilize that building and keep the walls from pushing out anymore. I am willing to volunteer to supervise the thing and it can be done with local labor. It's not a real big mysterious problem to solve. My estimate was it will be somewhere around ten thousand dollars to buy the materials and put those rods in and stabilize the building. My professional opinion is that will hold it for twice as long as it's been now or whatever. It should hold that building secure and take care of those compromised joints that exist. The upstairs will be off limits and in fact it shouldn't even be used for a whole lot of storage. This will stabilize the building but I would not recommend using that space anymore.

Scott Roper: Just asking for the Benefit of the Historic District Commission. What is your time table for making these improvements? According to policies and procedures of the District there does have to be a public hearing on this matter.

Selectman Boette: It would be this summer.

Scott Roper: So we would have to get that coordinated between the District Commission and the Selectmen to arrange something for this Spring.

Moderator: Read Article 9, All those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)*

Motion made by Selectman Donald Sawin to accept article as read, seconded by Selectman Arnold Byam.  
Moderator: The Selectmen and the emergency services have looked at the little garage there. The garage on this property can be repaired to be used as a storage facility for things like four wheelers that the Police Department use, the Emergency Management tools that we need in case we have a spring like we had a couple of years ago with the floods and the roads and stuff falling apart and hurricanes, ice storms, all of those things. We have that certain amount of equipment that is scattered around in different storage locations and that is what they want to use this building for. The Town does own the land and we just want to use the garage. The Fire Department is going to have some kind of a controlled burn for the house. Is that true Chief?

Chief McQuade: We are going to cross our fingers.

Moderator: Any questions or discussions or comments?

Mike Kaelin: That's kind of out of the way. Is that going to be secure enough for Town property?

Selectman Sawin: That is all factored into this money. Right now if somebody declared an emergency we would be running around looking for cones, etc.

Selectman Byam: It is also a very busy road, people going by all the time.

Moderator: Read Article 10, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)***

Motion made by Selectman Arnold Byam to accept article as read, seconded by Selectman Kevin Boette.

Moderator: Any discussions or comments? Seeing none, ready for the question? Read Article 11, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)***

Motion made by Selectman Kevin Boette to accept article as read, seconded by Selectman Donnie Sawin.

Moderator: Any discussions or comments? Seeing none, ready for the question? Read Article 11, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)***

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

Moderator: Any discussions or comments? Seeing none, ready for the question? Read Article 11, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)*

Motion made by Selectman Arnold Byam to accept article as read, seconded by Selectman Kevin Boette.  
Fire Chief McQuade: The air packs that we have are roughly twenty to twenty-five years old. Right now we carry six air packs and six spare bottles on each of our two engines and two air packs and two spare bottles on the tanker so that makes up twenty-eight cylinders or bottles, so, just remember that, that is going to come up here in a minute. This year we were doing our inspection and much to our surprise we found out that the bottles were coming to their end-of-year life and that is a fifteen-year life. We started doing a little bit of research and the research we came up with was to replace the twenty-eight cylinders was going to run anywhere from twenty-eight to thirty thousand dollars, just for cylinders. The dilemma that put us in was do we go and buy cylinders for these air packs that are already twenty to twenty-five years old and then in five more years have to replace the entire air pack and have cylinders that may not work with the new air packs. The officers sat down and the decision we came up with was to go out and pursue and start looking at new air packs. That is a brief description of the history. Are there any questions about the cylinders and the old air packs? We started meeting with the different vendors, we met with three vendors. The packs that we have come up with really best fit the needs of the department. Technology has really come a long way. When I put an air pack on back in '86 there was no electronics. Now the electronics in the air packs, they have what is called heads-up display unit and inside the mask there is an actual electronic headpiece that the fire fighter can look into and it tells him what is going on with the air pack. It tells him the air that he has in his cylinder. It tells him the battery life. There is lots of technology that has really come a long way. We do really feel that it wasn't good to spend that kind of money on bottles on such older packs.

Stephanie Roper: This is a five-year lease. Are you purchasing or are you leasing?

Selectman Sawin: It is a lease to purchase.

Moderator: That is the escape clause; we don't like it we can get out of it.

Fire Chief McQuade: Yes

Geoffrey Brock: What is the cost at the end of the five years for the purchase or is that at no cost or a dollar buyout?

Fire Chief McQuade: It is a dollar buyout.

Mark Weissflog: Why are we leasing?

Fire Chief McQuade: It basically is to spread the cost out over the years. We looked at the economic times we are in right now and we felt this was better. The interest rates are really low. I believe they are around three percent. It will save. The purchase price I believe was eighty-two thousand.

Mike Kaelin: What is the life of the new equipment?

Fire Chief McQuade: The new equipment should last twenty to twenty-five years. We will be in a position that we will still have to replace bottles in fifteen years but our plan is to start a CIP to start replacing these things so it is not such a hit at one time.

Moderator: Read Article 14, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)*

Motion made by Selectman Kevin Boette to accept article as read, seconded by Selectman Donnie Sawin.  
Moderator: Any discussions or comments? Seeing none, ready for the question? Read Article 15, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)***

Motion made by Selectman Donald Sawin to accept article as read, seconded by Selectman Arnold Byam.  
Moderator: Any discussions or comments? Seeing none, ready for the question? Read Article 16, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)***

Motion made by Selectman Arnold Byam to accept article as read, seconded by Selectman Kevin Boette.  
Moderator: Any discussions or comments? Seeing none, ready for the question? Read Article 17, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)***

Motion made by Selectman Kevin Boette to accept article as read, seconded by Selectman Donnie Sawin.  
Moderator: Any discussions or comments? Seeing none, ready for the question? Read Article 18, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)***

Motion made by Selectman Donald Sawin to accept article as read, seconded by Selectman Arnold Byam.  
Road Agent Kent Perry explained it is much cheaper to maintain two 550s than one 550 and a large dump truck. The big trucks they try not to use as much as possible. There is a cost effectiveness to having almost a downsizing of our equipment and those two 550s. That is what you are seeing us out in most of the time. This is to begin the replacement of the new 2009 550.

Moderator: Any other questions about this? Read Article 19, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)*

Motion made by Selectman Arnold Byam to accept article as read, seconded by Selectman Kevin Boette.

Moderator: Any discussions or comments? Seeing none, ready for the question? Read Article 20, All those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)*

Selectman Kevin Boette: Mr. Moderator, I move that the wording of this article be changed to read: 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 Build/Repair/Replacement Capital Reserve Fund previously established; or take any action relating thereto.

Moderator: Do I have a second to this amendment?

Selectman Sawin seconded the amendment.

Moderator: The motion before the table is an amendment to change the name of the fund to the Bridge/Build/Repair/Replacement Fund instead of the Bridge/Repair/Replacement, so we have added the word Build basically to this fund and then we are going to put money into it.

Town Administrator Burton Reynolds: We did pass a warrant article last year to start a generic Bridge Capital Reserve Fund. What we could have done back on Article 5, we could have just retired the Gulf Road Capital Reserve Fund. That is probably what we should have done. Next year we will fix all that so we do have just one generic fund. The reason for the change and adding the word build, I got a phone call back a week or two ago from Marge Hallyburton, she said I am looking at Article 21 and that is a culvert you are replacing, you are putting all this money in there and it says it's a Bridge/Repair or Replacement Capital Reserve Fund you are going to take the money out of. This is not a bridge it is a culvert. So don't you think you should put the word build in there so when you come to a situation like the one we have in Article 21, which is that Johnsons Corner Road large culvert that is not functional and needs to be replaced and FEMA is going to give us, I am pretty sure, cross your fingers, I think they are going to give us a Grant to do that. We still have to come up with our share of the funds; they provide seventy-five percent of it. She said I am just concerned that somebody will question whether or not it is right to take money out of a Bridge/Repair/Replacement Capital Reserve Fund and pay for a culvert. Culvert is not a bridge. I called the DRA and they said why don't you just add the word Build to the Warrant Article and you should be all set because now you can use this money if you want to build a bridge, which we do here, we want to replace a culvert and we want to build a bridge in its place. Or, if you need to repair one cause the State is saying we do not have enough money to be doing all this replacement business so we need to do repairs. Maybe the abutments are fine you just need to replace the deck. So, that is what we can do if we have one that says we can repair a bridge. Then of course there will be times when the bridge is actually defunct and we need to replace it. So, that is the reason we have gone into this and I apologize for back on 5 that I didn't take care of the fact that we already have a generic one and we should have just let this one lapse, I think. We didn't put any money in here or anything so we can tidy this up next year and make sure that we just have one generic Bridge/Build/Repair/Replace Capital Reserve Fund.

Scott Roper: Just to summarize, we now have two funds, one of them is the bridge build/repair/replacement fund as amended. The other one is the repair/replacement fund. The build/repair/replacement fund is what we are voting to put the money into now. The repair/replacement

fund that we approved last year is going to be closed down next year and we are going to take that ten thousand dollars and put it into the build/repair/replacement fund.

Mike Kaelin: Could we modify the amendment so that it is the general/build/repair/replacement fund.

Selectman Boette: Mr. Moderator, I would like to withdraw my amendment as read and exchange it for, Mr. Moderator, I move that the wording of this article be changed to be read **To see if the Town of Lyndeborough will vote to raise and appropriate the sum of fifty thousand dollars added to the General/Bridge/Build/Replace Capital Reserve Fund previously established or take any action thereto.**

Selectman Sawin: Second

Moderator: So, in other words we are adding two words to this article, general and build.

Selectman Boette: First, I am saying I want to change the name of that fund; we are going to vote on that amendment. We will say yes, let's change the name of the fund to the General/Build. Then Walter is going to read it and we are going to vote on it. Mine right now is just the amendment.

Scott Roper: I just want to be clear, are we calling this, are we adding General to the name of the fund that we are putting the money into under this article, because at the moment we don't have a fund with the word General in it.

Moderator: We have the fund; we put money in this fund last year, ten thousand dollars. So, we have a fund called Bridge/Repair/Replacement CRF. We are just adding General/Build in front of Repair/Replacement. What I don't understand is that Article 5, when we went through Article 5 twice, we looked at Article 5 twice. We could go back and look at it again. I can suspend the rules for us to go back to Article 5 if we need to. If we look back at Article 5, what we did was, we had a Gulf Road Bridge Capital Reserve Fund. That was a fund for Gulf Road. We also have a fund called Bridges, right, so we actually had two funds.

Phil Brooks: Why don't we take a little break, get the experts who of which we have several in this room together. Talk it over amongst you and come back with a recommendation that in your expert opinion makes sense rather than just bounce this thing around the hall.

Moderator: I agree. We only have a couple of more articles so I have a motion to recess. We will take a short recess. (Returned from a short recess.)

Selectman Boette: What we are going to do is we are going to, after a conference of experts, we are going to scrap the amendment and we are going to vote on Article 21. We are not going to change the name of any funds or anything. We will put the money in the fund. Next year's meeting we will have a warrant also to go with combining what is left in the Gulf Road Bridge Fund with this fund. We will make a General/Build/Repair/Replace Fund. So for now, we are just going to go with Article 21 with no changes. So, Mr. Moderator I have to withdraw my amendment.

Moderator: We have Article 21 with no Amendments and next year we will correct it and take whatever money is left over in the Article 5 fund and put it into this Article 21 fund next year. So, be forewarned that is what we need to do.

Mike Kaelin: Did we legally change the name of the Gulf Road Fund or since it wasn't noticed \_\_\_\_ the name change as well as the repurposement. It wasn't legally noticed that the name would be changed. So what we voted on was that legal and proper?

Moderator: It was proper to change the purpose of the fund and add the word Build. If DRA kicks it out later, nothing is going to hurt because there is no money in that fund except what was left over anyway.

Mike Kaelin: And being that we have no bridges coming up this year we will take care of all that housekeeping.

Moderator: We are going to have to be putting money aside for a couple of years because that is going to be an expensive repair even with FEMA funds. 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.** All in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)***

Motion made by Selectman Donald Sawin to accept article as read, seconded by Selectman Arnold Byam.  
Selectman Sawin: This is a Housekeeping Article.

Moderator: This was a CRF called Police Vehicles Replacement Fund. There is some money left in there that they are going to transfer to the General Fund. If you look back a couple of Articles we had one to replace the Police 4 Wheel Drive Vehicle. So, that's the fund we are calling it now instead of the Police Vehicles Replacement. Any questions or comments about this? Seeing none, ready for the question? Read Article 22, all those in favor signify by saying Aye, all those opposed signify by saying Nay. Ayes have it. **Article Passes**

**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.)**

Motion made by Selectman Arnold Byam to accept article as read, seconded by Selectman Kevin Boette.

Moderator: Any corrections, additions or deletions from the Town Report. Seeing none, ready for Article 23, read Article. All those in favor signify by saying Aye, all opposed signify by saying Nay, Ayes have it. **Article Passes**

**Article 24: To transact any other business that may legally come before said meeting.**

Moderator: I would like to ask anybody in town who is here or has a spouse who would like to serve on any Town boards or committees. I was given a note by the Selectmen. Currently we have some board openings on the Planning Board. We have one alternate that is available, if you would like to go on the Planning Board. Conservation Commission, we have three openings, one regular and two alternates and on the Heritage Commission we have one regular and two alternates. So, if you would like to participate in Planning, Conservation or the Heritage Commission please see one of the Selectman after the meeting. Any other business we might have come before the committee, we are done. Thank you to Mike Kaelin for setting up the speaker system, the office staff for setting up the room.

Lee Mayhew: I would like to give accolades to the Town Report. It is a damn good Town Report.

Moderator: If it wasn't for our volunteers who do so many things in town we could not get them done. I would like to thank all the volunteers.

Lee Mayhew: Vote to adjourn.

Moderator: I have a motion to adjourn, do I have a second. (Second from audience). All in favor signify by saying Aye, any opposed. Ayes have it. Meeting is adjourned at 12:05pm.

Respectfully Submitted,

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



*Notes 2012*



# *TOWN OF LYNDEBOROUGH*



## *Vital Statistics*

## *Report of Registered Deaths 2012*



<i><u>Date</u></i>	<i><u>Name</u></i>	<i><u>Place</u></i>	<i><u>Father/Mother</u></i>
10/21	Richard Foote	Lyndeborough	Wells Foote Leona Unknown
11/02	Brent Stone	Lyndeborough	Robert Stone Naomi Maki
11/09	Benjamin Foisie	Milford	Michael Foisie Jeanmarie Martin

## *2012 Burials Registered in Lyndeborough*

<i><u>Date</u></i>	<i><u>Date of Death</u></i>	<i><u>Name</u></i>	<i><u>Cemetery</u></i>
04/24	02/07/2012	Roger W Landry	South Cemetery
07/09	07/04/2012	Mildred Huber	Johnson Corner
09/06	08/27/2012	Charles L R Anderson	South Cemetery
11/03	01/31/2005	Leona C Foote	South Cemetery
11/03	10/21/2012	Richard A Foote	South Cemetery
11/18	11/09/2012	Benjamin Foisie	Foisie Property

# 2012 Vital Statistics Report



## Marriages Registered in Lyndeborough

Date	Groom	Groom's Residence	Bride	Bride's Residence	Place of Marriage
04/08	Peter L Hunt	Monessen PA	Amy J Taylor	Monessen PA	Sewickley Twp PA
06/02	Jeffrey S Charron	Lyndeborough	Melissa Pouliot	Lyndeborough	Wilton
06/30	Jonathan M Motzkin	Brooklyn NY	Melissa M Schmechel	Brooklyn NY	Lyndeborough
07/07	James Lionetto	Mont Vernon	Christina Ferraiuolo	Lyndeborough	Milford
07/07	Benjamin Heard	Washington DC	Sarah L Charpentier	Washington DC	Lyndeborough
08/18	Robert J Benson	Lyndeborough	Katherine Allen	Lyndeborough	Wolfeboro
08/18	Ralph Porter III	Lyndeborough	Nicole Moustafa	Lyndeborough	Milford
08/25	John H Morison IV	Lyndeborough	Stacey A Feldt	Lyndeborough	Peterborough
09/22	Benjamin Boulter	North Chelmsford MA	Meredith Godfroy	North Chelmsford MA	Lyndeborough
10/07	Christopher Cushing	Lyndeborough	Melissa Gillespie	Lyndeborough	Hollis
10/13	Matthew Popores	Wilton	Alexandria Brown	Lyndeborough	Jaffrey
10/27	Israel Gracey	Lyndeborough	Nicolette Reed	Chelmsford MA	Nashua
12/12	John S Edwards	Lyndeborough	Joy A Taylor	Nashua	Nashua

## Births Registered in Lyndeborough

Date	Place	Child's Name	Father's Name	Mother's Name
03/08	Nashua	Sophia Evermore Dean	Christopher Dean	Tanya Weissflog
04/19	Nashua	Noah Mark Hanson	Nicholas Hanson	Jodye Gibbons
04/22	Nashua	Colt Nicholas Carson	George Carson Jr	Jessica Carson
05/03	Milford	Cadent Robert Beecy	Derek Beecy	Melissa Beecy
06/30	Nashua	Callie June Gauthier	James Gauthier	Christina Gauthier
09/25	Manchester	Samuel Scott Knight	Benjamin Knight	Erika Knight
10/09	Nashua	Amelia Jeanne Nixon	Malcolm Nixon	Kara Porter
11/14	Nashua	Leila Danielle Bossie	Taylor Bossie	Jessica Rocca
11/23	Nashua	Leah Fleur Weinert	Brandon Weinert	Snezhana Weinert
11/28	Peterborough	Kimber Brielle Crosby	Adam Crosby	Jessica Baldassara
12/07	Nashua	Keith David Sherman II	Keith Sherman	Bridgit Kregos

*Notes 2012*



# *TOWN OF LYNDEBOROUGH*



## *Financial Audit*

**TOWN OF LYNDEBOROUGH,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2011**

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

**TABLE OF CONTENTS**

	<u>PAGES</u>
<b>INDEPENDENT AUDITOR'S REPORT</b> .....	1
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>Government-wide Financial Statements</b>	
A Statement of Net Assets .....	2
B Statement of Activities .....	3
<b>Fund Financial Statements</b>	
<i>Governmental Funds</i>	
C-1 Balance Sheet .....	4
C-2 Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets .....	5
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances .....	6
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	7
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Change in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) - General Fund .....	8
<i>Fiduciary Funds</i>	
E Statement of Fiduciary Net Assets .....	9
<b>NOTES TO THE BASIC FINANCIAL STATEMENTS</b> .....	10 - 23
<b>COMBINING AND INDIVIDUAL FUND SCHEDULES</b>	
<b>Governmental Funds</b>	
<i>Major General Fund</i>	
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis) .....	24
2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) .....	25 - 26
3 Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis) .....	27
<i>Nonmajor Governmental Funds</i>	
4 Combining Balance Sheet .....	28
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances .....	29
<b>INDEPENDENT AUDITOR'S COMMUNICATION</b>	
<b>OF NO MATERIAL WEAKNESSES</b> .....	30





## 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 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, the major general fund, and the aggregate remaining fund information of the Town of Lyndeborough as of and for the year ended December 31, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town 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.

As discussed in Note 1-B to the financial statements, management has not recorded the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on 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 16 to the financial statements, management has not recorded the long-term costs of retirement health care and obligations for other postemployment benefits in governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities and 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 above 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, 2011, 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 the major general fund and the aggregate remaining fund information of the Town of Lyndeborough as of December 31, 2011, and the respective changes in financial position thereof for the year then ended and the respective budgetary comparison for the general fund 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.

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. They 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial schedules 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 basic financial statements as a whole.

