## ANNUAL REPORT TOWN OF LYNDEBOROUGH, NH


"Lyndeborough has so many beautiful gardens, roads and woods. It is the best place to live." Spencer-Grade 3

> Nine Citizens' Hall, P.O. Box 6 Lyndeborough, NH 03082 Fax \# 654-5777 Monday-Thursday, 8:00-4:00 www.lyndeboroughnh.us

TOWN CLERK/ TAX COLLECTOR

## J.A. TARBELL LIBRARY

BUILDING INSPECTOR

> April - November: Monday 7-8pm or by appointment

## WILTON RECYCLING CENTER

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

654-6150

## MEETINGS:

## Board of Selectmen

Date: Every Wednesday
Time: 6:30 pm (Open Forum @7:30)
Place: Citizens' Hall
Planning Board
Date: $1^{\text {st }}$ Thursday- Work Session
$3^{\text {rd }}$ Thursday of Month-Public Hearings
Time: $\quad 7: 30 \mathrm{pm}$
Place: Citizens' Hall

## Conservation Commission

Date: $\quad 2^{\text {nd }}$ Thursday of Month
Time: $\quad 7: 30 \mathrm{pm}$
Place: Citizens' Hall
Library Trustees
Date: $\quad 2^{\text {nd }}$ Tuesday of Month
Time: 7:30 pm
Place: Library

## Budget Committee

Date: Tuesdays (Nov-Jan)
Time: $\quad 7: 30 \mathrm{pm}$
Place: Citizens' Hall
Zoning Board of Adjustment
Date: Monday, as needed
Time: $\quad 7: 30 \mathrm{pm}$
Place: Citizens' Hall

## Meetinghouse Committee

Date: $4^{\text {th }}$ Friday of Month
Time: $\quad 7: 30 \mathrm{pm}$
Place: Center Hall
Heritage Commission
Date: $\quad 4^{\text {th }}$ Thursday of Month
Time: $\quad 7: 00 \mathrm{pm}$
Place: Library

## IN MEMORIAM



## JEROME RAND

March 20, 1918 - October 1, 2009

A quiet and unassuming man, Jerry called Lyndeborough his home for over 60 years. He walked his land, raised his cows and in the early days brought city children to experience the simple ways and joys of country life. He once said it was his "little piece of heaven."

He was an unpretentious man who maintained a strong set of values and a philosophy that we are but momentary caretakers of the land we occupy.

Those who were fortunate enough to know him discovered a kind but spirited gentle man. A pensive man, who worked on writing his novel for decades, who nurtured his animals, who was content to live a simple but enriched life.

On June 14, 2009, Jerry was presented the Boston Post Cane by the Selectmen. It was a memorable event as family, friends and officials gathered at Jerry's home to recognize his personal milestone as well as the cane's 100th anniversary. Earlier in the year, the Historical Society had commissioned a replica cane and had presented it to the Town. The objective, as this was the cane's 100th year, was to retire it and present future recipients with the replica. After accepting the cane, Jerry made known that he was in the process of establishing a conservation easement on 170 acres of his beloved land so that future generations would have the chance to appreciate the open space and beauty of the landscape.

As failing health took hold, friends and neighbors stepped up, in true Lyndeborough fashion, to care for him and his animals so that his wish of remaining at home would be fulfilled.

To honor and remember this man's life requires nothing more than visiting his "little piece of heaven", perhaps with a child in tow, to enjoy all the wonders that nature can offer and instill the value of how important it is to preserve.


Thanks and appreciation goes out to the teachers and children at Lyndeborough Central School for their contributions to the Town Report.

I would like to extend my personal gratitude to Nadine Preftakes for coordinating the school submissions and providing the cover photo and all of the photography here within.

Thanks, Nadine!
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## Table of Contents

Assessed Values 2009 ..... 120
Auditors Report ..... 89
Budget- 2010 Proposed ..... 13
Budget -MS-7 Report ..... 22
Budget Committee - Annual Report ..... 30
Building Inspector’s Report ..... 59
Building Fees ..... 60
Capital Improvement Plan - Annual Report ..... 35
Capital Reserve Fund/CIP ..... 32
Cemetery -Annual Report and Financial Statement ..... 62
Conservation Commission ..... 64
Conservation Fund Financial Report ..... 42
2009 Conservation \& Public Lands ..... 65
Current Use Report ..... 45
Events 2009 ..... 48
Fire Department - Annual Report ..... 51
Forest Fire Warden ..... 54
Health Officer ..... 76
Heritage Commission-Annual Report ..... 71
Highway Department - Annual Report ..... 56
Inventory of Valuation ..... 45
Library and Library Trustees Annual Reports ..... 68
Library Trustees Financial Report ..... 67
Local Emergency Planning Committee ..... 55
Meetinghouse Committee ..... 58
Nashua Regional Planning Commission - Annual Report ..... 73
Officials and Departments ..... 1
Planning Board - Annual Report ..... 61
Police Department - Annual Report ..... 49
Schedule of Town Property ..... 46
Selectmen's Report ..... 36
Supervisors of the Checklist ..... 38
Tax Collector - MS61 - Financial Statement ..... 39
Tax Rate Computation ..... 46
Town Administrator Report ..... 47
Town Clerk - Annual Report ..... 43
Town Meeting minutes summary March 2009 ..... 82
Town supported Health/Family Service providers ..... 77
Treasurer’s Report ..... 42
Trustees of the Trust Funds ..... 44
Vital Statistics ..... 80
Warrant for Town Meeting 2010 ..... 6
Welfare Department-Annual Report ..... 70
Wilton/Lyndeborough/Temple Ambulance-Annual Report ..... 57
Wilton Lyndeborough Youth Center-Annual Report ..... 72
Zoning Board of Adjustment-Annual Report ..... 66


# 2009 TOWN REPORT DEDICATION 

JESSIE SALISBURY

There are fewer people these days that stay in one community long enough to really become part of it. Fewer still, who answer the call, unselfishly, to serve that community with heart and soul.

Lyndeborough is fortunate in having a good many that fit that bill. Those that commit themselves to making their town a better place, who share their talents and skills, who sacrifice personal time and energies to give back to their community are few and far between. Jessie Salisbury is just that kind of person and this year, the 2009 Town Report is dedicated to her.

However, it's not just about serving in respect to boards and committees or being the familiar face at every town event. It's about the totality of this woman--the wife and mother of five children, the correspondent, the Girl Scout leader of twenty years, and the woman who stayed up all hours of the night to produce wedding gowns for her daughters and special dresses for the granddaughters. It's about a woman who places everyone's needs before her own without hesitation or regret and derives satisfaction from those deeds.

Jessie does for the town as she has for her family. Her commitment is inspiring. Her love of history and the amount of research she has done throughout the years makes her the "go to" person when an answer is sought. If a committee needed a volunteer and no one could be found Jessie filled the void more times than you can count. As a correspondent for the local papers for years, she has covered all the news breaking stories in Lyndeborough and captured people's lives in touching biographies. This year, she produced her first, but surely, not her last book, The Elmwood Stories.

Jessie is the hub of her family. Her daughter, Verna, attributes her and her sibling's love of books to Jessie as she has always had such a passion for them. Verna also states with much admiration, that though the family was of modest means, Jessie did so much for her family with very little.

She is a remarkable woman with talents and know how in no short supply. Her family and friends know her as a loyal and compassionate woman, a gardener, a board member, author, and someone who can sit through hours of meetings and write a re-cap in half the time. Jessie is a person who will welcome you at a town event and be your escort, should you ask, through Lyndeborough history.

Thank you so much, Jessie!

## OFFICIALS AND DEPARTMENTS

## ELECTED BY TOWN MEETING VOTE

| MODERATOR |  |
| :---: | :---: |
| (2 year term) |  |
| Walter M. Holland | Term Expires 2010 |
| BOARD OF SELECTMEN |  |
| (3 year term) |  |
| Lorraine Strube, Chr. | Term Expires 2010 |
| Steven M. Brown | Term Expires 2011 |
| Arnold A. Byam, III | Term Expires 2012 |
| $\frac{\text { TREASURER }}{(3 \text { year term })}$ |  |
| Ellen Martin | Term Expires 2010 |
| TOWN CLERK/TAX COLLECTOR |  |
| (3 year term) |  |
| Patricia H. Schultz <br> Linda M. Anderson, Deputy | Term Expires 2012 |
|  | Appointed |
| CEMETERY TRUSTEES <br> (1 elected each year for 3 year term) |  |
| Robert H. Rogers, Chr. | Term Expires 2010 |
| Virginia Chrisenton | Term Expires 2011 |
| Lawrence, Cassidy, Treasurer | Term Expires 2012 |
| LIBRARY TRUSTEES <br> (1or 2 elected each year for 3 year term) |  |
| Robert H. Rogers, Chr. | Term Expires 2010 |
| Sally B. Curran, Treasurer | Term Expires 2010 |
| Ann Harkleroad | Term Expires 2011 |
| Nadine Preftakes | Term Expires 2012 |
| Chase Wilson Roeper (resigned) | Term Expires 2012 |

TRUSTEES OF TRUST FUNDS
(1 elected each year for 3 year term)
Sherri Finch
Steven Brooks, Chr.
Sally Reynolds

Term Expires 2010
Term Expires 2011
Term Expires 2012

SUPERVISORS OF THE CHECKLIST
(1 elected every other year for 6 year term)
Maria Brown
Term Expires 2010
Stephanie Roper
Term Expires 2012
Jessie Salisbury
Term Expires 2014
BUDGET COMMITTEE
(3 elected each year for 3 year term-plus 1 selectman and 1 school board member)

Arnold A. Byam III (resigned-Andrew Roeper appointed)
Walter M. Holland
Bruce A. Houston
William J. Ball
Kevin Boette
Karen Grybko
Francis Bujak
Lorraine A. Strube
James Button
Donald Guertin
Burton Reynolds, Chr.

Term Expires 2010
Term Expires 2010
Term Expires 2010
Term Expires 2011
Term Expires 2011
Term Expires 2011
For the School Board
For the Selectmen
Term Expires 2012
Term Expires 2012
Term Expires 2012

> ZONING BOARD OF ADJUSTMENT
> (5 members, 3 year terms - As of 2008 Elected)

Michael Atkins
Steven Brooks
Thomas Chrisenton
David Roemer, Chr.
Karen Grybko
ALTERNATES (appointed by the ZBA)
Trish Santos, Alternate
John Redemske, Alternate

Term Expires 2010
Term Expires 2011
Term Expires 2011
Term Expires 2012
Term Expires 2012
Term Expires 2012
Term Expires 2012

## APPOINTED BY THE BOARD OF SELECTMEN

## TOWN ADMINISTRATOR

## Jim Bingham

Kate Thorndike, Selectmen’s Assistant
Kay Hopkins, Office Assistant

FIRE CHIEF
Rick McQuade
Mickey Leavitt, Rescue Chief
Brian Smith, $1^{\text {st }}$ Assistant Chief
Arnold Byam, $2^{\text {nd }}$ Assistant Chief
POLICE ADMINISTRATOR
Michael T. French, Administrative Advisor
Kevin Maxwell, Officer-in-Charge.

Mark S. Chase
Tim Broderick
ROAD AGENT
Kent M. Perry
Melvin D. Rossi Ronald Dunn
Steve Vergato

## AMBULANCE CHIEF

Gary Zirpolo

## EMERGENCY MANGEMENT DIRECTOR

Steven M. Brown

## LOCAL EMERGENCY PLANNING COMMITTEE (LEPC)

Steven M. Brown, Chair
James Button
Jim Bingham

Cynthia Geiger
Gary Zirpolo
Richard McQuade

Kent Perry
Donald Sawin
Susan Tussing

FOREST FIRE WARDENS
Rick McQuade, State Appointed Mickey Leavitt, Deputy Arnold Byam, Deputy

Chris Horn, Deputy
Sean Magoon, Deputy
Jim Whitmore, Deputy
Brian Smith, Deputy

Ted Waterman, Deputy

## HEALTH OFFICER

Cynthia Geiger, RN
Recommended by Selectmen, appointed by State

## WELFARE DIRECTOR

Jim Bingham
Kate Thorndike, Deputy Director

## BUILDING INSPECTOR/CODE ENFORCEMENT OFFICER

Richard Howe

TOWN ASSESSOR
Todd Haywood, CNHA
TOWN COUNSEL
William R. Drescher, Esq

TOWN FORESTER
David Buxton
AUDITORS
Plodzik \& Sanderson

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

William Ball
Thomas Chrisenton, Vice Chair
Michael Decubellis
Tracey Turner
Arnold A. Byam, III
Robert Rogers, Chair
Bret Mader
ALTERNATES
Julie Zebuhr
Ronald Bosquet (resigned)
Raymond Humphreys
Larry LaRouche
Pauline Ball, Clerk

Term Expires 2010
Term Expires 2010
Term Expires 2011
Term Expires 2011
For the Selectmen
Term Expires 2012
Term Expires 2012
Term Expires 2010
Term Expires 2011
Term Expires 2011
Term Expires 2012
Term Expires 2012

HERITAGE COMMISSION
(1 member appointed each year for 3 year term plus 1 selectman and 1 Planning Board member)
Jessie Salisbury
Jen Dumont, Chair
Stephanie Roper
Robert Rogers
Lorraine Strube
Term Expires 2010
Term Expires 2011
Term Expires 2010
For the Planning Bd.
For the Selectmen
ALTERNATE
Term Expires 2009
Term Expires 2011

## CONSERVATION COMMISSION

(5 Regular Members - 3 Alternates)

Pauline Ball
Sharon Slater
Robert Nields
Michael Decubellis, Chair
Andrew P. Roeper
ALTERNATES
$\qquad$
MEETINGHOUSE COMMITTEE
Walter Holland
Jessie Salisbury
Lucy Schmidt
Andrew P. Roeper, Chair
ALTERNATES
Clayton Brown, Alternate

Term Expires 2010
Term Expires 2011
Term Expires 2011
Term Expires 2012
Term Expires 2012
Term Expires 2009
Term Expires 2010

Term Expires 2010
Term Expires 2010
Term Expires 2011
Term Expires 2012
Term Expires 2010

# BUILDINGS AND GROUNDS 

Brenda McQuade, Buildings
Ian Howe, Lead Grounds
Michael Rolke, Grounds
Christopher Morse, Grounds

## WILTON RECYCLING CENTER

Steven M. Brown
For the Selectmen

## WILTON/LYNDEBOROUGH/TEMPLE AMBULANCE ASSOCIATION BOARD

Lorraine A. Strube
For the Selectmen

## LIBRARIAN (APPOINTED BY THE LIBRARY TRUSTEES) Brenda Cassidy <br> Carole Thompson, Administrative Assistant

CAPITAL IMPROVEMENT PLAN
(Appointed by the Planning Board)

| Burton Reynolds, Chair | Jim Button | Mary Alice Fullerton |
| :--- | :--- | :--- |
| Pauline Ball | Bill Ball | Karen Grybko |
| Ray Humphreys (for the Planning Board) | Bob Lewis |  |

## OTHER ELECTED OFFICIALS:

## COUNTY COMMISSIONER

Carole H. Holden

REPRESENTATIVES TO THE GENERAL COURT

Frank R. Holden
Linda T. Foster

Robert D. Mead
William L. O’Brien

STATE SENATOR
Sheila Roberge

## EXECUTIVE COUNCILOR

Debora Pignatelli

## 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 ninth ( $9^{\text {th }}$ ) day of March 2010 at eight 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 thirteenth $\left(13^{\text {th }}\right)$ day of March 2010 at ten of the clock in the morning, to act upon Articles 6 through 22:

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

Article 2. Are you in favor of establishing a Historic District, to overlay Rural Lands I in Lyndeborough Center? The rules and regulations of the underlying district, plus other applicable ordinances, would apply to the district in addition to Historic District regulations.
The proposed Lyndeborough Center Historic District boundaries are defined as Map 221, lots 2, 3, 4, and 5, which includes the Center Cemetery, an apple orchard, the former Highway Garage, Town Hall, and Town Pound with all of the common areas; and the United Church building; but does not include the field behind the Town Hall.

## Section 1: Purpose:

It is hereby declared as a matter of public policy that the recognition, preservation, enhancement and continued use of the buildings, structures, and the area of Lyndeborough Center having historical, architectural, and cultural significance, are required in the interest of cultural enrichment, health and general welfare of the community. The purposes of this ordinance are to:
(a) safeguard the heritage of Lyndeborough Center by providing for the protection of the Town Hall, the Center Church building, the Town Pound, the flag pole, the time capsule, former town barn and the common area;
(b) promote the public and private use of structures and areas within the historic district;
(c) supervise the upkeep and repair of the buildings and grounds in the historic district.

Section 2: Criteria

Criteria for the designation of the historic district shall be the same as set forth in 36 CFR 60 ("Code of Federal Regulations" Chapter 36, part 60, as published in the Federal Register.)

Article 3. Are you in favor of creating a Historic District Commission to oversee the Historic District as created?

## Section 1: Membership

a) The membership of the Historic District Commission shall consist of five members and two alternates. All members must be residents of Lyndeborough and must have demonstrated interest and ability to understand, appreciate, and promote the purposes of the Historic District.
b) One member shall be a member of the Board of Selectmen, or its designee, and one member shall be a member of the Planning Board. Other members, including alternates, shall include:
i. a member of another land use board;
ii. a member of the Historical Society;
iii. a member of the United Church of Lyndeborough;
iv. and in so far as possible, an abutter to the Historic District.

Section 2: Terms of office, vacancies and removal
a) Members shall be appointed by the Selectmen for three year terms. Other than the selectman member, the initial appointments shall be staggered so that two members are elected for three years, two members are elected for two years, and two members are elected for one year.
b) The Selectmen shall act within sixty (60) days to fill a vacancy, including expired terms. Vacancies shall be filled as provided by RSA 673:13.
c) Members may be removed for cause as provided by RSA 673:13.
d) The Chairman may request the resignation of any member who fails to attend for four consecutive meetings without cause.

## Section 3: Officers/quorum

The commission shall annually elect a chairperson from the appointed members and may create other officers as it deems necessary. The term of every officer and chairperson elected by the Historic District Commission shall be for one year. Both the chairperson and other officers shall be eligible for reelection. Four members of the commission shall constitute a quorum.

Section 4: Meetings

Meetings of the Historic District Commission shall be held at the call of the chairperson and as such other times as the commission members shall determine, but not less than four times per year. Public notification and public hearings of the commission's actions shall be in conformance with RSA 91-A, and other applicable statutory requirements.

## Section 5: Powers and Duties of the Commission

In accordance with RSA 674:46, the Historic District Commission shall have the power to:
(a) establish rules and regulations for the conduct of business which are consistent with RSA 673; RSA 677; and in accordance with RSA 91-A;
(b) recommend and propose amendments and/or revisions to this article to the Planning Board;
(c) within the District, the Commission shall have the authority to regulate changes and alterations in the use and appearance of structures, and to maintain the town buildings in a manner consistent with the regulations of the National Register of Historic Places, and the New Hampshire Division of Historic Resources.

Article 4. Are you in favor of the adoption of the provisions of Chapter 79-F "Taxation of farm structures and land under farm structures" as an overlay zone throughout the Town of Lyndeborough as proposed by the Planning Board? The full text of this ordinance is on file with the Town Clerk at Citizens Hall, in accordance with the provisions of RSA 675:6 and RSA 675:7.

Article 5. Are you in favor of renewing the existing Town of Lyndeborough Growth Management Ordinance as proposed by the Planning Board? (This renewal is recommended by the Planning Board and will renew the existing growth ordinance for four years). A complete copy of the ordinance is available at the Town Clerk's office and is posted at Citizens’ Hall and at the Lyndeborough Post Office.

Article 6. 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 $(\$ 20,000)$ or, if married, a combined net income of less than
$(\$ 35,000)$; and own assets not in excess of $(\$ 52,000)$, excluding the value of the person's residence?

Article 7. 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 less than $(\$ 25,000)$ if single and $(\$ 35,000)$ if married, and own net assets not in excess of $(\$ 60,000)$ excluding the value of the actual residence and up to 2 acres or the minimum single family residential lot size specified in the local zoning ordinance?

Article 8. Shall the Town of Lyndeborough vote to modify the optional annual tax credit for war Veterans under the provisions of RSA 72:28 to increase the optional Veterans' tax credit from one hundred dollars (\$100) to three hundred (\$300)?

Article 9. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of one million five hundred nineteen thousand eight hundred thirty six dollars ( $\$ 1,519,836$ ), representing the operating budget for fiscal year 2010 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 10. To see if the Town of Lyndeborough will vote to close the Ambulance Capital Reserve Fund and the balance of three thousand six hundred five dollars $(\$ 3,605)$ plus accrued interest to date of withdrawal to be transferred to the town's general fund. (Majority vote required).

Article 11. To see if the town will vote to raise and appropriate the sum of twenty two thousand five hundred fifty dollars $(\$ 22,550)$ to make repairs \& renovations to the walls, floor and ceiling of the second floor large meeting room in Citizens' Hall. Five thousand seven hundred dollars ( $\$ 5,700$ ) will come from insurance reimbursement and sixteen thousand eight hundred fifty dollars $(\$ 16,850)$ to come from taxation; or take any other 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 twenty five thousand eight hundred dollars $(\$ 25,800)$ to be expended for the Library addition and to authorize the withdrawal of said amount from the Library Expansion Capital Reserve Fund created for that purpose, and, further, following such withdrawal, that the said Library Expansion Capital Reserve Fund be discontinued and any further finds therein to be transferred to the town's general fund; or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

Article 13. To see if the town will vote to raise and appropriate the sum of fifteen thousand dollars $(\$ 15,000)$ to complete the addition to the J. A. Tarbell Library; 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 will vote to raise and appropriate the sum of five thousand dollars $(\$ 5,000)$ to develop architectural plans for a proposed addition to Citizens' Hall in order to accommodate the Police Department; or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

Article 15. To see if the town will vote to establish a capital reserve fund (pursuant to RSA Ch. 35) for the purpose of building an addition to Citizens’ Hall in order to accommodate the Police Department space and personnel requirements and to raise and appropriate the sum of twenty five thousand dollars $(\$ 25,000)$ 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 16. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of eleven thousand dollars $(\$ 11,000)$ to be added to the Replacement of the Highway one ton truck capital reserve fund (acct. \# 4915-04-020); or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

Article 17. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty thousand dollars $(\$ 20,000)$ to be added to the capital reserve fund for the purpose of replacement of the Backhoe/Loader previously established; or take any other action relating thereto.
The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

Article 18. 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 Replacement of the 2002 Rescue Vehicle Capital Reserve Fund previously established; or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

Article 19. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of seventy thousand dollars $(\$ 70,000)$ to rehabilitate sections of Wilton Rd; or take any other action relating thereto.
The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

Article 20. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of three thousand dollars $(\$ 3,000)$ for the acquisition of a storage trailer/container in which to store supplies and resources to be used for emergency operations; or take any other action relating thereto.
The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

Article 21. To see if the Town of Lyndeborough will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President.

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

Article 22. Shall the Town of Lyndeborough prohibit vote counting concealed from human eye by method of computers or otherwise, and require that all method used for sorting and counting the votes in an election be publicly observable for full citizen oversight of the entire voting system (with the exception of voters casting of the secret ballot)? (Petition Article)

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 Town Report; or take any other action relating thereto. (Majority vote required).

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

Given unto our hands and seal, this $18^{\text {th }}$ day of February, 2010.

## BOARD OF SELECTMEN



A True Copy of Warrant - Attest:


Arnold A. Byam, III

|  |  | 2009 | 2009 | 2010 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Acct | Description | Approved | Actuals | Proposed | \$ (+1-) | \% (+\|-) |
| 4130 | Executive | 119,508 | 122,246 | 122,450 | 2,942 | 2.46\% |
| 4140 | Election,Reg, Vitals | 8,330 | 8,922 | 10,176 | 1,846 | 22.2\% |
| 4150 | Financial Administrations | 64,006 | 61,562 | 66,213 | 2,207 | 3.45\% |
| 4152 | Assessing | 15,050 | 14,098 | 32,600 | 17,550 | 116.6\% |
| 4153 | Legal | 20,000 | 16,259 | 20,000 | - | 0.00\% |
| 4155 | Personnel Administration | 228,812 | 196,801 | 225,876 | $(2,936)$ | -1.28\% |
| 4191 | Planning and Zoning | 5,425 | 2,319 | 4,430 | (995) | -18.34\% |
| 4194 | Government Buildings | 26,005 | 22,235 | 27,423 | 1,418 | 5.45\% |
| 4195 | Cemeteries | 14,305 | 11,215 | 13,650 | (655) | -4.58\% |
| 4196 | Other Insurance | 21,958 | 22,719 | 23,890 | 1,932 | 8.80\% |
| 4197 | Regional Planning | 1,821 | 1,278 | 1,844 | 23 | 1.26\% |
| 4210 | Police Department | 205,951 | 205,312 | 207,846 | 1,895 | 0.92\% |
| 4215 | Ambulance | 27,880 | 27,879 | 46,782 | 18,902 | 67.80\% |
| 4220 | Fire Department | 70,996 | 68,632 | 73,472 | 2,476 | 3.49\% |
| 4240 | Building Inspection | 4,000 | 2,100 | 3,400 | (600) | -15.00\% |
| 4290 | Emergency Management | 200 | 192 | 1,282 | 1,082 | 541.00\% |
| 4311 | Highway Department Admin. | 77,593 | 86,927 | 78,192 | 599 | 0.77\% |
| 4312 | Highways and Streets | 420,542 | 383,559 | 429,383 | 8,841 | 2.10\% |
| 4316 | Street Lighting | 3,200 | 3,213 | 3,328 | 128 | 4.00\% |
| 4324 | Solid Waste | 80,662 | 80,662 | 55,894 | $(24,768)$ | -30.71\% |
| 4411 | Health Administration | 600 | 75 | 600 | - | 0.00\% |
| 4415 | Health Agencies \& Hospitals | 3,235 | 3,130 | 3,235 | - | 0.00\% |
| 4441 | Welfare | 27,100 | 17,546 | 26,100 | $(1,000)$ | -3.69\% |
| 4520 | Parks \& Recreation | 4,500 | 4,264 | 4,700 | 200 | 4.44\% |
| 4520 | Library | 28,266 | 28,550 | 33,317 | 5,051 | 17.87\% |
| 4583 | Patriotic Purposes | 1,200 | 1,221 | 1,250 | 50 | 4.17\% |
| 4589 | Other Cultural/Recreation | 2,000 | 2,000 | 2,500 | 500 | 25.00\% |
| 4590 | Heritage Commission | - | - | 1 |  |  |
| 4611 | Conservation | 350 | 200 | 1 | (349) | -99.71\% |
| 4723 | Tax Anticipation Note | 1 | - | 1 | - | 0.00\% |
| TOTAL | OPERATING BUDGET WARRANT | 1,483,496 | 1,395,116 | 1,519,836 | 36,340 | 2.45\% |
| 4915 | Payments to Capital Reserves | 28,000 | 28,000 | 44,000 | 16,000 | 57.1\% |
| 4900 | Warrant Articles (CIP Plan) |  |  | 25,000 | 25,000 |  |
| 4900 | Individual Warrant Articles | 262,015 | 260,018 | 109,850 | $(152,165)$ | -58\% |
| TOTAL | WARRANT ARTICLES | 290,015 | 288,018 | 178,850 | $(111,165)$ | -38.3\% |
| TOTAL | TOWN EXPENDITURES | 1,773,511 | 1,683,134 | 1,698,686 | $(74,825)$ | -4.22\% |
| 3100 | Revenue from Taxes | 51,000 | 51,523 | 41,100 | $(9,900)$ | -19.4\% |
| 3200 | Rev:Licenses/Permits/Fees | 279,670 | 268,340 | 276,220 | $(3,450)$ | -1.2\% |
| 3300 | Rev: Federal Government | 1,001 | 74,094 | 1,001 | - | 0.0\% |
| 3350 | Rev: State of NH | 167,345 | 171,165 | 171,453 | 4,108 | 2.5\% |
| 3400 | Rev: Charges for Service | 3,885 | 1,763 | 3,385 | (500) | -12.9\% |
| 3500 | Rev: Miscellaneous Sources | 161,515 | 185,744 | 41,100 | $(120,415)$ | -75\% |
| 3900 | Interfund Transfers | - | 75 | - | - |  |
| TOTAL | TOWN REVENUE | 664,416 | 752,704 | 534,259 | $(130,157)$ | -19.6\% |
| TOTAL | EXPENSES MINUS REVENUE | 1,109,095 | 930,430 | 1,164,427 | 55,332 | 4.99\% |


| Operating Budget | 2009 | 2009 | 2010 |
| :---: | :---: | :---: | :---: |
|  | Budget | Actual | Proposed |
| 4130 EXECUTIVE |  |  |  |
| 4130-01-130 Wages: Selectmen | 5,280 | 5,280 | 5,280 |
| 4130-01-390 Contracted Services | 500 | - | 1,000 |
| 4130-01-391 Public Notices | 750 | 740 | 500 |
| 4130-01-550 Town Report | 1,600 | 1,702 | 1,600 |
| 4130-01-560 Dues and Subscriptions | 1,900 | 1,779 | 1,900 |
| 4130-01-900 Selectmen Misc. Expense | 500 | 482 | 500 |
| 4130-02-110 Wages: Office Staff Full Time | 81,957 | 83,251 | 83,270 |
| 4130-01-112 Wages: Office Staff Part Time | 17,101 | 19,561 | 18,421 |
| 4130-02-390 Mileage/Training \& Conferences | 750 | 1,118 | 950 |
| 4130-02-341 Telephone/Fax/Internet | 3,870 | 4,018 | 4,248 |
| 4130-02-620 Office Supplies | 2,300 | 2,642 | 2,500 |
| 4130-02-621 Copier Expense | 1,200 | 848 | 980 |
| 4130-02-622 Office Equipment |  | - | 1 |
| 4130-02-625 Postage | 1,700 | 725 | 1,000 |
| 4130-03-130 Wages: Moderator | 100 | 100 | 300 |
| Total 4130 Executive | 119,508 | 122,246 | 122,450 |
| 4140 ELECTION, REGISTRATION AND VITAL STATISTICS |  |  |  |
| 4140-01-112 Wages: Deputy Clerk | 6,458 | 8,182 | 7,946 |
| 4140-03-121 Wages: Ballot Clerk | 192 | 244 | 786 |
| 4140-03-130 Wages: Supervisor of the Checklist | 480 | 424 | 1,044 |
| 4140-03-620 Election Admin. \& Registration | 400 | 72 | 400 |
| 4140-03-621 Vital Statistics | 800 | - | - |
| Total 4140 Election, Reg. and Vital Statistics | 8,330 | 8,922 | 10,176 |
| 4150 FINANCIAL ADMINISTRATION |  |  |  |
| 4150-01-130 Wages: Trustees of Trust Fund | 350 | 350 | 350 |
| 4150-01-610 Trustees of Trust Funds Expense | 50 | - | 1 |
| 4150-02-301 Financial Audit | 13,000 | 12,019 | 12,500 |
| 4150-03-390 Town Forester | 500 | - | 2,000 |
| 4150-04-130 Wages: Town Clerk/Tax Collector | 34,680 | 34,680 | 34,680 |
| 4150-04-610 Clerk/Collector Expense | 2,000 | 2,043 | 3,046 |
| 4150-04-611 Tax Lien Expense | 1,000 | 1,762 | 1,710 |
| 4150-04-612 Tax Bills and Warrants | 1,200 | 924 | 950 |
| 4150-05-130 Wages: Treasurer | 2,426 | 2,426 | 2,426 |
| 4150-05-390 Payroll Services | 700 | 517 | 600 |
| 4150-05-391 Bank Fees | 600 | 22 | 350 |
| 4150-05-610 Treasurer Supplies/Mileage | 1,200 | 1,239 | 1,150 |
| 4150-09-610 Budget Committee Expense | 50 | - | 50 |
| 4150-06-392 Computer Software \& Tech Support | 5,750 | 4,796 | 5,500 |
| 4150-06-393 Computer Expense \& Upgrade | 500 | 784 | 900 |
| Total 4150 Financial Administration | 64,006 | 61,562 | 66,213 |
| 4152 ASSESSING |  |  |  |
| 4152-03-312 Town Assessor | 8,300 | 7,490 | 25,750 |
| 4152-03-392 Tax Map Updates | 2,000 | 1,881 | 2,000 |
| 4152-03-393 Assessing Software Support | 4,400 | 4,500 | 4,500 |
| 4152-03-610 Assessing Supplies/Deeds | 350 | 227 | 350 |
| Total 4152 Assessing | 15,050 | 14,098 | 32,600 |
| 4153 LEGAL |  |  |  |
| 4153-01-320 Legal Expenses | 20,000 | 16,259 | 20,000 |
| Total 4153 Legal | 20,000 | 16,259 | 20,000 |