December 17, 2012

*Plodzik & Sanderson*  
*Professional Association*

## ***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
*Statement of Net Assets*  
*December 31, 2011*

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,623,561
Investments	653,569
Intergovernmental receivable	6,840
Other receivables, net of allowances for uncollectible	374,102
Total assets	<u>2,658,072</u>
<b>LIABILITIES</b>	
Accounts payable	740
Accrued salaries and benefits	13,489
Intergovernmental payable	1,139,030
Unearned revenue	91
Noncurrent obligations:	
Due within one year:	
Capital lease	18,521
Due in more than one year:	
Capital lease	55,703
Compensated absences	6,826
Total liabilities	<u>1,234,400</u>
<b>NET ASSETS</b>	
Restricted for perpetual care	98,487
Unrestricted	1,325,185
Total net assets	<u>\$ 1,423,672</u>

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

**EXHIBIT B**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Fiscal Year Ended December 31, 2011**

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change in
	Expenses	Services	Contributions	Net Assets
Governmental activities:				
General government	\$ 478,900	\$ 3,190	\$ 787	\$ (474,923)
Public safety	381,676	9,270	2,015	(370,391)
Highways and streets	511,391	-	97,267	(414,124)
Sanitation	67,432	-	-	(67,432)
Health	3,765	-	-	(3,765)
Welfare	9,308	-	-	(9,308)
Culture and recreation	49,008	-	-	(49,008)
Conservation	1,191	-	15	(1,176)
Capital outlay	65,696	-	-	(65,696)
Total governmental activities	<u>\$ 1,568,367</u>	<u>\$ 12,460</u>	<u>\$ 100,084</u>	<u>(1,455,823)</u>
General revenues:				
Taxes:				
Property				984,210
Other				89,948
Motor vehicle permit fees				246,175
Licenses and other fees				19,926
Grants and contributions not restricted to specific programs				75,180
Miscellaneous				31,360
Total general revenues				<u>1,446,799</u>
Change in net assets				(9,024)
Net assets, beginning, as restated (see Note 14)				<u>1,432,696</u>
Net assets, ending				<u><u>\$ 1,423,672</u></u>

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

**EXHIBIT C-1**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**December 31, 2011**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,545,192	\$ 61,987	\$ 1,607,179
Investments	-	98,487	98,487
Taxes receivable	373,247	-	373,247
Accounts receivable	855	-	855
Intergovernmental receivable	6,840	-	6,840
Restricted - Cash and cash equivalents	16,382	-	16,382
Restricted - Investments	555,082	-	555,082
Total assets	<u>\$ 2,497,598</u>	<u>\$ 160,474</u>	<u>\$ 2,658,072</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 120	\$ 620	\$ 740
Accrued salaries and benefits	13,489	-	13,489
Intergovernmental payable	1,139,030	-	1,139,030
Deferred revenue	91	-	91
Total liabilities	<u>1,152,730</u>	<u>620</u>	<u>1,153,350</u>
<b>Fund balances:</b>			
Nonspendable	-	58,095	58,095
Restricted	13,990	40,392	54,382
Committed	557,385	61,367	618,752
Assigned	126,587	-	126,587
Unassigned	646,906	-	646,906
Total fund balances	<u>1,344,868</u>	<u>159,854</u>	<u>1,504,722</u>
Total liabilities and fund balances	<u>\$ 2,497,598</u>	<u>\$ 160,474</u>	<u>\$ 2,658,072</u>

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

**EXHIBIT C-2**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
*Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets*  
*December 31, 2011*

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,504,722
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds		
Capital lease	\$ 74,224	
Compensated absences	6,826	
		(81,050)
Total net assets of governmental activities (Exhibit A)		<u>\$ 1,423,672</u>

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

**EXHIBIT C-3**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2011**

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 1,069,295	\$ 4,863	\$ 1,074,158
Licenses and permits	265,441	660	266,101
Intergovernmental	175,264	-	175,264
Charges for services	3,190	9,270	12,460
Miscellaneous	30,501	859	31,360
Total revenues	<u>1,543,691</u>	<u>15,652</u>	<u>1,559,343</u>
Expenditures:			
Current:			
General government	480,862	-	480,862
Public safety	372,619	7,083	379,702
Highways and streets	527,356	-	527,356
Sanitation	67,432	-	67,432
Health	3,765	-	3,765
Welfare	9,308	-	9,308
Culture and recreation	49,008	-	49,008
Conservation	-	1,191	1,191
Capital outlay	65,696	-	65,696
Total expenditures	<u>1,576,046</u>	<u>8,274</u>	<u>1,584,320</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(32,355)</u>	<u>7,378</u>	<u>(24,977)</u>
Other financing sources (uses):			
Transfers in	500	-	500
Transfers out	-	(500)	(500)
Total other financing sources and uses	<u>500</u>	<u>(500)</u>	<u>-</u>
Net change in fund balances	(31,855)	6,878	(24,977)
Fund balances, beginning, as restated (see Note 14)	1,376,723	152,976	1,529,699
Fund balances, ending	<u>\$ 1,344,868</u>	<u>\$ 159,854</u>	<u>\$ 1,504,722</u>

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

**EXHIBIT C-4**  
**TOWN OF LYNDEBOROUGH, 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, 2011**

---

Net change in fund balances of governmental funds (Exhibit C-3)	\$ (24,977)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Transfers in and out between governmental funds are eliminated on the Statement of Activities.	
Transfers in	\$ (500)
Transfers out	<u>500</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.	
Repayment of capital lease principal	17,664
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>(1,711)</u>
Changes in net assets of governmental activities (Exhibit B)	<u><u>\$ (9,024)</u></u>

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



**EXHIBIT D**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Change in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended December 31, 2011*

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 1,080,084	\$ 1,069,295	\$ (10,789)
Licenses and permits	239,500	265,441	25,941
Intergovernmental	164,342	173,249	8,907
Charges for services	1,900	3,100	1,200
Miscellaneous	15,953	21,011	5,058
Total revenues	<u>1,501,779</u>	<u>1,532,096</u>	<u>30,317</u>
<b>Expenditures:</b>			
Current:			
General government	551,229	474,303	76,926
Public safety	359,207	387,703	(28,496)
Highways and streets	531,249	558,632	(27,383)
Sanitation	67,432	67,432	-
Health	3,858	3,765	93
Welfare	21,000	9,308	11,692
Culture and recreation	10,250	10,391	(141)
Conservation	302	-	302
Debt service:			
Interest	1	-	1
Capital outlay	35,500	31,725	3,775
Total expenditures	<u>1,580,028</u>	<u>1,513,259</u>	<u>36,769</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(78,249)</u>	<u>(11,163)</u>	<u>67,086</u>
Other financing sources (uses):			
Transfers in	35,500	30,000	(5,500)
Transfers out	(154,251)	(147,249)	7,002
Total other financing sources and uses	<u>(118,751)</u>	<u>(117,249)</u>	<u>1,502</u>
Net change in fund balances	<u>\$ (197,000)</u>	<u>(128,412)</u>	<u>\$ 68,588</u>
Decrease in nonspendable fund balance		3,476	
Unassigned fund balance, beginning as restated (see Note 14)		771,842	
Unassigned fund balance, ending		<u>\$ 646,906</u>	

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

**EXHIBIT E**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
*Fiduciary Funds*  
*Statement of Fiduciary Net Assets*  
*December 31, 2011*

	<u>Agency</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 10,324
Investments	<u>1,126</u>
Total assets	<u>11,450</u>
<b>LIABILITIES</b>	
Due to other governmental units	1,126
Due to others	<u>10,324</u>
Total liabilities	<u>11,450</u>
<b>NET ASSETS</b>	
Held in trust for special purposes	<u><u>\$ -</u></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, 2011**

	<b><u>NOTE</u></b>
<b>Summary of Significant Accounting Policies .....</b>	<b>1</b>
Reporting Entity .....	1-A
Basis of Presentation .....	1-B
Measurement Focus .....	1-C
Cash and Cash Equivalents .....	1-D
Restricted Assets .....	1-E
Investments .....	1-F
Receivables .....	1-G
Allowances for Uncollectible Accounts .....	1-H
Deferred/Unearned Revenue .....	1-I
Compensated Absences .....	1-J
Long-Term Obligations .....	1-K
Claims and Judgments .....	1-L
Equity/Fund Balance Classifications .....	1-M
Interfund Activities .....	1-N
Use of Estimates .....	1-O
<b>Stewardship, Compliance, and Accountability .....</b>	<b>2</b>
Budgetary Information .....	2-A
Budgetary Reconciliation to GAAP Basis .....	2-B

***DETAILED NOTES ON ALL FUNDS***

<b>Cash and Cash Equivalents .....</b>	<b>3</b>
<b>Investments .....</b>	<b>4</b>
<b>Restricted Assets .....</b>	<b>5</b>
<b>Taxes Receivable .....</b>	<b>6</b>
<b>Other Receivables .....</b>	<b>7</b>
<b>Interfund Balances Transfers .....</b>	<b>8</b>
<b>Intergovernmental Payables .....</b>	<b>9</b>
<b>Long-Term Liabilities .....</b>	<b>10</b>
<b>Encumbrances .....</b>	<b>11</b>
<b>Governmental Activities Net Assets .....</b>	<b>12</b>
<b>Governmental Fund Balances .....</b>	<b>13</b>
<b>Prior Period Adjustments .....</b>	<b>14</b>
<b>Employee Retirement Plan .....</b>	<b>15</b>
<b>Other Postemployment Benefits (OPEB) .....</b>	<b>16</b>
<b>Risk Management .....</b>	<b>17</b>
<b>Contingent Liabilities .....</b>	<b>18</b>
<b>Implementation of New GASB Pronouncements .....</b>	<b>19</b>
<b>Subsequent Events .....</b>	<b>20</b>

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

**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. In addition, long-term costs of retirement, health care, and obligations for other postemployment benefits have also been omitted because the liability and expense have not been determined. 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 statements, with an emphasis placed on the 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, 2011**

**Governmental Activities** – Governmental funds are identified as general, special revenue, 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 and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purpose other than capital projects.

**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. 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 Fund** – The Town reports the following major governmental fund:

**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.

**Nonmajor Funds** – The Town also reports four nonmajor governmental funds.

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

**Agency Funds:**

**Wilton-Lyndeborough Cooperative 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 work done by developers in Town.

**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 (except property taxes mentioned below) 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 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.

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

**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 property taxes, certain fees, 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 before it can be recognized (Interpretation No. 1, as modified, 60-day rule), with the exception of property taxes which are committed and recognized as revenue in order to offset the liability due the school district to be paid in monthly installments over the next six months. This practice is consistent with the previous years.

**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 New Hampshire 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 Restricted Assets**

Certain cash and investment balances are classified as restricted assets on the balance sheet because their use is legally restricted for specific purposes in accordance with state statutes.

**1-F 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.

Investments are stated at fair value based on quoted market prices.

**1-G Receivables**

Receivables in the government-wide and governmental fund 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, accounts, and intergovernmental receivables.

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

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 service was provided. These receivables are reported net of any allowances for uncollectible accounts.

***I-H Allowance for Uncollectible Accounts***

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

***I-I Deferred/Unearned 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-J 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-K Long-Term Obligations***

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

***I-L 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-M Equity/Fund Balance 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."

***Governmental Fund Balances Classification*** – The Town of Lyndeborough has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, for this fiscal year ending December 31, 2011. GASB Statement No. 54 establishes fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

**Nonspendable** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact. The Town did not have any nonspendable fund balances at year end.

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

**Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. The Town has classified its library, cemetery, and the income portion of permanent funds as being restricted because their use is restricted by Federal State statutes for expenditures. These items were previously reported as reserved for special purposes or unreserved-undesignated or unreserved-designated for special purposes.

**Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body (Town Meeting) removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. Expendable trust, conservation commission, police equipment, and police outside detail funds, and legislative body votes relative to the use of unassigned fund balance at year-end, in addition to non-lapsing appropriations, are included in this classification. These items were previously reported as reserved for special purposes or unreserved-designated for special purposes.

**Assigned** – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the general fund. The Town also has assigned funds consisting of reserve for encumbrances and heritage funds in the general fund at year-end. These amounts were previously reported as reserved for encumbrances and reserved for specific purposes.

**Unassigned** – This classification includes the residual fund balance for the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. This amount was previously reported as unreserved-undesignated.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 4). As discussed in Note 1-C, restricted funds are used first as appropriate, followed by committed resources, and then assigned resources, as appropriate opportunities arise. In the event that unassigned fund balance becomes zero, then assigned and committed fund balances are used in that order.

***1-N 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.

***1-O 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.



**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

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

**2-A Budgetary Information**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with US 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 assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2011, \$197,000 of the beginning general fund unassigned fund balance was applied for this purpose.

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

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

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 1,562,096
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record expendable trust fund revenue	350
To eliminate transfer between general and expendable trust funds	(29,500)
To record cemetery fund revenue	2,885
To record library fund revenue	6,255
To record heritage fund revenue	90
On-behalf retirement contributions made by the State of New Hampshire recognized as revenue on the GAAP basis, but not on the budgetary basis	2,015
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,544,191</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 1,690,508
Adjustment:	
Basis differences:	
Encumbrances, beginning	92,879
Encumbrances, ending	(126,497)
GASB Statement No. 54:	
To eliminate transfer between general and expendable trust funds	(105,000)
To record expendable trust fund expenditures	1,500
To eliminate transfer between general and cemetery funds	(7,300)
To record cemetery fund expenditures	10,339
To eliminate transfer between general and library funds	(34,948)
To record library fund expenditures	52,550
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	2,015
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,576,046</u>

**TOWN OF LYNDERBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of December 31, 2011, \$84,873 of the Town's bank balances of \$1,652,559 was exposed to custodial credit risk as uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Assets (Exhibit A)	\$ 1,623,561
Cash per Statement of Fiduciary Net Assets (Exhibit E)	10,324
Total cash and cash equivalents	<u>\$ 1,633,885</u>

**NOTE 4 – INVESTMENTS**

The Town maintains a portfolio of short-term maturity investments which are reported at amortized cost. As of December 31, 2011, the Town had the following investments:

	Governmental Activities	Business-type Activities	Total
New Hampshire Public Deposit Investment Pool	<u>\$ 653,569</u>	<u>\$ 1,126</u>	<u>\$ 654,695</u>

**NOTE 5 – RESTRICTED ASSETS**

Certain Town cash and investments are restricted for the following purposes:

Cash and cash equivalents:	
General fund:	
Expendable trust funds	\$ 2,302
Cemetery funds	272
Library funds	13,718
Heritage funds	90
Total cash and cash equivalents	<u>16,382</u>
Investments:	
General fund:	
Expendable trust funds	<u>555,082</u>
Total restricted assets	<u>\$ 571,464</u>

**NOTE 6 – 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, 2011, upon which the 2011 property tax levy was based is:

For the New Hampshire education tax	\$ 164,189,658
For all other taxes	\$ 165,962,158

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Taxes were levied on June 3, 2011 and November 3, 2011, with payments due on July 6, 2011 and December 2, 2011. 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

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

include taxes levied for the State of New Hampshire, 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.

The tax rates and amounts assessed for the year ended December 31, 2011 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$6.24	\$ 1,035,370
School portion:		
State of New Hampshire	\$2.38	389,999
Local	\$13.81	2,292,304
County portion	\$1.17	194,815
Total		<u>\$ 3,912,488</u>

During the current fiscal year, the tax collector executed a lien on April 28, 2011 for all uncollected 2010 property taxes.

Taxes receivable at December 31, 2011, are as follows:

Property:	
Levy of 2011	\$ 303,841
Unredeemed (under tax lien):	
Levy of 2010	68,208
Levy of 2009	22,904
Levies of 2008 and prior	11,881
Yield	3,238
Land use change	15,175
Less: allowance for estimated uncollectible taxes	(52,000)
Net taxes receivable	<u>\$ 373,247</u>

**NOTE 7 – OTHER RECEIVABLES**

Receivables at December 31, 2011, consisted of accounts (billings for police detail services) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 8 – INTERFUND TRANSFERS**

Interfund transfers during the year ended December 31, 2011 are as follows:

	Transfers In: General Fund
Transfers out:	
Nonmajor funds	<u>\$ 500</u>

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.

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

**NOTE 9 – INTERGOVERNMENTAL PAYABLES**

Amounts due of \$1,139,030 to other governments at December 31, 2011, consist of the following:

Balance of 2011-2012 district assessment due to the Wilton-Lyndeborough Cooperative School District	\$ 1,138,958
Dog license fees due to the State of New Hampshire	72
Total intergovernmental payables	<u>\$ 1,139,030</u>

**NOTE 10 – LONG-TERM LIABILITIES**

Changes in the Town's long-term obligations consisted of the following for the year ended December 31, 2011:

	Capital Lease Payable	Compensated Absences Payable	Total
Balance, beginning	\$ 91,888	\$ 5,115	\$ 97,003
Additions	-	1,711	1,711
Reductions	(17,664)	-	(17,664)
Balance, ending	<u>\$ 74,224</u>	<u>\$ 6,826</u>	<u>\$ 81,050</u>

Long-term liabilities payable are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2011	Current Portion
Capital lease payable:						
Backhoe	\$ 96,937	2010	2015	4.75	\$ 74,224	\$ 18,521
Compensated absences payable:						
Accrued personal time					6,826	-
Total					<u>\$ 81,050</u>	<u>\$ 18,521</u>

The annual requirements to amortize the capital lease outstanding as of December 31, 2011, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2012	\$ 18,521	\$ 3,126	\$ 21,647
2013	19,420	2,227	21,647
2014	20,363	1,284	21,647
2015	15,920	317	16,237
Totals	<u>\$ 74,224</u>	<u>\$ 6,954</u>	<u>\$ 81,178</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

**NOTE 11 - ENCUMBRANCES**

Encumbrances outstanding of \$126,497 included in the total general fund assigned fund balance of \$126,587 at December 31, 2011, was comprised of the following:

General fund:		
General government:		
Executive	\$	1,530
Election and registration		1,000
Financial administration		3,500
Cemeteries		250
Public safety:		
Police		21,600
Fire		19,647
Emergency management		3,000
Highways and streets		71,922
Capital outlay		4,048
Total encumbrances	\$	<u>126,497</u>

**NOTE 12 - GOVERNMENTAL ACTIVITIES NET ASSETS**

Governmental activities net assets reported on the government-wide Statement of Net Assets at December 31, 2011 include the following:

Restricted for perpetual care	\$	98,487
Unrestricted		<u>1,325,185</u>
Total net assets	\$	<u>1,423,672</u>

**NOTE 13 - GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2011 include the following:

Nonspendable:			
Nonmajor funds:			
Permanent fund principal	\$	58,095	
Restricted:			
Major general fund:			
Cemetery fund	\$	272	
Library fund		<u>13,718</u>	
		<u>13,990</u>	
Nonmajor funds:			
Permanent fund income		<u>40,392</u>	
Total restricted fund balance			54,382
Committed:			
Major general fund:			
Expendable trust funds	\$	<u>557,385</u>	
Nonmajor funds:			
Conservation commission fund		15,094	
Police equipment fund		2,230	
Police outside details fund		<u>14,043</u>	
		<u>61,367</u>	
Total committed fund balance			618,752

*(Continued)*

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

*Governmental fund balances continued:*

Assigned:		
Major general fund:		
Heritage fund	\$ 90	
Encumbrances	126,497	
Total assigned fund balance		126,587
Unassigned:		
Major fund:		
General		646,906
Total governmental fund balances		<u>\$ 1,504,722</u>

**NOTE 14- PRIOR PERIOD ADJUSTMENTS**

Fund equity at January 1, 2011 was restated to give retroactive effect to the following prior period adjustments on both the Non-GAAP Budgetary Basis and GAAP Basis:

*Non-GAAP Budgetary Basis*

	General Fund
Adjustments:	
To record payroll related expenditures incurred in prior years	\$ (29,541)
Unassigned fund balance, as previously reported	801,383
Unassigned fund balance, as restated	<u>\$ 771,842</u>

*GAAP Basis*

	General Fund	Governmental Activities
Adjustments:		
To record payroll related expenditures incurred in prior years	\$ (29,541)	\$ (29,541)
To blend expendable trust funds into general fund	483,034	-
To blend cemetery fund into general fund	426	-
To blend library building and operating funds into general fund	25,066	-
Total fund balance/net assets, as previously reported	897,738	1,462,237
Total fund balance/net assets, as restated	<u>\$ 1,376,723</u>	<u>\$ 1,432,696</u>

**NOTE 15 - 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 were required to contribute 9.3% of gross earnings. Effective July 1, 2011, the contribution rates changed to 11.55% for police officers. The Town's contribution rates for 2011 were as follows:

	Police
January 1 through June 30	14.63%
July 1 through July 31	25.57%
August 1 through December 31	19.95%

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

The contribution requirements for the Town of Lyndeborough for the fiscal years 2009, 2010, and 2011 were \$10,709, \$8,092, and \$11,710, respectively, which were paid in full in each year.

For the first six months of 2011, the State of New Hampshire funded 25% of the total employer normal contribution rate for police officers and firefighters employed by the Town. As of July 1, House Bill 2 (Chapter 0224, *Laws of 2011*) amended RSA 100-A:16 by eliminating the State's cost sharing, thereby requiring employers to fund 100% of the total employer contributions. The total amount contributed by the State for 2011, \$2,015, 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 Statement of Activities.

**NOTE 16 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

In addition to pension benefits described in preceding note, 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, 2011 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 17 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2011, 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 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, 2011, to be recorded as an insurance expenditure totaled \$24,086. There were no unpaid contributions for the year ended December 31, 2011. 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>3</sup>) Workers' Compensation Programs is a pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2011 to December 31, 2011 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, 2011 was \$15,712 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.

**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2011**

**NOTE 18 – 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 19 – 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 mandatory for the Town for fiscal year ended December 31, 2011 and accordingly have been implemented, with the exception of adoption of a formal fund balance policy. GASB Statement No. 60 through No. 64 were issued during 2010 and 2011, and are not effective for financial statements until the subsequent years.

**NOTE 20 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the Balance Sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the Balance Sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the Balance Sheet date, but arose after the date. Management has evaluated subsequent events through December 17, 2012, the date the December 31, 2011 financial statements were issued, and no events occurred that require recognition or disclosure.



***COMBINING AND INDIVIDUAL FUND SCHEDULES***

**SCHEDULE 1**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2011*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 1,014,384	\$ 984,210	\$ (30,174)
Land use charge	7,500	20,037	12,537
Timber	27,000	33,306	6,306
Excavation	1,200	1,269	69
Interest and penalties on taxes	30,000	30,473	473
Total from taxes	<u>1,080,084</u>	<u>1,069,295</u>	<u>(10,789)</u>
<b>Licenses, permits, and fees:</b>			
Business licenses, permits, and fees	300	330	30
Motor vehicle permit fees	230,700	246,175	15,475
Building permits	3,500	3,942	442
Other	5,000	14,994	9,994
Total from licenses, permits, and fees	<u>239,500</u>	<u>265,441</u>	<u>25,941</u>
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	75,180	75,180	-
Highway block grant	89,147	90,602	1,455
State and federal forest land reimbursement	15	15	-
Other	-	787	787
Federal:			
FEMA	-	6,665	6,665
Total from intergovernmental	<u>164,342</u>	<u>173,249</u>	<u>8,907</u>
<b>Charges for services:</b>			
Income from departments	<u>1,900</u>	<u>3,100</u>	<u>1,200</u>
<b>Miscellaneous:</b>			
Interest on investments	1,000	1,432	432
Rent of property	14,953	13,277	(1,676)
Other	-	6,302	6,302
Total from miscellaneous	<u>15,953</u>	<u>21,011</u>	<u>5,058</u>
<b>Other financing sources:</b>			
Transfers in	<u>35,500</u>	<u>30,000</u>	<u>(5,500)</u>
Total revenues and other financing sources	<u>1,537,279</u>	<u>\$ 1,562,096</u>	<u>\$ 24,817</u>
Unassigned fund balance used to reduce tax rate	<u>197,000</u>		
Total revenues, other financing sources, and use of fund balance	<u>\$ 1,734,279</u>		

**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, 2011**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 130,521	\$ 127,246	\$ 1,530	\$ 1,745
Election and registration	-	10,371	46,372	1,000	(37,001)
Financial administration	-	67,989	35,807	3,500	28,682
Revaluation of property	-	14,750	15,755	-	(1,005)
Legal	-	20,000	2,986	-	17,014
Personnel administration	-	247,959	191,409	-	56,550
Planning and zoning	-	3,200	4,381	-	(1,181)
General government buildings	2,500	29,118	19,478	-	12,140
Cemeteries	-	-	-	250	(250)
Insurance, not otherwise allocated	-	25,492	25,760	-	(268)
Advertising and regional associations	-	1,829	1,329	-	500
Total general government	2,500	551,229	470,523	6,280	76,926
Public safety:					
Police	6,000	226,929	236,323	21,600	(24,991)
Ambulance	-	53,432	57,717	-	(4,285)
Fire	19,648	74,695	71,577	19,647	3,119
Building inspection	-	2,500	2,747	-	(247)
Emergency management	-	1,651	740	3,000	(2,089)
Total public safety	25,648	359,207	369,104	44,247	(28,496)
Highways and streets:					
Public works garage	-	76,078	203,922	-	(127,844)
Highways and streets	40,646	451,271	319,617	71,922	100,378
Street lighting	-	3,900	3,817	-	83
Total highways and streets	40,646	531,249	527,356	71,922	(27,383)
Sanitation:					
Solid waste disposal	-	67,432	67,432	-	-
Health:					
Administration	-	600	530	-	70
Health agencies	-	3,258	3,235	-	23
Total health	-	3,858	3,765	-	93
Welfare:					
Direct assistance	-	21,000	9,308	-	11,692
Culture and recreation:					
Parks and recreation	-	5,500	5,500	-	-
Patriotic purposes	-	1,250	1,152	-	98
Other	-	3,500	3,739	-	(239)
Total culture and recreation	-	10,250	10,391	-	(141)
Conservation	-	302	-	-	302
Debt service:					
Interest on tax anticipation notes	-	1	-	-	1

*(Continued)*

*SCHEDULE 2 (Continued)*  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2011*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Capital outlay	24,085	35,500	51,762	4,048	3,775
Other financing uses:					
Transfers out	-	154,251	147,249	-	7,002
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 92,879	\$ 1,734,279	\$ 1,656,890	\$ 126,497	\$ 43,771

**SCHEDULE 3**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2011*

Unassigned fund balance, beginning, as restated (see Note 14)		\$ 771,842
Changes:		
Unassigned fund balance used to reduce 2011 tax rate		(197,000)
2011 Budget summary:		
Revenue surplus (Schedule 1)	\$ 21,817	
Unexpended balance of appropriations (Schedule 2)	<u>43,771</u>	
2011 Budget surplus		68,588
Decrease in nonspendable fund balance		<u>3,476</u>
Unassigned fund balance, ending, budgetary basis		<u>\$ 646,906</u>

**SCHEDULE 4**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**December 31, 2011**

	Special Revenue Funds				Total
	Conservation Commission	Police Equipment	Police Outside Detail	Permanent Fund	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 45,094	\$ 2,850	\$ 14,043	\$ -	\$ 61,987
Investments	-	-	-	98,487	98,487
Total assets	<u>\$ 45,094</u>	<u>\$ 2,850</u>	<u>\$ 14,043</u>	<u>\$ 98,487</u>	<u>\$ 160,474</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ 620	\$ -	\$ -	\$ 620
Fund balances:					
Nonspendable	-	-	-	58,095	58,095
Restricted	-	-	-	40,392	40,392
Committed	45,094	2,230	14,043	-	61,367
Total fund balances	<u>45,094</u>	<u>2,230</u>	<u>14,043</u>	<u>98,487</u>	<u>159,854</u>
Total liabilities and fund balances	<u>\$ 45,094</u>	<u>\$ 2,850</u>	<u>\$ 14,043</u>	<u>\$ 98,487</u>	<u>\$ 160,474</u>

**SCHEDULE 5**  
**TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2011**

	Special Revenue Funds				
	Conservation Commission	Police Equipment	Police Outside Detail	Permanent Fund	Total
Revenues:					
Taxes	\$ 4,863	\$ -	\$ -	\$ -	\$ 4,863
Licenses and permits	-	660	-	-	660
Charges for services	-	-	9,270	-	9,270
Miscellaneous	70	-	-	789	859
Total revenues	<u>4,933</u>	<u>660</u>	<u>9,270</u>	<u>789</u>	<u>15,652</u>
Expenditures:					
Current:					
Public safety	-	620	6,463	-	7,083
Conservation	<u>1,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,191</u>
Total expenditures	<u>1,191</u>	<u>620</u>	<u>6,463</u>	<u>-</u>	<u>8,274</u>
Excess of revenues over expenditures	3,742	40	2,807	789	7,378
Other financing uses:					
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>(500)</u>
Net change in fund balances	3,742	40	2,807	289	6,878
Fund balances, beginning	<u>41,352</u>	<u>2,190</u>	<u>11,236</u>	<u>98,198</u>	<u>152,976</u>
Fund balances, ending	<u>\$ 45,094</u>	<u>\$ 2,230</u>	<u>\$ 14,043</u>	<u>\$ 98,487</u>	<u>\$ 159,854</u>



## 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, the major general fund, and the aggregate remaining fund information of the Town of Lyndeborough as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Town'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.

December 17, 2012

*Plodzik & Sanderson*  
*Professional Association*



*Notes 2012*



# *TOWN OF LYNDEBOROUGH*



*Assessed Values*

*2012*

*2012 ASSESSED VALUE BY OWNER*

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
FEDERAL NATIONAL MORTGAGE	232	041	000	24 LOCUST LN	74,400	195,600	270,000
605 MOUNTAIN RD., LLC	207	019	000	605 MOUNTAIN RD	80,640	250,500	331,140
ABBOT, STELLA M, REV TRUST	240	002	000	157 PETTINGILL HILL RD	182,800	229,300	412,100
ABBOT, STELLA M, REVOC TRUST	240	008	000	PETTINGILL HILL RD	8,990	0	8,990
ABBOTT,EDWARD & JUDY	247	009	000	234 CENTER RD	102,900	151,100	254,000
ADAMS,DENNIS G & JEANNE M	206	002	000	1094 MOUNTAIN RD	105,200	175,600	280,800
ADCOCK, JESSICA	239	057	000	27 GLASS FACTORY RD	66,700	265,200	331,900
ALBERT,MARIANNE & RICHARD	222	001	000	218 TARN RD	82,900	163,200	246,100
ALDERMAN,JAMES,& JANETTE CAVAL	207	024	000	WARNER RD	370	0	370
ALDERMAN,JAMES,& JANETTE CAVAL	207	022	000	WARNER RD	470	0	470
ALDERMAN,JAMES,& JANETTE CAVAL	207	023	000	15 WARNER RD	90,540	170,900	261,440
ALLEN, MICHAEL H	239	029	000	9 GROVE RD	39,600	59,900	99,500
ALLSUP,GEOFFREY P & KIM M	230	002	000	45 BEASOM RD	75,500	153,800	229,300
ALTNER MARK & PAMELA	220	039	000	109 CROOKED S RD	97,800	140,500	238,300
AMES,MICHAEL & ENID	232	029	000	33 LOCUST LN	84,000	158,000	242,000
ANDERSON, DONALD J., TRUSTEE	235	002	000	169 PURGATORY FALLS	80,400	112,400	192,800
ANDERSON, DONALD J., TRUSTEE	235	003	000	187 PURGATORY FALLS	70,000	16,200	86,200
ANITA E. CAQUETTE REVOCABLE TR	206	005	000	MOUNTAIN RD	137,000	0	137,000
ANSALDO, RICHARD M. AND	237	008	000	659 CENTER RD	89,300	126,700	216,000
ANTHONY, JR., JOHN B., TRUSTEE	234	035	000	154 JOHNSON CORNER	98,700	174,900	273,600
APOSTOLOS, JOHN & J ZEBUHR	214	014	000	232 NEW RD	92,340	223,800	316,140
APOSTOLOS,JOHN, & J ZEBUHR	221	014	000	NEW RD	2,170	0	2,170
APOSTOLOS,JOHN, & J ZEBUHR	214	009	000	NEW RD	19,500	0	19,500
ARSENEAULT,MICHAEL A & SUSAN L	239	085	000	69 FOREST RD	68,700	75,200	143,900
ATKINS,MICHAEL J	232	040	000	36 LOCUST LN	81,200	141,300	222,500
AUBIN,MARIA L	233	027	000	781 CENTER RD	96,300	174,900	271,200
AUER,ARTHUR F & VARVARA E	230	018	000	265 OLD TEMPLE RD	70,700	127,000	197,700
AUSTIN, JEREMY J.W.	239	067	000	10 GLASS FACTORY RD	55,300	98,500	153,800
AYRES, RICHARD K.	218	007	000	MAIERS RD	740	0	740
AYRES,GEORGE L	225	009	000	1017 CENTER RD	76,900	93,700	170,600
AYRES,RICHARD K	218	004	000	53 MAIERS RD	128,700	111,500	240,200
BABINEAU,PATRICIA,TTEE ET AL	232	002	000	BRANDY BROOK RD	11,400	0	11,400
BADGER, KEITH B. AND	241	019	000	388 PETTINGILL HILL	104,400	178,800	283,200
BAILEY, STEPHEN R.	205	006	000	MOUNTAIN RD	41,910	0	41,910
BAILEY, STEPHEN R.	205	005	000	1169 MOUNTAIN RD	75,910	198,700	274,610
BALAM,WILLIAM & LISA	225	043	000	901 CENTER RD	90,100	120,500	210,600
BALDWIN HILL FARM, INC.	251	003	000	91 BALDWIN HILL RD	391,700	88,500	480,200
BALL,PAULINE L	215	012	000	110 CROOKED S RD	87,650	316,300	403,950
BALL,PAULINE L	220	049	000	CROOKED S RD	1,060	0	1,060
BALLOU, MATHEW & SUSAN	238	008	000	135 CRAM HILL RD	69,900	240,200	310,100
BANK OF NEW YORK MELLON	228	007	000	113 GULF RD	63,000	167,100	230,100
BARCHARD, HAROLD & CHRISTINE	230	019	000	240 OLD TEMPLE RD	70,400	131,100	201,500
BARISANO,MICHAEL & DEBORAH	234	037	000	98 JOHNSON CORNER R	140,700	263,500	404,200
BARRICK, JAMES & AMANDA	239	024	000	202 FOREST RD	105,600	124,100	229,700
BASON,RETA	206	020	000	619 NEW RD	66,900	83,400	150,300

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
BATHURST,RICHARD S	250	019	000	98 PERHAM CORNER RD	73,400	83,200	156,600
BAUERLE,DANIEL J & BELINDA	238	010	000	185 CRAM HILL RD	75,500	53,900	129,400
BEACH,ROBERT & LINDA	205	011	000	510 NEW RD	89,900	147,300	237,200
BEAM,VIRGIL,& ALICE GRAY	232	022	000	240 FOREST RD	63,700	34,200	97,900
BEAN,JOHN J & CATHERINE L	232	028	000	27 LOCUST LN	70,100	127,800	197,900
BEAUREGARD,THOMAS	239	035	000	53 PUTNAM HILL RD	65,300	120,200	185,500
BEAUREGARD,THOMAS	239	052	000	PUTNAM HILL RD	13,100	0	13,100
BECKER, DONALD & MCLAREN, SUZA	239	041	000	144 PUTNAM HILL RD	79,800	148,400	228,200
BEEBE,MICHAEL B	234	018	000	128 CURTIS BROOK RD	82,410	34,400	116,810
BEECY, DEREK M. AND	237	029	000	310 CRAM HILL RD	83,500	112,700	196,200
BEGLEY, KENNETH & RIENDEAU, TA	232	011	000	10 FREDETTE DR	76,700	148,900	225,600
BELANGER, JAMES & LISA	220	045	000	1184 CENTER RD	70,600	66,000	136,600
BELL,LANDON R & DIANE M	213	005	000	38 TARN RD	76,700	184,100	260,800
BELVIN,WILLIAM S,TRUSTEE	216	005	000	PINNACLE RD	2,350	0	2,350
BENNETT, PATRICIA L	202	006	000	FRENCH RD	33,500	0	33,500
BERNA, KURT A. & THERESA	241	006	000	379 OLD TEMPLE RD	96,600	104,700	201,300
BERNIER,THOMAS J & VALERIE M	234	014	000	198 CURTIS BROOK RD	108,000	102,500	210,500
BERSEN,MARK E & LAURA C	214	005	000	52 MASON RD	88,780	223,100	311,880
BERSEN,MARK E & LAURA C	214	005	001	110 RICHARDSON RD	77,500	62,300	139,800
BERTRAND,RICHARD & LOUISE	239	082	000	FOREST RD	59,300	0	59,300
BERTRAND,RICHARD A & LOUISE	239	083	000	FOREST RD	67,600	0	67,600
BERTRAND,RICHARD A & LOUISE A	239	084	000	47 FOREST RD	108,600	137,200	245,800
BEST, PAUL & MELISSA	210	010	000	444 MOUNTAIN RD	126,460	164,900	291,360
BEZEREDI, JACY R.	247	003	000	288 CENTER RD	148,100	157,300	305,400
BICKFORD,STEPHEN D & T R MILLE	245	003	000	7 FOREST RD	61,090	157,000	218,090
BICKFORD,STEPHEN D & T R MILLE	245	004	000	FOREST RD	650	0	650
BIXBY,GEORGE R & PATRICIA M	233	007	000	45 BRACKETTS CROSS	88,800	167,200	256,000
BLACK,NORMAN E	232	013	000	1606 CENTER RD	93,600	45,400	139,000
BLAIS,ALBERT J, JR	232	048	000	279 PUTNAM HILL RD	74,360	83,700	158,060
BLAIS,THOMAS J	231	006	000	367 FOREST RD	58,800	50,500	109,300
BOBENREITH, NANCY	235	007	000	264 PURGATORY FALLS	74,960	99,100	174,060
BOBENREITH, NANCY	235	006	000	235 PURGATORY FALLS	66,100	33,700	99,800
BOBENREITH, NANCY	235	005	000	225 PURGATORY FALLS	75,300	30,600	105,900
BODURTHA,GALE ST	225	042	000	904 CENTER RD	84,900	36,700	121,600
BOETTE,KEVIN J & MICHELE M	215	021	000	15 RIDGE RD	97,100	125,600	222,700
BOHNE,LISA C	234	004	000	734 CENTER RD	120,000	123,600	243,600
BOIS, SCOTT & SHEPARD, SUSAN T	220	012	000	PINNACLE RD	75,500	0	75,500
BOIS, SCOTT & SHEPARD, SUSAN T	220	013	000	104 PINNACLE RD	88,790	189,200	277,990
BOISVERT PROPERTIES LLC	235	013	000	PURGATORY FALLS RD	33,750	0	33,750
BOISVERT, LAURENT & BARBARA	237	013	000	JOHNSON CORNER RD	150	0	150
BOISVERT, LAURENT & BARBARA	237	014	000	52 JOHNSON CORNER R	131,560	249,800	381,360
BOONE, KAREN E	237	025	000	587 CENTER RD	74,300	35,000	109,300
BOOT, MICHELLE	214	003	000	93 RICHARDSON RD	58,800	145,400	204,200
BOULDIN,E &,REBECCA HUIE	238	005	000	39 CRAM HILL RD	70,700	116,300	187,000
BOURASSA, MICHAEL N.	232	049	000	289 PUTNAM HILL RD	112,700	113,800	226,500
BRAGDON, CURTIS	225	010	000	CENTER RD	17,520	0	17,520
BRASSARD,ROBERT R & EVELYN J	233	008	000	49 BRACKETTS CROSS	84,600	163,100	247,700
BROCCOLI HALL, INC	222	016	000	CURTIS BROOK RD	3,580	0	3,580
BROCHU, BURTON J JR	220	027	000	120 HERRICK RD	135,100	157,700	292,800