## DETAIL - 2010 PROPOSED BUDGET

| Operating Budget | $\begin{array}{r}2009 \\ \text { Budget } \\ \hline\end{array}$ | $\begin{array}{r} 2009 \\ \text { Actual } \end{array}$ | $\begin{array}{r} 2010 \\ \text { Proposed } \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: |
| 4155 PERSONNEL ADMINISTRATION |  |  |  |
| 4155-02-210 Health Insurance | 126,000 | 116,746 | 132,766 |
| 4155-02-211 Dental Insurance | 8,718 | 6,575 | 7,182 |
| 4155-02-215 Life Insurance | 978 | 922 | 992 |
| 4155-02-218 Short Term Disability | 2,733 | 2,171 | 2,627 |
| 4155-02-219 Hartford Life \& Accident Insurance | 375 | 375 | 375 |
| 4155-02-220 Town Share Social Security | 33,195 | 21,504 | 26,040 |
| 4155-02-225 Town Share Medicare | 7,763 | 6,019 | 7,250 |
| 4155-02-230 Town Share Police Retirement | 11,350 | 9,551 | 8,769 |
| 4155-02-231 Town Share Valic Retirement | 9,300 | 7,459 | 9,300 |
| 4155-02-250 Unemployment Compensation | 5,200 | 6,222 | 7,818 |
| 4155-02-260 Worker's Compensation | 15,200 | 15,164 | 15,200 |
| 4155-02-290 Human Resources Administration | 1,500 | 722 | 1,500 |
| 4155-02-291 Tuition Reimbursement | 500 | - | 1,000 |
| 4155-02-292 Merit Pay Increases | 5,300 | 3,371 | 4,357 |
| 4155-02-350 Med., Health \&Safety Requirements | 700 | - | 700 |
| Total 4155 Personnel Administration | 228,812 | 196,801 | 225,876 |
| 4191 PLANNING AND ZONING |  |  |  |
| 4191-01-112 Wages: Planning Board Clerical | 1,925 | 1,159 | 1,930 |
| 4191-01-610 Planning Board Expense | 3,000 | 691 | 2,000 |
| 4191-02-112 Wages: ZBA Clerical | - | - | - |
| 4191-02-610 ZBA Expense | 500 | 469 | 500 |
| Total 4191 Planning and Zoning | 5,425 | 2,319 | 4,430 |
| 4194 GOVERNMENT BUILDINGS/ GROUNDS |  |  |  |
| 4194-01-112 Wages: Citizens' Hall Custodial | 3,380 | 2,733 | 3,518 |
| 4194-01-360 Citizens' Hall Maint. Supplies | 2,100 | 3,171 | 1,800 |
| 4194-01-410 Citizens' Hall Electricity | 3,250 | 3,271 | 3,600 |
| 4194-01-411 Citizens' Hall Heating Fuel | 5,565 | 5,214 | 5,175 |
| 4194-01-430 Citizens' Hall General Repairs | 3,500 | 3,028 | 5,000 |
| 4194-01-341 Building Safety | 1,350 | 1,267 | 1,350 |
| 4194-02-112 Wages: Center Hall Custodial | 560 | 247 | 560 |
| 4194-02-360 Center Hall Maint. Supplies | 100 | 378 | 80 |
| 4194-02-410 Center Hall Electricity | 600 | 442 | 540 |
| 4194-02-411 Center Hall Heating Fuel | 1,600 | 1,799 | 1,800 |
| 4194-02-430 Center Hall General Repairs | 4,000 | 685 | 4,000 |
| * 4194-03-112 Wages: Grounds | - | - | - |
| * 4194-03-410 Transportation | - | - | - |
| * 4191-03-411 Ground Equipment Expense | - | - | - |
| Total 4194 Government Buildings/Grounds | 26,005 | 22,235 | 27,423 |

*Funds from these line accts. Were moved to PIT Wages, Gas and Tools line accts. in Hwy budget.

| Operating Budget |  | $\begin{array}{r} 2009 \\ \text { Budget } \end{array}$ | $\begin{array}{r} 2009 \\ \text { Actual } \end{array}$ | $\begin{array}{r} 2010 \\ \text { Proposed } \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |
| 4195 CEMETERIES |  |  |  |  |
| 4195-01-112 | Wages: Cemetery Maintenance | 8,500 | 8,227 | 8,500 |
| 4195-01-113 | Burials Expense | 1,385 | - | 1,200 |
| 4195-01-390 | Contracted Services | 800 | 1,000 | 1,500 |
| 4195-01-391 | Transportation Contracting | 600 | 517 | 600 |
| 4195-01-392 | Tree Removal | 700 | - | - |
| 4195-01-393 | Mapping Project | 900 | 1,009 | 900 |
| 4195-01-635 | Gasoline | 150 | 144 | 150 |
| 4195-01-660 | Equipment Repair/Maintenance | 300 | 271 | 350 |
| 4195-01-661 | Oil/Supplies | 20 | - | - |
| 4195-01-680 | New Equipment | 600 | 47 | 300 |
| 4195-01-681 | Loam/Seed/Fertilizer | 250 | - | 50 |
| 4195-01-682 | Flags | 100 | - | 100 |
| 4195-01-690 | Improvement Projects | - | - | - |
| Total 4195 Ceme | eries | 14,305 | 11,215 | 13,650 |
| 4196 INSURANCE NOT OTHERWISE ALLOCATED |  |  |  |  |
| 4196-01-520 | Property and Liability Insurance | 20,958 | 21,719 | 22,890 |
| 4196-02-521 | Insurance Deductible | 1,000 | 1,000 | 1,000 |
| Total 4196 Insur | nce not Otherwise Allocated | 21,958 | 22,719 | 23,890 |
| 4197 REGIONAL PLANNING \& ADVERTISING |  |  |  |  |
| 4197-04-390 | NRPC Contracted Services | 500 | - | 500 |
| 4197-04-560 | NRPC Annual Dues | 1,321 | 1,278 | 1,344 |
| Total 4197 Regio | nal Planning \& Advertising | 1,821 | 1,278 | 1,844 |
| 4210 POLICE |  |  |  |  |
| 4210-01-110 | Wages: Full Time Officers | 82,098 | 71,571 | 89,461 |
| 4210-01-116 | Wages: Police Administrator | 23,400 | 34,067 | 6,700 |
| 4210-01-111 | Wages: Clerical | 3,500 | 1,469 | 11,016 |
| 4210-01-112 | Wages: Part Time | 44,337 | 49,002 | 42,387 |
| 4210-01-113 | Wages: Training | 2,500 | 1,444 | 3,600 |
| 4210-01-114 | Wages: Part Time Prosecutor | 1 | - | 1 |
| 4210-01-140 | Wages: Over Time | 3,800 | 8,624 | 8,955 |
| 4210-01-390 | Police Dispatching (County) | 12,000 | 12,000 | 12,000 |
| 4210-01-391 | Police Grants | 1,000 | - | 1,000 |
| 4210-04-290 | Firearms Expense | 2,000 | 2,382 | 2,000 |
| 4210-04-291 | Conferences \& Education | 500 | 500 | 2,000 |
| 4210-05-341 | Telephone/Cell Phone Expense | 3,500 | 3,063 | 3,600 |
| 4210-05-560 | Dues \& Associations | 225 | 25 | 225 |
| 4210-05-620 | Office Expense | 1,200 | 1,171 | 1,450 |
| 4210-05-635 | Vehicle Fuel | 11,400 | 6,140 | 10,000 |
| 4210-05-660 | Cruiser Maintenance/Repair | 4,500 | 4,134 | 4,000 |
| 4210-05-670 | Law Manuals | 400 | 281 | 300 |
| 4210-05-680 | Radio \& Radar Expense | 500 | 1,191 | 800 |
| 4210-05-681 | Uniform Expense | 2,000 | 2,001 | 2,000 |
| 4210-05-682 | Bullet Proof Vests | 1,200 | 1,267 | 1,200 |
| 4210-05-684 | Computer Equipment | 3,640 | 3,793 | 2,600 |
| 4210-05-685 | Equipment | 1,000 | 856 | 1,000 |
| 4210-05-690 | Photography Expense | 250 | 231 | 150 |
| 4210-06-683 | Dog Control | 1,000 | 100 | 500 |
| 4210-08-630 | Police Building Maintenance | - | - | 900 |
| 4210-06-685 | Miscellaneous Expense | - | - | 1 |
| Total 4210 Police |  | 205,951 | 205,312 | 207,846 |
| 4215 AMBULANCE |  |  |  |  |
| 4215-01-350 | Ambulance Service | 27,880 | 27,879 | 46,782 |
| Total 4215 Ambu | lance | 27,880 | 27,879 | 46,782 |


| Operating Budget | $\begin{array}{r} 2009 \\ \text { Budget } \end{array}$ | $2009$ Actual | $\begin{array}{r} 2010 \\ \text { Proposed } \end{array}$ |
| :---: | :---: | :---: | :---: |
| 4240 BUILDING INSPECTION |  |  |  |
| 4240-01-112 Fees: Build Insp./Code Enforcemt | 3,500 | 2,100 | 3,000 |
| 4240-01-610 Building Inspector Expenses | 500 | - | 400 |
| Total 4240 Building Inspection | 4,000 | 2,100 | 3,400 |
| 4290 EMERGENCY MANAGEMENT |  |  |  |
| 4290-01-341 TDS Enhanced 911 | - | - |  |
| 4290-01-390 Emergency Management Programs | - | 192 | 1,282 |
| 4290-01-391 Emergency Management Grants | 200 | - | - |
| Total 4290 Emergency Management | 200 | 192 | 1,282 |
| 4220 FIRE DEPARTMENT |  |  |  |
| 4220-01-341 Telephone | 1,680 | 1,555 | 1,680 |
| 4220-01-390 Fire Dispatching (KMA) | 15,000 | 15,144 | 16,345 |
| 4220-01-391 Fire Grants | 1 | - | 1 |
| 4220-01-560 Dues \& Associations | 520 | 820 | 650 |
| 4220-01-561 Hazmat Annual Dues | 600 | 596 | 650 |
| 4220-01-620 Office Supplies | 950 | 160 | 750 |
| 4220-01-640 Dumpster Services | 1 | - | - |
| 4220-02-112 Member Reimbursement | 13,005 | 13,003 | 13,005 |
| 4220-02-113 Stipend: Part Time Chief | 3,060 | 3,060 | 3,060 |
| 4220-02-610 Consumable Materials | 700 | 403 | 600 |
| 4220-02-630 Equipment Repair | 1,100 | 300 | 1,100 |
| 4220-02-680 Schedule Equipment Replacement | 8,090 | 8,400 | 8,200 |
| 4220-02-681 Turnout Gear Cleaning | 300 | 1,121 | 1,100 |
| 4220-02-682 New Equipment | 650 | 1,510 | 650 |
| 4220-02-683 Dry Hydrant | 2,000 | 2,218 | 1,500 |
| 4220-02-690 Forest Fires | 2,000 | - | 1,000 |
| 4220-04-290 Training | 2,250 | 3,176 | 1,800 |
| 4220-06-635 Gas and Diesel | 2,975 | 854 | 2,000 |
| 4220-06-660 Truck Maintenance | 5,370 | 5,500 | 7,315 |
| 4220-06-680 Radio Maintenance | 1,300 | 1,168 | 1,700 |
| 4220-08-410 Electric Service | 2,600 | 2,553 | 2,600 |
| 4220-08-411 Heating Fuel: Propane | 4,148 | 5,134 | 5,000 |
| 4220-08-630 Building Maintenance | 2,696 | 1,957 | 2,766 |
| Total 4220 Fire Department | 70,996 | 68,632 | 73,472 |
| 4316 STREETLIGHTING |  |  |  |
| 4316-01-410 Street Lighting | 3,200 | 3,213 | 3,328 |
| Total 4316 Street Lighting | 3,200 | 3,213 | 3,328 |



| Operating Budget | $\begin{array}{r} 2009 \\ \text { Budget } \end{array}$ | $\begin{array}{r} 2009 \\ \text { Actual } \end{array}$ | $\begin{array}{r} 2010 \\ \text { Proposed } \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: |
| 4324 SOLID WASTE |  |  |  |
| 4324-01-390 Wilton Recycling Center | 80,662 | 80,662 | 55,894 |
| Total 4324-4325 Solid Waste | 80,662 | 80,662 | 55,894 |
| 4411 HEALTH ADMINISTRATION |  |  |  |
| 4411-01-112 Wages: Public Health | 500 | - | 500 |
| 441-01-610 Health Administration Expense | 100 | 75 | 100 |
| Total Health Administration | 600 | 75 | 600 |
| 4415 HEALTH AGENCIES \& HOSPITALS |  |  |  |
| 4415-01-350 Home Health Services | 500 | 500 | 500 |
| 4415-01-390 Bridges for Domestic Violence | 200 | 200 | 200 |
| 4415-02-350 Monadnock Family Services | 2,235 | 2,235 | 2,235 |
| 4415-03-350 St. Joseph's Meals on Wheels | 300 | 195 | 300 |
| Total 4415 Heath Agencies \& Hopitals | 3,235 | 3,130 | 3,235 |
| 44414445 WELFARE |  |  |  |
| 4441-01-112 Wages: Welfare Director | - | - | - |
| 4441-01-610 Welfare Administration Expense | 100 | - | 100 |
| 4445-01-800 Direct Assistance | 27,000 | 17,546 | 26,000 |
| Total 44414445 Welfare | 27,100 | 17,546 | 26,100 |
| 4520 PARKS AND RECREATION |  |  |  |
| 4520-01-390 Wilton Youth Center/Goss Park | 4,500 | 4,264 | 4,700 |
| Total 4520 Parks and Recreation | 4,500 | 4,264 | 4,700 |
| 4520-01-390 LIBRARY |  |  |  |
| 4550-01-112 Library Wages | 16,441 | 16,725 | 18,592 |
| 4550-01-390 Library Expense | 11,825 | 11,825 | 14,725 |
| Total Library | 28,266 | 28,550 | 33,317 |
| 4583 PATRIOTIC PURPOSES |  |  |  |
| 4583-01-610 Memorial Day Observance | 1,200 | 1,221 | 1,250 |
| Total 4583 Patriotic Purposes | 1,200 | 1,221 | 1,250 |
| 4589 OTHER CULTURAL OR RECREATION |  |  |  |
| 4589-01-390 Town Communications | 2,000 | 2,000 | 2,500 |
| Total 4589 Other Cultural or Recreation | 2,000 | 2,000 | 2,500 |
| 4590 HERITAGE COMMISSION |  |  |  |
| 4590-01-100 Heritage Commission | - | - | 1 |
| Total 4590 Heritage Commission | - | - | 1 |
| 4611 CONSERVATION |  |  |  |
| 4611-02-610 Conservation Expense | 350 | 200 | 1 |
| Total 4611 Conservation Expense | 350 | 200 | 1 |
| 4723 TAX ANTICIPATION NOTES |  |  |  |
| 4723-01-981 Debt Service | 1 | - | 1 |
| Total 4723 Tax Anticipation Notes | 1 | - | 1 |
| TOTAL - OPERATING BUDGET | 1,483,496 | 1,395,116 | 1,519,836 |


| Operating Budg | get | $\begin{array}{r} 2009 \\ \text { Budget } \end{array}$ | $\begin{array}{r} 2009 \\ \text { Actual } \\ \hline \end{array}$ | $\begin{array}{r} 2010 \\ \text { Proposed } \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: |
| CIP PLAN EXPENDITURES |  |  |  |  |
| 4915 PAYMENTS TO CAPITAL RESERVE FUNDS |  |  |  |  |
| 4915-03-012 | 1984 Tanker Replacement | - | - | - |
| 4915-03-013 | 1994 Pumper Replacement | - | - | - |
| 4915-03-015 | 2002 Rescue Truck Replacement | 13,000 | 13,000 | 13,000 |
| 4915-04-015 | Police Vehicle Replacement | - | - | - |
| 4915-03-019 | Backhoe/Loader Replacement | 15,000 | 15,000 | 20,000 |
| 4915-04-020 | Highway One-Ton Replacement | - | - | 11,000 |
| Total 4915 Payme | ents to Capital Reserve Funds | 28,000 | 28,000 | 44,000 |
| 4900 WARRANT ARTICLES (PART OF CIP PLAN) (2010 Tax Impact Portion shown) |  |  |  |  |
| 4909-06-011 | Fire Station Renovation | - | - | - |
| 4909-10-016 | Road Improvement Project | - | - | - |
| 4909-10- | Police Dept. Addition | - | - | 25,000 |
| 4909-08-012 | Gulf Rd. Bridge Replacement | - | - | - |
| Total 4900 W | arrant Article (Part of CIP Plan) | - | - | 25,000 |
| INDIVIDUAL WARRANT ARTICLES |  |  |  |  |
| 4900 INDIVIDUAL WARRANT ARTICLES |  |  |  |  |
| 4909-10-012 | Architectural Plans for PD Addition |  |  | 5,000 |
| 4909-10-011 | Library Addition | - | - | 15,000 |
| 4909-10-009 | Citizen's Hall Meeting Room Repair | - | - | 16,850 |
| 4909-10-017 | Road Improvement Project- | 110,000 | 109,580 | 70,000 |
| 4909-04-015 | Police Vehicle Purchase | 29,000 | 29,000 | - |
| 4909-00-001 | Ambulance Purchase | 40,000 | 39,665 | - |
| 4910-10-018 | Emergency Mgmt. Storage Container | - | - | 3,000 |
| 4909-09-013 | Highway One-Ton Truck Purchase | 55,000 | 53,758 | - |
| 4909-06-018 | Accrued Int. fr. Library Addition Fund | 28,015 | 28,015 | - |
| Total 4900 Individual Warrant Articles |  | 262,015 | 260,018 | 109,850 |
| TOTAL TOWN EXPEN | NDITURES | 1,773,511 | 1,683,134 | 1,698,686 |
| REVENUES |  | 2009 | 2009 | 2010 |
| 3100 REVENUE FROM TAXES |  | Budget | Actual | Anticipated |
| 3120-01-000 | Land Use Change Tax | 12,000 | 3,700 | 4,500 |
| 3185-01-000 | Timber Yield Tax | 16,000 | 9,781 | 12,000 |
| 3187-01-000 | Excavation Tax | 1,000 | 277 | 600 |
| 3190-01-000 | Interest/Cost on Late Taxes | 22,000 | 37,765 | 24,000 |
| Total 3100 Revenue from Taxes |  | 51,000 | 51,523 | 41,100 |
| 3200 REVENUES FROM LICENSES, PERMITS, \& FEES |  |  |  |  |
| 3210-01-000 | Pole Petitions | 20 | 20 | 20 |
| 3210-04-000 | UCC Filings | 500 | 255 | 500 |
| 3220-01-000 | Motor Vehicle Permit (Decals) | 5,500 | 5,605 | 5,500 |
| 3220-02-000 | Motor Vehicle Registration Fees | 260,000 | 253,889 | 260,000 |
| 3220-04-000 | Motor Vehicle Title Fees | 700 | 712 | 700 |
| 3230-01-000 | Building Permits | 6,200 | 2,645 | 3,400 |
| 3290-01-000 | Dog Licenses and Fines | 2,050 | 1,563 | 1,750 |
| 3290-02-000 | Bad Check Fees and Fines | 200 | 46 | 200 |
| 3290-03-000 | Licenses/ Certified Copies | 1,000 | 742 | 900 |
| 3290-07-000 | Planning Board/ZBA Fees | 3,500 | 2,863 | 3,250 |
| Total Revenues fr | rom Licenses, Permits, \& Fees | 279,670 | 268,340 | 276,220 |
| 3300 REVENUES FROM FEDERAL GOVERNMENT |  |  |  |  |
| 3319-01-000 | FEMA Grants | 1 | 74,094 | 1 |
| 3319-02-000 | Other Grants | 1,000 | - | 1,000 |
| Total Revenues fr | rom Federal Government | 1,001 | 74,094 | 1,001 |



# BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE <br> OF: <br> LYNDEBOROUGH 

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

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2010 to December 31, 2010 or Fiscal Year From $\qquad$ to $\qquad$
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 17, 2010


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)271-3397

MS-7
Rev. 07/07

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ACCT.\# | PURPOSE OF APPROPRIATIONS <br> (RSA 32:3,V) | OP Bud. Warr. Art.\# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | $\begin{array}{r} \text { SEECTMEN'S } \\ \text { Ensuing } \\ \text { (RECOMMENDED) } \end{array}$ | PRROPRIATIONS <br> iscal Year <br> (NOT RECOMMENDED) | BUDGET COMMTT Ensuing RECOMMENDED | APPROPRIATIONS scal Year NOT RECOMMENDED |
| GENERAL GOVERNMENT |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4130-4139 | Executive | 9 | 119,508 | 122,246 | 122,450 |  | 122,450 |  |
| 4140-4149 | Election,Reg.\& Vital Statistics | 9 | 8,330 | 8,922 | 10,176 |  | 10,176 |  |
| 4150-4151 | Financial Administration | 9 | 64,006 | 61,562 | 66,213 |  | 66,213 |  |
| 4152 | Revaluation of Property | 9 | 15,050 | 14,098 | 32,600 |  | 32,600 |  |
| 4153 | Legal Expense | 9 | 20,000 | 16,259 | 20,000 |  | 20,000 |  |
| 4155-4159 | Personnel Administration | 9 | 228,812 | 196,801 | 225,876 |  | 225,876 |  |
| 4191-4193 | Planning \& Zoning | 9 | 5,426 | 2,319 | 4,430 |  | 4,430 |  |
| 4194 | General Government Buildings | 9 | 26,005 | 22,235 | 27,423 |  | 27,423 |  |
| 4195 | Cemeteries | 9 | 14,305 | 11,215 | 13,650 |  | 13,650 |  |
| 4196 | Insurance | 9 | 21,958 | 22,719 | 23,890 |  | 23,890 |  |
| 4197 | Advertising \& Regional Assoc. | 9 | 1,821 | 1,278 | 1,844 |  | 1,844 |  |
| 4199 | Other General Government |  |  |  |  |  |  |  |
| PUBLIC SAFETY |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4210-4214 | Police | 9 | 205,951 | 205,312 | 207,846 |  | 207,846 |  |
| 4215-4219 | Ambulance | 9 | 27,880 | 27,879 | 46,782 |  | 46,782 |  |
| 4220-4229 | Fire | 9 | 70,996 | 68,632 | 73,472 |  | 73,472 |  |
| 4240-4249 | Building Inspection | 9 | 4,000 | 2,100 | 3,400 |  | 3,400 |  |
| 4290-4298 | Emergency Management | 9 | 200 | 192 | 1,282 |  | 1,282 |  |
| 4299 | Other (Including Communications) |  |  |  |  |  |  |  |
| AIRPORTIAVIATION CENTER |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4301-4309 | Airport Operations |  |  |  |  |  |  |  |
| HIGHWAYS \& STREETS |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4311 | Administration | 9 | 77,593 | 86,927 | 78,192 |  | 78,192 |  |
| 4312 | Highways \& Streets | 9 | 420,542 | 383,559 | 429,383 |  | 429,383 |  |
| 4313 | Bridges |  | - | - |  |  |  |  |