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
BROCK,GEOFFREY J & PATRICIA E	212	006	000	39 BROMAN WAY	81,590	184,700	266,290
BRODEUR, THOMAS	206	012	000	120 SCHOOLHOUSE RD	70,100	176,600	246,700
BROMLEY, H. MARK & LEMIEUX, DE	220	046	000	CENTER RD	3,760	0	3,760
BROMLEY,BYRON F & MARILYN J	231	023	000	90 OLD TEMPLE RD	70,100	73,100	143,200
BROMLEY,MARK & D LEMIEUX	220	044	000	1194 CENTER RD	84,680	245,400	330,080
BROOKS, S PHILIP & VIRGINIA	240	011	000	110 PETTINGILL HILL	83,410	130,800	214,210
BROOKS,S PHILIP & VIRGINIA M	240	009	000	202 PETTINGILL HILL	159,900	529,000	688,900
BROOKS,S PHILIP & VIRGINIA M	240	010	000	170 PETTINGILL HILL	78,150	74,800	152,950
BROOKS,S PHILIP & VIRGINIA M	241	020	000	378 PETTINGILL HILL	74,100	128,300	202,400
BROOKS,S PHILIP & VIRGINIA M	227	010	000	542 FOREST RD	68,700	178,000	246,700
BROOKS,S PHILIP & VIRGINIA M	227	009	000	544 FOREST RD	67,900	203,800	271,700
BROOKS,S PHILIP & VIRGINIA M	227	008	000	546 FOREST RD	68,700	196,800	265,500
BROOKS,S PHILIP & VIRGINIA M	226	009	000	WINN RD	660	0	660
BROWN, BEVERLY M	216	003	000	PINNACLE RD	49,960	0	49,960
BROWN, CHRISTOPHER	232	045	000	PUTNAM HILL RD	80,700	0	80,700
BROWN, CHRISTOPHER J	232	046	000	PUTNAM HILL RD	67,200	0	67,200
BROWN, CLAYTON S & PAULINE O	250	002	000	166 CENTER RD	79,900	235,700	315,600
BROWN, EMMALINE	232	057	000	154 PUTNAM HILL RD	90,640	149,800	240,440
BROWN, ERIK FAMILY TRUST	232	043	000	149 PUTNAM HILL RD	69,570	14,100	83,670
BROWN, ERIK FAMILY TRUST	232	044	000	PUTNAM HILL RD	410	0	410
BROWN, ERIK FAMILY TRUST	209	003	000	PINNACLE RD	2,810	0	2,810
BROWN, MARTHA	247	013	000	43 BULLARD DR	69,000	50,300	119,300
BROWN, STEPHEN & NANCY	250	003	000	154 CENTER RD	81,400	139,400	220,800
BROWN, STEPHEN A & NANCY	250	004	000	CENTER RD	87,100	0	87,100
BROWN, STEVEN M & MARIA O	230	006	001	WOODWARD RD	560	0	560
BROWN, STEVEN M & MARIA O	228	002	002	BEASOM RD	790	0	790
BROWN, STEVEN M & MARIA O	230	006	000	WOODWARD RD	480	0	480
BROWN,STEVEN M & MARIA O	227	026	000	290 WINN RD	100,100	85,400	185,500
BROWN,SUSAN QUAGLIA,REV TRUST	238	011	000	CRAM HILL RD	3,210	0	3,210
BROWN,SUSAN QUAGLIA,REV TRUST	238	013	000	251 CRAM HILL RD	90,220	209,100	299,320
BRUNO, LINDA M. TR. OF LINDA M	230	020	000	210 OLD TEMPLE RD	79,500	41,800	121,300
BUCHAN, WALTER A. & JACQUELINE	220	034	000	43 CROOKED S RD	103,740	261,800	365,540
BUCHAN, WALTER/JACQUELINE REV	220	034	001	CROOKED S RD	430	0	430
BUCHANAN,JAMES & SUSANNE	234	009	000	698 CENTER RD	88,100	308,300	396,400
BUDD,ROSS S & STEPHANIE E	202	001	000	47 WARNER RD	89,500	178,900	268,400
BUJAK,FRANCIS,& LAURA A	233	018	000	810 CENTER RD	170,100	148,800	318,900
BULLARD DRIVE DEVELOPMENT LLC	247	016	004	BULLARD DR	2,670	0	2,670
BULLARD DRIVE DEVELOPMENT LLC	247	016	003	BULLARD DR	2,620	0	2,620
BULLARD,CATHERINE M	247	015	000	67 BULLARD DR	104,000	115,000	219,000
BULLARD,OLIVE V, TRUST	247	020	000	CENTER RD	2,070	0	2,070
BURZYNSKI,JOHN J & LINDA A	231	038	0000	320 FOREST RD	95,000	59,400	154,400
BUSHAW,KENT	233	004	000	338 CEMETERY RD	82,100	82,800	164,900
BUTLER, AMANDA	231	014	000	179 OLD TEMPLE RD	65,100	69,600	134,700
BUTTON,JAMES W & DEBORAH P	233	032	000	50 BRACKETTS CROSS	125,600	83,800	209,400
BYAM, ARNOLD III	231	028	000	45 OLD TEMPLE RD	77,720	243,200	320,920
BYAM,ARNOLD A,III AS TRUSTEE	227	013	000	OLD TEMPLE RD	880	0	880
CAOUCETTE,LEONARD F & MARJORIE	206	025	000	971 MOUNTAIN RD	143,800	137,000	280,800
CARITA, DAVID A & SUE ANN	233	015	000	18 CURTIS BROOK RD	71,900	90,800	162,700
CARITA,DAVID & SUE ANN	233	016	000	CENTER RD	1,490	0	1,490

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
CARITA,DAVID A & SUE ANN	233	014	000	CURTIS BROOK RD	69,800	7,000	76,800
CARLSON, DAMIAN & PAULA	215	029	000	34 CUMMINGS RD	85,200	204,600	289,800
CARMEN, KEITH M	233	011	000	892 CENTER RD	80,100	33,900	114,000
CARPENTIERE,PHILIP & SHERRY	226	026	000	1551 CENTER RD	60,500	177,000	237,500
CARPENTIERE,PHILIP & SHIRLEY	225	030	000	96 DUTTON RD	101,000	123,900	224,900
CARR, ALLAN J	231	036	000	338 FOREST RD	58,000	31,000	89,000
CARSON, ANTHONY & CARRIE LEE	250	022	000	53 PERHAM CORNER RD	70,300	66,900	137,200
CARSON, JR., GEORGE J. AND	225	038	000	970 CENTER RD	91,600	117,900	209,500
CARSON, JR., GEORGE J. AND	225	005	000	CENTER RD	11,700	0	11,700
CARTER, CHERYL & GLENN	239	040	000	125 PUTNAM HILL RD	77,500	62,700	140,200
CARTER, ROLAND & LINDA	203	017	000	2ND NH TURNPIKE	53,700	0	53,700
CASEY,JOHN J & SANDRA J,JR	247	002	000	312 CENTER RD	104,300	79,200	183,500
CASSIDY, STEPHEN & DIANA MASON	237	005	000	615 CENTER RD	93,100	161,100	254,200
CASSIDY,DAVID J	222	018	000	SALISBURY RD	2,330	0	2,330
CASSIDY,LAWRENCE S & BRENDA L	226	008	000	6 WINN RD	75,000	89,500	164,500
CAULFIELD,JOSEPH & KATHLEEN E	250	016	000	126 PERHAM CORNER R	145,200	271,200	416,400
CAVANAUGH,ELAINE J	227	019	000	317 WINN RD	70,500	115,500	186,000
CAVARRETTA, STEVEN & ROBYN	231	031	000	484 FOREST RD	65,700	150,000	215,700
CAVE, TYLER F & MADELENE J	231	034	000	368 FOREST RD	62,000	127,800	189,800
CENTER, CATHRYN J, TRUSTEE	239	080	000	36 FOREST RD	116,100	215,700	331,800
CHAMBERLAIN, MARK	215	037	000	204 MOUNTAIN RD	114,900	70,800	185,700
CHARBONNEAU,DENIS & MELODY	225	012	000	1051 CENTER RD	80,800	125,400	206,200
CHARPENTIER, KURT M., TRUSTEE	239	004	000	PETTINGILL HILL RD	3,580	0	3,580
CHARPENTIER, KURT M., TRUSTEE	239	021	000	207 FOREST RD	87,400	103,000	190,400
CHARPENTIER, MARGARET LEE, TRU	239	015	000	PETTINGILL HILL RD	250	0	250
CHARPENTIER, MARGARET LEE, TRU	239	003	000	43 PETTINGILL HILL	67,760	164,700	232,460
CHARPENTIER, MARGARET LEE, TRU	239	016	000	40 PETTINGILL HILL	67,920	501,200	569,120
CHARRON, JEFFREY S &	241	002	000	272 COLLINS RD	62,200	84,100	146,300
CHASE,KENNETH M & KATHLEEN D	207	006	000	MOUNTAIN RD	5,930	0	5,930
CHAUVIN, SHAWN & DIANA	237	023	000	569 CENTER RD	100,600	65,000	165,600
CHEEVER,COREY B & SUSAN A	235	016	000	124 PURGATORY FALLS	70,770	158,100	228,870
CHHETRI, CATHY	239	018	000	18 PETTINGILL HILL	48,600	4,800	53,400
CHHETRI, CATHY	239	099	000	22 CITIZENS' HALL R	48,400	85,400	133,800
CHIN,DONALD & ELIZABETH	240	004	000	12 AVALON RD	91,800	171,900	263,700
CHRISENTON, THOMAS & VIRGINIA	230	005	000	WOODWARD RD	700	0	700
CHRISENTON, THOMAS & VIRGINIA	230	006	CEL	170 WOODWARD RD	146,100	194,000	340,100
CHRISENTON, THOMAS & VIRGINIA	229	005	000	BEASOM RD	1,040	0	1,040
CHRISENTON, THOMAS & VIRGINIA	229	003	000	BEASOM RD	1,670	0	1,670
CHRISENTON, THOMAS & VIRGINIA	229	006	000	BEASOM RD	1,240	0	1,240
CHRISENTON, THOMAS & VIRGINIA	230	024	000	BEASOM RD	570	0	570
CHRISENTON, THOMAS & VIRGINIA	230	007	000	WOODWARD RD	680	0	680
CHRISENTON, THOMAS & VIRGINIA	228	002	003	BEASOM RD	890	0	890
CHRISENTON, THOMAS & VIRGINIA	241	022	000	WOODARD RD	820	0	820
CHRISENTON, THOMAS & VIRGINIA	229	008	000	BEASOM RD	1,900	0	1,900
CHRISENTON, THOMAS & VIRGINIA	230	005	002	WOODWARD RD	890	0	890
CHRISENTON,THOMAS & VIRGINIA	229	007	000	BEASOM RD	1,630	0	1,630
CHRISENTON,THOMAS & VIRGINIA	229	004	000	BEASOM RD	6,110	22,700	28,810
CHRISENTON,THOMAS & VIRGINIA	230	001	000	BEASOM RD	1,420	0	1,420
CHRISENTON,THOMAS & VIRGINIA	229	002	000	BEASOM RD	1,220	0	1,220

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
CHRISENTON,THOMAS & VIRGINIA	228	002	000	BEASOM RD	1,410	0	1,410
CHRISENTON,THOMAS & VIRGINIA	230	008	000	42 WOODWARD RD	86,990	78,600	165,590
CHRISENTON,THOMAS & VIRGINIA	230	004	000	WOODWARD RD	500	0	500
CHRISENTON,THOMAS & VIRGINIA	230	004	002	WOODWARD RD	1,130	0	1,130
CHRISENTON,THOMAS & VIRGINIA	230	004	001	WOODWARD RD	420	0	420
CHRISENTON,THOMAS & VIRGINIA	230	008	001	WOODWARD RD	440	0	440
CHRISENTON,THOMAS & VIRGINIA	230	008	002	WOODWARD RD	1,260	0	1,260
CIARDELLI,STEPHEN M & BARBARA	238	016	000	273 CRAM HILL RD	68,340	135,200	203,540
CLARK, LIESL L. LIVING TRUST U	233	021	000	42 ROSE FARM RD	165,600	261,000	426,600
CLARK,DAVID E & CYNTHIA H	232	026	000	220 FOREST RD	67,500	64,600	132,100
CLEVELAND, MICHAEL & KATHELEEN	239	017	000	22 PETTINGILL HILL	68,500	116,900	185,400
CLOUTIER, JEREMY W.	203	002	000	1862 2ND NH TURNPIK	77,580	47,800	125,380
CLOUTIER,JEREMY W	203	003	000	1852 2ND NH TURNPIK	77,500	98,500	176,000
COATES,JAMES W,JR	230	003	000	3 WOODWARD RD	71,010	162,100	233,110
COLE, DONALD W. AND LISA A.	232	007	000	7 WALTZ WAY	61,570	122,200	183,770
COLEMAN,JOSEPH E & BONNIE J	237	003	000	30 WILTON RD	93,100	129,200	222,300
COLLINS,DAVID A & DOROTHY D	250	006	000	27 APPLE BLOSSOM DR	89,200	159,100	248,300
COLOTTI, CHRISTOPHER & JULIE	228	014	000	352 WINN RD	80,800	202,100	282,900
COLSIA,WAYNE & ADRIENNE	246	006	000	468 CENTER RD	112,520	256,600	369,120
CONREY, ESTATE OF EDA	209	006	000	FRENCH RD	2,180	0	2,180
CONWAY, TIMOTHY & HOULIHAN, AL	227	021	000	339 WINN RD	84,600	121,700	206,300
COOKE,DEE CHRISTIAN, JR	225	020	000	113 DUTTON RD	96,400	144,900	241,300
COOPER, DARRELL W.	232	020	000	1665 CENTER RD	117,030	251,900	368,930
COOPER,DARRELL W	232	020	001	CENTER RD	58,850	0	58,850
CORDTS,RONALD C & PHYLLIS	237	018	000	580 CENTER RD	71,300	130,200	201,500
CORMIER, RAYMOND E. &	239	059	000	47 GLASS FACTORY RD	57,500	169,000	226,500
CORRAO, LORI-JEAN	205	008	000	25 BROMAN WAY	93,100	253,200	346,300
CORRON, RICK F. & LEWIS, CRIST	207	001	000	836 MOUNTAIN RD	116,400	146,400	262,800
COULTER, JOHN & BRIDGET	237	009	000	691 CENTER RD	82,900	129,200	212,100
COURTEMARCHE,ROBYN L	216	006	000	47 SUMMIT DR	138,310	176,400	314,710
CRAVEN, KIMBERLY P/BAILEY,RICH	220	024	000	170 PINNACLE RD	183,200	366,100	549,300
CRAWFORD, KATHRYN M	232	039	000	42 LOCUST LN	70,100	126,200	196,300
CRISTOFONO, ANITA V. REV TRUST	251	005	000	120 BALDWIN HILL RD	127,000	749,100	876,100
CROISSANT FAMILY REVOCABLE TRU	235	015	000	136 PURGATORY FALLS	74,500	25,600	100,100
CROMBIE,MARK A	205	010	000	NEW RD	240	0	240
CROMBIE,MARK A	206	019	000	1139 MOUNTAIN RD	68,940	129,500	198,440
CROMBIE,MARK A	206	001	000	1136 MOUNTAIN RD	57,190	15,700	72,890
CROMBIE,MICHAEL A & JUDY E	233	026	000	765 CENTER RD	102,800	188,800	291,600
CROSBY, LARRY	241	013	000	33 BEASOM RD	75,060	198,600	273,660
CROSBY,DIANE E	239	039	000	113 PUTNAM HILL RD	81,800	77,400	159,200
CROUSE, WILLIAM H	233	033	000	42 BRACKETTS CROSS	80,460	153,700	234,160
CROZIER,MARY-LOUISE & D ST GER	225	021	000	131 DUTTON RD	95,800	132,200	228,000
CULBERTSON, FRANCIS B.	207	030	000	22 NICHOLS RD	92,350	269,700	362,050
CULLEN,BARRY & NINA	234	030	000	190 JOHNSON CORNER	136,900	225,500	362,400
CURRAN, RONALD J. AND	206	006	000	954 MOUNTAIN RD	67,800	183,200	251,000
CURRAN, RONALD J.& SALLY JOINT	206	007	000	MOUNTAIN RD	2,010	0	2,010
CURTIS,GREGORY T	210	015	000	378 MOUNTAIN RD	160,130	75,900	236,030
CUSHING, CHRISTOPHER	232	012	000	1624 CENTER RD	62,000	53,000	115,000
CYR,STEVE J	238	014	000	263 CRAM HILL RD	64,800	111,800	176,600

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
CZECH, ANTHONY M	237	024	000	579 CENTER RD	70,400	111,900	182,300
D'AGOSTO,BRUNO & BARTON,MARIA	239	043	000	110 PUTNAM HILL RD	134,800	173,000	307,800
DACOSTA, ANTONIO & STEPHANIE	207	005	000	14 OSGOOD RD	84,500	143,500	228,000
DAHLINGER, ROBERT & SANDRA	220	002	000	1292 CENTER RD	87,710	266,200	353,910
DAVIS,JAMES A & KAREN L	226	005	000	9 WINN RD	94,700	54,600	149,300
DAY,PERRY & ANDRIA	247	031	000	199 PERHAM CORNER R	79,700	114,700	194,400
DEAN, DAVID AND DEAN, JANET AN	237	015	000	616 CENTER RD	75,900	284,900	360,800
DECHANE, IAN & RACHEL	227	017	000	293 WINN RD	80,900	79,800	160,700
DECLOEDT, SUSAN REVOCABLE TRUS	221	015	000	14 NEW RD	95,980	295,500	391,480
DECUBELLIS FAMILY REV. TR.	207	012	000	588 MOUNTAIN RD	100,550	131,100	231,650
DECUBELLIS FAMILY REV. TRUST	207	013	000	MOUNTAIN RD	2,030	0	2,030
DECUBELLIS FAMILY REV. TRUST	208	003	000	FRENCH RD	1,870	0	1,870
DECUBELLIS FAMILY REV. TRUST	207	020	000	MOUNTAIN RD	4,030	6,000	10,030
DECUBELLIS FAMILY REV. TRUST	207	011	000	MOUNTAIN RD	970	0	970
DECUBELLIS FAMILY REVOCABLE TR	209	005	000	FRENCH RD	3,650	0	3,650
DELAND, FRANK S III	206	016	000	2ND NH TURNPIKE	2,080	0	2,080
DELAND, FRANK S III	203	006	000	2ND NH TURNPIKE	3,190	0	3,190
DELAND, FRANK S III	203	015	000	HIGHBRIDGE RD	3,380	0	3,380
DELAND, FRANK S III	205	003	000	2ND NH TURNPIKE	1,240	0	1,240
DELAND, FRANK S III	205	004	000	2ND NH TURNPIKE	3,380	0	3,380
DELAND, FRANK S. III	203	014	000	HIGHBRIDGE RD	32,300	0	32,300
DELONGCHAMP-DUPERRAULT,LSE	221	017	000	1110 CENTER RD	80,000	187,700	267,700
DEMASI,ROCCO & MARIANNE	206	021	000	NEW RD	115,200	0	115,200
DEMMONS,WAYNE & FRANCE	232	031	000	57 LOCUST LN	97,000	101,700	198,700
DEMMONS,WAYNE T	232	032	000	LOCUST LN	59,700	0	59,700
DEPONT, CHRISTY LYNN	235	010	000	238 PURGATORY FALLS	91,300	128,100	219,400
DESCOTEAU, JOHN R.	215	028	000	52 CUMMINGS RD	68,500	64,800	133,300
DEVENS, JONATHAN	239	062	000	77 GLASS FACTORY RD	85,800	225,700	311,500
DEVIR, MARK J., JAMES P. AND K	206	027	000	1027 MOUNTAIN RD	119,600	69,600	189,200
DEVIR,JAMES P & KATHLEEN A	206	018	000	1968 2ND NH TURNPIK	80,500	148,300	228,800
DIATOLEVI, STEVEN & SHAUN	207	029	000	837 MOUNTAIN RD	101,300	177,600	278,900
DICK JR,JOHN E	232	054	000	PUTNAM HILL RD	2,270	0	2,270
DINSMORE,JILL P	210	011	000	424 MOUNTAIN RD	127,900	100,700	228,600
DION, SANDRA A.	215	042	000	68 RICHARDSON ROAD	116,400	49,300	165,700
DIONNE,RICHARD A & CAROL	222	007	000	205 TARN RD	84,200	169,600	253,800
DIPIETRO,STEPHEN G & KELLEY	213	003	000	91 TARN RD	88,700	202,400	291,100
DISHONG, JOHN A	225	032	000	68 DUTTON RD	88,100	210,200	298,300
DISHONG, JOHN A &	210	008	000	496 MOUNTAIN RD	105,670	315,000	420,670
DISHONG, JOHN AND	210	007	000	512 MOUNTAIN RD	105,120	129,500	234,620
DOANE, JAMES E. AND	232	047	000	261 PUTNAM HILL RD	119,700	157,900	277,600
DOUGLAS D. MERCIER REVOCABLE T	232	033	000	90 LOCUST LN	76,200	130,100	206,300
DOUGLAS,LYNDA	215	014	000	127 MOUNTAIN RD	80,300	121,800	202,100
DOUGLAS,LYNDA S	215	015	000	MOUNTAIN RD	49,200	0	49,200
DOUGLAS,STEVEN C & GAIL P	220	003	000	1290 CENTER RD	85,700	142,000	227,700
DRAYTON, DARCY S., TRUSTEE	241	017	000	414 PETTINGILL HILL	110,800	132,100	242,900
DRUMM, SUSAN	215	045	000	130 MOUNTAIN RD	94,200	143,300	237,500
DUCHARME, FARON B.	237	011	000	674 CENTER RD	76,700	142,500	219,200
DUMONT, JENNIFER	205	007	000	5 BROMAN WAY	100,300	89,200	189,500
DUNHAM, ARTHUR & LINDA	238	025	000	90 CEMETERY RD	73,700	108,000	181,700



Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
DURFEE,ALLEN D & DOROTHY M	237	021	000	CENTER RD	10,000	0	10,000
DUROST,ALTON L & HELEN M	227	002	000	7 BUCK RD	63,800	74,500	138,300
DUTTON,JULIA M	207	017	000	MOUNTAIN RD	1,640	0	1,640
DWIRE FAMILY REVOCABLE TRUST	245	002	000	FOREST RD	560	0	560
DWIRE FAMILY REVOCABLE TRUST	239	081	000	26 FOREST RD	68,200	108,100	176,300
EARLE,JACKIE L	233	017	000	834 CENTER RD	92,400	40,000	132,400
EDRY,R,& L BARRETT	210	009	000	462 MOUNTAIN RD	125,800	304,000	429,800
EDWARDS, JOHN S,TRUST	220	025	000	138 HERRICK RD	69,800	138,100	207,900
ELDRIDGE, JAMES & KIMBERLY	234	012	000	169 JOHNSON CORNER	108,760	591,800	700,560
ELLIS, SARAH L.	220	041	000	31 MOUNTAIN RD	92,440	411,600	504,040
ERCOLINE,THOMAS A JR, FAMILY T	232	042	000	PUTNAM HILL RD	3,020	0	3,020
ETTINGER, JOSEPH A.	237	002	000	36 WILTON RD	87,600	160,300	247,900
EVA, DONALD & HUGHGILL, GAYLA	227	018	000	301 WINN RD	76,200	88,600	164,800
EVA,BRENTON & JULIE	228	001	000	266 DRISCOLL RD	70,040	63,200	133,240
FAIRPOINT COMMUNICATIONS	999	003	000	LYNDEBOROUGH	125,000	79,500	204,500
FALCO,PAUL E & MOLLY C	222	003	000	214 TARN RD	79,900	261,500	341,400
FANNING, TREVOR	250	023	000	63 PERHAM CORNER RD	79,500	140,000	219,500
FARMER, STEPHAN A. & LISA M.	239	051	000	68 PUTNAM HILL RD	64,700	117,800	182,500
FEDERAL HOME LOAN MORTGAGE COR	228	011	000	28 GULF RD	93,400	145,000	238,400
FEDERAL HOME LOAN MORTGAGE COR	225	039	001	948 A CENTER RD	0	137,900	137,900
FEDERAL NATIONAL MORTGAGE ASSO	239	054	000	28 PUTNAM HILL RD	52,000	136,500	188,500
FEDERAL NATIONAL MORTGAGE ASSO	215	039	000	57 RICHARDSON RD	78,600	87,500	166,100
FERRAIUOLO, WILLIAM & GRETCHEN	215	022	000	38 RIDGE RD	98,800	106,600	205,400
FERRAIUOLO, WILLIAM E	215	025	000	311 MOUNTAIN RD	114,500	29,200	143,700
FINCH,ROBERT & SHERRI	239	036	000	59 PUTNAM HILL RD	70,900	143,900	214,800
FISHER, CHRISTOPER F.	221	018	000	1102 CENTER RD	86,700	165,500	252,200
FISHER,JEFFREY & KATHLEEN	231	008	000	473 FOREST RD	114,500	134,400	248,900
FITCH'S CORNER FARM STAND LLC	247	019	000	182 CENTER RD	115,170	340,300	455,470
FITCH'S CORNER FARM STAND LLC	247	022	001	CENTER RD	7,980	0	7,980
FITCH, DAVID E.	247	021	000	CENTER RD	4,140	0	4,140
FITCH, DAVID E.	249	002	000	58 CENTER RD	85,870	109,600	195,470
FOOTE, RICHARD A & CAROL ANNE	239	065	000	24 GLASS FACTORY RD	75,900	120,100	196,000
FORBES, CONSTANCE M. TRUSTEE O	226	024	000	1449 CENTER RD	92,310	126,900	219,210
FORD,MICHAEL & NEARING KATHLEE	222	009	000	127 TARN RD	84,400	172,800	257,200
FORLEO,DUANE R & KAREN A	247	033	000	74 BALDWIN HILL RD	104,270	433,800	538,070
FORSMAN, DANA & MARANGI, DANA	225	003	000	367 CEMETERY RD	87,400	68,800	156,200
FRANCESTOWN LAND CONSERV INC	208	012	000	FRENCH RD	2,150	0	2,150
FRAZIER,BEN, & DIANE TALBOTT	237	007	000	657 CENTER RD	112,300	265,300	377,600
FREDETTE, WILLIAM R	225	045	000	364 CEMETERY RD	82,300	173,800	256,100
FREDETTE,MELVIN S & BARBARA F	239	019	000	12 PETTINGILL HILL	56,500	79,300	135,800
FREEMAN,LINDA S	217	002	000	PINNACLE RD	1,190	0	1,190
FREISCHLAG, STEPHEN & PAULA	234	005	000	726 CENTER RD	88,200	236,500	324,700
FRENCH, LINDA	245	005	000	165 OLD COACH RD	44,420	84,800	129,220
FROST,DAVID W	234	019	000	215 CURTIS BROOK RD	264,400	116,400	380,800
FROST,GEORGE R B & YVETTE	234	020	000	221 CURTIS BROOK RD	158,700	128,400	287,100
FULLER,ROBERT D & DEBORAH L	225	035	000	14 DUTTON RD	80,500	79,300	159,800
FULLERTON,W & M,1/2 INT	240	005	000	346 PETTINGILL HILL	108,600	155,000	263,600
GALLANT, EUNICE	239	056	000	17 GLASS FACTORY RD	56,700	81,400	138,100
GALLO, CHRISTINE LUOTO TRUST	221	009	000	1176 CENTER RD	83,900	112,300	196,200

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
GARCEAU,VICTORIA & DAVID	241	021	000	24 AVALON RD	104,900	44,900	149,800
GARON,DAVID & LUZ	233	012	000	868 CENTER RD	83,600	168,600	252,200
GAUDIANA, RUSSELL A. & GAUDIAN	239	011	000	36 HOWE DR	83,200	280,500	363,700
GAUTHIER, RICHARD C. IRREVOCAB	233	029	000	801 CENTER RD	79,800	155,100	234,900
GAUTHIER, RICHARD C. IRREVOCAB	218	016	000	774 FOREST RD	61,570	235,000	296,570
GAUTHIER,PETER R & JANE L	232	027	000	9 LOCUST LN	70,100	84,200	154,300
GAUTHIER,RICHARD C	233	028	000	CENTER RD	81,000	0	81,000
GAUTHIER,RICHARD N & PATRICIA	233	031	000	845 CENTER RD	143,300	164,800	308,100
GAUTHIER,RICHARD N & PATRICIA	233	030	000	811 CENTER RD	118,610	43,500	162,110
GAWLIK,PAUL J & HELEN M	232	008	000	8 WALTZ WAY	62,100	99,600	161,700
GEARY,DAVID E	237	010	000	684 CENTER RD	88,800	178,700	267,500
GEIGER, JOEL	235	001	000	149 PURGATORY FALLS	106,700	98,100	204,800
GERVAIS, LEON & ANITA, TRUSTEE	234	013	000	218 CURTIS BROOK RD	136,900	138,400	275,300
GIESE,JOHN E & JOAN M	215	005	000	153 CROOKED S RD	87,510	285,200	372,710
GILL,DAVID J	207	014	000	552 MOUNTAIN RD	85,000	76,300	161,300
GILL,HAROLD R & ANN MARIE M	215	013	000	119 MOUNTAIN RD	86,200	78,500	164,700
GILLAM, PATRICK J. & NANCY	230	023	000	42 BEASOM RD	103,700	142,800	246,500
GILMORE,KIRK M & KELLY S	230	010	000	73 BEASOM RD	69,600	100,600	170,200
GILSON,STEPHEN M	215	031	000	351 MOUNTAIN RD	53,100	40,800	93,900
GINN,CINDY R	207	026	000	743 MOUNTAIN RD	80,030	339,400	419,430
GINN,CINDY R	207	008	000	MOUNTAIN RD	940	0	940
GIORDANO, JAMES E. & GIORDANO,	203	010	000	15 HIGHBRIDGE RD	79,700	117,200	196,900
GLOBAL TOWER PARTNERS	232	036	CEL	48 LOCUST LN	146,100	103,100	249,200
GLORIA ST. LAURENT TRUST	238	021	000	134 CRAM HILL RD	127,000	229,900	356,900
GMAC MORTGAGE, LLC	239	032	000	23 PUTNAM HILL RD	68,500	152,700	221,200
GODING,ROBERT C & TERRYLEE E	238	015	000	265 CRAM HILL RD	66,100	91,000	157,100
GOODINE,FRANK & JANET	232	030	000	45 LOCUST LN	70,700	106,900	177,600
GORDON, CHRISTOPHER L.	233	010	000	885 CENTER RD	87,300	67,800	155,100
GORE, PHILLIP A.	227	007	000	574 FOREST RD	63,100	125,800	188,900
GORIUS,CJ	227	024	000	314 WINN RD	70,400	187,900	258,300
GOVONI, PETER & KIMBERLY	220	036	000	79 CROOKED S RD	113,200	131,300	244,500
GRABAZS,GUNTIS A & DEBESS R	215	019	000	195 MOUNTAIN RD	97,000	147,100	244,100
GRACE, JASON & ASHLEY	239	095	000	143 FOREST RD	48,400	79,900	128,300
GRANITE STATE CONCRETE CO	213	001	000	NEW RD	30	0	30
GRANITE STATE CONCRETE CO, INC	238	020	000	142 CRAM HILL RD	75,700	178,100	253,800
GRANITE STATE CONCRETE CO, INC	213	006	000	NEW RD	464,260	0	464,260
GRANITE STATE CONCRETE CO, INC	212	001	000	NEW RD	800,910	0	800,910
GRANITE STATE CONCRETE CO, INC	249	004	000	PURGATORY RD	63,120	0	63,120
GRAVES, ROBERT & DONNA	228	016	000	648 FOREST RD	61,700	83,500	145,200
GRAZIANE,ANITA TRUSTEE	215	044	000	154 MOUNTAIN RD	77,500	237,500	315,000
GREENE, BENJAMIN & JANA	227	030	000	95 WINN RD	101,500	109,200	210,700
GREENE, BRANDON & PAULA	234	001	000	733 CENTER RD	78,040	193,900	271,940
GREENE, BRANDON & PAULA	233	037	000	CENTER RD	1,420	0	1,420
GREENE, BRANDON & PAULA	234	001	001	CENTER RD	1,590	0	1,590
GREENE,STANLEY J & ANTOINETTE	225	019	000	101 DUTTON RD	80,130	170,200	250,330
GREGORY,TIMOTHY W.	234	008	000	706 CENTER RD	78,420	188,400	266,820
GROGIS, JAMES & ESTELLE	237	012	000	662 CENTER RD	83,600	138,500	222,100
GROSSMAN, THOMAS R & PAMELA NA	206	004	000	MOUNTAIN RD	2,020	0	2,020
GROVER, JOHN C. & RUTH M.	231	001	000	61 BRANDY BROOK RD	71,980	233,500	305,480

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
GUERTIN,DONALD & KATHLEEN	239	097	000	151 FOREST RD	68,300	242,400	310,700
GUERTIN,DONALD G & KATHLEEN	239	100	000	5 PETTINGILL HILL R	58,500	115,200	173,700
GUTHRIE, IAIN C	208	009	000	FRENCH RD	2,110	0	2,110
H&H INVESTMENTS LLC	217	003	000	PINNACLE RD	2,360	0	2,360
HADLEY, JR. ROBERT G. AND	238	009	000	161 CRAM HILL RD	68,050	101,100	169,150
HAGEN,KARL S & MARGARET P	241	016	000	283 OLD TEMPLE RD	87,200	170,500	257,700
HAGER, JANE E	215	002	000	206 PINNACLE RD	356,030	921,700	1,277,730
HAGER, KATHARINA M. &	219	004	000	251 PINNACLE RD	79,730	234,100	313,830
HAGER,EDWARD B & JANE	209	001	000	SCOUT RD	14,430	0	14,430
HAGER,JANE E,TRUST	220	021	001	PINNACLE RD	2,290	0	2,290
HAGER,JANE E,TRUSTEE	219	005	000	PINNACLE RD	1,730	0	1,730
HAGER,JANE E,TRUSTEE	220	021	002	PINNACLE RD	1,580	0	1,580
HAGER,JANE E,TRUSTEE	220	021	000	PINNACLE RD	980	0	980
HALLYBURTON LIVING TRUST	222	008	000	233 TARN RD	88,400	132,100	220,500
HAMEL, ROGER & JOANNA	247	016	005	90 BULLARD DR	107,340	152,400	259,740
HANSEN,JOHN & HELGE	232	014	000	1588 CENTER RD	87,000	109,800	196,800
HANSON, MICHAEL & MELISSA	231	020	000	532 FOREST RD	66,700	84,300	151,000
HANSON, NICHOLAS	234	036	000	140 JOHNSON CORNER	98,000	137,000	235,000
HARKLEROAD,ZENAS E & ANN D	210	005	000	519 MOUNTAIN RD	81,500	159,800	241,300
HARLESS,BRUCE R & SHARON L	226	013	000	1356 CENTER RD	66,700	93,700	160,400
HARLESS,BRUCE R & SHARON L	226	012	000	1368 CENTER RD	140,600	101,200	241,800
HARRIS, DORIA TRUSTEE OF DORIA	240	001	000	PETTINGILL HILL RD	250	0	250
HARRIS, DORIA TRUSTEE OF DORIA	239	007	000	83 PETTINGILL HILL	88,210	311,300	399,510
HARWOOD, KEVIN B	218	017	000	772 FOREST RD	61,860	191,700	253,560
HARWOOD,RAYMOND C & SHEILA A	239	090	000	113 FOREST RD	70,500	173,300	243,800
HASKELL,LORRIE L & M RUSSELL	232	004	000	32 BRANDY BROOK RD	72,600	117,400	190,000
HASTY, MICHAEL E. & CYNTHIA A.	227	023	000	328 WINN RD	80,720	240,400	321,120
HATEM,DEBORAH	225	028	000	130 DUTTON RD	84,800	212,300	297,100
HAYDEN, PATRICK M.	220	037	000	87 CROOKED S RD	107,700	109,400	217,100
HAYDEN,MICHAEL B & ALISON	225	007	000	993 CENTER RD	107,700	267,200	374,900
HAYDEN,ROBERT A	225	031	000	84 DUTTON RD	95,800	79,300	175,100
HELEN W. WHALEN REVOCABLE TRU	239	063	000	72 GLASS FACTORY RD	94,800	56,000	150,800
HELFERICH, DAVID & CYNTHIA	225	015	000	7 DUTTON RD	86,600	140,500	227,100
HENNESSY,EUGENE J & RACHEL S	217	001	000	PINNACLE RD	120,070	208,300	328,370
HENRY, KRISTOFER & ROBINSON, L	231	026	000	62 OLD TEMPLE RD	75,300	115,800	191,100
HENRY,PHILIP H & JAN H	218	010	000	MAIERS RD	610	0	610
HENRY,PHILIP H & JAN H	218	008	000	757 FOREST RD	72,340	175,800	248,140
HERFURTH,RICHARD, & K GRYBKO	220	015	000	24 MAPLE LN	88,740	209,700	298,440
HIDER,PAUL D	225	029	000	118 DUTTON RD	88,400	145,800	234,200
HILL,DAVID S & CAROL A	225	004	000	375 CEMETERY RD	96,700	148,900	245,600
HILTON, HEATHER R.	239	034	000	45 PUTNAM HILL RD	67,000	85,500	152,500
HIRTLE,PARKER L & WANDA B	228	003	000	178 OLD TEMPLE RD	61,020	31,100	92,120
HIRTLE,PARKER L & WANDA B	230	013	000	OLD TEMPLE RD	2,780	0	2,780
HOLCOMB, CLINTON W. AND	228	009	000	731 FOREST RD	62,800	204,200	267,000
HOLDEN, FRANK & IDINA	239	038	000	81 PUTNAM HILL RD	104,000	116,200	220,200
HOLDEN,FRANK R & IDINA M	231	029	000	53 OLD TEMPLE RD	70,840	285,900	356,740
HOLLAND, WALTER M., CO-TRUSTEE	220	022	000	200 PINNACLE RD	81,200	177,400	258,600
HOLT BROTHERS ORCHARD PARTNERS	247	030	000	317 CENTER RD	690	0	690
HOLT BROTHERS ORCHARD PARTNERS	247	001	000	346 CENTER RD	228,200	1,319,500	1,547,700