LYNDEBOROUGH
FY 2010
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MS-7


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| ACCT.\# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud. Warr. Art.\# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year |  | PPROPRIATIONS <br> iscal Year (NOT RECOMMENDED) | BUDGET COMMTIE <br> Ensuing RECOMMENDED | APPROPRIATIONS <br> scal Year <br> NOT RECOMMENDED |
| CULTURE \& RECREATION |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4520-4529 | Parks \& Recreation | 9 | 4,500 | 4,264 | 4,700 |  | 4,700 |  |
| 4550-4559 | Library | 9 | 28,266 | 28,550 | 33,317 |  | 33,317 |  |
| 4583 | Patriotic Purposes | 9 | 1,200 | 1,221 | 1,250 |  | 1,250 |  |
| 4589 | Other Culture \& Recreation | 9 | 2,000 | 2,000 | 2,501 |  | 2,501 |  |
| CONSERVATION |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4611-4612 | Admin. \& Purch. of Nat. Resources | 9 | 350 | 200 | 1 |  | 1 |  |
| 4619 | Other Conservation |  |  |  |  |  |  |  |
| 4631-4632 REDEVELOPMNT \& HOUSING |  |  |  |  |  |  |  |  |
| 4651-4659 ECONOMIC DEVELOPMENT |  |  |  |  |  |  |  |  |
| DEBT SERVICE |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4711 | Princ.- Long Term Bonds \& Notes |  |  |  |  |  |  |  |
| 4721 | Interest-Long Term Bonds \& Notes |  |  |  |  |  |  |  |
| 4723 | Int. on Tax Anticipation Notes | 9 | 1 | - | 1 |  | 1 |  |
| 4790-4799 | Other Debt Service |  |  |  |  |  |  |  |
| CAPITAL OUTLAY |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4901 | Land |  |  |  |  |  |  |  |
| 4902 | Machinery, Vehicles \& Equipment |  |  |  |  |  |  |  |
| 4903 | Buildings |  |  |  |  |  |  |  |
| 4909 | Improvements Other Than Bldgs. |  |  |  |  |  |  |  |
| OPERATING TRANSFERS OUT |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 4912 | To Special Revenue Fund |  |  |  |  |  |  |  |
| 4913 | To Capital Projects Fund |  |  |  |  |  |  |  |
| 4914 | To Enterprise Fund |  |  |  |  |  |  |  |
| Sewer- |  |  |  |  |  |  |  |  |
| Water- |  |  |  |  |  |  |  |  |

ms-7 Budget - Town of LYNDEBOROUGH_ FY 2010

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| ACCT.\# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud. Warr. Art.\# | Appropriations <br> Prior Year As <br> Approved by DRA | Actual Expenditures Prior Year | SELECTMENS Ensuing (RECOMMENDED) | PPROPRIATIONS <br> iscal Year <br> (NOT RECOMMENDED) | BUDGET COMMTTE <br> Ensuing RECOMMENDED | S APPROPRIATIONS scal Year not recommended |
| OPERATING TRANSFERS OUT cont. |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| Electric- |  |  |  |  |  |  |  |  |
| Airport- |  |  |  |  |  |  |  |  |
| 4915 | To Capital Reserve Fund * |  |  |  |  |  |  |  |
| 4916 | To Exp.Tr.Fund-except \#4917 * |  |  |  |  |  |  |  |
| 4917 | To Health Maint. Trust Funds * |  |  |  |  |  |  |  |
| 4918 | To Nonexpendable Trust Funds |  |  |  |  |  |  |  |
| 4919 | To Fiduciary Funds |  |  |  |  |  |  |  |
| OPERATING BUDGET TOTAL |  |  | 1,483,497 | 1,395,116 | 1,519,836 |  | 1,519,836 |  |

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

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PURPOSE OF APPROPRIATIONS
ACCT.\# (RSA 32:3,V)

| 4195 | 1984 Tanker CRF |  |  |  |  |  | - |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4195 | 1994 Fire Pumper CRF |  |  |  |  |  | - |  |  |  |  |
| 4195 | 02 Rescue Truck CRF | 18 |  | 13,000 | 13,000 |  | 13,000 |  |  | 13,000 |  |
| 4195 | Police Vehicle CRF |  |  |  |  |  | - |  |  |  |  |
| 4195 | Backhoe/Loader CRF | 17 |  | 15,000 | 15,000 |  | 20,000 |  |  | 20,000 |  |
| 4195 | Highway One-Ton CRF | 16 |  |  |  |  | 11,000 |  |  | 11,000 |  |
| 4195 | Police Dept. Addition CFR | 15 |  |  |  |  | 25,000 |  |  | 25,000 |  |
| 4195 |  |  |  |  |  |  |  |  |  |  |  |
| SPECIAL ARTICLES RECOMMENDED |  |  | \$ | 28,000 | XXXXXXXXX | \$ | 69,000 | XXXXXXXXX | \$ | 69,000 | XXXXXXXXX |

## **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.


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SELECTMENS APPROPRIATIONS
Ensuing Fiscal Year
BUDGET COMMTIEES APPROPRIATIONS

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5,000
25,800

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& \text { Ensuing Fiscal Year }
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| ACCT.\# | SOURCE OF REVENUE | Warr. Art.\# | Estimated Revenues Prior Year | Actual Revenues Prior Year | Estimated Revenues Ensuing Year |
| TAXES |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3120 | Land Use Change Taxes - General Fund |  | 3,700 | 3,700 | 4,500 |
| 3180 | Resident Taxes |  |  |  | - |
| 3185 | Timber Taxes |  | 6,000 | 9,781 | 12,000 |
| 3186 | Payment in Lieu of Taxes |  |  |  |  |
| 3189 | Other Taxes |  |  |  |  |
| 3190 | Interest \& Penalties on Delinquent Taxes |  | 31,000 | 37,765 | 24,000 |
|  | Inventory Penalties |  |  |  |  |
| 3187 | Excavation Tax (\$.02 cents per cu yd) |  | 200 | 277 | 600 |
| LICENSES, PERMITS \& FEES |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3210 | Business Licenses \& Permits |  | 375 | 275 | 520 |
| 3220 | Motor Vehicle Permit Fees |  | 250,000 | 260,206 | 266,200 |
| 3230 | Building Permits |  | 2,200 | 2,645 | 3,400 |
| 3290 | Other Licenses, Permits \& Fees |  | 2,100 | 5,214 | 6,100 |
| 3311-3319 | FROM FEDERAL GOVERNMENT |  | 74,093 | 74,094 | 1,001 |
| FROM STATE |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3351 | Shared Revenues |  | - | - | - |
| 3352 | Meals \& Rooms Tax Distribution |  | 79,944 | 79,944 | 75,000 |
| 3353 | Highway Block Grant |  | 79,877 | 79,877 | 83,586 |
| 3354 | Water Pollution Grant |  |  |  |  |
| 3355 | Housing \& Community Development |  |  |  |  |
| 3356 | State \& Federal Forest Land Reimbursement |  | 20 | 18 | 18 |
| 3357 | Flood Control Reimbursement |  |  |  |  |
| 3359 | Other (Including Railroad Tax) |  | - | 11,326 | 12,849 |
| 3379 | FROM OTHER GOVERNMENTS |  |  |  |  |
| CHARGES FOR SERVICES |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3401-3406 | Income from Departments |  | 1,100 | 1,763 | 3,885 |
| 3409 | Other Charges |  |  |  |  |
| MISCELLANEOUS REVENUES |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3501 | Sale of Municipal Property |  | 4,200 | 4,323 | 800 |
| 3502 | Interest on Investments |  | 1,200 | 1,560 | 2,500 |
| 3503-3509 | Other |  | 9,700 | 37,846 | 12,000 |
| INTERFUND OPERATING TRANSFERS IN |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3912 | From Special Revenue Funds |  |  |  |  |
| 3913 | From Capital Projects Funds |  |  |  |  |


| 1 | 2 | 3 | 4 | 5 | 6 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| ACCT.\# | SOURCE OF REVENUE | Warr. Art.\# | Estimated Revenues Prior Year | Actual Revenues Prior Year | Estimated Revenues Ensuing Year |
| INTERFUND OPERATING TRANSFERS IN cont. |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3914 | From Enterprise Funds |  |  |  |  |
|  | Sewer - (Offset) |  |  |  |  |
| Water - (Offset) |  |  |  |  |  |
| Electric - (Offset) |  |  |  |  |  |
| Airport - (Offset) |  |  |  |  |  |
| 3915 | From Capital Reserve Funds | 10, 12 | 142,015 | 142,015 | 29,405 |
| 3916 | From Trust \& Fiduciary Funds |  | - | 75 | - |
| 3917 | Transfers from Conservation Funds |  |  |  |  |
| OTHER FINANCING SOURCES |  |  | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| 3934 | Proc. from Long Term Bonds \& Notes |  | 0 |  |  |
| Amounts VOTED From F/B ("Surplus") |  |  | 0 |  |  |
| Fund Balance ("Surplus") to Reduce Taxes |  |  | 92,000 | 92,000 |  |
| TOTAL ESTIMATED REVENUE \& CREDITS |  |  | \$ 779,724 | 752,704 | \$ 537,864 |

**BUDGET SUMMARY**

|  | PRIOR YEAR       <br>      SELECTMEN'S <br> ADOPTED BUDGET BUDGET COMMITTEE'S <br> RECOMMENDED BUDGET <br> RECOMMENDED BUDGET       |  |  |
| :--- | ---: | ---: | ---: |
| Operating Budget Appropriations Recommended (from pg. 5) | $\mathbf{1 , 4 8 3 , 4 9 7}$ | $\mathbf{1 , 5 1 9 , 8 3 6}$ | $\mathbf{1 , 5 1 9 , 8 3 6}$ |
| Special Warrant Articles Recommended (from pg. 6) | $\mathbf{2 8 , 0 0 0}$ | $\mathbf{6 9 , 0 0 0}$ | $\mathbf{6 9 , 0 0 0}$ |
| Individual Warrant Articles Recommended (from pg. 6) | $\mathbf{2 6 2 , 0 1 5}$ | $\mathbf{1 3 9 , 2 5 5}$ | $\mathbf{1 3 9 , 2 5 5}$ |
| TOTAL Appropriations Recommended | $\mathbf{1 , 7 7 3 , 5 1 2}$ | $\mathbf{1 , 7 2 8 , 0 9 1}$ | $\mathbf{1 , 7 2 8 , 0 9 1}$ |
| Less: Amount of Estimated Revenues \& Credits (from above) | $\mathbf{7 7 9 , 7 2 4}$ | $\mathbf{5 3 7 , 8 6 4}$ | $\mathbf{5 3 7 , 8 6 4}$ |
| Estimated Amount of Taxes to be Raised | $\mathbf{\$}$ | $\mathbf{9 9 3 , 7 8 8}$ | $\mathbf{1 , 1 9 0 , 2 2 7}$ |

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$ 171,851 (See Supplemental Schedule With 10\% Calculation)

## BUDGET COMMITTEE REPORT

The Budget Committee operates under the authority granted in RSA 32, the Municipal Budget Act. The overall goal of the committee is to assist voters in the prudent appropriation of funds. We do so by reviewing the Lyndeborough Central School budget as well as all the town department budgets. It is the responsibility of the committee to establish a budget for both the school and the town for the coming year. Voters may decrease our suggested spending levels by any amount they wish, but can only increase them by a maximum of $10 \%$. With the school consolidation being approved last year, a separate School Budget Committee now oversees both the elementary school and co-op school budgets. Our committee did meet with the School Board this budget season and provided input one last time.

Municipal spending is a function of the level of service the community wishes to fund. Department requests that reflect services previously approved, or that are for incremental changes, appear in the operating budget as a single warrant article. One-time requests or major changes are typically in their own warrant article. All the capital requests that are part of the Capital Improvement Plan are presented as separate warrant articles. The process is meant to expedite voting on the more routine and non-controversial subjects while making it easy to vote up or down all the other items. Participation in town affairs at the Town Meeting is an important and proud tradition. The Committee encourages all who can to attend.


Given the very difficult economic environment anticipated for 2010 the department heads, selectmen, and committee worked toward as minimal an increase as is responsible. The operating budget is up $\$ 36,000$ but the warrant articles total is down by $\$ 82,000$ for an overall expenditure total that is down by $\$ 46,000$. Unfortunately revenues will once again be down and they more than offset the expense savings. The level of tax rate increase will depend on the degree to which the economy improves in 2010 and our revenues thus improve.

The operating budget is always heavily influenced by employee wages and benefits. In general, wages are up $1 \%$. The merit dollars have been pooled under the Personnel Administration budget line for the Selectmen to award based on employee reviews. Health insurance costs continue to rise despite the change to a less expensive plan last year. Those currently eligible for health coverage pay $20 \%$ of the cost and the town $80 \%$.

Most department budgets have very modest changes. Approximately half of the operating budget increase is related to the revaluation of property required by law every five years. There is a one-time expense of $\$ 17,000$ for this service. Another large chunk is a change in how we budget for the ambulance service. It is no longer an independent organization but a part of the Town of Wilton governmental unit from which we purchase our
coverage. Thus we no longer have a capital reserve fund in our Capital Improvement Plan for a replacement ambulance. It is now factored into the yearly operating costs so while the operating budget is larger, the CIP is reduced. The other ambulance related increase is for improved communications support and that is costing another $\$ 5,000$. You will also see a larger than normal increase for the library due to the unknowns related to the changeover to the new addition. There are other increases but most are modest and by and large offset by a sizable reduction in funding for the Recycling Center. Their costs are down as the incinerator was closed and we moved to shipping trash to a landfill. That has ended up being more cost effective than burning on site.

As for town warrant articles, the Committee largely accepted the suggestions of the CIP Committee as proposed in their CIP plan. That plan saw a number of changes. Mainly, several of the routine Capital Reserve Funds for future vehicle purchases were either interrupted or deferred to better accommodate the new school bond and a repair project on Wilton Road. There is a request to repair the upstairs of Citizens Hall, to provide some additional funds for the library addition and some funds to plan the increase in space for the Police Department plus start a modest Capital Reserve Fund for the eventual construction.

While it is no longer our legal responsibility to oversee school spending the Committee did encourage the School Board and the new school budget committee to place a school addition on the warrant again. The reasons are three fold. First, we do now have kindergarten; it is required. In the long run it will be less costly and more convenient to have the physical facility for it here in town. Second, the state aid we have come to take for granted for school projects (called Building Aid) that in this instance will pay for $40 \%$ of the costs will be cut off come June 2010. No projects approved after that date will be funded while the legislature looks at the program and figures out how to work the ever increasing costs into a state budget that has serious problems. Likewise, the kindergarten aid of $75 \%$ is already in peril but a bill before the legislature will hopefully pass making the aid available one more time. Lastly, the addition will allow us to make improvements that are needed but with the State paying for $40 \%$ of it. These were outlined in detail in last year's report and will have to be done eventually. If done as routine repair projects, all the cost will fall on the Town. It is also hoped the additional room will allow us to offer more Special Education opportunities "in-house". Just one out-of-district placement can easily cost $\$ 40,000$ between busing and tuition. Such savings would almost cover the cost of the annual bond payment for the addition.

In closing, I would like to thank the members of the Budget Committee for their time and effort. The committee thanks the School Board, the Selectmen, and all the Department Heads for their cooperation. We also want to acknowledge the efforts of the Capital Improvement Committee for their difficult work in trying to address all the major capital needs of the town.

Respectfully submitted,
Burton Reynolds, Budget Committee Chairman
"Across the street from my house there are acres of woods. I like to find animal tracks with my dad in there. I would not want anything to happen to it because it is so beautiful and has a lot of nature."
Nora-Grade 4

The CIP is the process of reviewing the capital needs of the town and school and developing a savings and spending plan so as to minimize severe swings in our capital costs. The overall goal of the plan is to fund these needs in a way that, from year to year, results in a minimal impact on the tax rate. One of the chief financial tools used to accomplish these results are Capital Reserve Funds or CRFs. These voter established funds allow money to be set aside in an interest 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 LCS School Board prepares the one for the 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 brief remarks to help explain what is taking place with the various accounts in the plan.

Fire Department: Each truck is listed with a proposed date for replacement. In general, the life of a truck is around 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. Given the tough economic times it was decided to take a break in funding the CRF for the ' 94 pumper replacement (we will replace only the chassis with the plastic tank from the current tanker being installed on the new truck). The Fire Chief also felt the ' 84 tanker was in good enough condition that its replacement could be delayed until 2014. As for the pumpers, the CRF for the ' 94 will resume in 2011 and one for the ' 05 truck will begin in 2012. The ' 02 Rescue Truck has held-up well so the plan is to replace only the "box" in 2011. The substation concept placeholder now is assuming a building near the center to better serve the town. Further refinement will take place over the next few years. For now, a cost of $\$ 250,000$ is the estimate with the cost being funded via a bond.

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 rather than the Crown Vic sedan and the Expedition we have now. 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. Replacement of the ' 05 sedan is due in 2010 though it may get moved out one additional year.

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, only the large backhoe/loader CRF (based on purchasing a used machine in 2013) is being funded in 2010 plus the ' 07 one ton CRF is starting. One point about the two backhoes in the plan: Most Highway Departments have a loader; we do not. The ' 99 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: A new ambulance was purchased in 2009. The ambulance service is now a part of the town of Wilton governance rather than being independent. With this change it has been decided Lyndeborough will place some funds for an ambulance replacement as part of its annual operating budget allocation for sharing the service with Wilton. Given this change, there is no longer a need for an ambulance CRF.

Schools: The "school bond committed funds" listing at the bottom of the plan worksheet page is for the ongoing CO-OP bond being funded within the school operating budget. The "LCS Addition" is a 10 year bond to fund the proposed kindergarten program and one additional classroom. There remain questions about state funding and whether an article is on the 2010 warrant for an addition or not. Also, a larger addition could be presented but if so, the bond will be for a longer period with the annual expense being fairly close to what is in the plan.

Library: Construction of the addition has begun. While the CIP has no additional funds for the library addition, the Trustees may place an article on the warrant for a modest amount depending how well the fund raising effort matches construction costs.

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. 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. The operating budget primarily funds maintenance of the roads plus minor road improvement projects. For now, there is only one project in the plan and that is for 2010. Funds would be used to replace several culverts on and just off Wilton Road, involve the reclamation of the current roadway (chewing-up the pavement), improving the materials in the road base, and repaving it at a cost of \$70,000.
A facilities study was proposed at a cost of $\$ 50,000$. The focus was to be fire and police space needs. Those on CIP pointed out that a committee had already prepared a very thorough report on this topic. The Fire Department has invested in improvements to the station in recent years and was not in need of new facilities anytime soon. The focus should really be on the police department and their space needs. It was the committee's recommendation that the Selectmen speak with local contractors to get a sense of what it
would cost to improve conditions for the police at Citizens Hall and then put any money they and the Budget Committee feel can be committed in 2010 toward the actual construction.

The CIP Committee would like to thank the Selectmen, the School Board, and the Department Heads for their assistance in preparing the CIP for 2010-2015.

Respectfully Submitted, Burton Reynolds


CHLOE-GRADE 1

[^0]CAPITAL IMPROVEMENT PLAN 2010-2015

| $8{ }^{\text {(10) }}$ | Department/Project (Cycle) | Project Due | Cost w/o Debt Svc | $\begin{array}{r} \text { Paid prior } \\ \text { to } 2010 \\ \hline \end{array}$ | Remaining Payments | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | $\begin{aligned} & \text { TOTAL } \\ & \text { 2010-2015 } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Fire Department |  |  |  |  |  |  |  |  |  |  |  |
| $B$ | 84 Tanker \#2 (Chassis) CR (28 yrs) | 2014 | 150,000 | 107,000 | 4 |  | 15,000 | 15,000 | 15,000 | 15,000 |  | 60,000 |
| $B$ | 94 Pumper Eng \#5 Repl CR (28 yrs) | 2022 | 350,000 | 113,000 | 12 |  | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 100,000 |
| C | Fire Station Substation (5 YR Bond) | 2014 | 250,000 | 18,000 | 5 |  |  |  |  | 50,000 | 47,000 | 97,000 |
| $B$ | 02 Rescue (Body Only) CR (9 yrs) | 2011 | 75,000 | 51,000 | 3 | 13,000 | 13,000 |  |  |  |  | 26,000 |
| $B$ | 05 Pumper CR (28 yrs) Police Department | 2033 | 405,000 | 0 | 22 |  |  | 19,000 | 19,000 | 19,000 | 19,000 | 76,000 |
| $B$ | 05 Sedan Replacement CR (4 yrs) | 2010 | 29,000 | 27,000 | 1 | 2,000 |  |  |  |  |  | 2,000 |
| B | 09 4WD Replacement CR (4 yrs) | 2013 | 32,000 | 0 | 3 |  | 11,000 | 10,000 | 10,000 |  |  | 31,000 |
| $B$ | 10 4WD Replacement CR (4 yrs) Highway Department | 2014 | 33,000 | 0 | 3 |  |  | 11,000 | 11,000 | 11,000 |  | 33,000 |
| C | 08 Volvo Truck Repl. CR (15 yrs) | 2023 | 210,000 | 0 | 13 |  | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 80,000 |
| C | 02 Mack Truck Repl CR (15 yrs) | 2017 | 175,000 | 18,000 | 7 |  | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 115,000 |
| C | 02 Grader Repl CR (20 yrs) | 2022 | 320,000 | 19,000 | 12 |  | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
| C | 07 One Ton Repl CR (9 yrs) | 2016 | 78,000 | 0 | 7 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 66,000 |
|  | 09 One Ton Repl CR (9 yrs) | 2018 | 83,000 | 0 | 8 |  | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 60,000 |
| C | 08 Backhoe Repl CR (15 yrs) | 2023 | 135,000 | 0 | 8 |  |  |  |  |  | 17,000 | 17,000 |
| C | 99 Backhoe/LDR Repl CR (15 yrs) Selectmen | 2013 | 95,000 | 17,000 | 6 | 20,000 | 20,000 | 20,000 | 20,000 |  |  | 80,000 |
|  | None | N/A |  |  |  |  |  |  |  |  |  |  |
|  | Recycling Center Ambulance | N/A |  |  |  |  |  |  |  |  |  |  |
| $B$ | 09 Vehicle Repl Schools | N/A |  |  |  |  |  |  |  |  |  |  |
| C | LCS Addition (10yr Bond) Library | 2010 | 455,000 | 0 | 10 | 14,000 | 52,000 | 48,000 | 46,000 | 43,000 | 41,000 | 244,000 |
|  | None | N/A |  | 253,000 |  |  |  |  |  |  |  |  |
|  | Infrastructure |  |  |  |  |  |  |  |  |  |  |  |
| C | Road Improvements | 2010 |  | 0 |  | 70,000 | 0 | 0 | 0 | 0 |  | 70,000 |
| C | Police/Fire Space Study | 2010 |  | 0 |  | 50,000 | 0 | 0 | 0 | 0 |  | 50,000 |
|  | YRLY CIP SUBTOTAL |  |  |  |  | 180,000 | 218,000 | 230,000 | 228,000 | 245,000 | 231,000 |  |
|  | *COOP BOND COMMITTED FUNDS |  |  |  |  | 117,000 | 112,000 | 107,000 | 101,000 | 96,000 | 91,000 |  |
|  | YRLY CIP TOTAL |  |  |  |  | 297,000 | 330,000 | 337,000 | 329,000 | 341,000 | 322,000 | 1,956,000 |

## SELECTMEN'S REPORT 2009

In any given year the tasks that are presented to the town are many and varied. Though the obvious responsibilities such as financial oversight, personnel management and infrastructure maintenance and development are in the forefront, the board must consider policies and processes that will strengthen our foundation in order to promote fairness, stability and consistency throughout all departments.

Within that framework, there needs to be a balance that not only moves the town forward within affordable limits, but maintains our highly desirable sense of community that makes Lyndeborough the place we want to call home. Innovation and determination defines our spirit, in times, good \& bad, neighbor helping neighbor is prevalent and we come through it even stronger. We are a community, in the truest sense, because all of you have made it so.

This board is charged with managing the prudential affairs of the town. Within that scope, selectmen need to work as a team to steer the town through the best and worst of times utilizing as its' compass, the voice of the people. During the year, we reviewed and updated qualifications for the Disabled and Elderly exemptions as well as suggest to you an increase in the Veterans' tax credit. These amendments are presented in the warrant. We reviewed and granted two barn preservation easements. The new Gulf Road Bridge was completed and opened. We brought on two new police officers. Filling a part-time opening is Jake Poole and full-time opening was filled by Keith Hervieux. Officer Hervieux was given an appreciation dinner after he notified us he had been called up to active duty. He has since joined with US forces in Afghanistan. Many turned out to thank him, meet his family and wish him well. We all look forward to a speedy and safe return within several months.

The Selectmen's office along with Department heads worked through a maze of government forms and applications that resulted in a $\$ 74,000$ pay out from FEMA for damages caused by the December ' 08 ice storm. Our office, later in the year, was awarded a third place finish for their exceptional work on the 2008 Town Report.

After several years of water damage to the interior of Citizens' Hall, the roof was replaced in December. With that complete, we can move into the next phase of repairs to the interior walls and ceiling. We have been soliciting estimates for that project.

The board began perambulation of the Lyndeborough/Greenfield town line and will complete the walk this spring.

The Swartz Family Trust generously bequeathed $\$ 25,000$ to both the Fire Department and Library. Jerry Rand, at 94, gave the town a conservation easement protecting over 170 acres of prime land. Jerry was also presented with the Boston Post Cane at a ceremony, including many friends and family, at his home.

Community events included the monthly Community suppers, Memorial Day Observance and Parade, summer Farmers' Market and Community weekend. If you haven't attended these events, watch for announcements and mark your calendars for the dates this year. It's a great way to get involved with your community.

We're in the process of preparing for a town-wide revaluation of all properties. This is a requirement set forth by the Department of Revenue and work should begin by late spring/early summer. As soon as a time line is established, we will publish a notice in the paper and send out a mailing to advise you of the process.

The end of the year brought closure to the Basinas legal issue which will now allow us to focus on the administration of the department as well as look at the space issue component. We will again review the report submitted by the Police Study Committee, fine tune objectives and position descriptions and put forward and organizational plan that will meet the needs of the town.

We would like to acknowledge Mark Chase who has been in the employ of the town, in the Highway Department, for 10 years. Mark, we appreciate all you do and thank you for your commitment to this community and your dedication to your job.

We also thank all the members of boards and committees, our very special employees and department heads-- and, all of you, for a job well done this past year.

In closing, we invite you to attend any or all of our board meetings. We meet, currently, on Wednesday evenings at 6:30. At 7:30 we hold an Open forum where you can voice your questions, opinions or share news. We always value your comments and mostly your participation in the process. Our progress and success is only achievable when we work together. That's the sense of community that will keep Lyndeborough strong for generations to come.

Respectfully,
Lorraine A. Strube for
The Board of Selectmen
"Fields are conservation lands that have flowers and lots of grass. Pinnacle Mountain is conservation land. I take care of it by picking up trash." Mackenzie-Grade 2

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.

In recent years, the federal Help America Vote Act (or HAVA) was initiated to guard against voter fraud. Supervisors and town clerks must attend several HAVA training seminars. The supervisors spent many hours in 2009 implementing this mandatory system, updating the checklist and entering information on Lyndeborough's voters into HAVA. By doing this, we hope to have the most accurate and complete checklist possible.

With only the town election in March, we were able to get much of the required bookkeeping done and purge the checklist of some of the people who should no longer be registered as voters in Lyndeborough. At the beginning of the year, we had 1258 registered voters: 250 registered Democrats, 371 registered Republicans, and 637 who were registered as Undeclared. By the end of 2009, the total was 1217 registered voters, with 245 being registered as Democrats, 349 being registered as Republicans, and 623 having registered with no declared party affiliation.

The state mandates concerning elections have required that we track down older election documents and enter them into the state election system and clean up our records. Over several weeks this past summer we took on this daunting task, resulting in more accurate and complete records for the town's registered voters.

We have been experiencing and continue to experience a bit of turnover over this past year. With the passing of long-time supervisor, Edna Worcester, Jane Decubellis ably filled in until the election in March, 2009. We would like to thank her for her time and effort over three elections. Write-in candidate Jessie Salisbury was elected in the town election in March to complete the rest of Edna's six-year term. In addition, this March will mark the end of Maria Brown's term and she has elected not to run for another six years. We would like to thank her for her service. We would also like to extend our appreciation to Trish Schultz, Linda Anderson, 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.

Unlike many of Lyndeborough's elected committees, the Supervisors are not accountable to the Selectmen, but are within the purview of the Town Clerk and Secretary of State's offices. If anyone has any questions about voting rights or the checklist, please contact the Town Clerk's office or any of the Supervisors.

[^1]
## TAX COLLECTOR'S REPORT

For the Municipality of Lyndeborough Year Ending $\underline{2009}$ DEBITS


TAXES COMMITTED THIS YEAR
FOR DRA USE ONLY

| Property Taxes | $\# 3110$ | $\$ 3,784,864.03$ |  |
| :--- | :--- | ---: | :--- |
|  |  |  |  |
| Land Use Change | $\# 3120$ | $\$ 7,400.00$ |  |
| Yield Taxes | $\# 3185$ | $\$ 9,778.76$ |  |
| Excavation Tax @ \$.02/yd | $\# 3187$ | $\$ 277.38$ |  |
|  |  |  |  |
|  |  |  |  |

OVERPAYMENT:

| Property Taxes | \#3110 | \$4,121.16 | \$190.40 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Land Use Change | \#3120 |  |  |  |  |
| Yield Taxes | \#3185 | \$162.30 |  |  |  |
| Excavation Tax @ \$.02/yd | \#3187 |  |  |  |  |
| Impending Lien Costs |  |  | \$1,667.50 |  |  |
| Interest - Late Tax | \#3190 | \$5,964.58 | \$16,605.15 |  |  |
| Bad Check Fee |  | \$60.54 |  |  |  |
| TOTAL DEBITS |  | \$3,811,698.62 | \$371,265.29 | \$7,151.15 | \$ |

*This amount should be the same as the last year's ending balance. If not, please explain.
** Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a
**The amount is already included in the warrant $\&$ therefore in line \#3110 as positive amount for this year's levy.