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
HOLT BROTHERS ORCHARD PARTNERS	247	032	000	CENTER RD	2,300	0	2,300
HOLT BROTHERS ORCHARD PARTNERS	247	016	001	BULLARD DR	5,280	0	5,280
HOLT BROTHERS ORCHARD PARTNERS	247	016	000	BULLARD DR	2,840	0	2,840
HOLT, ANGELA K.	226	002	000	1550 CENTER RD	62,000	99,400	161,400
HOLT, PAMELA J., TRUSTEE OF TH	247	025	000	166 PERHAM CORNER R	83,000	95,200	178,200
HOLT,STEVEN E ET AL	226	025	000	CENTER RD	7,630	0	7,630
HOLT,WALTER	239	027	000	160 FOREST RD	66,830	119,600	186,430
HORN, CHRISTOPHER & NANCY	239	073	000	128 FOREST RD	58,600	123,500	182,100
HOUSTON,BRUCE A & DORIS A	234	002	000	760 CENTER RD	81,000	156,100	237,100
HOUSTON,FRANCES H, REV TRUST	231	040	000	280 FOREST RD	65,100	90,400	155,500
HOWE, ROBERT & NANCY	239	022	000	9 BRANDY BROOK RD	92,200	163,200	255,400
HOWE,JEFFREY	241	001	000	343 OLD TEMPLE RD	102,900	94,800	197,700
HUBBARD, REED P	232	052	000	CENTER RD	15,900	0	15,900
HUBBARD,REED P	232	016	000	1587 CENTER RD	71,000	18,300	89,300
HUMPHREYS,KATHLEEN & RAYMOND	215	010	000	162 CROOKED S RD	86,320	144,600	230,920
HUMPHREYS,RAYMOND & KATHLEEN	215	009	000	CROOKED S RD	320	0	320
HUNT, HEIDI E., TRUSTEE	211	007	000	NEW RD	9,470	0	9,470
HUNTER,HY	238	007	000	CRAM HILL RD	4,680	0	4,680
HUTCHINGS,SIMON A	222	005	000	190 TARN RD	88,900	169,300	258,200
HUTCHINSON, RAY E JR	250	012	000	143 CENTER RD	145,500	8,600	154,100
HUTCHINSON,LEROY & DEBRA	232	024	000	230 FOREST RD	53,200	95,900	149,100
HUTCHINSON,LEROY F	232	023	000	FOREST RD	69,600	4,800	74,400
HUTCHINSON,RAY E & GEORGIA C,J	247	007	000	260 CENTER RD	116,700	205,000	321,700
HYDE, JOAN E	239	064	000	66 GLASS FACTORY RD	62,500	83,800	146,300
HYMOWITZ,J, & D DI SALVO	232	051	000	PUTNAM HILL RD	24,900	0	24,900
JANOWIEC,J,& K HILLSGROVE	206	017	000	1957 2ND NH TURNPIK	132,100	144,400	276,500
JEAN,NANCY & ROBERT G	250	014	000	PERHAM CORNER RD	5,500	0	5,500
JEDLINSKY, DAVID & RUTH	250	011	000	CENTER RD	155,000	0	155,000
JENKERSON,CYNTHIA A	231	037	000	322 FOREST RD	66,500	37,200	103,700
JENKINS, JEFF & GAUDIANA, HEA	216	009	000	260 PINNACLE RD	165,000	196,500	361,500
JOHNSON, ROBERT W	209	002	000	SCOUT RD	1,470	0	1,470
JOHNSON, ROBERT W.	220	028	000	37 BLUEBERRY LN	74,050	79,800	153,850
JOHNSON,ROBERT W	238	024	000	20 CRAM HILL RD	71,000	142,100	213,100
JONES, SUSAN M	239	033	000	33 PUTNAM HILL RD	116,800	147,700	264,500
JONES,JULIA C & CHRISTOPHER D	250	029	000	167 PERHAM CORNER R	72,200	109,500	181,700
JORDON,JEFFREY L	207	021	000	649 MOUNTAIN RD	86,380	112,700	199,080
JOSLIN,P E,REV TST & D JOSLIN	239	046	000	CEMETERY RD	2,020	0	2,020
JOY, ROBERT AND BARBARA	211	005	000	345 NEW RD	153,990	437,600	591,590
JULIAN, CURT A. AND	239	005	000	85 OLD COACH RD	85,700	212,800	298,500
JUNGE,KATHLEEN S,TRUST	238	017	000	289 CRAM HILL RD	90,850	197,200	288,050
JUNKALA, GEORGE & CAROLINE	228	013	000	376 WINN RD	61,670	34,000	95,670
K&R MAPLES, LCC	237	001	000	311 CRAM HILL RD	142,990	61,400	204,390
KAELIN, MICHAEL A	224	003	000	DUTTON RD	6,680	0	6,680
KAELIN, MICHAEL A	224	002	000	SALISBURY RD	1,350	0	1,350
KAELIN,MICHAEL	224	004	000	105 CURTIS BROOK RD	88,620	153,600	242,220
KEMMERER,BARRY A & HEIDI L	247	023	000	215 CENTER RD	108,100	242,000	350,100
KENICK, LOIS E. REV. LIVING TR	233	034	000	30 BRACKETTS CROSS	82,200	42,200	124,400
KINNEY, SHARON R. AND	233	019	000	790 CENTER RD	81,700	197,900	279,600
KNIGHT, ERIKA L.	239	072	000	132 FOREST RD	49,300	97,800	147,100

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
KNIGHT, MARSHA & R CASWELL	227	003	000	35 BUCK RD	72,000	85,600	157,600
KRAHENBUHL,FRANK	225	033	000	DUTTON RD	93,300	0	93,300
KREIDER, HAROLD L & IRENE L	234	010	000	JOHNSON CORNER RD	2,020	0	2,020
KREIDER,GREGORY	233	022	000	36 ROSE FARM RD	95,670	194,500	290,170
KREIDER,GREGORY L	233	023	000	ROSE FARM RD	3,020	0	3,020
KUKULKA,JOHN E,JR TRUSTEE	241	012	000	OLD TEMPLE RD	1,500	0	1,500
KUTSCHMAN, EDWARD & JO ANN	220	047	000	1209 CENTER RD	150,210	275,500	425,710
KWIATKOWSKI,MICHAEL & SUSAN	227	031	000	169 WINN RD	72,210	80,700	152,910
LABARRE,LEON H & LINDA J	227	032	000	193 WINN RD	84,700	66,400	151,100
LABAUGH,KENNETH D	202	004	000	NICHOLS RD	2,240	0	2,240
LABAUGH,KENNETH D	202	007	000	NICHOLS RD	2,370	0	2,370
LAFONTAINE, LEO & JEAN	207	015	000	524 MOUNTAIN RD	106,220	225,000	331,220
LAPLANTE, ANNIE & DANA	222	014	000	134 TARN RD	85,800	167,900	253,700
LASALLE, JOSIAH	222	010	000	149 TARN RD	84,300	105,200	189,500
LASS,JEFFREY N & JEAN E	237	028	000	WILTON RD	2,800	0	2,800
LAUGINIGER, FRANK P	210	001	000	379 MOUNTAIN RD	185,800	233,000	418,800
LAVALLE ADAM R.	215	038	000	55 RICHARDSON RD	85,200	102,200	187,400
LAW, IAN RAE	208	013	000	GREENFIELD RD	2,010	0	2,010
LAW,AUGUSTA F	201	002	000	WARNER RD	2,310	0	2,310
LAWTON, JAMEY	228	010	000	60 GULF RD	85,600	155,700	241,300
LAZOTT, WENDY	239	013	000	66 PETTINGILL HILL	89,500	120,400	209,900
LEAVITT, MILTON L	232	015	000	1579 CENTER RD	58,500	45,900	104,400
LEAVITT, WAYNE	239	066	000	20 GLASS FACTORY RD	63,000	93,900	156,900
LEAVITT, WILLIAM & JANELLE,JR	220	026	000	130 HERRICK RD	66,000	131,100	197,100
LEBLANC, GARY & SHERRY	237	017	000	592 CENTER RD	78,500	203,700	282,200
LEFEBVRE, WILLIAM W.	206	008	000	904 MOUNTAIN RD	91,900	61,600	153,500
LEMIRE,KIMBERLY J, TRST FMLY	246	007	000	CENTER RD	1,510	0	1,510
LEMIRE,KIMBERLY J, TRST FMLY	246	002	000	CENTER RD	760	0	760
LEMIRE,KIMBERLY J, TRST FMLY	246	003	000	457 CENTER RD	165,150	632,700	797,850
LEMIRE,KIMBERLY J, TRST FMLY	246	008	000	446 CENTER RD	81,330	242,700	324,030
LEMIRE,KIMBERLY J, TRTE FMLY	246	001	000	CENTER RD	7,040	0	7,040
LEMIRE,PAUL G & MARY E	239	089	000	107 FOREST RD	58,600	157,300	215,900
LENNON, MICHAEL D	203	007	000	1815 2ND NH TURNPIK	145,500	282,600	428,100
LEONA C. FOOTE REVOC. TRUST	239	061	000	GLASS FACTORY RD	57,160	0	57,160
LESSARD,MARK & LINDA	233	013	000	858 CENTER RD	78,400	105,500	183,900
LEUTZINGER,CHARLES,MD,REVOC TR	244	001	000	PETTINGILL HILL RD	1,370	0	1,370
LEVESQUE, CHARLES E.& BRIAN E.	231	005	000	321 FOREST RD	110,100	84,900	195,000
LEVESQUE,GERARD	225	027	000	DUTTON RD	160	0	160
LEVESQUE,GERARD	225	022	000	149 DUTTON RD	89,430	240,600	330,030
LEVESQUE,ROBERT & CATHERINE	230	009	000	24 WOODWARD RD	85,200	125,100	210,300
LEWIS FAMILY REVOCABLE TRUST	207	002	000	9 OSGOOD RD	80,300	117,600	197,900
LEWIS FAMILY REVOCABLE TRUST	207	003	000	OSGOOD RD	79,000	0	79,000
LEWIS, DAVID & DONNA	250	008	000	76 CENTER RD	80,300	107,400	187,700
LINDQUIST, ALFRED E JR	237	019	000	CENTER RD	2,340	0	2,340
LOCONTI, JOSEPH D & LOIS G	208	011	000	FRENCH RD	2,910	0	2,910
LOMBARDO,LYNDA S,& JOHN F IGOE	215	016	000	165 MOUNTAIN RD	100,900	185,100	286,000
LONGVAL,KEITH A & MELISSA A	218	014	000	17 FAY RD	63,700	79,700	143,400
LORDEN,JOHN E JR&ANN C	237	006	000	633 CENTER RD	85,400	173,900	259,300
LOSEE,JON E, & L NOEPPEL-LOSEE	205	002	000	1971 2ND NH TURNPIK	76,500	181,800	258,300

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
LOWTON, DAVID & JENNIFER	239	009	000	13 HOWE DR	90,800	153,000	243,800
LOZEAU, ARMAND JR & WILMA	214	001	000	69 RICHARDSON RD	64,400	73,400	137,800
LUNDQUIST,MARTIN & MARGARET	215	043	000	162 MOUNTAIN RD	87,700	127,400	215,100
LUTON, EDWARD N	227	034	000	17 OLD TEMPLE RD	83,600	124,100	207,700
LUTZ,CHARLES F	232	009	000	1678 CENTER RD	74,500	123,000	197,500
LYNCH, JAMES C III	206	031	000	1135 MOUNTAIN RD	50,400	0	50,400
LYNDEBOROUGH SCHOOL DISTRICT	239	025	000	192 FOREST RD	123,800	819,900	943,700
LYNDEBOROUGH, TOWN OF	239	048	000	24 CEMETERY RD	67,900	0	67,900
LYNDEBOROUGH, TOWN OF	232	050	000	CENTER RD	46,500	0	46,500
LYNDEBOROUGH, TOWN OF	220	018	000	PINNACLE RD	119,200	0	119,200
LYNDEBOROUGH, TOWN OF	206	014	000	SCHOOLHOUSE RD	55,200	0	55,200
LYNDEBOROUGH, TOWN OF	232	019	000	1645 CENTER RD	55,100	15,600	70,700
LYNDEBOROUGH, TOWN OF	221	011	000	NEW RD	69,200	0	69,200
LYNDEBOROUGH, TOWN OF	216	004	000	48 SCOUT RD	23,410	26,800	50,210
LYNDEBOROUGH, TOWN OF	250	020	000	PERHAM CORNER RD	61,300	0	61,300
LYNDEBOROUGH, TOWN OF	249	003	000	PURGATORY RD	53,300	0	53,300
LYNDEBOROUGH, TOWN OF	220	040	000	CROOKED S RD	100	0	100
LYNDEBOROUGH, TOWN OF	221	002	000	CENTER RD	5,500	0	5,500
LYNDEBOROUGH, TOWN OF	234	028	000	PURGATORY FALLS RD	3,800	0	3,800
LYNDEBOROUGH, TOWN OF	241	018	000	PETTINGILL HILL RD	2,000	0	2,000
LYNDEBOROUGH, TOWN OF	247	026	000	CHASE RD	1,400	0	1,400
LYNDEBOROUGH, TOWN OF	206	023	000	SCHOOLHOUSE RD	6,800	0	6,800
LYNDEBOROUGH,TOWN OF	239	071	000	136 FOREST RD	54,800	228,800	283,600
LYNDEBOROUGH,TOWN OF	239	049	000	CEMETERY RD	67,000	0	67,000
LYNDEBOROUGH,TOWN OF	238	001	000	CEMETERY RD	50,700	700	51,400
LYNDEBOROUGH,TOWN OF	237	027	000	WILTON RD	63,300	0	63,300
LYNDEBOROUGH,TOWN OF	232	036	000	46 LOCUST LN	73,900	85,400	159,300
LYNDEBOROUGH,TOWN OF	235	008	000	PURGATORY FALLS RD	87,800	0	87,800
LYNDEBOROUGH,TOWN OF	221	004	000	1131 CENTER RD	129,600	198,600	328,200
LYNDEBOROUGH,TOWN OF	239	091	000	129 FOREST RD	67,500	135,200	202,700
LYNDEBOROUGH,TOWN OF	239	001	000	9 CITIZENS' HALL RD	58,000	405,800	463,800
MACDOUGALD,CRYSTAL	232	038	000	LOCUST LN	1,110	0	1,110
MACE, JOHN & PATRICIA	225	002	000	357 CEMETERY RD	88,500	148,400	236,900
MACHIA, CONRAD	250	009	000	28 PEACH BLOSSOM DR	81,300	131,100	212,400
MACKINTOSH,ROBERT C & MARY A	227	004	000	34 BUCK RD	90,000	104,700	194,700
MADER, BRET AND DONNA	230	005	001	WOODWARD RD	1,260	0	1,260
MADER,BRET M & DONNA T	225	024	000	40 CURTIS BROOK RD	72,890	195,500	268,390
MADER,BRET M & DONNA T	225	023	000	DUTTON RD	240	0	240
MAKELA,MICHAEL J & ROBIN A	220	011	000	120 PINNACLE RD	79,700	105,700	185,400
MANZ, DAVID B. AND	230	014	000	OLD TEMPLE RD	48,550	8,900	57,450
MANZ, DAVID B. AND KELLY A.	230	012	000	188 OLD TEMPLE RD	61,270	119,200	180,470
MARCEAU ERIC	218	013	000	5 FAY RD	63,700	139,300	203,000
MARCINUK,ADAM J & DELIA M	238	012	000	199 CRAM HILL RD	132,900	129,600	262,500
MARCY A. STANTON REV. TRUST	226	010	000	1414 CENTER RD	63,260	117,300	180,560
MARMORSTEIN, SHANDOR G & HEATH	225	041	000	912 CENTER RD	85,000	115,100	200,100
MARSHALL, CAROL	250	015	000	162 PERHAM CORNER R	62,000	67,600	129,600
MARTIN,PAUL A & ELLEN L	232	055	000	226 PUTNAM HILL RD	159,740	257,300	417,040
MASEL,ANNE J	202	003	000	WARNER RD	227,900	0	227,900
MASON, ROBERT & MICHELLE	239	085	001	59 FOREST RD	81,300	140,700	222,000

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
MASON, TODD M.	239	075	000	100 FOREST RD	58,600	83,000	141,600
MATSON, BRENDA L.	240	007	000	294 PETTINGILL HILL	63,230	2,500	65,730
MATSON, BRENDA L.	240	003	000	PETTINGILL HILL RD	22,790	5,000	27,790
MATTHEWS,CHARLES H & ANN M	225	006	000	975 CENTER RD	107,000	262,100	369,100
MATUZAS, ANTHONY J	251	002	000	21 PERHAM CORNER RD	98,700	102,000	200,700
MAYHEW, LEE F & ROY-MAYHEW, TH	239	010	000	41 HOWE DR	80,500	161,500	242,000
MAZERALL, JOSEPH E.	226	001	000	1572 CENTER RD	91,030	161,900	252,930
MAZOKOPOS, MARIA	215	032	000	326 MOUNTAIN RD	96,500	98,200	194,700
MCCLURE,JAMES & KATHERINE	239	008	000	76 PETTINGILL HILL	79,900	150,300	230,200
MCCOMISH,BRUCE A & GLORIA C	239	078	000	64 FOREST RD	61,300	106,700	168,000
MCCOY, EVAN J. AND SARAH E.	220	004	000	1258 CENTER RD	84,000	67,800	151,800
MCENTEE,CARYLYN H	250	001	000	170 CENTER RD	113,300	124,800	238,100
MCENTEE,JAMES P & MARGARET A	250	013	000	163 CENTER RD	86,730	160,300	247,030
MCEWAN,JOHN	233	036	000	CEMETERY RD	1,080	0	1,080
MCEWAN,JOHN	238	002	000	CEMETERY RD	2,570	0	2,570
MCEWAN,JOHN	234	017	000	CENTER RD	1,980	0	1,980
MCGETTIGAN,DALE A & DONNA E	237	020	000	CENTER RD	5,400	0	5,400
MCGUIRK, TIM	208	001	000	125 GREENFIELD RD	80,430	116,200	196,630
MCHUGH,KAREN	222	004	000	194 TARN RD	88,300	118,900	207,200
MCQUADE,RICHARD L & BRENDA L	239	077	000	78 FOREST RD	57,500	90,500	148,000
MCQUADE,RICHARD L & CAROLINE J	232	025	000	222 FOREST RD	59,000	51,400	110,400
MEDIC, ELDIN & DEBORAH	231	017	000	156 OLD TEMPLE RD	64,470	149,900	214,370
MEIER,MANUELA A	226	021	000	155 EMERY RD	84,700	106,700	191,400
MELROSE,DEAN R & NANCY J	225	044	000	931 CENTER RD	89,800	153,300	243,100
MENDHAM, EDWARD B	220	008	000	HERRICK RD	70	0	70
MENDHAM, EDWARD B	220	030	000	82 HERRICK RD	83,900	104,600	188,500
MENDHAM, EDWARD B	220	031	000	66 HERRICK RD	81,210	156,000	237,210
MENDHAM, EDWARD B. & LISE A	220	006	000	CENTER RD	210	0	210
MENDHAM, NATALIE ANNE	220	048	000	1237 CENTER RD	86,310	324,400	410,710
MENHAM, EDWARD B. & LISE A	220	007	000	HERRICK RD	320	0	320
MENZEL,CHRISTA E	241	004	000	COLLINS RD	2,760	0	2,760
MENZEL,CHRISTA E	243	001	000	130 COLLINS RD	69,870	100,500	170,370
MENZEL,CHRISTA E	243	003	000	COLLINS RD	5,050	0	5,050
MENZEL,CHRISTA E	241	007	000	OLD TEMPLE RD	2,440	0	2,440
METCALF, HENRY B. TRUSTEE OF T	216	002	000	407 PINNACLE RD	62,210	1,300	63,510
MIGNEAULT,MICHAEL L & NANCY M	231	039	000	302 FOREST RD	65,500	210,400	275,900
MILEWSKI, MICHAEL & HYATT, KAT	240	006	000	322 PETTINGILL HILL	80,600	133,100	213,700
MILLER, ADAM PAUL AND	226	011	000	1386 CENTER RD	68,500	156,500	225,000
MILLER, IAN J. & AMANDA K.	234	011	000	135 JOHNSON CORNER	92,400	167,000	259,400
MILLER, STEVEN, LEANN ET AL	203	001	000	NICHOLS RD	1,630	0	1,630
MILLER,JOHN F & JOANNE M	233	003	000	313 CEMETERY RD	80,400	149,300	229,700
MILLER,JOHN G & BEVERLY	222	013	000	144 TARN RD	88,400	142,200	230,600
MILLIGAN, GEORGE THOMAS, TRUST	232	034	000	LOCUST LN	3,190	0	3,190
MILLIGAN,GEORGE THOMAS, TRUSTE	232	053	000	CENTER RD	660	0	660
MILLS,PERCY B & JUNE A	228	004	000	621 FOREST RD	74,740	38,100	112,840
MITCHELL,THOMAS R,REVOC TRUST	246	005	000	CENTER RD	12,400	0	12,400
MONTGOMERY, CHARLES	228	008	000	137 GULF RD	70,610	34,600	105,210
MOREAU,HENRY J & MARION	231	016	000	174 OLD TEMPLE RD	70,000	21,100	91,100
MORIN, ROBIN	250	005	000	33 APPLE BLOSSOM DR	79,600	54,900	134,500

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
MORIN,DAVID W	246	004	000	471 CENTER RD	85,300	34,400	119,700
MORISON, JOHN H., TRUSTEE	250	027	000	61 BALDWIN HILL RD	124,470	295,200	419,670
MORRISON ALLAN C. REV. TRUST	210	002	000	405 MOUNTAIN RD	42,130	3,700	45,830
MORRISON, ALLAN REVOC. TRUST	247	027	000	257 CENTER RD	62,500	110,700	173,200
MORRISON,ALLAN C,TRUSTEE	247	028	000	10 CHASE RD	84,300	93,000	177,300
MORRISON,ALLAN C,TRUSTEE	237	022	000	414 CENTER RD	27,500	7,000	34,500
MORRISON,ALLAN C,TRUSTEE	247	006	000	262 CENTER RD	71,600	54,200	125,800
MORRISON,ALLEN C, TRUSTEE	247	005	000	CENTER RD	990	0	990
MORRISON,HELENE G	239	088	000	103 FOREST RD	48,000	41,800	89,800
MORRISON,HELENE GAIL	220	035	000	69 CROOKED S RD	116,600	233,800	350,400
MORSE MCGINNIS,SHEILA ANN	228	018	000	608 FOREST RD	79,900	103,800	183,700
MOSITES, LORI D	207	009	000	680 MOUNTAIN RD	152,700	128,700	281,400
MOTTAU, EDWARDS & KATHLEEN	226	022	000	6 MOTTAU DR	118,300	426,700	545,000
MOUA,PHIA & KA	231	035	000	344 FOREST RD	66,190	216,300	282,490
MUELLER, ERICH	211	006	000	409 NEW RD	80,960	178,200	259,160
MURLEY,SANDRA & R ANDREW	205	009	000	10 BROMAN WAY	88,800	175,800	264,600
MURPHY,PAUL J & DEBORAH A	225	037	000	990 CENTER RD	84,800	194,200	279,000
N. E. FORESTRY FOUNDATION	202	005	000	NICHOLS RD	640	0	640
N.E. FORESTRY FOUNDATION	203	005	000	2ND NH TURNPIKE	3,920	0	3,920
NADEAU,DONALD	228	005	000	649 FOREST RD	83,780	157,800	241,580
NALEFSKI, PAMELA J.	211	002	000	RICHARDSON RD	2,400	0	2,400
NALEFSKI, PAMELA J.	211	001	000	133 RICHARDSON RD	112,830	1,290,700	1,403,530
NALEFSKI, PAMELA J.	211	004	000	114 RICHARDSON RD	79,210	93,300	172,510
NESKEY,WILLIAM P & YVONNE GR	203	008	000	1835 2ND NH TURNPIK	79,700	202,800	282,500
NEW SPARTAN PROPERTIES LLC	238	022	000	CRAM HILL RD	505,500	9,000	514,500
NEW SPARTAN PROPERTIES LLC	238	023	000	CRAM HILL RD	112,900	10,800	123,700
NEW SPARTAN PROPERTIES LLC	245	001	000	CRAM HILL RD	83,000	0	83,000
NH WATER RESOURCES BOARD	233	001	000	CEMETERY RD	193,500	0	193,500
NH WATER RESOURCES BOARD	233	035	000	CEMETERY RD	209,400	0	209,400
NH WATER RESOURCES BOARD	238	018	000	CRAM HILL RD	118,400	0	118,400
NH WATER RESOURCES BOARD	225	001	000	CEMETERY RD	63,500	0	63,500
NICHOLS, KATHLEEN P. AND CREEL	203	013	000	HIGHBRIDGE RD	1,590	0	1,590
NIELDS,ROBERT L & E.J. ODGERS	226	020	000	EMERY RD	4,760	0	4,760
NIELDS,ROBERT L, & E ODGERS	226	017	000	154 EMERY RD	133,400	222,300	355,700
NIXON, MALCOM A	226	004	000	1524 CENTER RD	83,100	136,200	219,300
NORTH PACK LODGE	242	001	000	BEASOM RD	110	0	110
NUNEZ, CARLOS	225	026	000	41 CURTIS BROOK RD	80,500	133,000	213,500
O'CONNELL,THOMAS J & PATRICIA	221	016	000	1124 CENTER RD	141,400	128,600	270,000
O'NEILL, BRIAN & ROSE, MARIANN	214	002	000	85 RICHARDSON RD	64,200	96,800	161,000
OLAPURATH, JOHN C	215	017	000	181 MOUNTAIN RD	115,900	290,300	406,200
ORTIZ, KORENA M.	207	010	000	642 MOUNTAIN RD	116,770	334,100	450,870
OTTO,GREGG & CAROLINE R	227	022	000	340 WINN RD	85,100	84,600	169,700
OUELLETTE, CHRISTOPHER	231	003	000	291 FOREST RD	64,200	91,700	155,900
OWNER UNKNOWN	227	005	000	BUCK RD	400	0	400
PACKARD, HEATHER	247	011	000	208 CENTER RD	76,900	83,200	160,100
PAIGE, ROBERT & REBECCA	215	003	000	15 SERENITY LN	104,060	247,200	351,260
PALLADINO, COURTNEY A.	225	025	000	31 CURTIS BROOK RD	81,900	125,700	207,600
PARENT, DAVID & BRENDA	237	026	000	9 WILTON RD	79,400	69,500	148,900
PARENT,SCOTT A	241	003	000	262 COLLINS RD	74,700	155,300	230,000



Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
PARRATT,JAMES W & FAY V	231	032	000	468 FOREST RD	79,100	115,300	194,400
PASQUARIELLO, JOHN	250	025	000	77 PERHAM CORNER RD	63,900	96,300	160,200
PAYNE,PETER,& PAMELA WARD	226	007	000	WINN RD	51,370	26,800	78,170
PENNEY, DAVID	234	031	000	33 LAGER LN	74,930	159,800	234,730
PERRY,KENT M & ELIZABETH J	227	014	000	14 OLD TEMPLE RD	96,000	57,800	153,800
PFEIL, KIMBERLY	206	011	000	146 SCHOOLHOUSE RD	77,090	180,500	257,590
PHILBRICK FAMILY TRUST	238	006	000	75 CRAM HILL RD	70,160	181,200	251,360
PHILBRICK,SUSAN G	232	056	000	212 PUTNAM HILL RD	123,500	79,500	203,000
PHILIPPY, ANDY & MELISSA	212	005	000	46 BROMAN WAY	112,200	187,100	299,300
PIKE,RONALD G & D E, TRUST	207	025	000	687 MOUNTAIN RD	80,830	173,900	254,730
PINNACLE MT FISH & GAME CLUB	233	002	000	289 CEMETERY RD	78,980	69,900	148,880
PISCATAQUOG WATERSHED ASSOCIAT	201	001	000	FRENCH RD	1,220	0	1,220
PISCATAQUOG WATERSHED ASSOCIAT	208	008	000	FRENCH RD	250	0	250
PISCATAQUOG WATERSHED ASSOCIAT	212	004	000	NEW RD	1,410	0	1,410
PLAMONDON, RONALD R.	239	092	000	133 FOREST RD	57,800	46,400	104,200
PLAMONDON, RONALD R.	239	093	000	FOREST RD	14,500	0	14,500
POIRIER,ARMAND	225	016	000	CENTER RD	20,210	0	20,210
POLLARD, GEORGE & CONNIE	232	018	000	1639 CENTER RD	60,900	29,500	90,400
POMER, JOHN & ELLEN	239	055	000	13 GLASS FACTORY RD	59,000	174,700	233,700
PORTER III, RALPH W.	225	008	000	1003 CENTER RD	77,800	30,000	107,800
PORTER,VERNA SALISBURY	235	011	000	216 PURGATORY FALLS	70,650	58,500	129,150
POTTER,MICHAEL W & MICHELLE	228	017	000	60 BUCK RD	68,200	56,100	124,300
PRATT, JOSEPH & SIROIS, KIMBER	239	076	000	84 FOREST RD	60,600	80,800	141,400
PREFTAKES, JAMES & NADINE	215	027	000	68 CUMMINGS RD	94,300	137,000	231,300
PREST,ROBERT W & BRIAN D	233	020	000	774 CENTER RD	106,600	147,900	254,500
PRIOR,SUSIE H	250	017	000	116 PERHAM CORNER R	102,060	102,100	204,160
PROCTER,DIANA L, REV TRUST	241	011	000	384 OLD TEMPLE RD	83,810	171,100	254,910
PROCTOR, CHARLES A. TRUST	206	013	000	SCHOOLHOUSE RD	200	0	200
PROCTOR, CHARLES A. TRUST	206	022	000	NEW RD	5,950	0	5,950
PROCTOR, HOLLIS L. & JOYCE E.	206	030	000	1101 MOUNTAIN RD	74,900	71,200	146,100
PROCTOR,CHARLES A, TRUST	212	002	000	NEW RD	1,380	0	1,380
PROCTOR,CHARLES A, TRUST	206	003	000	MOUNTAIN RD	7,480	0	7,480
PROCTOR,CHARLES A, TRUST	206	024	000	SCHOOLHOUSE RD	3,470	0	3,470
PROCTOR,KENNETH	206	028	000	25 PROCTOR RD	96,000	105,000	201,000
PROVINS, JANE E., TRUSTEE	241	008	000	OLD TEMPLE RD	4,110	0	4,110
PROVOST IV & PROVOST 1/2 TRST	238	019	000	CRAM HILL RD	770	0	770
PROVOST IV & PROVOST 1/2 TRST	238	019	003	CRAM HILL RD	310	0	310
PROVOST IV & PROVOST 1/2 TRST	238	019	002	CRAM HILL RD	910	0	910
PROVOST IV & PROVOST 1/2 TRST	238	019	001	CRAM HILL RD	1,130	0	1,130
PUBLIC SERVICE COMPANY OF NH	999	001	000	NO LOCATION	0	1,772,500	1,772,500
PYZOCHA, KENNETH & JACQUELINE	203	020	000	1937 2ND NH TURNPIK	96,700	171,100	267,800
QUILTY,JANET M & R SCOTT	228	015	000	658 FOREST RD	127,300	11,500	138,800
QUINNEY, WALDO	230	022	000	OLD TEMPLE RD	59,400	0	59,400
QUINNEY, WALDO	230	021	000	76 BEASOM RD	83,200	164,800	248,000
RACICOT, RONALD & LOREEN, CO T	239	050	000	70 PUTNAM HILL RD	70,500	231,300	301,800
RADER,DOUGLAS, & EMILY MORGAN	219	003	000	PINNACLE RD	880	0	880
RADER,DOUGLAS, & EMILY MORGAN	216	001	000	283 PINNACLE RD	145,550	186,400	331,950
RADER,DOUGLAS, & EMILY MORGAN	216	001	001	PINNACLE RD	180	0	180
RADFORD, PERRY & JESSICA	250	021	000	45 PERHAM CORNER RD	64,700	115,100	179,800

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
RAE, MARY K	247	012	MOH	25 BULLARD DR	0	37,000	37,000
RAE, MARY K	247	012	000	31 BULLARD DR	75,500	97,500	173,000
RAMSEY, R, & J DUMONT	250	018	000	114 PERHAM CORNER R	75,700	85,100	160,800
RED SKY DEVELOPMENT, LLC	225	036	000	1006 CENTER RD	81,100	49,200	130,300
REDDINGTON, JOHN & CROWLEY, JE	237	016	000	6 JOHNSON CORNER RD	124,900	106,300	231,200
REINFURT, JOSEPH & SHERRI	204	001	000	HIGHBRIDGE RD	6,300	0	6,300
RENEAU, JERALD	234	022	000	17 GUTTERSON LN	82,000	120,300	202,300
RENEAU, JERALD	224	001	000	CURTIS BROOK RD	2,080	0	2,080
RENEAU, JERALD	234	021	000	3 PURGATORY FALLS R	64,500	86,200	150,700
RENEAU, JERALD	235	017	000	PURGATORY FALLS RD	2,970	0	2,970
RENNIE, PATRICK	234	015	000	170 CURTIS BROOK RD	109,500	194,300	303,800
RENSHAW, JAMES R	220	001	000	1316 CENTER RD	79,700	61,000	140,700
REYNOLDS, ASHLEY M.	226	006	000	29 WINN RD	107,000	73,600	180,600
REYNOLDS, BURTON H	239	002	000	13 CITIZENS' HALL R	87,440	119,700	207,140
REYNOLDS, ROGER S TRUST	251	004	000	117 BALDWIN HILL RD	112,870	180,000	292,870
REYNOLDS, GUY B TRUST	239	098	000	16 CITIZENS' HALL R	55,000	143,600	198,600
RICHARDI, LYN A	234	003	000	744 CENTER RD	80,500	72,100	152,600
RIENDEAU, CURT D. AND	231	013	000	161 OLD TEMPLE RD	79,200	121,400	200,600
RIENDEAU, LAURA L. AND	239	023	000	214 FOREST RD	55,500	68,600	124,100
RIENDEAU, WALTER L & LINDA K	232	010	000	3 FREDETTE DR	66,100	79,400	145,500
ROACH, DON F & LESLIE A	205	001	000	SHARPE RD	1,440	0	1,440
ROACH, DON F & LESLIE A	203	019	000	2ND NH TURNPIKE	2,090	0	2,090
ROACH, DON F & LESLIE A	204	002	000	SHARPE RD	150	0	150
ROBBINS, JAMES & NUTTALL, MARG	227	012	000	FOREST RD	57,400	0	57,400
ROBBINS, JAMES J	208	002	000	FRENCH RD	43,900	0	43,900
ROBBINS, JAMES J	231	021	000	FOREST RD	51,300	0	51,300
ROBBINS, PATRICIA	210	012	000	MOUNTAIN RD	24,900	0	24,900
ROBERTS, RONALD & TANYA	220	038	000	95 CROOKED S RD	137,300	125,900	263,200
ROCCA, ANTHONY C & MARJORIE B	225	040	000	934 CENTER RD	116,600	112,800	229,400
ROCCA, THERESA B	249	001	000	10 PEACH BLOSSOM DR	75,800	80,900	156,700
ROCCO, JOSEPH A & MARY ANN	231	012	000	145 OLD TEMPLE RD	64,660	196,800	261,460
ROCCO, JOSEPH A & MARY ANN	231	019	000	OLD TEMPLE RD	800	0	800
ROCCO, JOSEPH A & MARY ANN	231	010	000	OLD TEMPLE RD	50	0	50
ROEMER, DAVID & ANNAMARIE	234	034	000	36 LAGER LN	70,350	190,500	260,850
ROEPER, ANDREW & CHASE	219	002	000	75 HOLT RD	102,500	254,800	357,300
ROGERS, JOSEPH H.	221	006	000	1143 CENTER RD	96,600	180,700	277,300
ROGERS, JOSEPH H.	221	007	000	CENTER RD	2,730	0	2,730
ROGERS, ROBERT H	212	007	000	468 NEW RD	70,810	131,600	202,410
ROPER, SCOTT C & STEPHANIE A	232	003	000	35 BRANDY BROOK RD	74,600	145,300	219,900
ROSE, NANCY L.	247	029	000	175 PERHAM CORNER R	101,500	210,400	311,900
ROWELL, CARL JR. & GAIL	232	021	000	1711 CENTER RD	75,900	65,700	141,600
ROY, CAROLYN & RICHARD	220	032	000	1226 CENTER RD	93,720	190,000	283,720
ROY, SPENCER & TAMMY	239	058	000	5 CIDER MILL RD	61,600	172,800	234,400
RUSSELL, GARY S	232	037	000	LOCUST LN	56,500	0	56,500
RYAN, WILLIAM K. & MARY JANE	239	094	000	139 FOREST RD	52,300	92,100	144,400
RYCHWA, PAUL & MARGARET	231	002	000	277 FOREST RD	63,700	66,300	130,000
RYMUT, JAMES & LEAH, TRUSTEES	218	012	000	FOREST RD	14,420	0	14,420
SALISBURY, JOEL T.	235	009	000	PURGATORY FALLS RD	3,430	0	3,430
SALISBURY, HERMAN O & JESSIE F	238	004	000	15 CRAM HILL RD	71,350	92,500	163,850

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
SANBORN, EDWIN N & PAMELA H	215	020	000	243 MOUNTAIN RD	157,030	279,300	436,330
SANDMANN-ARMSTRONG, NANCY L.	231	007	000	437 FOREST RD	68,200	113,900	182,100
SANDS, NATHANIEL T & JANICE	220	019	000	87 HOLT RD	64,200	78,800	143,000
SCHMECHEL,DAVID A & KATHRYN	221	010	000	1152 CENTER RD	102,950	458,800	561,750
SCHMECHEL,DAVID A & KATHRYN	221	008	000	MOUNTAIN RD	1,040	0	1,040
SCHMECHEL,DAVID A & KATHRYN	214	006	000	MOUNTAIN RD	2,880	0	2,880
SCHMECHEL,DAVID A & KATHRYN	214	007	000	NEW RD	1,630	0	1,630
SCHMECHEL,DAVID A & KATHRYN	221	013	000	NEW RD	1,640	0	1,640
SCHMECHEL,DAVID A & KATHRYN	221	012	000	NEW RD	1,850	0	1,850
SCHMIDT-SCHEUBER, MORITZ, TRUS	234	023	000	33 GUTTERSON LN	197,310	309,000	506,310
SCHNABLE, RICHARD H, CO-TRUSTE	238	003	000	126 CEMETERY RD	89,300	253,600	342,900
SCHOEN,SANDRA D	206	010	000	913 MOUNTAIN RD	93,670	234,100	327,770
SCHOFIELD,STEPHEN R & NANCY H	239	037	000	75 PUTNAM HILL RD	88,800	109,800	198,600
SCHULTZ, KENNETH & CHARLENE	227	011	000	540 FOREST RD	64,900	223,300	288,200
SCHULTZ,MARK P & PATRICIA	231	009	000	109 OLD TEMPLE RD	58,500	120,700	179,200
SCONCE,W, & J LEVY	222	006	000	195 TARN RD	80,000	132,800	212,800
SCOTT,WAYNE C & CAROL A	231	033	000	370 FOREST RD	57,800	101,600	159,400
SEAGROVES,MRS MARY	203	018	000	1895 2ND NH TURNPIK	80,000	60,900	140,900
SEARLE III,RICHARD, & FRAZIER	233	025	000	755 CENTER RD	85,400	182,100	267,500
SEATON, MARY & JESSE	235	014	000	148 PURGATORY FALLS	94,600	108,100	202,700
SHEFF,JAMES R & LINDA	226	018	000	CENTER RD	5,120	0	5,120
SHIEL, THOMAS & MAJESKE, ANN D	209	008	000	FRENCH RD	1,550	0	1,550
SHIEL, THOMAS & MAJESKE, ANN,	209	009	000	FRENCH RD	580	0	580
SHINN, DENNIS B. & SHINN, SHER	227	028	000	WINN RD	1,850	0	1,850
SHINN, DENNIS B. & SHINN, SHER	227	016	000	WINN RD	1,190	0	1,190
SHINN,JEFFREY D & LINDA J	227	027	000	264 WINN RD	68,270	152,900	221,170
SIM,ROBERT J & BARBARA L	241	014	000	26 BEASOM RD	103,300	132,700	236,000
SIMARD MATTHEW J & KARIN A	215	011	000	136 CROOKED S RD	91,800	130,300	222,100
SIMEK, MICHAEL N	239	044	000	29 CEMETERY RD	81,800	81,500	163,300
SIMMER, TERRY & BETTY	239	087	000	87 FOREST RD	90,890	109,700	200,590
SIMONI, ANNE	225	017	000	DUTTON RD	3,950	0	3,950
SIMONI, CARLO & ANNE	225	018	000	DUTTON RD	7,020	0	7,020
SIMPSON, CURTIS L. SR	215	041	000	38 LAVINA LN	80,100	29,300	109,400
SIMPSON,KENNETH & PENELOPE	227	029	000	79 WINN RD	89,810	159,500	249,310
SKELLY III, JOHN F. AND	232	035	000	74 LOCUST LN	81,500	179,100	260,600
SKIDMORE, DAVID & WARDNA TRUST	226	019	000	303 PUTNAM HILL RD	162,700	204,700	367,400
SLATER, JOHN J	238	006	001	55 CRAM HILL RD	78,100	67,300	145,400
SLOCOMB, DENNIS C. JR	241	009	001	432 OLD TEMPLE RD	83,900	80,500	164,400
SLOCOMB,DENNIS C & JUDITH A	241	009	000	448 OLD TEMPLE RD	91,600	93,400	185,000
SMART, EILEEN,& DEANNE KOTOSKY	220	005	000	21 HERRICK RD	85,000	131,200	216,200
SMITH, ELIZABETH D	220	016	000	20 HOLT RD	66,500	14,500	81,000
SMITH, MICHAEL J & JEANINE M	227	020	000	46 BUCK RD	68,500	159,200	227,700
SMITH, MONTY & ANITA FAYE	233	009	000	73 BRACKETTS CROSS	79,700	106,000	185,700
SMITH, WILLIAM R & DEIZE N	239	070	000	142 FOREST RD	54,700	146,200	200,900
SMITH,MATTHEW J, & EILEEN A.	215	033	000	318 MOUNTAIN RD	79,700	90,600	170,300
SMITH,WILLIAM R	239	068	000	PUTNAM HILL RD	2,000	0	2,000
SNOW, SCOTT L. & KIMBERLY A.	230	016	000	233 OLD TEMPLE RD	107,120	248,600	355,720
SNVK, LLC	243	002	000	96 COLLINS RD	71,060	0	71,060
SOCIETY FOR PROTECTION OF NH F	210	013	000	MOUNTAIN RD	1,220	0	1,220