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

MS-61
TAX COLLECTOR'S REPORT
For the Municipality of Lyndeborough Year Ending $\underline{2009}$ CREDITS

| REMITTED TO TREASURER | Levy for this Yr 2009 | PRIOR LEVIES |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Property Taxes | \$3,460,273.54 | \$254,326.29 |  |  |
| Property Tax OverPayments | \$4,283.46 |  |  |  |
| Land Use Change | \$7,400.00 |  |  |  |
| Yield Taxes | \$5,887.53 | \$811.37 |  |  |
| Interest (include lien conversion) | \$5,964.58 | \$16,605.15 |  |  |
| Deferred Revenue | \$48,820.79 |  |  |  |
| Excavation Tax @ \$.02/yd | \$277.38 |  |  |  |
| Impending Lien Costs |  | \$1,667.50 |  |  |
| Conversion to Lien (principal only) |  | \$97,851.93 |  |  |
|  |  |  |  |  |
| DISCOUNTS ALLOWED |  |  |  |  |

ABATEMENTS MADE

| Property Taxes | $\$ 7,776.90$ |  | $\$$ |  |
| :--- | ---: | :--- | :--- | :--- |
|  |  |  |  |  |
| Land Use Change | $\$ 2,300.05$ |  |  |  |
| Yield Taxes | $\$ 162.30$ |  |  |  |
| Excavation Tax @ \$.02lyd |  |  |  |  |
|  |  |  |  |  |
| CURRENT LEVY DEEDED | $\$ 569.61$ |  |  |  |

UNCOLLECTED TAXES -
END OF YEAR \#1080

| Property Taxes | $\$ 265,748.86$ |  | $\$ 7,151.15$ |
| :--- | ---: | ---: | ---: |
|  |  |  |  |
| Land Use Change |  |  |  |
| Yield Taxes | $\$ 3,891.23$ |  |  |
| Excavation Tax @ \$.02lyd |  |  |  |
| Excess Credit | $\$ 60.54$ |  |  |
| Bad Check Fee | $-\$ 1,950.6$ |  |  |
| Property Tax Credit Balance* |  |  |  |
| TOTAL CREDITS | $\$ 3,811,466.15$ | $\$ 371,265.29$ |  |

*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 Property Taxes actually remitted to the treasurer)
MS-61
Rev. 08/09

## TAX COLLECTOR'S REPORT

For the Municipality of Lyndeborough Year Ending $\underline{2009}$
DEBITS

|  | Last Year's Levy |  | LEVIES |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2008 | 2007 | 2006 | 2005 |
| Unredeemed Liens Balance at Beg. of Fiscal Year |  | \$48,053.29 | \$18,469.72 | \$2,580.31 |
| Liens Executed During Fiscal Year | \$105,432.68 |  |  |  |
| Interest \& Costs Collected <br> (AFTER LIEN EXECUTION) | \$2,584.44 | \$3,892.40 | \$6,722.30 | \$872.40 |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| TOTAL DEBITS | \$108,017.12 | \$51,945.69 | \$25,192.02 | \$3,452.71 |

## CREDITS

| REMITTED TO TREASURER: |  | Last Year's Levy | PRIOR LEVIES |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 2008 | 2007 | 2006 | 2005 |
| Redemptions |  | \$49,489.95 | \$25,680.70 | \$17,960.33 | \$2,580.31 |
| Interest \& Costs Collected (After Lien Execution) | \#3190 | \$2,584.44 | \$3,892.40 | \$6,722.30 | \$872.40 |
|  |  |  |  |  |  |
| Overpayment |  |  |  |  |  |
|  |  |  |  |  |  |
| Abatements of Unredeemed Taxes |  |  |  |  |  |
| Liens Deeded to Municipality |  | \$1,262.08 | \$1,134.83 | \$509.39 |  |
| Unredeemed Liens Balance End of Year | \#1110 | \$54,680.65 | \$21,237.76 |  |  |
| TOTAL CREDITS |  | \$108,017.12 | \$51,945.69 | \$25,192.02 | \$3,452.71 |

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

Under penalities 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 15, 2010

General Fund

| Cash Balance on January 1, 2009 |  | 1,405,726.05 |
| :--- | ---: | ---: |
| Received in 2009 | $4,693,964.43$ |  |
| Total Available Funds |  | $6,099,690.48$ |
| Paid out in 2009 | $5,021,767.82$ |  |
| Cash Balance December 31, 2009 |  | $1,077,922.66$ |

## CONSERVATION FUND FINANCIAL REPORT

Conservation Fund

Cash Balance January 1, 2009 33,792.16
Interest Accrued 202.79
Land Use Change Tax 3700.00
Reimbursements $10,979.50$
Total Monies Received $\quad 14,882.29$
Total Available Funds 48,674.45
Paid out in 2009
3028.25

Cash Balance December 31, 2009
45,646.20

Respectfully submitted,
Ellen Martin, Treasurer
"Lyndeborough's soil is rich for growing wildflowers and awesome lady slippers. One summer I saw a bright pink lady slipper. It was beautiful and took my breath away." Natalie-Grade 3

## 2009 TOWN CLERK REPORT

| Description | Quantity | Total Fees |
| :--- | ---: | ---: |
| Auto Permits | 2555 | $\$ 251,840.67$ |
| Titles | 356 | $\$ 712.00$ |
| Agent Fees | 2239 | $\$ 5,605.00$ |
| Mailer Fee | 1830 | $\$ 2,291.25$ |
| Dog Licenses | 345 | $\$ 1,720.50$ |
| Dog Penalty | 81 | $\$ 251.00$ |
| Dog Fee/State Fund | 316 | $\$ 632.00$ |
| Marriage Licenses | 8 | $\$ 405.00$ |
| Certified Copies | 58 | $\$ 580.00$ |
| UCC's |  | $\$ 255.00$ |
| Bad Check Fee | 1 | $\$ 45.54$ |
| Overpayments |  | $\$ 9.02$ |
| Refunds |  | $-\$ 186.25$ |
| Refund from December |  | $-\$ 57.00$ |
| 2008 |  | $\$ 90.00$ |
| Pole Petition | 7798 | $\$ 264,193.73$ |


"I love Wally's cow, Brenda. She is beautiful. When I walk home from school, she seems to walk beside me. Her eyes are really pretty and she makes me feel happy." Alicia-Grade 3

## REPORT OF THE TRUSTEES OF THE TRUST FUNDS

For the Fiscal Year Ending December 31, 2009
Trust Funds

| Fund <br> Name | Principle <br> $\mathbf{1 2 / 3 1 / 0 8}$ | New <br> $\mathbf{2 0 0 9}$ | Interest <br> $\mathbf{1 2} / \mathbf{3 1 / 0 8}$ | Income <br> $\mathbf{2 0 0 9}$ | Expended <br> $\mathbf{2 0 0 9}$ | Balance <br> $\mathbf{1 2} / \mathbf{3 1 / 0 9}$ |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| School | $\$ 1,125.50$ | $\$ 0.00$ | $\$ 1.03$ | $\$ 4.12$ | $\$ 4.84$ | $\$ 1,125.81$ |
| Library | $\$ 15,545.25$ | $\$ 0.00$ | $\$ 14.75$ | $\$ 52.19$ | $\$ 63.73$ | $\$ 15,548.46$ |
| Hildreth | $\$ 5,743.21$ | $\$ 0.00$ | $\$ 2,155.64$ | $\$ 25.43$ | $\$ 0.00$ | $\$ 7,924.28$ |
| Kimball | $\$ 2,139.82$ | $\$ 0.00$ | $\$ 13.12$ | $\$ 7.43$ | $\$ 20.23$ | $\$ 2,140.14$ |
| Town Hall | $\$ 700.00$ | $\$ 0.00$ | $\$ 558.92$ | $\$ 4.16$ | $\$ 0.00$ | $\$ 1,263.08$ |
| Fire Dep't | $\$ 6,852.90$ | $\$ 0.00$ | $\$ 6.49$ | $\$ 23.33$ | $\$ 28.34$ | $\$ 6,854.38$ |
| Cemeteries | $\$ 25,735.00$ | $\$ 480.00$ | $\$ 37,703.38$ | $\$ 211.48$ | $\$ 0.00$ | $\$ 64,129.86$ |
| Cram Hill | $\$ 0.00$ | $\$ 35,115.00$ | $\$ 0.00$ | $\$ 5.29$ | $\$ 35,120.29$ | $\$ 0.00$ |
| Fire Dep't | $\$ 0.00$ | $\$ 28,405.00$ | $\$ 0.00$ | $\$ 4.82$ | $\$ 21,069.12$ | $\$ 7,340.70$ |
| Totals | $\$ 57,841.68$ | $\$ 64,000.00$ | $\$ 40,453.33$ | $\$ 338.25$ | $\$ 56,306.55$ | $\$ 106,326.71$ |

Capital Reserve Funds

| Fund Name | Principle <br> 12/31/08 | $\begin{aligned} & \hline \text { New } \\ & 2009 \end{aligned}$ | Interest 12/31/08 | $\begin{gathered} \hline \text { Income } \\ 2009 \end{gathered}$ | Expended 2009 | $\begin{aligned} & \hline \text { Balance } \\ & \text { 12/31/09 } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Ambulance | \$34,216.00 |  | \$8,921.78 | \$132.38 | \$39,665.00 | \$3,605.16 |
| Landfill | \$50,000.00 |  | \$28,414.95 | \$261.45 |  | \$78,676.40 |
| Library | \$205,500.00 |  | \$47,515.93 | \$758.20 | \$228,015.00 | \$25,759.13 |
| Highway <br> Dep't Loader | \$0.00 |  | \$1,626.39 | \$4.62 |  | \$1,631.01 |
| LSD Tech | \$3,000.00 |  | \$1,876.31 | \$16.11 |  | \$4,892.42 |
| Fire Station | \$5,404.36 |  | \$13,285.98 | \$61.28 | \$8,983.06 | \$9,768.56 |
| LSD Maint | \$14,000.00 | \$7,000.00 | \$1,032.89 | \$54.03 |  | \$22,086.92 |
| Gulf Road | \$0.00 |  | \$3,827.66 | \$12.44 |  | \$3,840.10 |
| $\begin{array}{r} \text { LSD } \\ \text { Disabled } \\ \hline \end{array}$ | \$0.00 | \$15,000.00 | \$310.37 | \$9.35 |  | \$15,319.72 |
| '84 Tanker | \$84,000.00 |  | \$7,666.04 | \$305.70 |  | \$91,971.74 |
| '94 Pumper | \$104,000.00 |  | \$9,237.43 | \$377.67 |  | \$113,615.10 |
| Rescue Vehicle | \$36,000.00 | \$13,000.00 | \$2,606.74 | \$128.91 |  | \$51,735.65 |
| '01 Backhoe | \$0.00 | \$15,000.00 | \$961.37 | \$4.18 |  | \$15,965.55 |
| Police Vehicle | \$56,000.00 |  | \$2,432.10 | \$191.86 | \$29,000.00 | \$29,623.96 |
| Dump Truck | \$16,000.00 |  | \$2,332.22 | \$461.07 |  | \$18,393.29 |
| '02 Grader | \$16,000.00 |  | \$2,662.30 | \$62.03 |  | \$18,724.33 |
| 1 Ton Truck | \$41,000.00 |  | \$4,247.80 | \$130.94 | \$45,000.00 | \$378.74 |
| School <br> Construction | \$30,000.00 |  | \$3,765.04 | \$112.53 |  | \$33,877.57 |
| Totals | \$695,120.36 | \$50,000.00 | \$142,723.30 | \$2,684.75 | \$350,663.06 | \$539,865.35 |

## Inventory of Valuation (MS-1)

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

Value of Land Only
Current Use
Discretionary Preservation
Residential Land
Commercial/Industrial
Total of Taxable Land
Tax Exempt \& Non-taxable

## Value of Building Only

Residential
Manufactured Housing
Commercial/Industrial
Discretionary Preservation
Total of Taxable Buildings
Tax Exempt \& Non-taxable
Public Utilities
Valuation Before Exemptions

## Exemptions

| Elderly | 60,000 |
| :--- | ---: |
| Blind | - |
| Disabled -Construction | 3,500 |
| Disabled | 20,000 |
| Total Exemptions | 83,500 |

Net Valuation on which tax rate for Town, County and Local Education

188,010,420
Net Valuation without utilities on which tax rate for state education tax is computed

186,237,920

## Current Use Detail Report

|  | 2008 |  |  |
| :--- | ---: | ---: | ---: |
| Category | Acres |  |  |
|  | 796.0 | 214,340 |  |
| Farm Land | $11,128.0$ | $1,165,130$ |  |
| Forest Land (No Stewardship) | $2,416.1$ | 103,630 |  |
| Forest Land (w/Stewardship) | 517.0 | 25,493 |  |
| Unproductive Land | 215.1 | 3,227 |  |
| Wetland | $\mathbf{1 5 , 0 7 2 . 2}$ | $\mathbf{1 , 5 1 1 , 8 2 0}$ |  |


|  | $\underline{2007}$ | $\underline{2008}$ | $\underline{\underline{2009}}$ |
| :--- | ---: | ---: | ---: |
| Receiving 20\% Recreation Discount (acres) | 6,729 | 6,235 | 5,656 |
| Total number of owners in Current Use | 142 | 144 | 126 |
| Total number of parcels in Current Use | 207 | 211 | 215 |


| Town Portion |  |  |  | Tax |
| :---: | :---: | :---: | :---: | :---: |
| Gross Appropriations 1,773 | 1,773,512 |  |  | Rate |
| Less: Revenues | 779,724 |  |  |  |
| Less: Shared Revenue | - |  |  |  |
| Add: Overlay | 10,649 |  |  |  |
| War Service Credits | 9,400 |  |  |  |
| APPROVED TOWN TAX EFFORT |  |  | 1,013,837 | 5.35 |
| School Portion |  |  |  |  |
| Net Local School Budget 1,291 | 1,296,826 |  |  |  |
| Regional School Apportionment 1,757 | 1,757,257 |  |  |  |
| Less: Adequate Education Grant | $(468,983)$ |  |  |  |
| State Education Taxes | $(405,887)$ |  |  |  |
| APPROVED SCHOOL TAX EFFORT |  |  | 2,179,213 | 11.49 |
| State Education Taxes |  |  |  |  |
| Equalization Valuation x 2.14 divided by Assessed Valuatio | luation |  | 405,887 | 2.16 |
| County Portion |  |  |  |  |
| Due to county | 185,275 |  |  |  |
| Less: Shared Revenues | - |  |  |  |
| APPROVED COUNTY TAX EFFORT |  |  | 185,275 | 0.98 |
|  |  |  | TOTAL RATE | 19.98 |
| Schedule of Town Property |  |  |  |  |
| Town Halls: Land and Buildings (221-004-000, 239-001-000) |  | 1,278,716 |  |  |
| Furniture and Equipment |  | 239,205 | 1,517,921 |  |
| Libraries: Land and Building (239-071-000) |  | 179,086 |  |  |
| Furniture and Equipment |  | 79,014 | 258,100 |  |
| Police Department: Equipment |  | 92,600 | 92,600 |  |
| Fire Department: Land and Building (239-091-000) |  | 321,116 |  |  |
| Furniture and Equipment |  | 975,315 | 1,296,431 |  |
| Highway Department: Land and Building (232-036-000) |  | 565,212 |  |  |
| Furniture and Equipment |  | 858,355 | 1,423,567 |  |
| Cemeteries: (206-023-000, 220-040-000, 221-002-000 |  | 78,000 | 78,000 |  |
| 234-028-000,238-001-000, 241-018-000, 247-026-000) |  |  |  |  |
| Tax Deeded Property: Land and Buildings |  |  |  |  |
| $\begin{aligned} & \text { (221-011-000, 237-027-000, 239-048-000, 239-049-000, } \\ & 220-018-000,232-019-000,232-050-000) \end{aligned}$ |  | 583,900 | 583,900 |  |
| Conservation Land <br> (235-008-000, 249-003-000) |  | 139,300 | 139,300 |  |

It has been a busy and productive year for the Selectmen's Office as we focused on some key overdue projects for the town. This summer, we completed required steps for Lyndeborough's Hazard Mitigation Plan and submitted it to the NH Office of Emergency Management for review and acceptance by Federal Emergency Management Administration (FEMA). The application for Lyndeborough's participation in the National Flood Insurance Program (NFIP) was also completed and was accepted by the NH Office of Energy and Planning in November. These two documents are important because they are required in order for Lyndeborough to receive monetary assistance and reimbursement for future disaster related damages. The NFIP also enables Lyndeborough residents to obtain needed flood insurance at reduced rates.

Participation in these programs is also a prerequisite for the town to be eligible for FEMA grants and federal stimulus funds to improve damage prone infrastructure areas such as culverts and bridges. These grants can greatly help reduce the costs to residents for these projects. Presently, the Selectmen's office is working with the Lyndeborough Emergency Management Director in completing the Local Emergency Operations Plan. Once completed, the Town can then apply for grants to purchase equipment and resources for improving emergency preparedness in Lyndeborough.

Our office also coordinated the efforts of the Hwy Dept., the Fire Dept. and the Emergency Management Director to complete the installation of the emergency generator at Lyndeborough Central School, establishing this building as a fully powered emergency shelter for town residents during severe weather events, such as the Ice Storm of 2008.

Lyndeborough's 2008 Town Report received third place honors by NH Local Government Center's Excellence in Annual Reports. Congratulations to the team work of Kate Thorndike and Nadine Preftakes for their work in capturing the children's impression of the December ice storm within the pages of the annual report.

The Selectmen's Office submitted two claims to Local Government Center's Property \& Liability Trust for water damage to Citizen's Hall that occurred in 2008. Realizing that further damage would continue with the existing roof, the Board of Selectmen voted to use the claims reimbursement to replace the roof and repair both chimneys, which was completed in December.

The Staff at the Selectmen's Office, consisting of Kay Hopkins and Kate Thorndike, have been instrumental in supporting the Board of Selectmen and me in working on these projects. It is a pleasure to work with these dedicated professionals who provide the town with the service it deserves. We all look forward to serving you in the next year.

Respectfully submitted,
Jim Bingham, Town Administrator

[^2]
## 2009 IN REVIEW

2009 was a fairly quiet year, both weather-wise and politically.
In January, Betty Stevens left us. She was a long-time school nurse and a founder of the Wilton-Lyndeborough Ambulance Service.
The town acquired Lower Purgatory Falls, which includes the foundations of the former Faulkner saw mill. Much of the ravine between the upper falls - already owned by the town - and the lower is now protected and is open for hiking.

In April, the Historical Society gave the town a replica of the Boston Post Cane. In June, it was presented to long-time resident Jerry Rand. Rand, 91, died in October and a new holder had not been named by the end of the year.

In April, water damage was discovered at the Center Church, apparently caused by the December ice storm. In August, the Historical Society began fund raising to repair the ceiling.

In May, the Lyndeborough Trails Association replaced the bridge on Stonebridge Road for use by hikers and horseback riders. It was the first in a series of planned work on town-wide trails.

In July, Joseph Trudeau completed his year-long study of the town's natural environment, the trees, flowers, animals and birds, and made some recommendations.

In August, another successful Community Day was held in Lyndeborough Center.
In October, the long awaited expansion of the J.A. Tarbell Library began. The war memorials were removed to Lyndeborough Center in order to create a new parking lot. The old iron cannon was also moved from the Common because of salt damage. In the spring, a committee will determine their final placement.

The condition of a lot on Route 31, logged last year by the United Church, was criticized as being "a mess and a fire hazard."

In December, Hunter's Cot was judged in too poor a condition and was burned as a fire department exercise. The former office of the Lyndeborough Glass Factory, located on Glass Factory Road, was also razed in order to build a new house.

In the school district, voters chose to form a kindergarten through grade 12 cooperative with Wilton. A totally new and expanded school board is to be elected. Lyndeborough kindergartners are currently attending Milford Early Learning Center as a temporary measure.

[^3]
## POLICE DEPARTMENT

The Police Department provides general law enforcement services for the Town through the use of full and part-time certified law enforcement officers. Generally, officers are on-duty 16 hours per day, with on-call coverage provided by Lyndeborough officers, and/or the New Hampshire State Police for those time periods when an officer is not on duty. Dispatch services are provided through a contract with the Hillsborough County Sheriff's Office.

The department personnel allocation includes two full-time patrol officers, several part-time officers, one School Crossing Guard, a part-time office clerk, and a part-time Administrative Advisor. Personnel changes this past year included the appointment of Officer Keith Hervieux to fill the vacancy in the full-time officer classification. Before Keith was able to complete his academy training he was called back to military service, and is currently deployed overseas. We wish him safe success in this important deployment, and excitedly await his return to Lyndeborough.

In the part-time classification Officer Jacob Poole became a certified part-time officer in the spring. In addition to patrol duties, Officer Poole serves as the department's firearms, weapons, and response to resistance trainer. Following several years of volunteer service with the department, Cindy Sowerby assumed the role of part-time office clerk.
In addition to response to calls for service and enforcement activities, the department has been busy with other functions. Development, enhancement, and modification of the Written Directives System are an on-going process to assure that the department provides a consistent response to the needs of the community. Systems necessary to track training, finances, evidence and property inventory along with personnel actions are being refined to properly document these critical activities.

Members of the department continue to expand their service and involvement with the community beyond the traditional law enforcement role. Officer Maxwell organized and participated in the Equestrian Ride during Lyndeborough's Community Day in August, and in November Officer Donnie Sawin participated in the School Safety Day at the elementary school. Personal Identification Fingerprint cards were provided to the parents along with a Child Registry Handbook developed by the department.

The department responded to 398 calls for service during the past year. Not included in this total are physical arrests (8), motor vehicle enforcement (973), and traffic crashes (10). Fortunately, there were no traffic related fatalities, and only two of the reported traffic crashes involved personal injury.

Major cases requiring significant personnel resources in initial and follow-up investigations during the year include domestic violence situations, embezzlement, felony level thefts, burglary and identity theft. A listing of some of these categories can be found below.

[^4]
## ACTIVITY SUMMARY

The following reflects some of the more common categories of officer activity:
Physical arrests 10
Domestic Violence 11
Assault 2
Criminal threat/Harassment 7
Theft 19
Burglary 3
Animal 45
Civil 27
Suspicious Activity 17
Juvenile Offenses 8
Sexual Offender Registration 4
We would like to take this opportunity to thank the men and women of the department for their hard work throughout the year. It is through their dedication and professionalism to service, along with your cooperation and support that helps make Lyndeborough a great place to live and work. We will continue to enhance our efforts and abilities to keep your community as safe as possible. With your continued help we will meet these expectations.

Respectfully Submitted,
Michael T. French, Administrative Advisor
Kevin Maxwell, Officer-in-Charge


OFFICER HERVIEUX AND THE LCS SCHOOL KIDS

## FIRE DEPARTMENT

In 2009 the Fire Department responded to 113 calls for assistance. The calls break down as follows:

| 61 | Med Calls |
| :--- | :--- |
| 1 | Extinguished by Homeowner |
| 3 | Electrical Fires |
| 2 | Brush Fires |
| 4 | Chimney Fires |
| 3 | Vehicle fire |
| 7 | Motor Vehicle Accidents |
| 3 | Illegal Burn |
| 3 | Smoke Investigation |

CO Detector Activation<br>Fire Alarm Activation<br>Trees on wires<br>Mutual Aid Given<br>Propane Emergencies<br>Vehicle gas Leak<br>Search/Lost person<br>Dam Failure

This year's calls for service were down slightly again from last year with Med calls being roughly half of our call volume. The fire department responds to all medical calls because our rescue truck in many cases is able to respond and be on the scene faster than the ambulance. Also, firefighters that have medical training, in close proximity to the call, may sometimes respond directly to the scene. Some of these firefighters may be your neighbor or the guy that lives down the street. This faster response provides quicker comfort to the family by getting someone on the scene and provides faster treatment for the patient.

For the second time in three years we had another beaver dam failure above Winn Road. This caused another washout of Winn Road and Route 31 in the area of Buck Road. This also caused Forest Road to be shut down for roughly 3 hours until the water receded and repairs could be made to the roads. One house in particular on Route 31 always bears the brunt of this damage by flooding their basement. Roads can be repaired, but personal possessions are hard to replace. Hopefully the State of NH can upgrade the culvert that crosses under Route 31 because it doesn't appear the beavers are ready to move or go back to dam building school.

This year marks the fifth year since we made our dispatching change from MACC Base in Milford to Southwestern NH District Fire Mutual Aid in Keene (KMA). KMA has been fire dispatching for over 57 years and many of the current dispatchers, part time and full time, have over 20 years of experience. KMA runs off a CAD (Computer Aided Dispatch) system, which allows them to interact directly with our in-house Firehouse software. This CAD software assists us with record keeping for all calls as well as organizing resources and tracking department info. KMA is very proactive when it comes to securing grants to ensure the dispatch center has top of the line equipment. Just recently, KMA secured a grant for $\$ 1,238,513$. Those monies were used to renovate the dispatch center with new consoles and workstation as well as other upgrades to antenna sights and in house equipment. KMA also has a radio shop that assists towns like ours with radio and pager purchases, repairs, and radio installation. The radio shop does so much more than that by also maintaining all of KMA's 13 different antenna sights. Having these types of services wrapped up under one roof has better served the town of Lyndeborough ensuring top performance of radio and communications equipment. KMA Chief, Phil Tirrell, has continued ensuring that KMA is ahead of technology and providing for the best dispatch service possible to all of the 69 towns they dispatch for. The officers and I are extremely happy to continue business with such a professional organization.

The officer staff took an aggressive approach to training and standard operating guidelines this year and had several large training sessions including propane emergencies as well as hazardous material incidents. The Souhegan Mutual Aid Response Team, who handles hazardous materials responses for our town, put on a very informative training session. This year several members went through a weekend fire pumps training course put on by Wayne Perkins, Fire Pumps specialist. This was a 3-day course that wrapped up with an all day practical session. This year Steve Vergato and Derek Lankowski have enrolled in the State of NH Fire Fighter 1 Program and will complete the course in March of 2010. This is a 212-hour course that will give them basic firefighting skills as well as CPR and First aid. Gene Hennesey and Anthony Bullock have completed their EMT Intermediate course, which is a 120-hour course that allows them to provide advance life support treatment to patients. Kevin Berkebile has also completed his State certified EMT course allowing him to treat patients at the basic level. I am very proud of these guys who have taken the extra step to continue their fire service education and also provide top notch service for the residents of Lyndeborough.

This year, thanks to Ken Rocca Construction, the old damaged dry hydrant on Purgatory Falls Road was removed and a new hydrant was installed on sight in a better location. This dry hydrant services the west end of town providing for a very valuable water supply. Thank you Paul and Tracy Turner for allowing us to keep this dry hydrant on your property and also maintaining it in the winter months.

The Fire Department was left a very sizable donation from the Elizabeth Swartz trust fund. This money was put to very good use purchasing equipment to help us offset our 2010 proposed operating budget as well as purchase equipment that may otherwise be out of financial reach. One of the items that we purchased was a new Skid unit for our off-road vehicle which will help us to not only fight brush fires in remote areas but also safely remove patients from inaccessible locations. Some of the other equipment purchased was a pulse oximeter, 7 sets of turnout gear, 3 new fire pagers, new cribbing for vehicle extrication, new RUTT Strut vehicle stabilizers, new helmet flashlights for all members, and new flashlights for the fire trucks. Also purchased was an assortment of equipment used for traffic control around emergency scenes. This included LED traffic wands, safety traffic vests for all members, early warning signs (DOT compliant) and safety highway cones. This type of equipment will ensure the safety of the fire fighters as they are operating around moving traffic such as a motor vehicle accident. I would like to thank the Schwartz family for the very generous donation to the Fire Department.

This year we would like to welcome new explorers Carl Rowell, Natalie Herfurth, Ryan McQuade, and Taylor Sims. I would like to recognize these youths for their hard work and dedication to the department.

I would like to recognize Bill Ferraiuolo and Sean Magoon who have stepped down from the department. Bill gave 8 years to the Town and Sean gave 13 years. Thank you Bill and Sean for your many years of service; your fellow members and I thank you. I would also like to welcome new members Zachary Goodine, Bill McCoy, Mike Kelley, and Jessica Leavitt.

I would like to extend a special thank you to Nadine Preftakes who took on a very large project of putting together all of the fire departments photos current and past. Nadine did a great job of putting together acid free photo albums and scanning all of the Fire departments photos onto CD's. This project will help to ensure that older and current fire department photos are properly preserved.

In closing I would like to thank the members of the department that continue to give so many hours of their personal time, the Fire Department Auxiliary, the Board of Selectmen, the town office staff, all town departments and of course you, the people of Lyndeborough that continue to support us.

Rick McQuade
Fire Chief


FIRE DEPARTMENT MULE
"My dad is the Fire Chief and whenever the Fire Department goes on a car accident call, there is glass and pieces of the car on the road. He always takes a broom off the fire engine and sweeps up all the shattered pieces of glass." Mitchell-Grade 2

## Report of Forest Fire Warden and State Forest Ranger

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

Spring fire season was unusually short this past year, with wet weather beginning the third week in April and lasting virtually all summer long. Consequently both the number of fires and the number of acres burned were below the last five year average. Due to state budget constraints, the staffing of our statewide system of 16 fire lookout towers was limited to class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookout towers are credited with keeping most fires small and saving several structures this season due to their quick and accurate spotting capabilities. The towers fire spotting capability was supplemented this year by contracted aircraft and the Civil Air Patrol when fire danger was especially high. Surprisingly the largest single fire this year occurred in late November during an unusual dry spell, in the northern Coos County town of Clarksville. This fire burned 17.1 acres and is presumed to have been caused by a careless hunter. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2009 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department and the state's Forest Rangers by being fire wise and fire safe!

## 2009 FIRE STATISTICS

(All fires reported as of December 3, 2009)
(figures do not include fires under the jurisdiction of the White Mountain National Forest)

| COUNTY STATISTICS |  |  |
| :--- | :---: | :---: |
| County | Acres | \# of Fires |
| Belknap | 13 | 16 |
| Carroll | 7 | 30 |
| Cheshire | 3 | 29 |
| Coos | 42 | 42 |
| Grafton | 11 | 35 |
| Hillsborough | 12 | 94 |
| Merrimack | 1 | 45 |
| Rockingham | 62 | 30 |
| Strafford | 2 | 3 |
| Sullivan | 20 | 10 |



CAUSES OF FIRES REPORTED

| Arson | 4 |
| :--- | ---: |
| Debris | 18 |
| Campfire | 18 |
| Children | 12 |
| Smoking | 15 |
| Railroad |  |
| Equipment |  |
| Lightning |  |
| Misc.* | 91 |

Misc.*

Total Fires Total Acres
334173
$455 \quad 175$
$437 \quad 212$
$500 \quad 473$
$546 \quad 174$

## LOCAL EMERGENCY PLANNING COMMITTEE

The LEPC achieved all of the goals set for 2009.
Completion of the Town Hazard Mitigation Plan, and subsequent approval by FEMA, make the Town eligible for a number of grant opportunities provided by the Federal Government. The Hazard Mitigation Grant Program funds projects that "reduce the loss of life and property due to natural disasters and to enable mitigation measures to be implemented during the immediate recovery from a disaster." Our plan identifies a number of mitigation opportunities for specific areas of improvement with a proposed timetable. During 2010 we will begin work on some of these mitigation activities.

Last year also saw completion of the emergency generator installation at the Central School/Shelter. The generator will provide enough power to keep the entire building up and running in the event of a power failure, automatically sensing the power loss and starting the generator. Completion of this project finishes a journey that has taken several years and the efforts of many volunteers.

Our final project was the establishment of a Community Emergency Response Team (CERT). A number of volunteers attended training opportunities offered locally, and became members of a regional CERT Team whose response area includes Lyndeborough.

Looking forward to 2010, there are a number of projects on which the LEPC will be working.

- An assessment of our compliance to the National Incident Management System (NIMS) via the NIMSCAST process. We will be working with representatives from Concord to ensure that we are satisfying the national standards necessary to qualify for some Federal grants.
- An update to our Emergency Management Plan making it NIMS compliant. This activity was started some years ago, but was postponed in favor of more pressing projects.
- Exploring the organization of an Amateur Radio Emergency Service section for Hams in Lyndeborough. The Amateur Radio Emergency Service (ARES) consists of licensed amateurs who have voluntarily registered their qualifications and equipment for communications duty in the public service when disaster strikes.

Steve Brown
Emergency Management Director
LEPC Members: Town Administrator Jim Bingham, Jim Button, Health Officer Cyndi Geiger, Road Agent Kent Perry, Fire Chief Rick McQuade, Police Officer Donnie Sawin, Central School Principal Sue Tussing, Ambulance Chief Gary Zirpolo

[^5]
## HIGHWAY DEPARTMENT ANNUAL REPORT 2009

I would like to start my report with a very heartfelt "thank you" from the crew and myself for all the understanding and physical help given to us during the December ice storm. This summer a crew of two local men with a chipper picked up brush and storm debris throughout the town. The work went on for almost six months, paid for by FEMA funds. Let's hope that we have seen the last of disasters for the foreseeable future so that we can put our skills to work improving roads, not just cleaning up a mess.

The paving plan puts us to work next on Johnson's Corner Road and Purgatory Road, with a repair very similar to the fix on the Francestown Turnpike. The turnpike project went perfectly, within budget and quickly. If residents wish to vote "yes" for the warrant article, the Johnson's Corner Road project will expand across Center Road to Wilton Road, with culvert repair, road grinding and new pavement all performed by subcontractors.

The town has purchased another Ford F550 one ton truck which has already seen service in plowing the small paved roads in town along with the school and fire station parking lots. For the first time in a few years we now have the correct number of vehicles, and the improvement has shown with quicker response time on small salting and sanding jobs before the school buses start rolling, plus roads cleared faster when we have larger snowfall.

Also accomplished this year was the installation of a large generator at the Lyndeborough Central School, which now can serve the community as an emergency shelter if the need arises.

The Highway Department has been very focused on the fact that times are hard for everyone. Projects were eliminated and four-day work weeks were instituted. Overtime has been used only for snowstorms, and equipment idle times are strictly enforced. Projects are planned so equipment is moved to a spot to do several
 jobs in the area, and equipment spends the night there if need be. Money was also saved in fuel costs despite high prices, and expenditures for wear and tear repairs dropped considerably. These actions will continue to be used in the future and the department will continue to save money in any way that we can.

I would like to thank my hard-working crew - Mark Chase, Mel Rossi, Ronnie Dunn, Tim Broderick, and Mike Landry. They share a multitude of talents that in the end result in more work getting done with less money being spent. The town should be proud of their efforts.

Respectfully submitted,
Kent M. Perry
Road Agent

[^6]There have been many changes this year to the Ambulance Department. We had a name change, renovated our building and acquired a new ambulance and equipment. Any one of these events would be a major occurrence, but to have all of them happen within a year is a major accomplishment.

There has been some confusion about the name of the ambulance service. From 1974 until 2007, the Wilton Lyndeborough Temple EMS (WLT EMS) Association ran the ambulance operations. In 2008, the town of Wilton began operating the ambulance, but the WLT EMS Association still existed. This caused several issues, so, through the Wilton Selectman, the name was changed to Town of "Wilton Ambulance". We are still just as committed to the towns of Lyndeborough and Temple, but felt that this needed to be done to clear up any confusion between the two entities.

Our building needed some work. The Hillsborough County Department of Corrections supplied the Labor for free, and our Association paid for the materials. This was all done at no cost to the taxpayers. Since there are volunteers staying at the station at night more frequently, we made the building more conducive to nighttime operations. We are almost complete with these renovations. We also did some structural and roof work. They will be back to complete the job and button up the loose ends.

The voters last year, approved $\$ 160,000$ for the new ambulance and the Association raised over $\$ 11,000$ for new cardiac monitor/defibrillators. This new technology now brings us up to state standards and gives us state of the art capabilities. The ambulance has several safety features, the paint scheme and lighting are examples. There is reflective striping around the ambulance, on the rear of the vehicle. The cardiac monitor/defibrillator can now send your ECG directly to the hospital Emergency Department (ED). If you are having an MI (Heart Attack), you may bypass the ED and go straight to the Cardiac Cath Lab for definitive care since the ED will have your ECG prior to our arrival.

In 2009, the ambulance responded to 408 requests for an ambulance. Of those requests, 247 were in Wilton, 64 were in Lyndeborough, 76 were in Temple and 21 were outside our primary service area. Of the 407 requests for an ambulance, 302 were transported to the hospital. This breakdown as follows:

- 185 Patients Transported to Nashua ( $61 \%$ )
- 73 Patients Transported to Peterborough (24\%)
- 29 Patients Transported to Milford Medical Center (9\%)
- 12 Patients Transported to Manchester (3\%)
- 3 Patients transported via Helicopter to Trauma Center (1\%)

I want to thank the service volunteers, the Selectman and the citizens of the three towns for their support and assistance in this time of transition. I hope that everybody will have a happy and healthy 2010, and all of us at the Town of Wilton Ambulance look forward to serving the towns of Wilton, Lyndeborough and Temple well into the future.

Respectfully Submitted,
EMT-Paramedic Gary Zirpolo, Instructor Coordinator
Chief of Department

[^7]
## MEETINGHOUSE COMMITTEE 2009 REPORT

The Meetinghouse committee continues to develop documentation and planning for the town buildings under its purview, including Citizen's Hall and Center Hall. Work continues on detailing systems (heating, water electrical, etc) and preparing maintenance and replacement plans. Projects this year included the generation of detailed specifications for the Citizen's Hall roof and chimney work as well as priority lists for work to be done on both buildings. In addition, the committee this year elected to take on the role of Energy Committee in follow-up to the 2007 town meeting vote to establish such. We have been gathering data and working with other organizations to get analysis and guidance as we move forward with this effort. Ultimately, the energy aspect of our work will save us money as well as helping the environment.

We were fortunate to have the addition of Karen Grybko and Ellen Pomer to the committee this year and welcome their work on analysis and continuing efforts to repair the Center Hall stage curtain. Jessie Salisbury has also taken the lead on efforts concerning the backdrop for the stage (which will be set up during voting for your viewing pleasure) and Clayton Brown has rebuilt the Town pound gate which will be installed when the weather permits. Other maintenance efforts include the replacement of the handicapped entrance door to Center Hall as well as associated repairs and the monthly community suppers contributed to new railings and caps for the ramp area.

Respectfully submitted,
Andrew P. Roeper, Chair


[^8]TOWN OF LYNDEBOROUGH BULDING PERMIT LOG 2009

| Permit | Old M/L | New M/L | GP | Name | Location | Construction | Date |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | 9-59 | 220-043-000 |  | Stamoulis, John | 40 Mountain Road | Generator | 1/21/2009 |
| 2 | 9-35 | 220-041-000 |  | Mackay, Bill | 31 Mountain Road | Generator | 1/27/2009 |
| 3 | 12-3 | 206-001-000 |  | Crombie, Mark | 1136 Mountain Road | Garage | 2/25/2009 |
| 4 | 3-60 | 238-017-000 |  | Junge, Kathleen | 289 Cram Hill Road | Entryway | 4/8/2009 |
| 5 | 5-9 | 230-017-000 |  | Higgins, Erik | 249 Old Temple Road | Electric | 4/2/2009 |
| 6 | 9-60-2 | 220-034-000 |  | Buchan, Walter | 43 Crooked S Road | Generator | 4/23/2009 |
| 7 | 11-30-1 | 207-026-000 |  | Ginn, Cindy | 743 Mountain Road | Electric | 4/23/2009 |
| 8 | 6-58-10 | 220-002-000 |  | Dahlinger, Robert | 1292 Center Road | Garage | 4/21/2009 |
| 9 | 9-11-1 | 216-008-000 |  | Sowerby, Dwight | 48 Summit Drive | Shed | 5/11/2009 |
| 10 | 13-30-1 | 232-003-000 |  | Roper, Scott | 36 Brandy Brook | Roof-solar | 5/11/2009 |
| 11 | 13-6 | 239-091-000 |  | Fire Department | Forest Road | Electric | 5/11/2009 |
| 12 | 4-20 | 233-015-000 |  | Carita, Dave \& Sue | 18 Curtis Brook | Deck | 5/26/2009 |
| 13 | 4-43-1 | 235-006-000 |  | Bobenreith, Nancy | 235 Purgatory Road | Pool/Electric | 6/8/2009 |
| 14 | 2-4-4 | 241-002-000 |  | Charron/Pouliet | 272 Collins Road | Deck | 6/15/2009 |
| 15 | 12-3-1 | 206-002-000 |  | Adams, Dennis | 1094 Mountain Road | Addition | 6/11/2009 |
| 16 | 11-19 | 207-020-000 |  | Decubellis, Mike | Mountain Road | Electric | 6/8/2009 |
| 17 | 9-16 | 220-31-000 |  | Mendham, Tom | 66 Herrick Road | Electric | 6/29/2009 |
| 18 | 13-69 | 232-029-000 |  | Ames, Michael | 33 Locust Lane | Gas Piping | 7/6/2009 |
| 19 | 2-21 | 231-001-000 |  | Grover, John | 61 Brandy Brook | Garage | 7/3/2009 |
| 20 | 10-10-2 | 214-012-000 |  | Williams, Ron | 9 William's Way | Repl. Mobile Home | 9/1/2009 |
| 21 | 1-39 | 246-006-000 | 1 | Colsia, Wayne | 468 Center Road | New Home | 8/24/2009 |
| 22 | 7-14 | 225-034-000 |  | Tybersky, Dennis | 22 Dutton Road | Electric | 9/14/2009 |
| 23 | 1-64-1 | 250-009-000 |  | Machia, Conrad | 28 Peach Blossom | Shed | 9/28/2009 |
| 24 | 12-16 | 206-011-000 |  | Pfeil, Kimberly | 146 Schoolhouse | Shed | 9/23/2009 |
| 25 | 6-58-2 | 222-002-000 |  | Dahlinger, Robert | 1292 Center Road | Electric | 10/6/2009 |
| 26 | 13-81 | 239-059-000 |  | Scarpato, Domenico | 47 Glass Factory | Repl. Home | 10/15/2009 |
| 27 | 13-46 | 239-071-000 |  | Lyndeborough, Town of | 136 Forest Road | Library Addition | 10/19/2009 |
| 28 | 12-27-1 | 203-003-000 |  | Cloutier, Jeremy | 1852 2nd. NH Tpke. | Electric | 11/20/2009 |

# 2009 BUILDING PERMIT FEES 

Adopted 2-6-06 by the Board of Selectmen

## Residential:

Single Family
(elect./plumb. Included)
Two Family
2,000 sq. ft. and up
(Electric \& Plumbing Included)

Additions:
(increased square footage for seasonal or year round use)

Alterations:
(no increased space)
Plumbing:
Mechanical:

## Electrical:

Service increase $\$ 30$
Rewiring \$30
Addition of Service $\$ 30$

Barns, Garages \& Sheds: $\quad \$ 30(10$ cents/sq ft. over 120 s.f. $)$
Electric
\$30
Swimming Pools: $\$ 30$
Electrical \$30
Decks:
\$30 (10 cents/sf over 100 s.f.)
Chimneys: $\$ 30$
Driveway Permits: \$25
"A conservation in Lyndeborough is Pinnacle Mountain so don’t litter!" Gavin-Grade 2

## REPORT OF THE PLANNING BOARD

Due to the economic recession, 2009 was a quiet year for land development. Only two subdivisions were approved creating a total of three new lots, and there was little other activity. As a result, the Budget request for 2010 has been reduced.

During the year, several property owners approached the Planning Board with proposals that we were unable to approve, and we regret their disappointment. The Board must comply strictly with the zoning ordinances that the Town has voted into place, and it has no discretion with these laws. Only the Zoning Board of Adjustment can grant a variance from them, and only if the request meets specific, State-prescribed requirements.

The Board invites residents to make an appointment with the clerk to discuss with us any land use issues, whether immediate or for the future, and to suggest modifications to existing regulations. Planning Board meetings are open to the public on the third Thursday of the month at 7:30.

Respectfully submitted,
Robert H. Rogers, Chair
Lyndeborough Planning Board

## Planning Board Activity Report

The Planning Board held (5) public hearings during 2009, which resulted in (3) subdivisions, and (2) non residential site plan reviews. Those hearings were:

May Provost Properties; Cram Hill Road; Lot 238-019; Wilton Lot B-14; thirteen (13) lot subdivision; RL I

June $\quad$ R. Scott \& Janet M. Quilty; 658 Forest Road (Rte 31); Lot 228-015; gas station and convenience store; LI zone (conditionally approved/not finalized)

Laurent \& Sharon Boisvert, Feel Good Farm, Johnson Corner Road, Lots 235-013 and 237-014; renewal permit for a paintball/air soft activity; RL I

August Timothy \& Dana Welch; 195 Purgatory Road; Lot 235-004 and 235-018; lot line adjustment; RL I.

October Woodmont Orchards, Inc.; Center Road, Lot 247-022; two (2) lot subdivision; RL I

November Brandon \& Paula Greene; Center Road/Rose Farm Road; Lot 234-001; three (3) lot subdivision; RL I

Respectfully submitted, Pauline Ball, Clerk for the Planning Board
"I love biking because I can get to my favorite trail. On the trail there is a jump." Brandon-Grade 4


## REPORT OF THE CEMETERY TRUSTEES

With extensive cleanup to do from the ice storm, and with so much rain to promote the growth of grass, 2009 could have been an expensive year for the Cemetery Department. But Ian Howe and his diligent crew promptly got all seven cemeteries in good order, kept them neat and trimmed all summer, and they still stayed within the budget. We contracted with Stanley ("Butch") Bason to service and maintain the equipment for a very modest sum, and this may reduce our need to purchase new mowers and trimmers.

With new maps of the South and Johnson Corner Cemeteries completed in the past two years, David Palance of Wilton remapped the Center Cemetery and has submitted preliminary drawings of North. These maps include data from the present working copies, old maps from our archives, the Ann Louise Nichols' cemetery inventory published in 1984, and the lists compiled by Jim Button's computer classes some years ago, along with surveys by Mr. Palance and a stone-by-stone review by the Trustees. All data is being computerized and will provide a more accurate diagram of each yard as well as more thorough information for genealogical research.

Road Agent Kent Perry and his able team, along with the Town's smaller, agile backhoe, have been valued for openings and closings for full burials. Coping with tight spaces, unpleasant weather and Lyndeborough's bony soil, their efforts have been appreciated.

In some past years, the Cemetery Trust Funds have been drawn upon heavily to reduce the costs to the taxpayer, depleting the interest reserves. The more realistic budget appropriations in the past two years have helped to meet actual costs, and in 2009 the Trustees have allowed the reserves to recover.

At present, lots for full burials are available for purchase only at the South Cemetery, though a few urn lots may be available in other yards at the discretion of the Trustees. Residents are encouraged to contact any Trustee for questions or comments.

Respectfully submitted,
Robert Rogers
Virginia Chrisenton
Lawrence Cassidy

## Trustees

[^9]| Income: |  | Expenses: |  |
| :---: | :---: | :---: | :---: |
| Town appropriation | \$ 10,500.00 | Wages | \$ 8,226.77 |
| Checkbook balance | \$ 1,740.87 | Burial expense | \$ 950.00 |
| Burials | \$ 950.00 | New equipment | \$ 46.96 |
| Sale of Lots | \$ 600.00 | Maps | \$ 1,008.50 |
| Trust Funds | 0.00 | Repairs | \$ 306.76 |
| Sale of posts | \$ 120.00 | Gasoline | \$ 143.95 |
| Total | \$ 13,910.87 | Transportation | \$ 516.83 |
|  |  | Stone repair | \$ 1,000.00 |
|  |  | Flags | \$ 0.00 |
|  |  | Selectmen (sale of lots) | \$ 120.00 |
|  |  | Trust Funds | \$ 480.00 |
|  |  | Checkbook balance | \$ 1,111.10 |
|  |  | Total | \$13,910.87 |



## REPORT OF THE CONSERVATION COMMISSION

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

In 2009 there were two properties protected by placing them under a conservation easement. Before his passing, Jerry Rand ensured that he would be remembered by leaving a legacy that all future generations can enjoy. His 170 -acres includes more than 1000 ' of frontage on Burton Pond and 5500' of frontage on Pettingill Hill Road sufficient for more than 20 houses if it were to be developed under current zoning regulations. The large size of this parcel, along with the adjacent 79-acre Brooks easement, will go a long way towards preserving the quality of life and scenic beauty in the Southwest corner of town. The second property that is now under easement is owned by the Springer family. The 26 -acre lot that held the Hunter's Cot at the top of Mountain Road is adjacent to SPNHF's 35 -acre King-Hibbard parcel. Thank you Jerry Rand and the Springer Family!

The Lyndeborough Natural Resource Inventory that was completed last year is now 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. For those who have an appreciation of nature 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. The conservation commission, along with regional conservation groups, can provide funding so that landowners avoid out of pocket expenses associated with protecting their land. Please feel free to contact us for more information.

The conservation commission meets on the second Thursday of each month at Citizen's Hall at 7:30pm. If you have a conservation ethic and are interested in helping, please consider joining us, we have openings now.

Respectfully submitted,
Mike Decubellis, Chair
On behalf of its members,
Sharon Akers, Pauline Ball, Bob Nields, Andy Roeper
"I wish to conserve forests. We can do that by not building things as much."
Dalton Courtemarche-Grade 6

## LYNDEBOROUGH, NEW HAMPSHIRE

2009 CONSERVATION \& PUBLIC LANDS


## ZONING BOARD OF ADJUSTMENT

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

The ZBA heard two cases in 2009.
2009-01 Walter and Karen Holland, Pinnacle Road, Map 220 Lot 022
Requested an area variance from the literal provisions of the Lyndeborough Zoning Ordinance Section 802.03 in order to construct a barn in the RL2 Zone that is within the 50 foot setback. Area Variance granted.

2009-02 R. Scott and Janet Quilty, Forest Road, Map 228 Lot 015
Requested a Special Exception from the literal provisions of Lyndeborough Zoning Ordinance Section 603.00 in order to construct an Automobile Service Station. Special Exception granted.

Respectfully Submitted, David M Roemer
Chairman


[^10]
## J. A. TARBELL LIBRARY TREASURER'S REPORT 2009

| Income from Town: | \$28,405.00 |
| :---: | :---: |
| Trust Funds: | -0- |
|  | \$28,405.00 |
| Expenditures from Town Income: |  |
| Salaries | 16,441.00 |
| Fuel | 1,975.81 |
| Postage | 70.40 |
| Supplies \& Maintenance | 651.74 |
| Telephone | 380.37 (Dec. bill to come) |
| Dues \& Professional Development | 620.50 |
| Acquisitions | 6,528.15 |
| Building Maintenance | -0- |
| Computer Expense | -0- |
| Electricity | 585.14 |
| Literacy Program | -0- |
| Unexpended Funds | 1,151.89 (encumbered: 2 laptops \& 1 printer) |
| Total: | \$28,405.00 |
| Non-Town Funds: |  |
| Checking Balance: | \$3,707.02 |
| Fines/Faxes: | 523.52 |
| Total: | \$4,230.54 |
| Expenses: |  |
| Passes: Fitchburg Art Museum | \$107.50 |
| Total: | \$107.50 |
| Checking Account Balance 12/31/09 | \$4,123.04 |
| Respectfully Submitted, Sally Curran |  |

$\$ 107.50$
\$107.50
\$4,123.04

Respectfully Submitted,
Sally Curran

Lyndeborough is so beautiful especially my hideout in the woods. Sometimes I go with my dog. She has a bed and food in my tree house. We love the view." Tower-Grade 3

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

The most important event for the J. A. Tarbell Library in 2009 is the start of construction of the library addition. For the past dozen years or more, the Town has appropriated sums to be placed in a Capital Reserve Trust Fund for this purpose, and in the same time period, the Trustees have acquired, through fund-raising events and from generous donations, an equal amount. The total just covers the estimated cost of constructing the addition.

The Trustees were dismayed to discover, after the contract had been signed, that the Trust Fund contained $\$ 20,000$ less than the voters authorized for withdrawal. This was because the Warrant article for the appropriation made in 2003 for that amount was improperly worded and disallowed by the Department of Revenue Administration. The Trustees hope that donations will make up some of the difference, but some additional monies will be needed. There is also a Warrant article to transfer the remaining interest in the Trust Fund to the building fund.

The projected opening of the addition is July 1, 2010. When completed, it will be a huge asset to the town. It will include a children's room and a meeting room available to a variety of community groups. There will be a kitchenette and proper rest rooms, and computers and wireless Internet will complement expanded stacks for books and other materials. A comfy reading area by the fireplace will be a center for our senior citizens.

The Trustees here thank all the generous donors and supporters who have made this fine facility possible.

Respectfully submitted,
Robert Rogers
Sally Curran
Ann Harkleroad
Nadine Preftakes

Trustees


[^11]
## J. A. TARBELL LIBRARY ANNUAL REPORT

In 2009, 2100 people visited the library and 4500 items were circulated. The library borrowed 182 items and loaned 322 items to other libraries.

We are staying open during construction as much as possible. The crew is doing a fine job and is very considerate.

We wish to thank all the townspeople who have donated to the building fund. All donations are appreciated.

We look forward to having the addition finished and hope to see more people enjoying the new space. It is a wonderful addition that the town is adding on to the library.

We hope to have programs for all ages in the years ahead and will have the use of a beautiful, new conference room to accommodate more people.

Respectfully submitted,
Brenda Cassidy
Librarian


THE LIBRARY ADDITION

# REPORT OF THE WELFARE DIRECTOR 

## 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."

As stated in the state statute, RSA 165:1 above, the Town of Lyndeborough, along with all the other municipalities, has the responsibility to assure that basic needs of people in town are met. These basic needs include shelter, food, utilities, prescriptions and where appropriate, expenses necessary for seeking and maintaining full employment.

Each application for assistance is reviewed using the Welfare Guidelines, established by the Board of Selectmen, to determine eligibility. Once eligibility is determined and the amount established, the applicant identifies in consultation with the Welfare Director the bills that are to be paid. Payments are mailed directly to a vendor, not the client. Whenever possible, the welfare office will refer applicants to local relief organizations and state agencies for assistance and services such as fuel assistance and food stamps, in order to reduce the town's costs. The guidelines are strictly followed assuring that the statutory requirements are met while protecting the Town. If a welfare client owns property, a lien is placed on the property to assure that the Town is repaid.

Welfare expense in 2009 was $37 \%$ lower than in 2008 and below expectations for 2009, considering the continuing weak economy. This was accomplished by vigorously referring applicants to other relief agencies and relatives for part of their assistance. We required each applicant to give full disclosure of their financial position and all information was verified. Five clients received assistance during the year. The table below details the type of assistance rendered.

| Payment <br> Category: | Rent | Mortgage | Electric | Heating <br> Oil |  |  |  |  |  | Pre- <br> scriptions | Work <br> Related | Other | TOTAL |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | :---: | :---: | :---: | :---: | :---: |
| 2008: | $\$ 14,996$ | 6,893 | 1,105 | 1,724 | 1,471 | 1,851 | 107 | 28,147 |  |  |  |  |  |
| 2009: | $\$ 15,174$ | 1,146 | 406 | 150 | 0 | 670 | 0 | 17,546 |  |  |  |  |  |
| $\%$ of total <br> in 2009 | $86.5 \%$ | $7.6 \%$ | $2.3 \%$ | $.9 \%$ | $5.2 \%$ | $3.8 \%$ | $0.4 \%$ | $100.0 \%$ |  |  |  |  |  |

This year we were able to have some recipients of town assistance participate in a work program, working in the town office where appropriate to "work off" a portion of the assistance that the town has provided.

Respectfully Submitted, Jim Bingham, Welfare Director

[^12]
## REPORT OF THE HERITAGE COMMISSION

The Heritage Commission met regularly during 2009 and continued work in areas of interest.

In April, several members visited with Lucy Schmidt to begin the oral history sessions, and in July they met with Walter and Martha Reindeau. We expect to continue the project during 2010. The tapes will be made available.

The major project this year is the establishment of a Historic District in Lyndeborough Center, to include the area from the Center Cemetery to the United Church building, as well as a Historic District Commission to oversee it. Since the buildings are already listed on the National Register of Historic Places, this designation will start the process for being listed by the state, provide another layer of protection, and make a basis for applying for any available grants.

Work progressed on locating and mapping cellar holes. However, interest has been revived in the old stone culverts that are on some Class 6 roads and on some former town roads. With the increase in logging activities, the preservation of these structures has become important.

Clayton Brown volunteered to replace the Town Pound gate, using an old picture as a guide. It will be in place this spring.