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
SOCIETY FOR PROTECTION OF NH F	211	008	000	NEW RD	2,320	0	2,320
SOCIETY FOR PROTECTION OF NH F	211	003	000	MOUNTAIN RD	1,930	0	1,930
SOCIETY FOR PROTECTION OF NH F	207	007	000	MOUNTAIN RD	2,930	0	2,930
SOCIETY FOR PROTECTION OF NH F	207	027	000	MOUNTAIN RD	970	0	970
SOCIETY FOR PROTECTION OF NH F	207	028	000	MOUNTAIN RD	3,110	0	3,110
SOCIETY FOR PROTECTION OF NH F	207	004	000	OSGOOD RD	4,030	0	4,030
SOCIETY FOR PROTECTION OF NH F	206	009	000	MOUNTAIN RD	2,470	0	2,470
SOHEILI, HORMOZ	203	012	000	109 HIGHBRIDGE RD	77,310	178,600	255,910
SOWERBY, DWIGHT & CYNTHIA REVO	216	008	000	48 SUMMIT DR	199,300	506,800	706,100
SPECHT, CHARLES &	246	009	000	408 CENTER RD	84,740	237,600	322,340
SPRINGER FAMILY REVOC TRUST	210	014	000	390 MOUNTAIN RD	75,300	500	75,800
ST LAURENT, SHAWN	239	079	000	60 FOREST RD	88,100	179,800	267,900
STAMOULIS, JOHN G. & THEA	220	043	000	40 MOUNTAIN RD	172,200	353,700	525,900
STAPEL,RICHARD & VIRGINIA,TRUS	227	006	000	14 BUCK RD	81,900	164,100	246,000
STARKWEATHER, GORDON	241	015	000	10 BEASOM RD	64,000	78,900	142,900
STATE OF NEW HAMPSHIRE	250	026	000	PERHAM CORNER RD	138,400	0	138,400
STATE OF NEW HAMPSHIRE	232	006	000	FOREST RD	3,200	0	3,200
STATE OF NEW HAMPSHIRE	231	011	000	FOREST RD	41,200	0	41,200
STATE OF NEW HAMPSHIRE	231	018	000	FOREST RD	15,900	0	15,900
STATE OF NEW HAMPSHIRE	239	020	000	FOREST RD	32,100	0	32,100
STATE OF NEW HAMPSHIRE	239	069	000	PUTNAM HILL RD	5,400	0	5,400
STATE OF NEW HAMPSHIRE	239	047	000	CIDER MILL RD	34,300	0	34,300
STATE OF NEW HAMPSHIRE	239	053	000	PUTNAM HILL RD	2,200	0	2,200
STATE OF NH FISH & GAME DEPT	222	017	000	SALISBURY RD	2,100	0	2,100
STEELE,JAMES M & DENISE M	233	006	000	306 CEMETERY RD	99,400	75,200	174,600
STEERE, ANDREW & KARA	241	005	000	363 OLD TEMPLE RD	81,900	127,200	209,100
STEIGER, JOHN & CATHERINE C.	215	036	000	194 MOUNTAIN RD	79,800	111,300	191,100
STEINBRUECK, KLAUS	215	030	000	CUMMINGS RD	94,400	0	94,400
STEINBRUECK, KLAUS &	215	026	000	21 CUMMINGS RD	104,700	130,800	235,500
STEPHENSON, SHIRLEY J, TRUSTEE	220	033	000	1204 CENTER RD	135,100	104,700	239,800
STEUER, KAREN M	232	001	000	17 BRANDY BROOK RD	64,700	116,700	181,400
STEWART, DENNIS TRUSTEE	213	002	000	73 TARN RD	88,400	208,200	296,600
STONE, BRENT I	250	024	000	69 PERHAM CORNER RD	62,200	73,200	135,400
STRICKHOLM, PHYLLIS	241	010	000	394 OLD TEMPLE RD	86,300	182,700	269,000
STRUBE,LORRAINE A	239	096	000	145 FOREST RD	58,500	25,200	83,700
SULLIVAN, RICHARD R& DONNA J	230	011	000	83 BEASOM RD	71,400	135,900	207,300
SULLIVAN,SANDRA	206	029	000	26 PROCTOR RD	94,900	88,300	183,200
SURETTE, ROBERT & CHERYL	225	039	002	948 B CENTER RD	0	137,900	137,900
SURETTE, ROBERT & CHERYL	225	039	000	948 CENTER RD	0	0	0
SWAIN, MARK A., CO-TRUSTEE	222	015	000	120 TARN RD	78,400	144,000	222,400
SWARTZ, HERBERT E.	219	001	000	54 JOSLIN RD	175,610	291,800	467,410
SWARTZ, HERBERT E.	220	017	000	PINNACLE RD	580	0	580
TALBOTT, DUANE R	218	011	000	851 FOREST RD	62,700	35,000	97,700
TARN RD PROP OWNERS ASSOC	213	004	000	TARN RD	490	0	490
TAYLOR,NICHOLAS & VIRGINIA	220	020	000	125 PINNACLE RD	83,400	114,200	197,600
TAYLOR,RICHARD	250	007	000	13 APPLE BLOSSOM DR	81,100	147,700	228,800
TAYLOR,RONALD & FRANCES,TRSTS	239	086	000	77 FOREST RD	63,000	119,200	182,200
TDS TELECOM INC	999	002	000	LYNDEBOROUGH	375,000	632,600	1,007,600
TERCHO, GERALD & LORETTA TRUST	220	009	000	109 HERRICK RD	80,690	315,300	395,990

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
TESTA,RICHARD D	231	025	000	74 OLD TEMPLE RD	79,000	170,300	249,300
THE RICHARD ROSSWAAG TRUST	207	018	000	589 MOUNTAIN RD	80,720	101,000	181,720
THE STEVEN G. BROOKS REVOC. TR	234	033	000	35 LAGER LN	77,350	232,200	309,550
THERIAULT, JERRY & SARAH	226	003	000	1526 CENTER RD	93,600	56,700	150,300
THOMAS, LOWELL S.	203	004	000	1836 2ND NH TURNPIK	99,400	261,000	360,400
THOME,GEORGE D & SUE A	230	015	000	OLD TEMPLE RD	1,150	0	1,150
THOME,GEORGE D & SUE A	231	015	000	OLD TEMPLE RD	11,190	0	11,190
THOMPSON,ROY S & JULIE A	227	033	000	205 WINN RD	109,200	142,700	251,900
THORKILDSEN,ROY & CAROLYN	216	007	000	94 SUMMIT DR	134,520	138,800	273,320
TILSLEY, ROY W JR	233	024	000	20 ROSE FARM RD	81,300	151,000	232,300
TOBI,ARIEL & NANCY LS	215	008	000	186 CROOKED S RD	83,100	137,000	220,100
TOBI,ARIEL & NANCY LS	215	007	000	CROOKED S RD	940	0	940
TOCHKO, ANTHONY & THIBODEAU, L	250	010	000	127 CENTER RD	80,800	165,000	245,800
TOMAS,THOMAS & CANDIA CAMPBELL	231	022	000	100 OLD TEMPLE RD	71,000	61,900	132,900
TOWNES FAMILY TRUST	212	003	000	NEW RD	100	0	100
TRUDEAU , AMY E & KNISELL, DAN	203	016	000	1857 2ND NH TURNPIK	77,620	145,500	223,120
TRUDEAU, LEO	202	002	000	65 WARNER RD	90,330	22,300	112,630
TRUE, KELLEY C.	247	008	000	246 CENTER RD	105,000	216,300	321,300
TRUE, KELLEY C.	247	024	000	CENTER RD	78,500	0	78,500
TURNER, TRACEY & PAUL	234	027	000	78 PURGATORY FALLS	135,630	315,800	451,430
TYBURSKY, DENNIS P	225	034	000	22 DUTTON RD	99,400	29,100	128,500
UHAS, MICHAEL OR GRETCHEN, TRU	226	023	000	1407 CENTER RD	74,290	129,500	203,790
UNDERWOOD,ROBERT & GENEVIEVE	234	024	000	50 SALISBURY RD	88,000	131,000	219,000
UNDERWOOD,ROBERT C & GENEVIEVE	234	025	000	36 SALISBURY RD	104,500	91,000	195,500
UNITED CHURCH OF LYNDEBOROUGH	231	004	000	315 FOREST RD	88,300	1,000	89,300
UNITED CHURCH OF LYNDEBOROUGH	221	005	000	1139 CENTER RD	89,800	251,700	341,500
UNITED CHURCH OF LYNDEBOROUGH	239	031	000	5 PUTNAM HILL RD	63,800	367,900	431,700
VAN HAM, ERNEST E,TRUST	208	006	000	FRENCH RD	2,610	0	2,610
VAN HAM, ERNEST E,TRUST	208	005	000	FRENCH RD	1,240	0	1,240
VAN HAM, ERNEST E,TRUST	207	016	000	FRENCH RD	530	0	530
VAN HAM, ERNEST E,TRUST	208	004	000	FRENCH RD	910	0	910
VAN HAM, PETER	209	004	000	CROOKED S RD	4,170	0	4,170
VAN HAM, PETER	215	024	000	MOUNTAIN RD	2,300	0	2,300
VAN HAM, PETER	215	034	000	300 MOUNTAIN RD	97,050	292,600	389,650
VAN HAM, PETER	209	007	000	FRENCH RD	3,200	0	3,200
VAN HAM, PETER & DEBORAH	208	007	000	FRENCH RD	3,300	0	3,300
VAN HAM,ERNEST E,TRUST	221	003	000	CENTER RD	270	0	270
VAN HAM,ERNEST E,TRUST	226	015	000	1325 CENTER RD	67,510	29,700	97,210
VAN HAM,ERNEST E,TRUST	226	016	000	CENTER RD	21,610	0	21,610
VAN HAM,ERNEST E,TRUST	215	006	000	CROOKED S RD	14,360	0	14,360
VAN HAM,ERNEST E,TRUST	215	001	000	CROOKED S RD	2,270	0	2,270
VAN HAM,ERNEST E,TRUST	210	004	000	MOUNTAIN RD	1,960	0	1,960
VAN HAM,ERNEST E,TRUST	210	006	000	MOUNTAIN RD	130	0	130
VAN HAM,ERNEST E,TRUST	210	016	000	MOUNTAIN RD	1,910	0	1,910
VAN HAM,ERNEST E,TRUST	210	017	000	MOUNTAIN RD	1,190	0	1,190
VAN HAM,PETER	210	003	000	MOUNTAIN RD	66,640	0	66,640
VAN HAM,PETER	215	035	000	228 MOUNTAIN RD	118,000	152,200	270,200
VANDERHOOF, SARAH T. & JONATHA	227	025	000	308 WINN RD	94,900	100,400	195,300
VANDERHOOF,JOHN & BARBARA	239	074	000	114 FOREST RD	71,600	75,700	147,300

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
VENGREN,K M & KENDALL, H A	203	009	000	1843 2ND NH TURNPIK	81,600	113,300	194,900
VENO, KRISTEN D.	228	006	000	82 GULF RD	62,200	139,600	201,800
VIGNEAULT, CHRISTIAAN	234	029	000	20 PURGATORY FALLS	79,880	202,100	281,980
VINCENT,SUSAN L	234	007	000	CENTER RD	3,590	0	3,590
VISCAROLA,P,& K HEWS	222	002	000	216 TARN RD	78,700	427,800	506,500
VON MERTENS, CARL P., TRUSTEE	218	002	000	248 GULF RD	59,280	0	59,280
VON MERTENS, FRANCES H., TRUST	218	001	000	GULF RD	62,710	0	62,710
WALKER,MICHAEL	218	009	000	FOREST RD	790	0	790
WALKER,NORMA	239	026	000	178 FOREST RD	56,000	103,800	159,800
WARDWELL, CHERYL	237	004	000	18 WILTON RD	93,000	141,500	234,500
WATSON, LESTER E	239	060	000	55 GLASS FACTORY RD	66,900	167,300	234,200
WATT,JOHN J & V LUCILLE	234	026	000	93 PURGATORY FALLS	73,500	158,100	231,600
WEIGLE, WILLIAM J	203	011	000	27 HIGHBRIDGE RD	98,200	116,700	214,900
WEINERT, BRANDON & SNEZHANA	215	040	000	37 LAVINA LN	49,500	56,500	106,000
WEISSFLOGG,MARK P & DIANE M	228	012	000	698 FOREST RD	82,390	386,300	468,690
WELCH, PERLY J. & IRENE C.; CO	232	005	000	14 BRANDY BROOK RD	66,100	112,700	178,800
WELCH, TIMOTHY & ULRICH, DANA	235	004	000	195 PURGATORY FALLS	70,250	224,800	295,050
WELCH, TIMOTHY & ULRICH, DANA	235	012	000	PURGATORY FALLS RD	14,200	0	14,200
WELCH, WILLIAM C & AMY A	220	042	000	111 MOUNTAIN RD	81,060	212,800	293,860
WELDEN, THOMAS P	208	010	000	FRENCH RD	3,380	0	3,380
WENTWORTH,DANIEL G & PATRICIA	215	004	000	29 SERENITY LN	168,150	228,500	396,650
WETHERALL,JOAN K	231	030	000	85 OLD TEMPLE RD	84,300	130,400	214,700
WETHERBEE, CHARLES	239	028	000	158 FOREST RD	52,500	150,700	203,200
WETHERBEE, JAMES & TAMMY	222	012	000	160 TARN RD	97,900	168,800	266,700
WETHERBEE, JAMES & TAMMY	222	011	000	TARN RD	71,300	4,800	76,100
WETHERBEE,CARL	221	001	000	1093 CENTER RD	84,700	57,800	142,500
WHEELER, TRACI ANN	214	008	000	NEW RD	2,970	400	3,370
WHITE, KARIE A. AND PAUL	226	014	000	1328 CENTER RD	95,800	68,500	164,300
WHITMORE, JAMES D. & SHERRY	231	024	000	80 OLD TEMPLE RD	71,600	128,500	200,100
WHITTEMORE,MARY V	210	018	000	MOUNTAIN RD	1,070	0	1,070
WHITTEN,CHESTER A,JR TRUSTEE	233	005	000	336 CEMETERY RD	85,900	28,800	114,700
WICKETT,S & S, & J WENTWORTH	225	013	000	CENTER RD	600	0	600
WICKETT,S & S,& J WENTWORTH	225	011	000	CENTER RD	360	0	360
WICKETT,S & S,& J WENTWORTH	225	014	000	1078 CENTER RD	119,000	376,600	495,600
WIENER,FLORENCE,& M WEINSTEIN	249	006	000	PURGATORY RD	65,010	0	65,010
WIGHT, RICHARD S & JENNIFER D	247	016	002	BULLARD DR	4,800	0	4,800
WIGHT,RICHARD S & JENNIFER D	215	023	000	265 MOUNTAIN RD	106,500	180,400	286,900
WIKMAN,JOHN C & TAMMI J	234	016	000	172 CURTIS BROOK RD	119,300	205,200	324,500
WILKINS,ROBERT B & STEPHEN G	206	015	000	SCHOOLHOUSE RD	3,770	0	3,770
WILKINS,ROBERT B & STEPHEN G	206	026	000	MOUNTAIN RD	820	0	820
WILLIAMS, DAVID O & KIMBERLY J	220	029	000	98 HERRICK RD	77,800	111,600	189,400
WILLIAMS, ROGER LEE C.	218	005	000	MAIERS RD	1,150	0	1,150
WILLIAMS, ROGER LEE C.	218	003	000	GULF RD	1,010	0	1,010
WILLIAMS, ROGER LEE C.	218	006	000	88 MAIERS RD	41,040	7,800	48,840
WILLIAMS,JOHN H	231	027	000	56 OLD TEMPLE RD	70,600	173,700	244,300
WILLIAMS,RONALD E & BARBARA E	214	011	000	26 WILLIAMS WAY	126,900	23,200	150,100
WILLIAMS,RONALD E & BARBARA E	214	012	000	4 WILLIAMS WAY	56,200	28,700	84,900
WILLIAMS,RONALD E & BARBARA E	214	010	000	7 WILLIAMS WAY	56,100	54,700	110,800
WILLIAMS,THOMAS,ETHAN & LAURA	214	013	000	12 MELS CIR	83,300	89,800	173,100

Owners Name	Map	Block	Lot	Location	Land Value	Improvements	Parcel Value
WILTON,TOWN OF	251	001	000	PERHAM CORNER RD	210	0	210
WINSLOW, GEORGE	218	015	000	19 FAY RD	77,710	154,600	232,310
WITSOE, DANIEL A.	214	004	000	111 RICHARDSON RD	100,700	94,300	195,000
WOLFSON,DANIEL J & CHERYL L	215	018	000	191 MOUNTAIN RD	101,400	264,000	365,400
WOOD,DOROTHY A,TRUSTEE	220	014	000	PINNACLE RD	1,150	0	1,150
WOODMONT ORCHARDS INC	247	022	000	179 CENTER RD	77,220	148,900	226,120
WOODMONT ORCHARDS INC	247	010	000	CENTER RD	97,400	0	97,400
WOODMONT ORCHARDS INC	247	022	002	CENTER RD	780	0	780
WOODS, JOHANNE B., TRUSTEE	239	030	000	13 GROVE RD	69,200	149,800	219,000
WORCESTER,EDNA M,TRUSTEE OF	250	028	000	8 BALDWIN HILL RD	93,000	73,900	166,900
WORTHEN,GAIL	239	006	000	PETTINGILL HILL RD	3,880	0	3,880
WOZNIAK,THOMAS E & FRANCES E	220	010	000	140 PINNACLE RD	171,000	217,200	388,200
WRAY, ROBB G. AND	227	015	000	239 WINN RD	97,800	219,200	317,000
WRIGHT, RANDALL W. AND	239	042	000	122 PUTNAM HILL RD	118,200	203,000	321,200
WRIGHT,DANA S & BARBARA J	227	001	000	FOREST RD	33,300	0	33,300
WRIGHT,TROY & ANGELIQUE	227	035	000	25 OLD TEMPLE RD	84,300	187,900	272,200
WYLIE,KINGMAN J	247	004	000	270 CENTER RD	78,900	37,000	115,900
YAKOVAKIS, ANTHONY D.	249	005	000	PURGATORY RD	4,000	0	4,000
YELLAND, JOHN S.	210	019	000	RICHARDSON RD	8,460	0	8,460
YERGER, CAROLYN J	247	014	000	49 BULLARD DR	76,700	86,400	163,100
YOUNG,MICHAEL,& HIEN BUI	232	017	000	1613 CENTER RD	64,060	316,000	380,060
ZALENSKI, TIMOTHY	230	017	000	249 OLD TEMPLE RD	74,800	122,800	197,600
ZECCHINI,LEONARD F & RUTH S	234	006	000	714 CENTER RD	80,200	229,800	310,000

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Page 1