The hand painted backdrop at the Center Hall was evaluated and found to be in fairly good condition. Funds are being sought to restore it.

The moving and placement of the town's War Memorials and Civil War cannon on the common was also discussed. A committee is to be formed to make final decisions.

Jessie Salisbury
Secretary


GARRETT-GRADE 1

## WILTON-LYNDEBOROUGH YOUTH CENTER

The year 2009 was another wonderful summer for Goss Park, filled with lots of fun in the sun under the direction of our terrific staff led by our Park Director, Deb Lemire. 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.

Due to heavy damages sustained by the park from the ice storm, a huge part of our budget went to repairs including the clearing of the inlet and park of debris, replacing truckloads of sand and stone, regrading the beaches and inlet, and cutting and removing damaged trees and bushes. Park improvements included regrading our parking lot and resurfacing our tennis court. Once again, several private businesses and many volunteers, including the local Boy Scout Troop \#10, along with help from the town, all came together so we could open the park on time.

Our membership this year included 101 families who enjoyed the Youth Center from Wilton, Lyndeborough and surrounding towns. The park had four Red Cross Certified swim instructors who taught 131 lessons. Twenty-three children participated on our swim team this year, competing with other local towns. Our Senior and Junior swim teams had another successful year led by Sharon Lemire and Anna Kaladish.

The park was open from 10:00 am to 7:00 p.m. during the week and 1:00 pm to 7:00 pm on the weekends. Our snack bar offered a variety of ice cream, hot dogs, pizza, chips, candy, juice, soda, etc. The members participated in arts and crafts, field and water games, swimming lessons and swim meets with area towns. The Youth Center held many special events such as Family Night, Teen Night, Grill Day, Pizza Day, story time, face painting, 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 year we also commemorated our $50^{\text {th }}$ anniversary of the park's opening. Over 200 people came to join us in our celebration that included a giant bounce-slide, water balloon toss and field games, water relay games, a dodge ball tournament, the cutting and eating of our anniversary cake culminating in the evening with a talent show and a bonfire with "somemores."

Please plan on coming to our open house at the beginning of the 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

[^13]
# 2009 Annual Report of NRPC Activities for the Town of Lyndeborough 

## Land Use and Environment

* Conducted the Lyndeborough Trails Project - Through the course of 2009, NRPC worked with a committee of town volunteers to conduct the Lyndeborough Trails Project. The purpose of this project was to identify methods for developing a network of equestrian and multi-use trails within the town that would provide an alternative transportation system within the community. NRPC staff worked with town volunteers to identify existing and potential trails and to research policies that will lead to the creation of the town-wide train network. This project was conducted free of charge through the NRPC iTRaC program and is a model of transportation - land use coordination in the state.
* Lyndeborough Master Plan Consultation - At the request of the Planning Board and Board of Selectmen, NRPC reviewed the Lyndeborough Master Plan. Based on that review NRPC staff met with a committee of representatives from the town and provide input on inexpensive methods that town volunteers could use to assure compliance of the Master Plan with all requirements. NRPC staff also suggest approaches that could be used to set town funds aside for the next five years for an anticipated major Master Plan update early in the next decade.
* NRPC Energy Program - In 2008, NRPC began a multi-year project to provide support to local energy committees. During the fall of 2009, NRPC began working with Lyndeborough to conduct an inventory of the energy use in town facilities and buildings. The NRPC will then assist the town in identifying strategies that can save energy at each facility and develop a road map of the steps the energy committee should be taking to achieve energy and cost savings at town facilities and buildings. This project will extend through 2010.
* Legislative Services - On an annual basis, NRPC is actively engaged with members of the Legislature on issues that concern member communities. During the 2009 session NRPC was actively engaged legislative issues related to land use law, workforce housing, transportation funding, and commuter rail.
* Workforce Housing - During 2009 NRPC updated the Regional Housing Needs Assessment. This document is a planning tool for the Lyndeborough Planning Board that identifies the amount of housing that will be needed in the community by 2015. The town Planning Board can use the Regional Housing Needs Assessment to determine if it is planning for an adequate supply of housing for all income groups in the community. NRPC also provided tools that the town can use in updating its housing policies including assessment tools and model ordinances.
* Innovative Land Use Planning Guidelines - NRPC working with the other NH regional planning commissions and NH Department of Environmental Services completed development the Innovative Land Use Planning Guidelines. This document provides background research, case studies and model ordinances for the application of innovative land use techniques in New Hampshire communities.
* Brownfields - NRPC continued its regional brownfield assessment process. This process is identifying brownfields throughout the region that qualify for federal and state funding programs. NRPC staff worked with local officials to identify qualifying brownfields in each of the member communities. Staff then directed NRPC's consultant in preparing Phase I and Phase II brownfields assessments for each of the sites. NRPC staff also worked with town staff members and affected property owners to provide education on the brownfield process and on potential funding sources for cleanup activities. This year

NRPC completed an assessment of petroleum related brownfields and began assessing brownfields related to all other pollutants.

* 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. Resource cards and information sheets were developed RSA updates, septic design, site plan review and porous pavement. Training workshops were conducted on an update on NH legal issues for land use, Planning Board basics, and Zoning Board Basics.
* iTRaC E-News - NRPC sends out iTRaC E-News which provides bi-monthly updates on projects, training and resources available through the NRPC iTRaC program.
* Small Wind Energy System Training - NRPC facilitated a training session on Small Wind Energy Systems at the Hudson Town Hall on June 3, 2009. The training was conducted by Eric Steltzer, the Energy Policy Analyst with the NH Office of Energy and Planning, and addressed state statutes, siting requirements and ordinance development.


## Transportation

NRPC as the designated Metropolitan Planning Organization (MPO) for the region is responsible for developing and maintaining the region's transportation planning program. This includes soliciting, prioritizing and making recommendations on regional and local transportation projects that are funded through Federal or State sources. 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.

* Support for Non-emergency Medical Transportation Project - Throughout 2009 NRPC transportation staff has met with and advised representatives from Souhegan Valley communities on the initiation of the Non-emergency Medical Transportation Project. This project, partial funded by the town and various grant sources provides rides to those who need help getting to and from medical appointments. Service began mid-year and NRPC staff is now working with project volunteers to access federal funds to increase the amount of service that is provided.
* Traffic Data Collection - Conducted 7 traffic counts in Lyndeborough in the past year. 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 and more detailed data from each count is available upon request.
* Human Service Transit Coordination - For several years the Department of Transportation and Department of Health and Human Services have been developing a process for coordinating transit services funded by the two agencies to reduce costs and increase service. The NRPC has been the leader in the state in this process and was recognized as the first regional coordinating group in October 2008. In the coming year 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.
* Capitol Corridor Rail Project - During the course of 2009 NRPC continued to push forward the Capitol Corridor Rail project. Activities this year included participation on the New Hampshire Rail Transit Authority, and working with the State NH DOT to submit an application for the rail project using Federal ARRA funds.
* Road Inventory - During 2009, NRPC staff prepared the updated the 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 the Town's roads and will be used for planning road improvements in the community.

NRPC's maintenance of the road inventory data ensures that the communities receive the Highway Aid Block Grant Aid money they are entitled to receive through NHDOT.

* Transportation Emergency Preparedness Plan - This project identified the impacts of emergencies on the region's transportation system and identified methods to prepare for and mitigate the impact of those emergencies. Members of the town staff including police, fire and planning participated in this effort.
* Environmental Planning for Transportation Projects - This project assessed the environmental impacts of all transportation projects that are planned for the Souhegan Valley watershed and identified approaches to coordinating the mitigation process to achieve the greatest environmental benefit. Members of the town conservation commission and non-profit groups located in the community actively participated in the development of this project.
* Regional Traffic Model - NRPC is updating the regional traffic model to provide morning and afternoon peak hour traffic forecasts. This will allow NRPC to provide more specific information to the town when assessing the impact of traffic from new development. This capability is available for town use whenever there is interest, without cost, and the town staff has utilized NRPC traffic expertise on several occasions during 2009 to help study critical intersections and development issues.
* Long Range Transportation Plan - During 2009, NRPC completely updated the region's Long Range Transportation Plan, Transportation Improvement Program and Air Quality Conformity Analysis. These documents identify transportation priorities for the region and each of the municipalities and are required to receive funding for transportation improvement projects.


## Geographic Information Systems (GIS)

The GIS staff at NRPC continues to maintain a diverse collection of spatial 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.

* Updated NRPC Standard Map Library for Lyndeborough. These four standard maps show the Town's Roads and Town Facilities, Environmental and Conservation Areas, Existing Land Use and an Aerial Image of the Town. Two sets of these maps have been provided to the Town.
* This year NRPC worked with the town assessor and the Registry of Deed 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.
* Provided town volunteers with all the existing GIS data on CD for use on Town projects. This data has been developed and maintained by NRPC and would have cost many thousands of dollars for the Town to develop on its own.
* Completed regular maintenance tasks and performed updates to the Lyndeborough GIS data which is maintained by NRPC, including digitizing new roads, parcels, protected lands, zoning changes, trails, social service or child care providers, land use and other baseline data.
* Mapped and analyzed trends relative to real estate transactions for the year to maintain a tool for monitoring sales trends.
* Addressed numerous mapping requests from the Town officials and the public.
* Continued to update and expand the regional annotation layers for improved clarity, accuracy and detail in mapping tasks.


## 2009 HEALTH OFFICER REPORT

2009 was consumed by addressing the H1N1 influenza outbreak. The World Health Organization declared it a pandemic based on its spread world wide. There was concern that the disease would be more deadly than it has been to date because it was a new strain. Therefore, most of the population had no immunity from previous exposure. The disease first became evident to us during an outbreak in Mexico, on our doorstep, epidemiologically speaking. Usually influenza outbreaks begin in Southeast Asia. Another difference was that it appeared in the spring and continued throughout the summer. Usually, flu season runs late fall and winter. The elderly population and those with chronic illness usually experience the highest incidence of secondary infections and death. H1N1 seemed to target the young, and many of the deaths were in young adults, children and pregnant women.

Only one seasonal flu clinic took place in Lyndeborough during the fall of 2009 due to a shortage and/or slow distribution of the seasonal flu vaccine. This health officer participated in a regional flu vaccine clinic on October $17^{\text {th }}$ in Nashua as part of a public health emergency response drill. This health officer also took part in a H1N1 flu vaccine clinic organized by the school nurse and held at Lyndeborough Central School in December for students, staff, and families of students.

Monthly blood pressure clinics were held at Citizens' Hall on the first Thursday of each month. Links to seasonal information and emergency preparedness guidance are maintained on the Town website. Also, pamphlets addressing seasonal information are available at Citizens' Hall.

Respectively submitted,
Cynthia Geiger, BSN, RN, Health Officer


## Meals On Wheels <br> Community Dining Support Services

## Board of Directors

Kevin J. Halloran
Chairman of the Board
Stephen J. Densberger
Vice Chairman of the Board
Dennis H. Archambeault Treasurer

The Hon. Robert N. Kelley Secretary

Katharine Bogle Shields
Linda E. Bonetti
Meghan Brady
The Hon. Chris Christensen
Peter B. Davis, FACHE, MPH
Roger R. Dionne, M.D.
James A. Gay
David P. Gilmour, M.D.
Fred B. Kfoury, Jr.
The Hon. Paul G. LaFlamme, Jr.
Claira P. Monier
Catherine M. Pepler
Jeffrey J. Rose
Douglas G. Verge, Esq.

## St. Joseph Community Services, Inc. Services provided throughout Hilisborough County

October 20, 2009
Office of Selectmen
Town of Lyndeborough
P.O. Box 6, Citizen's Hall Road

Lyndeborough, NH 03082-0006

## Dear Board Members,

We would appreciate your consideration of our request for support of the seniors of Lyndeborough. It is our goal to promote and prolong wellness for them through the Community Dining and Home Delivered Meals Program.

Over the past year we have served 4 people residing in the Town of Lyndeborough. Of these, 2 are under our Title XX program and sponsored by the County of Hillsborough. We struggle to hold our costs down, and since 1992 have held the line at $\$ 65.00$ per client.

| Unduplicated Clients | 4 |
| :--- | ---: |
| County Sponsored | -2 |
| Seniors | 2 |
|  | $\$ \$ 65$ |
|  | $\$ 130$ |

For many of our homebound participants, our driver may be the only person he or she will see that day. Therefore, the daily safety check that we perform is as important as the meal we provide. Support from the towns helps us to keep your elderly safe in their homes.

## Enclosed is our FY2009 annual report.


enc.

# Monadnock Family Services 

Annual Report to the Towns

For the Year Ending June $30^{\text {th }}, 2009$

## Town of LYNDEBOROUGH

Monadnock Family Services provided the following services to Lyndeborough's residents this past year:
Number of Clients treated ..... 10
Children ..... 3
Adults ..... 5
Seniors ..... 2Total \# of appointments providedfor the above residents:254Percentage of payments receivedfor services:82.97\%
Discounts based on a resident'sAbility to pay and other discounts:\$5,123.25
In addition to the above discounts,Current outstanding and uncollectibleResident balances:\$453.00

# Bridges: Domestic \& Sexual Violence Support Town of Lyndeborough Annual Statistics Individuals Served 

## Unduplicated Individuals Served <br> Calendar Year 2009

| Agency Program | Education and Outreach | Crisis Intervention and Advocacy | Emergency Shelter |
| :---: | :---: | :---: | :---: |
| Total served from Town | 0 | 2 | 0 |
| Units of Service from Town | 0 | 100 | 0 |
| Total Number of Individuals Served | 6,057 | 2,285 | 44 |
| Total Units of Services | 6,057 | 25,219 | 2,321 |
| Units of Service Defined | Individuals in the audience | Number of contacts with individuals | Total number of bednights |

Marriages Registered in Lyndeborough

| Date | Groom | Groom's Residence | Bride | Bride's Residence | Place of Marriage |
| :--- | :--- | :--- | :--- | :--- | :--- |
| $03 / 24$ | John Redemske | Lyndeborough | Susan Decloedt | Lyndeborough | Lyndeborough |
| $05 / 30$ | Kenneth Stephen |  | Katharina Hager | Lyndeborough | Lyndeborough |
| $06 / 07$ | Howard Hrdlicka Jr | Rhode Island | Bernadette Lemire | Rhode Island | Lyndeborough |
| $06 / 20$ | Daniel Nadeau | Lyndeborough | Rebecca Meuse | Lyndeborough | Lyndeborough |
| $06 / 24$ | James Gauthier | Lyndeborough | Christina Faucher | Lyndeborough | Lyndeborough |
| $07 / 24$ | Eric Marceau | Lyndeborough | Lisa English | Lyndeborough | Rye |
| $09 / 04$ | Ian Miller | Lyndeborough | Amanda Sano | Lyndeborough | Bedford |
| $09 / 19$ | Michael Milewski | Lyndeborough | Kathleen Hyatt | Lyndeborough | Temple |
| $10 / 03$ | Jonathan Vanderhoof | Lyndeborough | Sarah Brown | Bennington | Wonalancet |
| $10 / 10$ | Kenneth Goodine | Lyndeborough | Kathryn Crawford | Lyndeborough | Mont Vernon |

Births Registered in Lyndeborough
Mother's Name
Snezhana Weinert
Stephanie Duncan Christina Faucher $\sum_{n}^{0}$ Amanda Barrick Father's Name
Brandon Weinert
Philip Duncan Father's Name
Brandon Weinert
Philip Duncan James Gauthier
Shawn Hysette Shawn Hysette James Barrick


| Date | Name | Place | Father/Mother |
| :--- | :--- | :--- | :--- |
| $01 / 03$ | Elizabeth Stevens | Milford | Lee Gunn <br> Mildred Fish <br> Robert Levesque <br> Catherine Sullivan |
| $03 / 06$ | Patricia Levesque | Milford | Frederick Olfene <br> Margaret Pierson |
| $03 / 11$ | Ruth Strickholm | Manchester | John Aldrich <br> Sara Aldrich <br> George Dawson |
| $03 / 26$ | Carol Bouchard | Lyndeborough | Dorothy Hughes <br> Abraham Gulesian <br> Alice Minasian |
| $05 / 17$ | John Dawson | Lyndeborough | Ronnie Taylor <br> Lois Gynes |
| $06 / 06$ | Grace Vergato | Jaffrey | Harold Rand <br> Irene Jerome |
| $09 / 02$ | Ronald Taylor | Nashua | Plphonse Vander-Heyden <br> $10 / 01$ |
| Jerome Rand | Peterborough | Wilton | Alphalda Pellerin |
| $11 / 07$ | Andre Vander- | Heyden | Nashua |

## 2009 BURIALS REGISTERED IN LYNDEBOROUGH

| Date | Date of Death | Name | Cemetery |
| :--- | :--- | :--- | :--- |
|  |  |  |  |
| $01 / 08$ | $01 / 03$ | Elizabeth Stevens | South Cemetery |
| $05 / 20$ | $05 / 17$ | John Dawson | Concord Crematorium |
| $07 / 06$ | $07 / 01$ | Corine Morgan | South Cemetery |
| $07 / 22$ | $07 / 15$ | Timothy Starkweather | South Cemetery |
| $12 / 11$ | $12 / 02$ | Warren Lord | South Cemetery |

Town of Lyndeborough NH
2009 Town Meeting Minutes
March 14, 2009
Meeting was called to order at 10:09am by Moderator Walter Holland on Saturday, March 14, 2009 at Citizens' Hall in Lyndeborough 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 tenth $\left(10^{\text {th }}\right)$ day of March 2009 at eight 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 fourteenth $\left(14^{\text {th }}\right)$ day of March 2009 at ten of the clock in the morning, to act upon Articles 2 through 13:

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

RESULTS: *-Indicates elected

Selectman (3 years)

Town Clerk/Tax Collector (3 years)
Supervisor of the Checklist (5 years)
Budget Committee (3 years)

Library Trustees (3 years)

Cemetery Trustee (3 years)

Trustee of Trust Funds (3 years)
Zoning Board of Adjustment (3 years)

Andrew Roeper - 149
Laurent Boivert II- 29
*Arnold A. Byam III - 262
Patricia "Trish" Schultz - 436
*Jessie Salisbury - 12 (write-in)
*Donald Guertin - 343
Paul A. Martin Jr.- 164
*Burton Reynolds - 288
Laurent Boisvert II - 81
*James W. Button- 277
*Nadine Preftakes - 412
*Chase Wilson Roeper - 261
*Lawrence S. Cassidy - 334
Sharon Boisvert - 89
*Sally J. Reynolds - 400
*Karen A. Grybko - 261
Gary LeBlanc - 189
*David M. Roemer - 197
Sharon Boisvert - 95

## ALL THOSE ELECTED WILL BE SWORN IN AS THE LAST ORDER OF BUSINESS TODAY.

Article 2. Shall the Town of Lyndeborough vote to adopt the provisions of RSA 36-A:4-a, I(b) to authorize the Lyndeborough Conservation Commission to expend funds to 'qualified organizations' for the purchase of property interests, or facilitating transactions related thereto, where the interest in the property is to be held by the qualified organization and the town will retain no interest in the property. (Majority vote required).
Motion made by Andy Roeper to accept article as written, seconded by Lorraine Strube.
Mike Decubellis: In January of this year a new law went into effect which clarifies a practice that Con Comms have been using around the state and it has been ambiguous under the existing RSA's. Basically what it does is enable Con Comms to contribute towards qualified land trusts such as Society for Protection of NH Forests, Monadnock Conservancy and allowing to pitch in towards their goal of conserving properties without actually owning an interest in the property. It is an efficient way of doing business for Con Comm. It allows us to meet our goal without actually buying a property and holding it in fee or taking a conservation easement. Conservation easements themselves can be a liability, long term because you have to be the steward of the land and monitor it regularly in perpetuity and that is exactly what land trusts are set up to do. The Con Comm can make sufficient use of its funds by contributing a small portion of the funding towards that goal and just pitch in and help these qualified organizations. In the past what has happened is, the language has been so ambiguous in the RSA's that some town's attorneys have said that it was allowed, other attorneys have said it wasn't allowed, and this language makes it clear. It specifically states that the conservation of land is a public purpose and it is okay to use these town funds towards that purpose. In order for it to be used the town has to vote to accept it and it went into effect January $1^{\text {st }}$. I think it would make our job a lot easier if it were in place. (Mike) further explained that there is no cost to the town, that it is funded through the land use change tax penalty which is paid by the people who are developing their land as they take a piece out of current use. Fifty percent of that penalty goes to the Conservation Committee; fifty percent goes to the town budget. Further discussion from townspeople. Member of the audience made a motion to move the question. It was seconded. Moderator: All those in favor of moving the question signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. Are we ready for question? Read Article 2, all those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. Article Passes

Article 3. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of one million four hundred eighty three thousand four hundred ninety seven dollars ( $\$ 1,483,497$ ), representing the operating budget for fiscal year 2009 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 Lorraine Strube to accept article as written, seconded by Steve Brown.
Burton Reynolds, Chairman of the Budget Committee gave an overview of the budget. Paul Martin: I am suggesting that we cut that by three thousand bucks to two thousand. On page 13, police budget, the police budget is up $8 \%$, I am recommending that we remove five thousand nine hundred
fifty one dollars $(\$ 5,951)$ from that budget and make it a two hundred thousand dollar $(\$ 200,000)$ budget and it still gives them an increase in the police department. The other one, and I would just like an explanation, is the legal budget 4153 on page 12. Andy Roeper: The legal budget, this is an area where we have to spend what we have to spend. The most expensive thing was the Police Study Committee, the second most expensive thing was a resident of town, the third most expensive was a sub-division and the fourth most expensive was a tax appeal case. Paul Martin: (Police Budget) It is up by $8.6 \%$ and I am suggesting that we remove just shy of six thousand dollars ( $\$ 6000$ ) out of that budget and it still gives them an increase of what seventeen thousand two hundred dollars $(17,200)$. I am suggesting that we take two hundred dollars (\$200) off the thirty two hundred (\$3200) for street lighting 4316, page 14. Andy Roeper: On street lighting, we actually looked at LED lighting, electricity wise it would be great; the problem is you still have to pay the line crews to change out the fixtures, the payback would be something like thirty years, it doesn't really work. We are in the process of going through and reviewing all the street light locations. For safety reasons you want to have them at intersections. More than likely you are going to end up with less street lights. Right know we are dealing with another PSNH rate increase that is why the numbers are up. Further discussion on budget line items. Dwight Sowerby: When we are all said and done here, what we are going to pass is the bottom line, we don't pass any individual line items, so taking two thousand dollars from one line item and putting it in another or changing this line item does nothing, the only thing that really accomplishes what Mr. Martin is setting out would be to reduce the total budget. I recommend that we pass this budget and move on. Richard Herfurth: I reference page 12, line 4155-02-292, Merit pay increases. I think it is inappropriate that pay raises be proposed to be paid by citizens who perhaps are not getting a raise, others who have received reduced wages and still others who have lost their income altogether. I move that we strike this line from the budget. That would be fifty three hundred dollars (\$5300). Steve Brown spoke to this line item. Paul Martin: I want to put in a motion to cut the budget by thirty eight thousand nine hundred fifty one dollars $(\$ 38,951)$. Richard Herfurth: I would like to ask what the procedure is, I made a motion, didn't get a second, Mr. Martin made a motion, didn't get a second. What is the procedure to reduce the budget? Moderator: I have had a motion from you to reduce or remove the merit raise and Mr. Martin made a request to reduce the total budget by thirty eight thousand nine hundred fifty one dollars $(\$ 38,951)$. Do we have a second on any of those? Doug Mercier: I will second Mr. Martin. Moderator: You second Mr. Martin, that is to reduce the total budget by thirty eight thousand $(\$ 38,000)$. Further discussion from audience members. Arnold Byam: Move the article Moderator: We have an amendment to reduce the budget by thirty eight thousand nine hundred and fifty one dollars. All those in favor of reducing the budget by thirty eight thousand nine hundred and fifty one dollars $(\$ 38,951)$ signify by saying Aye, those opposed signify by saying Nay. The Nays have it. The amendment does not pass. We are back to the smaller motion to remove the merit raises. We are going to talk about the motion to remove the merit raises. Mark Altner: I would like to second this motion. Further discussion from audience members. Moderator: Ready for the question, the motion. The motion is to remove the merit raises this year, fifty three hundred dollars (\$5300); it has been moved and seconded. All those in favor of removing the merit raises this year
signify by saying Aye, those opposed signify by saying Nay. I think we should do a raise your hand. All those in favor of removing the merit raises signify by raising your right hand, raise your yellow card, those opposed raise your right hand with your yellow card. Yes 34 No 51, Motion does not pass. Back to original article. Kevin Boette: Motion to move, Second from audience. Moderator: All those in favor of moving the question signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. Back to original article. Read Article 3, all those in favor of the town budget as read, signify by saying Aye, those opposed signify by saying Nay. The ayes have it. Article Passes.

Article 4. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty eight thousand fifteen dollars $(\$ 28,015)$ and to withdraw the sum of twenty eight thousand fifteen dollars $\mathbf{( \$ 2 8 , 0 1 5 )}$ of accrued interest from the Library Expansion Capital Reserve Fund to be expended for the library addition. (Majority vote required).
Motion made by Lorraine Strube to accept article as written, seconded by Steve Brown.
Bob Rogers explained that two years ago the town voted to authorize the Trustees to expend the principal of the Library Building Trust Fund, at that time they neglected to add on the interest. Since then there has been accrued interest and the Trustees are asking the Town to allow them to spend the interest on the Trust Fund as well. Moderator: Ready for the question? All those in favor signify by saying Aye, those opposed signify by saying Nay, the Ayes have it. Article Passes

Article 5. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of thirteen thousand dollars $\mathbf{( \$ 1 3 , 0 0 0 )}$ to be added to the Replacement of the 2002 Rescue Vehicle Capital Reserve Fund previously established; or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).
Motion made by Steve Brown to accept the article as written, seconded by Lorraine Strube.
Fire Chief Rick McQuade spoke to the article explaining that this is a replacement for two thousand eleven, the hope is to keep the 550 , keep the cab and chassis and replace just the rescue body, where it is coming up in two thousand eleven we would like to continue to fund it so the money is there to do it. Geoffrey Brock: I would actually like to offer an amendment to that, it is not actually about this, it is about the CIP on page 34. My amendment is to increase that amount to twenty six thousand dollars $(\$ 26,000)$. The reason being, we have got to do something about Kindergarten at the Lyndeborough Central School and we presented that to the Budget Committee and the Capital Improvement Plan. What we planned to do this year was voted down and if you look at schools in the two thousand and nine time frame, the Capital Improvement Plan had thirteen thousand dollars $(\$ 13,000)$ for the Lyndeborough addition. That need has not gone away and we will need to spend money next year, most likely. In order to preserve the level funding and the whole idea of the Capital Improvement Plan I suggest taking that thirteen thousand dollars $(\$ 13,000)$ and adding it to this line item, so that they won't need it in two thousand ten and we can expend it at Lyndeborough without changing the budget at all. So, this would have the net effect of not affecting your budget this year and protecting your budget next year. Moderator: Does everybody understand what his question is, what his comment is? If you look on page 34, two thousand nine the first article that comes down, the first line item there, is for thirteen thousand ( $\$ 13,000$ ), that is for the rescue vehicle body, if you look two thirds of the way down there is another thirteen thousand $(\$ 13,000)$
and that was for the Lyndeborough Central School addition and since the addition did not get enough votes for the sixty percent, it did not pass on Tuesday. What Geoff is saying is the School does not need that thirteen thousand $(\$ 13,000)$, he would like to add that to the Rescue Vehicle this year, keep the budget even and next year the Rescue Vehicle won't need that thirteen thousand $(\$ 13,000)$ in twenty ten so we are buying it forward, so to speak. And, I have a second for that motion. Any questions or comments? Motion before us is to increase Article number 5 by thirteen thousand dollars $(\$ 13,000)$. All those in favor of increasing this amount to twenty six thousand dollars $(\$ 26,000)$ signify by saying Aye, those opposed signify by saying Nay. The Nay's have it. Motion does not pass. Back to original warrant article. (Discussion by audience members on Capital Improvement Plan and the benefits of having one. Further discussion on the Rescue vehicle and its use and that it is used fifty percent of the time). Ready for the question? All those in favor signify by saying Aye, those opposed signify by saying Nay. The Aye's have it. Article Passes

Article 6. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of forty thousand dollars $(\$ 40,000)$ to purchase an ambulance and authorize the withdrawal of forty-thousand dollars $(\$ 40,000)$ from the 1997 Ambulance Replacement Capital Reserve Fund created for that purpose. The Selectmen and Budget Committee recommend this appropriation.
Motion made by Lorraine Strube to accept article as written, seconded by Steve Brown. Carylyn McEntee spoke to the article. Wilton's share would be $\$ 88,000$; Temple's share would be $\$ 32,000$. The ambulance would be owned by Wilton. Lorraine Strube explained that Lyndeborough has a contract for service with Wilton. Next year the same amount of money will be built into the operating expense instead of a separate Capital Reserve Account. Dwight Sowerby questioned why are we spending forty thousand dollars if we might not be contracted with them in the future. Lorraine Strube replied that we do have an agreement with the Town of Wilton and Temple as well that if any of us should leave there is a proportioned amount that gets back to the towns for the cost of the ambulances. We have worked this out on a year contract basis and this is the second year we have done the one year contract. We are not comfortable with going forward with a five year plan at this point because we didn't want to get into an inter-municipal agreement; we just wanted to do a contract for service. Dwight Sowerby asked if after one year or two years that we no longer contract with Wilton, there is a written ironclad contract that we get a pro-rated portion of the ambulance back. Andy Roeper replied yes. Donald Anderson asked what is the call for service. Lorraine Strube replied twenty seven thousand eight eighty $(27,880)$ Moderator: Ready for question? Read Article 6. All those in favor signify by saying Aye, all those opposed signify by saying Nay. The Ayes have it, Article Passes

Article 7. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of twenty nine thousand dollars $(\$ 29,000)$ for the purchase of a new 4WD Police Vehicle and to authorize the withdrawal of twenty nine thousand dollars $\mathbf{( \$ 2 9 , 0 0 0 )}$ from the Police Vehicle Replacement Fund created for that purpose; or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).
Motion made by Lorraine Strube to accept article as written, seconded by Andy Roeper. Mike French spoke to the article. Moderator: Ready for the question? Read Article 7, All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. Article Passes

Article 8. To see if the Town of Lyndeborough will vote to discontinue the capital reserve fund established for the purchase of the backhoe (acct. \# 4915-03-019). Said funds, with accumulated interest to date of withdrawal, are to be transferred to the town's general fund. Motion made by Steve Brown to accept article as written, seconded by Andy Roeper. Jim Bingham, Town Administrator explained this is a housekeeping issue. DRA recommends that a CRF be discontinued when the purpose has been accomplished. There is just over six hundred dollars in interest. Moderator: It is a general bookkeeping issue. Any questions or comments? Ready for the question? Read Article 8, All those in favor signify by saying Aye, those opposed signify by saying Nay, The Ayes have it. Article Passes

Article 9. To see if the Town of Lyndeborough will vote to establish a capital reserve fund (pursuant to RSA Chapter 35) for the purpose of replacement of the Backhoe/Loader and to raise and appropriate the sum of fifteen thousand dollars $\mathbf{( \$ 1 5 , 0 0 0 )}$ to be placed in this fund; or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).
Motion made by Steve Brown to accept article as written, seconded by Lorraine Strube.
Road Agent Kent Perry spoke to this article. Moderator: Any questions or comments? Ready for the question? All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. Article Passes

Article 10. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of fifty five thousand dollars $(\$ 55,000)$ to purchase a one ton truck and authorize the withdrawal of forty-five thousand dollars $(\$ 45,000)$ from the Replacement of the Highway One-Ton Truck Capital Reserve Fund created for that purpose. The balance of ten thousand dollars $\mathbf{( \$ 1 0 , 0 0 0 )}$ is to come from general taxation; or take any other action relating thereto. The Selectmen recommend this appropriation. The Budget Committee does not recommend this appropriation. (Majority vote required).
Motion made by Andy Roeper to accept article as written, seconded by Lorraine Strube. Road Agent Kent Perry spoke to this article. Burton Reynolds explained that the decision to not recommend was made at the last minute in trying to keep the tax rate down and in making the decision Kent was not available to speak to the Budget Committee so they did not have the benefit of knowing what was going on with the repairs and so forth. Further discussion from audience members. Moderator: Ready for the question? Read Article 10. All those in favor signify by saying Aye, those opposed signify by saying Nay. Too close to tell. All those in favor of this article please raise your voting card with your right hand. All those opposed to this article please raise your voting card with your right hand. Yes 33 No 33. Let's try this again. All those in favor of Article 10 please raise your card. All those opposed to Article ten please raise your voting card. Yes 39 No 36 Article Passes

Article 11. To see if the Town of Lyndeborough will vote to raise and appropriate the sum of one hundred ten thousand dollars $(\$ 110,000)$ to rehabilitate sections of the Turnpike; or take any other action relating thereto. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).

Motion was made by Steve Brown to accept article as written, seconded by Andy Roeper. Discussion from audience members. Moderator: Ready for the question? Read Article 11. All those in favor signify by saying Aye, those opposed signify by saying Nay. Ayes have it. Article Passes

Article 12. 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. The Selectmen and Budget Committee recommend this appropriation. (Majority vote required).
Motion made by Lorraine Strube to accept article as written, seconded by Steve Brown. Discussion from audience members Moderator: Ready for the question? Read Article 12. All those in favor signify by saying Aye, those opposed signify by saying Nay. The Ayes have it. Article Passes

## Article 13. To transact any other business that may legally come before said meeting.

Motion made by Lorraine Strube to move that the meeting be adjourned at the conclusion of the swearing-in of newly elected officials, seconded by Steve Brown. Lorraine Strube: I would like to thank Steve Brown as the head of the EOC (emergency operations center), he is our director and he did a wonderful job and spent many, many hours manning the center here that was in Citizens Hall during the ice storm. We would also like to acknowledge Andy Roeper and sincerely thank him for the contributions he has made to this board and to the Town. He has been a real asset, his technical skills are unsurpassed and we could not have done a lot of the things that we got done this year and the past two years without his expertise and his help. So, thank you very much Andy. Moderator: People that were elected please come forward to get sworn in.
Andy Roeper: Mr. Moderator, I move we adjourn. Seconds from audience members. Moderator: All those in favor signify by saying Aye, all those opposed. Article Passes

Respectfully Submitted
Patricia H. Schultz
Town Clerk/Tax Collector

# TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE <br> FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES <br> <br> AS OF AND FOR THE FISCAL YEAR ENDED <br> <br> AS OF AND FOR THE FISCAL YEAR ENDED <br> <br> DECEMBER 31, 2008 

 <br> <br> DECEMBER 31, 2008}

## TOWN OF LYNDEBOROUGH,

NEW HAMPSHIRE

# FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES <br> AS OF AND FOR THE FISCAL YEAR ENDED <br> DECEMBER 31, 2008 

## TABLE OF CONTENTS

PAGES
INDEPENDENT AUDITOR'S REPORT ..... 1
FINANCIAL STATEMENTS
A Combined Balance Sheet - All Fund Types ..... 2
B Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds ..... 3
C Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General and Special Revenue Funds ..... 4
D Combined Statement of Revenues, Expenses, and Changes in Fund Balance - All Nonexpendable Trust Funds ..... 5
E Combined Statement of Cash Flows - All Nonexpendable Trust Funds ..... 6
NOTES TO THE FINANCIAL STATEMENTS ..... 7-16
SUPPLEMENTAL SCHEDULES
GENERAL FUND
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis) ..... 17
2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) ..... 18-19
3 Schedule of Changes in Unreserved - Undesignated Fund Balance (Non-GAAP Budgetary Basis) ..... 20
SPECIAL REVENUE FUNDS
4 Combining Balance Sheet ..... 21
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances ..... 22
CAPITAL PROJECTS FUNDS
6 Combining Balance Sheet ..... 23
7 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances ..... 24
TRUST AND AGENCY FUNDS8Combining Balance Sheet25
INDEPENDENT AUDITOR'S COMMUNICATION OF CONTROL DEFICIENCIES AND OTHER MATTERS ..... 26-28

Plodzik \& Sanderson
Professional Association/Accountants \& Auditors
193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-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 Town of Lyndeborough as of and for the fiscal year ended December 31, 2008 as shown on pages 2 through 6 . 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, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that 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.

Management has not implemented Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. Therefore, these financial statements are presented following the principles that were in effect prior to GASB Statement No. 34. Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities and business-type activities. The financial statements presented do not contain separate statements for governmental and fiduciary fund types, nor are major and nonmajor funds separately identified and classified. The financial statements presented report expendable and nonexpendable trust funds, some of which should be reported as special revenue and permanent funds under the new reporting model. Also, the financial statements do not contain any information on capital assets because the government has not maintained historical cost records of such assets. Management has not presented a management's discussion and analysis as required. The amounts that would be reported in the missing statements and required supplementary information, and the effects of reclassifying and properly reporting the information presented are not reasonably determined.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the 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 Town of Lyndeborough as of December 31, 2008, or the changes in its financial position or its cash flows, where applicable, for the year then ended.

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 schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. For reasons stated in the third paragraph of this report, we expressed an opinion that the financial statements of the Town of Lyndeborough do not fairly present financial position, results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America. Therefore, we do not express an opinion on the accompanying combining and individual fund schedules.

January 29, 2010
-

EXHIBIT A
TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types
December 31, 2008

|  | Governmental Fund Types |  |  |  |  | Fiduciary <br> Fund Types <br> Trust And <br> Agency |  | Total <br> (Memorandum <br> Only) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | General |  | Special <br> Revenue |  | Capital <br> Projects |  |  |  |
| ASSETS |  |  |  |  |  |  |  |  |
| Cash and cash equivalents | \$1,555,890 |  | 72,093 | \$ | 19,011 |  | 1,711 | \$ 1,648,705 |
| Investments | - |  | 54,000 |  | - |  | 936,128 | 990,128 |
| Receivables, net of allowance for uncollectible: |  |  |  |  |  |  |  |  |
| Taxes | 404,057 |  | - |  | - |  | - | 404,057 |
| Accounts | 7,793 |  | - |  | - |  | - | 7,793 |
| Intergovernmental | - |  | - |  | 257,348 |  | - | 257,348 |
| Interfund receivable | 72,533 |  | 2,075 |  | - |  | - | 74,608 |
| Tax deeded property subject to resale | 14,409 |  | - |  | - |  | - | 14,409 |
| Total assets | $\underline{\$ 2,054,682}$ |  | 128,168 |  | 276,359 |  | 937,839 | \$3,397,048 |
| LIABILITIES AND EQUITY |  |  |  |  |  |  |  |  |
| Liabilities: |  |  |  |  |  |  |  |  |
| Accounts payable | \$ 40,057 | \$ | - | \$ | 23,023 | \$ | - - | \$ 63,080 |
| Accrued payroll and benefits | 7,477 |  | - |  | - |  | - | 7,477 |
| Retainage payable | - |  | - |  | 39,177 |  | - | 39,177 |
| Intergovernmental payable | 1,408,024 |  | - |  | - |  | 53,985 | 1,462,009 |
| Interfund payable | 2,075 |  | - |  | 72,533 |  | - | 74,608 |
| Escrow and performance deposits | - |  | - |  | - |  | 1,700 | 1,700 |
| Deferred tax revenue | 930 |  | - |  | - |  | - | 930 |
| Total liabilities | 1,458,563 |  | - |  | 134,733 |  | 55,685 | 1,648,981 |
| Equity: |  |  |  |  |  |  |  |  |
| Fund balances: |  |  |  |  |  |  |  |  |
| Reserved for tax deeded property | 14,409 |  | - |  | - |  | - | 14,409 |
| Reserved for endowments | - |  | - |  | - |  | 57,242 | 57,242 |
| Reserved for encumbrances | 13,078 |  | - |  | - |  | - | 13,078 |
| Reserved for special purposes | - |  | - |  | 141,626 |  | 824,912 | 966,538 |
| Unreserved: |  |  |  |  |  |  |  |  |
| Designated for special purposes | - |  | 128,168 |  | - |  | - | 128,168 |
| Undesignated | 568,632 |  | - |  | - |  | - | 568,632 |
| Total equity | 596,119 |  | 128,168 |  | 141,626 |  | 882,154 | 1,748,067 |
| Total liabilities and equity | \$2,054,682 |  | 128,168 |  | 276,359 |  | 937,839 | \$3,397,048 |


|  | Governmental Fund Types |  |  | $\begin{gathered} \text { Fiduciary } \\ \text { Fund Type } \\ \hline \text { Expendable } \\ \text { Trust } \end{gathered}$ | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | General | Special Revenue | Capital Projects |  |  |
| Revenues: |  |  |  |  |  |
| Taxes | \$ 1,180,549 | \$ 12,750 | \$ | \$ | \$ 1,193,299 |
| Licenses and permits | 285,086 | - | - | - | 285,086 |
| Intergovernmental | 182,381 | - | 418,515 | - | 600,896 |
| Charges for services | 4,397 | 17,427 | - | - | 21,824 |
| Miscellaneous | 30,656 | 11,105 | - | 26,138 | 67,899 |
| Total revenues | 1,683,069 | 41,282 | 418,515 | 26,138 | 2,169,004 |
| Expenditures: |  |  |  |  |  |
| Current: |  |  |  |  |  |
| General government | 520,863 | 11,640 | - | 1,514 | 534,017 |
| Public safety | 295,730 | 12,823 | - | - | 308,553 |
| Highways and streets | 444,925 | - | - | - | 444,925 |
| Sanitation | 61,903 | - | - | - | 61,903 |
| Health | 3,940 | - | - | - | 3,940 |
| Welfare | 28,147 | - | - | - | 28,147 |
| Culture and recreation | 6,756 | 31,147 | - | - | 37,903 |
| Conservation | 55 | 15,988 | - | - | 16,043 |
| Capital outlay | 369,831 | - | 523,144 | - | 892,975 |
| Total expenditures | 1,732,150 | 71,598 | 523,144 | 1,514 | 2,328,406 |
| Excess (deficiency) of revenues over (under) expenditures | $(49,081)$ | $(30,316)$ | $(104,629)$ | 24,624 | $(159,402)$ |
| Other financing sources (uses): |  |  |  |  |  |
| Interfund transfers in | 232,308 | 33,850 | 186,000 | 79,000 | 531,158 |
| Interfund transfers out | $(151,015)$ | (600) | - | $(378,308)$ | $(529,923)$ |
| Total other financing sources and uses | 81,293 | 33,250 | 186,000 | $(299,308)$ | 1,235 |
| Net change in fund balances | 32,212 | 2,934 | 81,371 | $(274,684)$ | $(158,167)$ |
| Fund balances, beginning | 563,907 | 125,234 | 60,255 | 1,058,543 | 1,807,939 |
| Fund balances, ending | \$ 596,119 | \$ 128,168 | \$141,626 | \$ 783,859 | \$ 1,649,772 |

The notes to the financial statements are an integral part of this statement.
EXHIBIT C
TOWN OF LYNDEBOROUGH, NEW HAMPSHITRE
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 2008

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

## EXHIBIT D

TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## Combined Statement of Revenues, Expenses, and Changes in Fund Balance All Nonexpendable Trust Funds <br> For the Fiscal Year Ended December 31, 2008

Operating revenues:
Interest and dividends ..... \$ 2,394
Operating expenses:
Trust income distributions ..... 282
Income before transfers ..... 2,112
Other financing sources (uses):
Transfers in ..... 600
Transfers out ..... $(1,835)$
Total other financing sources and uses ..... $(1,235)$
Net income ..... 877
Fund balance, beginning ..... 97,418
Fund balance, ending ..... \$ 98,295

## Combined Statement of Cash Flows

All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 2008
Cash flows from operating activities:
Cash received as interest and dividends ..... \$ 2,394
Cash received from other funds ..... 600
Cash paid as trust income distributions ..... (282)
Cash paid to other funds ..... $(1,835)$
Net cash provided by operating activities ..... 877
Cash flows from investing activities:
Net purchase of investments ..... (877)
Net increase (decrease) in cash
Cash, beginning ..... 11
Cash, ending ..... $\$ \quad 11$

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

Summary of Significant Accounting Policies ..... 1
Reporting Entity ..... 1-A
Basis of Presentation ..... 1-B
Measurement Focus/Basis of Accounting ..... $1-\mathrm{C}$
Assets, Liabilities, and Fund Equity ..... $1-D$
Cash, Cash Equivalents, and Investments ..... 1-D-1
Receivables ..... 1-D-2
Interfund Balances ..... 1-D-3
Compensated Absences ..... 1-D-4
Deferred Revenue ..... 1-D-5
Accrued Liabilities and Long-Term Obligations ..... 1-D-6
Fund Equity ..... 1-D-7
Estimates ..... 1-D-8
Memorandum Only - Total Columns ..... 1-D-9
Stewardship, Compliance and Accountability ..... 2
Budgetary Information ..... 2-A
Budgetary Reconciliation ..... 2-B
Excess of Expenditures Over Appropriations ..... 2-C
Applicable Reporting Standard ..... 2-D
Detailed Notes on All Funds and Account Groups ..... 3
Taxes Receivable ..... 3-A
Other Receivables ..... 3-B
Interfund Balances and Transfers ..... 3-C
Intergovernmental Payable ..... 3-D
Other Matters ..... 4
Pensions ..... 4-A
Risk Management ..... 4-B
Contingent Liabilities ..... 4-C

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## NOTES TO FINANCLAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

## 1-A Reporting Entity

The Town of Lyndeborough, New Hampshire (the Town), incorporated in 1759, 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 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 organization; or (2) the Town is legally entitled to or can otherwise access the organization's resources; the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or 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

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account group are used by the Town:

## Governmental Fund Types

General Fund - The general fund is the primary operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in capital projects funds.

## Fiduciary Fund Types

Trust and Agency Funds - These funds account for assets held or established under a formal trust agreement or Town Meeting vote, or assets held by the Town as a trustee or agent for individuals, private organizations, or other units of government.

## Account Group

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations. The Town uses the following account group:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the applicable fund. The Town does not maintain a record of its general fixed assets valued at historical cost, and accordingly, a statement of general fixed assets is not included in this financial report.

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

## 1-C Measurement Focus/Basis of Accounting

Governmental, expendable trust and agency funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and most miscellaneous revenues are recorded when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for prepayments, debt service, and other long-term obligations, which are recognized when due.

Nonexpendable trust funds are accounted for using the accrual basis of accounting. Using this basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred (flow of economic resources measurement focus).

## 1-D Assets, Liabilities, and Fund Equity

## 1-D-1 Cash, Cash Equivalents, and Investments

Cash and Cash Equivalents - Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

New Hampshire statutes require that the Town treasurer have custody of all moneys belonging to the Town and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all moneys in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or 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.

Investments - Whenever the treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the treasurer shall, with the approval of the Board of Selectmen, invest the excess funds. New Hampshire law authorizes the Town to invest in the following types of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits, or
- 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 as of the balance sheet date which is based on quoted market prices.

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

## 1-D-2 Receivables

Tax revenue is recorded when a warrant for collection is committed to the tax collector. Taxes receivable are reported net of an allowance established for any taxes where collection is in doubt.

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 2-year redemption period, the property is tax deeded to the Town.

Accounts receivable include various service charges which are recorded as revenue for the period when service was provided.

## 1-D-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables."

## 1-D-4 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.

## 1-D-5 Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

## 1-D-6 Accrued Liabilities and Long-Term Obligations

All payables and accrued liabilities are reported in the financial statements.
In general, govemmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, claims and judgments, and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year.

## 1-D-7 Fund Equity

Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or that do not represent available, spendable resources, and therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific purposes.

The following reserves are used by the Town:
Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year-end for which goods and services have not been received.

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

Reserved for Endowments - represents the principal balance of the Town's nonexpendable trust funds which must be held for investment purposes only.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These consist of the uncommitted balances of the capital projects funds, the Town's expendable trust funds, and the income portion of the Town's nonexpendable trust funds.

The following designation is used by the Town:
Designated for Special Purposes - is used to account for the unencumbered balances of special revenue funds.

## 1-D-8 Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

## 1-D-9 Memorandum Only - Total Columns

Total columns on the financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with U.S. generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

## NOTE 2 -STEWARDSHIP, COMPLLANCE, 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, cemetery, and public library funds. Project-length financial plans were adopted for the capital projects funds. Except as reconciled in Note 2-B, the budget was adopted on a basis consistent with U.S. generally accepted accounting principles.

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

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

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year $2008, \$ 11,000$ of the beginning fund balance was applied for this purpose.

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

## 2-B Budgetary Reconciliation

Amounts recorded as budgetary revenues and expenditures in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) as follows:

| 俋 | General Fund | Special <br> Revenue <br> Funds |
| :---: | :---: | :---: |
| Revenues and other financing sources: |  |  |
| Per Exhibit C (budgetary basis) | \$ 1,908,886 | \$ 43,524 |
| Adjustments: |  |  |
| Basis difference: |  |  |
| On-behalf retirement contributions made by the State of New Hampshire recognized as revenue on the GAAP basis, but not on the budgetary basis | 6,491 | - |
| Entity difference: |  |  |
| Unbudgeted funds: |  |  |
| Police equipment | - | 290 |
| Outside detail | - | 17,427 |
| Conservation commission | - - | 13,891 |
| Per Exhibit B | \$ 1,915,377 | \$ 75,132 |
| Expenditures and other financing uses: |  |  |
| Per Exhibit C (budgetary basis) | \$ 1,791,964 | \$ 43,387 |
| Adjustments: |  |  |
| Basis difference: |  |  |
| Encumbrances, beginning | 97,788 | - |
| Encumbrances, ending | $(13,078)$ | - |
| On-behalf retirement contributions made by the State of New Hampshire recognized as expenditures on the GAAP basis, but not on the budgetary basis | 6,491 | - |
| Entity difference: |  |  |
| Unbudgeted funds: |  |  |
| Outside detail | - | 12,823 |
| Conservation commission | - | 15,988 |
| Per Exhibit B | \$1,883,165 | \$ 72,198 |

## 2-C Excess of Expenditures over Appropriations

The library fund had an excess of expenditures over appropriations of $\$ 3,778$ for the year ended December 31, 2008. The overexpenditure was primarily due to the failure to gross budget for all revenues and expenses.

## 2-D Applicable Reporting Standard

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. When implemented, it requires new information and restructures much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Town was required to implement this standard beginning with the year ended December 31, 2004, but has not done so.

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

## NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

## 3-A 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, 2008, upon which the 2008 property tax levy was based is:

| For the New Hampshire education tax | $\$ 186,237,920$ |
| :--- | :--- |
| For all other taxes | $\$ 188,010,420$ |

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are due on or around July 1 and December 1 of each year, with interest accruing at a rate of $12 \%$ on bills outstanding after the due date. 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 allowances at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Lyndeborough School District, Wilton-Lyndeborough Cooperative School District, and Hillsborough County, which are remitted as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rates and amounts assessed for the year ended December 31, 2008, were as follows:

|  | Per \$1,000 of Assessed Valuation | Property <br> Taxes <br> Assessed |
| :---: | :---: | :---: |
| Municipal portion | \$5.86 | \$ 1,101,612 |
| School portion: |  |  |
| State of New Hampshire | \$2.15 | 400,753 |
| Local | \$11.94 | 2,244,947 |
| County portion | \$1.03 | 193,336 |
| Total property taxes assessed |  | \$3,940,648 |

During the current fiscal year, the tax collector executed a lien on May 19 for all uncollected 2007 property taxes.
Taxes receivable at December 31, 2008, are as follows:

Property:
Levy of $2008 \quad \$ 358,509$
Unredeemed (under tax lien)
Levy of 2007 48,053

Levy of $2006 \quad 18,470$
Levy of $2005 \quad 2,580$
Timber 1,445
Less: allowance for estimated uncollectible taxes $\quad(25,000)$
Net taxes receivable
$\$ 404,057$

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

## 3-B Other Receivables

Other receivables at December 31, 2008, consist of police outside detail fees, and an insurance claim.
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 collectibility.

## 3-C Interfund Balances and Transfers

Interfund balances at December 31, 2008 consist of overdrafts in the pooled cash, and budgetary transfers not yet made, as follows:

| Receivable Fund | Payable Fund |  | Amount |
| :--- | :--- | :--- | :--- |
|  |  |  | Capital project |
| General |  |  |  |
| Conservation commission |  |  |  |$\quad$| General |
| :--- | :--- |

Interfund transfers during the year were comprised of voted appropriations and the disposition of trust income as follows:

|  | Transfers in: |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | General Fund | Cemetery Fund | Public Library Fund | Gulf Road Bridge Fund | Expendable <br> Trust <br> Fund |  | dable | Total |
| Transfers out: |  |  |  |  |  |  |  |  |
| General fund | \$ | \$10,500 | \$21,515 | \$ 40,000 | \$ 79,000 | \$ | - | \$ 151,015 |
| Cemetery fund | - | - | - | - | - |  | 600 | 600 |
| Expendable trust fund | 232,308 | - | - | 146,000 | - |  | - | 378,308 |
| Nonexpendable trust fund | - | 1,400 | 435 | - | - |  | - | 1,835 |
| Total | \$232,308 | \$11,900 | \$21,950 | \$186,000 | \$ 79,000 | \$ | 600 | \$531,758 |

## 3-D Intergovernmental Payable

Amounts due to other governments at December 31, 2008 consist of:
General fund:
Dog license fees due to the State of New Hampshire \$ 282
Balance of 2008-2009 district assessment due to School Districts $\quad 1,212,638$
County tax payable to Hillsborough County 195,104
Trust Funds:
Expendable:

Balance of funds due to the Lyndeborough School District | 53,985 |
| :--- |
| Total |$\underline{\underline{\$ 1,462,009}}$

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

## NOTE 4 - OTHER MATTERS

## 4-A Pensions

The Town of Lyndeborough participates in the New Hampshire Retirement System (the System) which consists 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. Provisions 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. All employees except police officers are required to contribute $5 \%$ of earnable compensation. Police officers are required to contribute $9.3 \%$ of gross earnings. For 2008 , the Town contributed $11.84 \%$ for police and $8.74 \%$ for other employees. The contribution requirements for the Town of Lyndeborough for the fiscal years 2006, 2007, and 2008 were $\$ 11,075, \$ 9,684$, and $\$ 12,184$ respectively, which were paid in full in each year.

The State of New Hampshire funds $35 \%$ of employer costs for police officers employed by the Town. This amount, $\$ 6,491$, is reported as an "on-behalf payment," as an expenditure and revenue on the statement of revenues, expenditures, and changes in fund balances for all governmental fund types and expendable trust funds (Exhibit B).

## 4-B 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 2008, the Town was a member of the Local Government Center PropertyLiability Trust, LLC, and the New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Program. These entities are considered public entity risk pools, currently operating as common risk management and insurance programs for member towns and cities.

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

Contributions paid in 2008 for fiscal year 2009, ending June 30,2009 , to be recorded as an insurance expenditure totaled $\$ 19,867$. There were no unpaid contributions for the year ending June 30, 2009 and due in 2008. 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) Workers' Compensation Program is a pooled risk management program under RSAs 5-B and 281-A. The workers' compensation policy provides statutory coverage for workers' compensation. Primex retained $\$ 500,000$ of each loss. The membership and coverage run from January 1 through December 31. The estimated net contribution from the Town of Lyndeborough billed and paid for the year ended December 31, 2008 was $\$ 16,679$. The member participation agreement permits Primex 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. At this time, Primex foresees no likelihood of any additional assessment for this or any prior year.

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

NOTES TO FINANCLAL STATEMENTS

## AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

## 4-C 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.

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

|  | Estimated | Actual | Variance <br> Positive <br> (Negative) |
| :---: | :---: | :---: | :---: |
| Taxes: |  |  |  |
| Property | \$ 1,070,112 | \$ 1,117,713 | \$ 47,601 |
| Land use change | 13,000 | 12,750 | (250) |
| Timber | 21,000 | 20,921 | (79) |
| Excavation | 600 | 650 | 50 |
| Interest and penalties on delinquent taxes | 23,000 | 28,515 | 5,515 |
| Total taxes | 1,127,712 | 1,180,549 | 52,837 |
| Licenses, permits, and fees: |  |  |  |
| Business licenses and permits | 300 | 365 | 65 |
| Motor vehicle permit fees | 271,000 | 272,997 | 1,997 |
| Building permits | 4,000 | 5,928 | 1,928 |
| Other | 7,600 | 5,796 | $(1,804)$ |
| Total licenses, permits, and fees | 282,900 | 285,086 | 2,186 |
| Intergovernmental: |  |  |  |
| State: |  |  |  |
| Shared revenue block grant | 10,158 | 10,158 | - |
| Meals and rooms distribution | 80,078 | 80,078 | - |
| Highway block grant | 77,424 | 77,157 | (267) |
| State and federal forest land reimbursement | 18 | 18 | - |
| Other | 500 | 526 | 26 |
| Federal: |  |  |  |
| FEMA | 1,500 | 3,800 | 2,300 |
| Other | - | 4,153 | 4,153 |
| Total intergovernmental | 169,678 | 175,890 | 6,212 |
| Charges for services: |  |  |  |
| Income from departments | 2,500 | 4,397 | 1,897 |
| Miscellaneous: |  |  |  |
| Sale of municipal property | 1,000 | 1,373 | 373 |
| Interest on investments | 18,000 | 11,301 | $(6,699)$ |
| Rent of property | 10,000 | 12,700 | 2,700 |
| Other | 2,000 | 5,282 | 3,282 |
| Total miscellaneous | 31,000 | 30,656 | (344) |
| Other financing sources: |  |  |  |
| Interfund transfers in: |  |  |  |
| Trust funds: |  |  |  |
| Expendable | 207,200 | 232,308 | 25,108 |
| Nonexpendable | 2,750 | - | (2,750) |
| Total other financing sources | 209,950 | 232,308 | 22,358 |
| Total revenues and other financing sources | 1,823,740 | \$ 1,908,886 | \$85,146 |
| Unreserved fund balance used to reduce tax rate | 11,000 |  |  |
| Total revenues, other financing sources, and use of fund balance | \$ 1,834,740 |  |  |

SCHEDULE 2
TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2008

|  | Encumbered from Prior Year | Appropriations |  | Expenditures |  | Encumbered to Subsequent Year |  | Variance <br> Positive <br> (Negative) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Current: |  |  |  |  |  |  |  |  |
| General government: |  |  |  |  |  |  |  |  |
| Executive | \$ | \$ | 118,565 | \$ | 125,010 | \$ | - | \$ $(6,445)$ |
| Election and registration | - |  | 10,767 |  | 13,551 |  | - | $(2,784)$ |
| Financial administration | - |  | 64,286 |  | 63,798 |  | - | 488 |
| Revaluation of property | - |  | 15,600 |  | 14,318 |  | - | 1,282 |
| Legal | 7,000 |  | 20,000 |  | 39,985 |  | - | $(12,985)$ |
| Personnel administration | - |  | 228,650 |  | 203,716 |  | - | 24,934 |
| Planning and zoning | - |  | 9,925 |  | 3,576 |  | - | 6,349 |
| General government buildings | 7,788 |  | 34,554 |  | 34,172 |  | - | 8,170 |
| Cemeteries | - |  | 14,303 |  | 527 |  | - | 13,776 |
| Insurance, not otherwise allocated | - |  | 19,200 |  | 20,960 |  | - | $(1,760)$ |
| Advertising and regional associations | - |  | 2,300 |  | 1,250 |  | - | 1,050 |
| Total general government | 14,788 |  | 538,150 |  | 520,863 |  | - | 32,075 |
| Public safety: |  |  |  |  |  |  |  |  |
| Police department | - |  | 189,686 |  | 189,093 |  | - | 593 |
| Ambulance | - |  | 31,270 |  | 30,292 |  | - | 978 |
| Fire department | - |  | 70,996 |  | 62,872 |  | - | 8,124 |
| Building inspection | - |  | 5,000 |  | 3,694 |  | - | 1,306 |
| Emergency management | 13,000 |  | 200 |  | 3,288 |  | 13,078 | $(3,166)$ |
| Total public safety | 13,000 |  | 297,152 |  | 289,239 |  | 13,078 | 7,835 |
| Highways and streets: |  |  |  |  |  |  |  |  |
| Administration | - |  | 79,863 |  | 79,523 |  | - | 340 |
| Highways and streets | - |  | 388,036 |  | 362,628 |  | - | 25,408 |
| Street lighting | - |  | 3,000 |  | 2,774 |  | - | 226 |
| Total highways and streets | - |  | 470,899 |  | 444,925 |  | - | 25,974 |
| Sanitation: |  |  |  |  |  |  |  |  |
| Solid waste disposal | - |  | 61,904 |  | 61,903 |  | - | 1 |
| Health: |  |  |  |  |  |  |  |  |
| Administration | - |  | 600 |  | 615 |  | - | (15) |
| Health agencies and hospitals | - |  | 3,240 |  | 3,325 |  | - | (85) |
| Total health | - |  | 3,840 |  | 3,940 |  | - | (100) |
| Welfare: |  |  |  |  |  |  |  |  |
| Direct assistance | - |  | 21,100 |  | 28,147 |  | - | $(7,047)$ |
| Culture and recreation: |  |  |  |  |  |  |  |  |
| Parks and recreation | - |  | 4,500 |  | 4,264 |  | - | 236 |
| Patriotic purposes | - |  | 1,200 |  | 1,149 |  | - | 51 |
| Other | - |  | 3,000 |  | 1,343 |  | - | 1,657 |
| Total culture and recreation | - |  | 8,700 |  | 6,756 |  | - | 1,944 |
| Conservation | - |  | 425 |  | 55 |  | - | 370 |

## SCHEDULE 2 (continued)

TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2008

|  | Encumbered <br> from Prior <br> Year | Appropriations |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |

Unreserved, undesignated fund balance, beginning ..... \$466,119
Changes:
Unreserved fund balance used to reduce 2008 tax rate$(11,000)$
2008 Budget summary:
Revenue surplus (Schedule 1) ..... \$ 85,146
Unexpended balance of appropriations (Schedule 2) ..... 42,776
2008 Budget surplus127,922
Increase in reserve for tax deeded property ..... $(14,409)$
Unreserved, undesignated fund balance, ending ..... $\$ 568,632$

## SCHEDULE 4

## TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

Special Revenue Funds
Combining Balance Sheet
For the Fiscal Year Ended December 31, 2008

|  | Cemetery | Public <br> Library | Police <br> Equipment | Police Outside Detail |  | nservation <br> ommission |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ASSETS |  |  |  |  |  |  |  |  |
| Cash and cash equivalents | \$ 1,741 | \$ 26,247 | \$ 1,380 | \$ 5,233 | \$ | 37,492 | \$ | 72,093 |
| Investments | - | 54,000 | - | - |  | - |  | 54,000 |
| Interfund receivable | - | - | - | - |  | 2,075 |  | 2,075 |
| Total assets | $\underline{\$ 1,741}$ | \$ 80,247 | \$ 1,380 | \$5,233 |  | 39,567 | \$ | 128,168 |
| EQUITY |  |  |  |  |  |  |  |  |
| Fund balances: |  |  |  |  |  |  |  |  |
| Unreserved, designated | \$ 1,741 | \$ 80,247 | \$ 1,380 | \$ 5,233 |  | 39,567 |  | 128,168 |

SCHEDULE 5
TOWN OF LYNDEBOROUGH, NEW HAMPSHIRE

## Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2008


## Capital Projects Funds

Combining Balance Sheet
December 31, 2008

|  | Old <br> Temple <br> Road | Gulf <br> Road <br> Bridge | Total |
| :---: | :---: | :---: | :---: |
| ASSETS |  |  |  |
| Cash and cash equivalents | \$ | \$ 19,011 | \$ 19,011 |
| Intergovernmental receivable | 72,533 | 184,815 | 257,348 |
| Total assets | \$72,533 | \$203,826 | \$276,359 |
| LIABILITIES AND EQUITY |  |  |  |
| Liabilities: |  |  |  |
| Accounts payable | \$ | \$ 23,023 | \$ 23,023 |
| Retainage payable | - | 39,177 | 39,177 |
| Interfund payable | 72,533 | - | 72,533 |
| Total liabilities | 72,533 | 62,200 | 134,733 |
| Equity: |  |  |  |
| Fund balances: |  |  |  |
| Reserved for special purposes | - | 141,626 | 141,626 |
| Total liabilities and equity | \$72,533 | \$203,826 | \$276,359 |


|  |  |  | Gulf <br> Road <br> Bridge | Total |
| :---: | :---: | :---: | :---: | :---: |
| Revenues: |  |  |  |  |
| Intergovernmental | \$ | - | \$ 418,515 | \$418,515 |
| Expenditures: |  |  |  |  |
| Capital outlay |  | - | 523,144 | 523,144 |
| Deficiency of revenues under expenditures |  | - | $(104,629)$ | $(104,629)$ |
| Other financing sources: |  |  |  |  |
| Transfers in |  | - | 186,000 | 186,000 |
| Net change in fund balances |  | - | 81,371 | 81,371 |
| Fund balances, beginning |  | - | 60,255 | 60,255 |
| Fund balances, ending | \$ | - | \$ 141,626 | \$141,626 |

Trust and Agency Funds

## Combining Balance Sheet

December 31, 2008

|  | Trust Funds |  |  | Agency Funds | Total |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Expendable |  | pendable |  |  |
| ASSETS |  |  |  |  |  |
| Cash and cash equivalents | \$ | \$ | 11 | \$ 1,700 | \$ 1,711 |
| Investments | 837,844 |  | 98,284 | - | 936,128 |
| Total assets | \$837,844 | \$ | 98,295 | \$ 1,700 | \$937,839 |
| LIABILITIES AND EQUITY |  |  |  |  |  |
| Liabilities: |  |  |  |  |  |
| Intergovernmental payable | \$ 53,985 | \$ | - | \$ | \$ 53,985 |
| Escrow and performance deposits | - |  | - | 1,700 | 1,700 |
| Total liabilities | 53,985 |  | - | 1,700 | 55,685 |
| Equity: |  |  |  |  |  |
| Fund balances: |  |  |  |  |  |
| Reserved for endowments | - |  | 57,242 | - | 57,242 |
| Reserved for special purposes | 783,859 |  | 41,053 | - | 824,912 |
| Total equity | 783,859 |  | 98,295 | - | 882,154 |
| Total liabilities and equity | \$837,844 | \$ | 98,295 | \$ 1,700 | \$937,839 |

# Plodzik \& Sanderson 

Professional Association/Accountants \& Auditors
193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

## INDEPENDENT AUDITOR'S COMMUNICATION OF CONTROL DEFICIENCIES AND OTHER MATTERS

To the Members of the Board of Selectmen
Town of Lyndeborough
Lyndeborough, New Hampshire
In planning and reporting our audit of the financial statements of the Town of Lyndeborough as of and for the fiscal year ended December 31, 2008, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town's financial statements that is more than inconsequential will not be prevented or detected by the Town's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town of Lyndeborough's internal control. We consider the following deficiencies to be a material weakness.

The Town receives an adverse opinion on the financial statements because they are not presented in the reporting model described in Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. The Town was required to implement this standard beginning with the year ended December 31, 2004, but has not done so.

We are preparing the financial statements and related disclosures for the Town. This is not considered an auditing procedure, but is more accurately described as an accounting procedure. Changing auditing standards lead us to believe that eventually audit firms will not be able to provide an opinion on financial statements compiled by the same firm. The Town may have the expertise to prepare its financial statements, choosing instead to rely on us because that has historically been the case. We recommend that the Town allocate future resources to developing complete financial statements to be provided for audit.

We also want to discuss the following other issues that we do not consider to be significant deficiencies.

## UPDATE OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

## Adoption of Various Control Policies

We have previously commented on the need for governing officials to review and adopt much needed internal controls over various aspects of the Town's accounting control structure and financial reporting. Areas mentioned included accounting procedures, purchasing policies, credit card use, anti-fraud risk, code of ethics for officials and employees, and an investment policy.

The Board of Selectmen and management continue to address areas of the entities control environment as evidenced by the adoption of policies in March and April 2008, covering accounting procedures, credit card use, investment policy, and purchasing procedures.

We continue to encourage management to review the Town's organizational structure to assure a free flow of information to promote a sound internal control environment.

## Tax Collector-Redemption Notices

We noted last year that the Tax Collector was not in compliance with RSA 80:70 Notification to Registrar of Deeds of Redemption, in that the notification was not always within the required time frame of 30 days from when full redemption is made.

In 2008, we again noted that there were only two instances whereby the Registrar of Deeds was notified of redemptions; occurring in June and September.

We again suggest that the Tax Collector comply with the notification requirements.

## CURRENT FINDINGS

## Controls over Tax Warrants

Property tax warrants were amended on two occasions during the year, but did not appear to have Board of Selectmen approval. Also, it was discovered that property tax billings were generated and mailed out prior to the warrants being reviewed and approved by the Board of Selectmen. The result of these actions was to greatly reduce internal accounting controls over property tax collections.

In both instances, state law requires that the Board of Selectmen approve all tax warrants given to the tax collector. The warrants should be verified and approved prior to acceptance by the tax collector, which would dictate that this should occur prior to the mailing of the bills.

## Tax Collector/Town Clerk-Timely Deposits

New Hampshire Revised Statutes Annotated (RSAs) provide that whenever a tax collector's or town clerk's receipts total $\$ 500$ or more, they shall be deposited daily.

Our receipt and deposit testing of the aforementioned officials revealed that in some instances deposits were made one to four days after receipt of the funds. The Town officials may appeal to the New Hampshire Department of Revenue Administration (DRA) for an alternate deposit schedule because of the bank location and related travel inconvenience, which occurs. In the absence of such approval, officials should attempt to comply with the RSAs.

## Selectmen's Office Deposits

Our review on internal control procedures covering general town office receipts revealed that deposits are made only once a month. The implication is that monies are on hand in the town offices for an extended period, which increases the risk of theft. Also, funds are not earning any interest if they are not deposited in a bank account.

We suggest at least weekly deposits to mitigate the risk of theft and to maximize investment income.

## Approval of All Journal Entries

A consultant presently assumes responsibility for the adjusting journal entries made in the Town's general ledger system. These entries are not formally approved or reviewed by any other individual.

We suggest that a formal document be developed which would provide the Town Administrator and or Board of Selectmen information on which to approve all journal entries.

## Monthly Bank Reconciliations

Our examination of the general ledger cash control account at year-end revealed that it was out of balance with the Treasurer's reconciled cash balance by approximately $\$ 2,615$.

It is imperative that the general ledger cash control account be reconciled monthly with the Treasurer's cash balance. Any variances between the two should be resolved prior to the subsequent month's reconciliation.

This communication is intended solely for the information and use of management, the board of selectmen, others within the organization, and state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

## Plodjik 4 Sanderson. Professional association

January 29, 2010

## SELECTMEN'S RESPONSE TO AUDITOR'S REPORT

After several questions about the auditor's report in the Town Report, we felt that it would be helpful to explain the reason for the adverse opinion. Here is a letter from the New Boston Board of Selectmen that we have adapted to Lyndeborough. Our auditors have reviewed this letter and approved it.

Beginning in 2004, the Government Accounting Standards Board (GASB) made it a requirement that Statement \# 34 (Basic Financial Statements - and Management Discussion and Analysis - for State and Local Governments) be implemented for towns the size of Lyndeborough. If a governmental unit failed to report assets as required, the auditors must so note in their report and find that the town's financial records are not in compliance with standard accounting practices. This year's audit report does just that.

GASB 34 makes two major changes. First, it requires that various financial information be reported differently. And second, all capital assets such as buildings, roads, utilities such as water or sewer systems, and equipment must be identified, given a value, and then depreciated as appropriate. Previously, doing so was encouraged but failure to account for them in such detail did not result in a strong statement from the auditors. The idea behind the change was to give those who might invest in government bonds a better idea as to the financial health of the governmental unit issuing the bond. The condition and worth of these capital assets is an important component in such an analysis.

The requirement to value our fixed assets and to do so while also restating much of our financial information will result in a much more costly audit charge because there is considerable more work involved. We would begrudgingly accept this state of affairs if there was going to be some benefit to the town; but there is not. The federal government still plans to allow towns not in compliance to receive federal grant monies and the NH Bond Bank, where we place our bonds if we have one, has told us compliance is not required in order for us to use them for placement of our bonds. This being the case, we see no need to make the changes required by GASB 34.

As a result of our decision not to value our fixed assets, the auditors must report us as out of compliance. In all other regards, however, our books are in order. The auditors still report any specific problems with our accounts should they find any. In deciding to ignore GASB 34 we join many other towns in the state except those large enough to want to issue their own bonds.

| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ABBOT, STELLA M, REV TRUST | 240 | 002 | 000 | 335.00 | \$200,890 | \$284,300 | \$485,190 |
| ABBOT, STELLA M, REVOC TRUST | 240 | 008 | 000 | 111.00 | \$8,670 | \$0 | \$8,670 |
| ABBOTT, EDWARD \& JUDY | 247 | 009 | 000 | 0.97 | \$104,500 | \$176,200 | \$280,700 |
| ABBOTT, ELIZABETH | 227 | 021 | 000 | 4.98 | \$98,900 | \$128,900 | \$227, 800 |
| ADAMS, DENNIS G \& JEANNE M | 206 | 002 | 000 | 4.87 | \$119,400 | \$176,300 | \$295,700 |
| ALBERT, MARIANNE \& RICHARD | 222 | 001 | 000 | 3.70 | \$85,400 | \$185,300 | \$270,700 |
| ALDERMAN, JAMES, \& JANETTE CAVALLO | 207 | 024 | 000 | 4.00 | \$360 | \$0 | \$360 |
| ALDERMAN, JAMES, \& JANETTE CAVALLO | 207 | 022 | 000 | 4.82 | \$450 | \$0 | \$450 |
| ALDERMAN, JAMES, \& JANETTE CAVALLO | 207 | 023 | 000 | 42.37 | \$95,860 | \$230,100 | \$325,960 |
| ALLSUP, GEOFFREY P \& KIM M | 230 | 002 | 000 | 3.09 | \$80,500 | \$157,000 | \$237,500 |
| ALTNER MARK \& PAMELA | 220 | 039 | 000 | 9.70 | \$131,100 | \$173,200 | \$304,300 |
| AMES, MICHAEL \& ENID | 232 | 029 | 000 | 4.80 | \$97,900 | \$198,900 | \$296,800 |
| AMTRUST BANK | 226 | 002 | 000 | 1.30 | \$71,500 | \$113,100 | \$184,600 |
| ANDERSON, DONALD $J$ \& LINDA M | 235 | 002 | 000 | 5.01 | \$102,700 | \$128,300 | \$231,000 |
| ANDERSON, DONALD J \& LINDA M | 235 | 003 | 000 | 1.95 | \$89,700 | \$14,300 | \$104,000 |
| ANSALDO, RICHARD M. AND | 237 | 008 | 000 | 3.90 | \$100,300 | \$145,100 | \$245,400 |
| ANTHONY, JOHN B \& DONNA B,JR | 234 | 035 | 000 | 5.55 | \$110,200 | \$218,400 | \$328,600 |
| APOSTOLOS, JOHN \& J ZEBUHR | 214 | 014 | 000 | 8.04 | \$100,570 | \$281,400 | \$381,970 |
| APOSTOLOS, JOHN, \& J ZEBUHR | 221 | 014 | 000 | 33.00 | \$2,480 | \$0 | \$2,480 |
| APOSTOLOS, JOHN, \& J ZEBUHR | 214 | 009 | 000 | 319.00 | \$36,180 | \$0 | \$36,180 |
| ARSENEAULT, MICHAEL A \& SUSAN L | 239 | 085 | 000 | 3.64 | \$80,600 | \$84,900 | \$165,500 |
| ATKINS, MICHAEL J | 232 | 040 | 000 | 2.30 | \$95,500 | \$174,100 | \$269,600 |
| AUBIN, MARIA L | 233 | 027 | 000 | 3.53 | \$108,200 | \$213,300 | \$321, 500 |
| AUER,ARTHUR F \& VARVARA E | 230 | 018 | 000 | 2.15 | \$83,200 | \$164,700 | \$247,900 |
| AUSTIN, JEREMY J.W. | 239 | 067 | 000 | 1.10 | \$63,400 | \$111,600 | \$175,000 |
| AYRES, RICHARD K. | 218 | 007 | 000 | 19.00 | \$1,340 | \$0 | \$1,340 |
| AYRES, GEORGE L | 225 | 009 | 000 | 1.10 | \$95,200 | \$104,000 | \$199,200 |
| AYRES, RICHARD K | 218 | 004 | 000 | 18.00 | \$121,500 | \$129,400 | \$250,900 |
| BABINEAU, PATRICIA, TTEE ET AL | 232 | 002 | 000 | 3.30 | \$13,900 | \$0 | \$13,900 |
| BAILEY, STEPHEN \& HEDBERG, CARL | 205 | 006 | 000 | 3.33 | \$47,340 | \$0 | \$47,340 |
| BAILEY, STEPHEN \& HEDBERG, CARL | 205 | 005 | 000 | 10.46 | \$99,070 | \$250,800 | \$349,870 |
| BALAM, WILLIAM \& LISA | 225 | 043 | 000 | 4.06 | \$101,100 | \$155,400 | \$256,500 |
| BALL, PAULINE L | 215 | 012 | 000 | 34.39 | \$102,050 | \$347,500 | \$449,550 |
| BALLOU, MATHEW \& SUSAN | 238 | 008 | 000 | 1.93 | \$82,100 | \$287,300 | \$369,400 |
| BANK OF NEW YORK MELLON, TRUSTEE | 226 | 006 | 000 | 5.71 | \$128,800 | \$98,000 | \$226,800 |
| BARCHARD, HAROLD \& CHRISTINE | 230 | 019 | 000 | 4.55 | \$74,300 | \$162,300 | \$236,600 |
| BARISANO,MICHAEL \& DEBORAH | 234 | 037 | 000 | 8.20 | \$170,900 | \$297,800 | \$468,700 |
| BARRICK, JAMES \& AMANDA | 239 | 024 | 000 | 6.00 | \$122,500 | \$142,900 | \$265,400 |
| BASON, RITA | 206 | 020 | 000 | 0.95 | \$76,300 | \$110,600 | \$186,900 |
| BATHURST,RICHARD S | 250 | 019 | 000 | 2.90 | \$94,100 | \$96,600 | \$190,700 |
| BAUERLE, DANIEL J \& BELINDA | 238 | 010 | 000 | 3.10 | \$88,600 | \$68,200 | \$156,800 |
| BEACH, ROBERT \& LINDA | 205 | 011 | 000 | 6.21 | \$104,500 | \$199,100 | \$303,600 |
| BEAM, VIRGIL, \& ALICE GRAY | 232 | 022 | 000 | 2.00 | \$75,000 | \$30,800 | \$105,800 |
| BEAN, JOHN J \& CATHERINE L | 232 | 028 | 000 | 2.00 | \$82,500 | \$149,400 | \$231,900 |
| BEAUREGARD, THOMAS | 239 | 035 | 000 | 1.50 | \$61,600 | \$133,600 | \$195,200 |
| BEAUREGARD, THOMAS | 239 | 052 | 000 | 0.34 | \$11,900 | \$0 | \$11,900 |
| BECKER, DONALD \& MCLAREN, SUZANNE | 239 | 041 | 000 | 2.02 | \$90,100 | \$172,200 | \$262,300 |
| BEEBE, MICHAEL B | 234 | 018 | 000 | 30.00 | \$93,020 | \$40,400 | \$133,420 |
| BEGLEY, KENNETH \& RIENDEAU, TARA | 232 | 011 | 000 | 5.05 | \$89,500 | \$184,000 | \$273,500 |
| BELANGER, JAMES \& LISA | 220 | 045 | 000 | 0.29 | \$80,300 | \$74,100 | \$154,400 |
| BELL, LANDON $R$ \& DIANE M | 213 | 005 | 000 | 2.20 | \$79,400 | \$202,600 | \$282,000 |
| BELVIN, WILLIAM S, TRUSTEE | 216 | 005 | 000 | 54.00 | \$2,020 | \$0 | \$2,020 |
| BENNETT, PATRICIA L | 202 | 006 | 000 | 2.00 | \$39,400 | \$0 | \$39,400 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BERNA, KURT A. \& THERESA | 241 | 006 | 000 | 5.00 | \$108,000 | \$126,000 | \$234,000 |
| BERNIER, THOMAS $J$ \& VALERIE M | 234 | 014 | 000 | 9.06 | \$120,200 | \$132,900 | \$253,100 |
| BERSEN, MARK E \& LAURA C | 214 | 005 | 000 | 140.00 | \$117,000 | \$258,900 | \$375,900 |
| BERTRAND,RICHARD \& LOUISE | 239 | 082 | 000 | 4.30 | \$73,000 | \$0 | \$73,000 |
| BERTRAND, RICHARD A \& LOUISE | 239 | 083 | 000 | 6.60 | \$82,200 | \$0 | \$82,200 |
| BERTRAND, RICHARD A \& LOUISE A | 239 | 084 | 000 | 12.50 | \$124,900 | \$163,500 | \$288,400 |
| BEZEREDI, JACY R. | 247 | 003 | 000 | 9.60 | \$175,300 | \$195,300 | \$370,600 |
| BICKFORD, STEPHEN D \& T R MILLER | 245 | 003 | 000 | 8.04 | \$71,670 | \$171,000 | \$242,670 |
| BICKFORD, STEPHEN D \& T R MILLER | 245 | 004 | 000 | 8.09 | \$640 | \$0 | \$640 |
| BIXBY, GEORGE R \& PATRICIA M | 233 | 007 | 000 | 3.62 | \$99,700 | \$204,400 | \$304,100 |
| BLACK, NORMAN E | 232 | 013 | 000 | 16.00 | \$124,900 | \$86,600 | \$211,500 |
| BLAIS,ALBERT J, JR | 232 | 048 | 000 | 10.75 | \$81,320 | \$111,800 | \$193,120 |
| BLAIS, THOMAS J | 231 | 006 | 000 | 2.60 | \$69,000 | \$63,400 | \$132,400 |
| BOBENREITH, NANCY | 235 | 007 | 000 | 19.40 | \$92,450 | \$180,600 | \$273,050 |
| BOBENREITH, NANCY | 235 | 006 | 000 | 2.84 | \$75,300 | \$38,200 | \$113,500 |
| BOBENREITH, NANCY | 235 | 005 | 000 | 5.55 | \$80,100 | \$42,700 | \$122,800 |
| BODURTHA, GALE ST | 225 | 042 | 000 | 5.46 | \$99,200 | \$38,100 | \$137,300 |
| BOETTE, KEVIN J \& MICHELE M | 215 | 021 | 000 | 3.20 | \$134,000 | \$130,900 | \$264,900 |
| BOHNE, LISA C | 234 | 004 | 000 | 8.04 | \$128,900 | \$142,800 | \$271,700 |
| BOIS, SCOTT \& SHEPARD, SUSAN TRUSTEES | 220 | 012 | 000 | 5.10 | \$88,700 | \$0 | \$88,700 |
| BOIS, SCOTT \& SHEPARD, SUSAN TRUSTEES | 220 | 013 | 000 | 52.17 | \$99,840 | \$231,900 | \$331,740 |
| BOISVERT PROPERTIES LLC | 235 | 013 | 000 | 279.00 | \$30,290 | \$0 | \$30,290 |
| BOISVERT,LAURENT \& BARBARA | 237 | 013 | 000 | 1.80 | \$170 | \$0 | \$170 |
| BOISVERT,LAURENT \& BARBARA | 237 | 014 | 000 | 215.00 | \$149,130 | \$258,000 | \$407,130 |
| BOONE, KAREN E | 237 | 025 | 000 | 5.40 | \$95,100 | \$39,600 | \$134,700 |
| BOOT, MICHELLE | 214 | 003 | 000 | 0.34 | \$73,200 | \$155,100 | \$228,300 |
| BOOTHE, ROBERT \& ALVERTA | 250 | 005 | 000 | 3.38 | \$89,600 | \$68,700 | \$158,300 |
| BOSQUET, RONALD K | 239 | 011 | 000 | 4.80 | \$99,100 | \$280,800 | \$379,900 |
| BOUCHARD, CAROL J., TRUSTEE | 231 | 014 | 000 | 2.32 | \$75,500 | \$92,100 | \$167,600 |
| BOUDREAU, STANLEY M\&ACKERSON | 233 | 010 | 000 | 3.50 | \$98,100 | \$91,300 | \$189,400 |
| BOULDIN, E \&,REBECCA HUIE | 238 | 005 | 000 | 2.12 | \$83,200 | \$133,500 | \$216,700 |
| BRAGDON, CURTIS | 225 | 010 | 000 | 143.00 | \$22,050 | \$0 | \$22,050 |
| BRASSARD, ROBERT R \& EVELYN J | 233 | 008 | 000 | 3.17 | \$96,300 | \$200,300 | \$296,600 |
| BROCCOLI HALL, INC | 222 | 016 | 000 | 55.00 | \$5,450 | \$0 | \$5,450 |
| BROCHU, BURTON J JR | 220 | 027 | 000 | 3.90 | \$135,900 | \$191,700 | \$327,600 |
| BROCK, GEOFFREY $J$ \& PATRICIA E | 212 | 006 | 000 | 14.51 | \$91,970 | \$228, 300 | \$320,270 |
| BRODERICK, TIMOTHY M | 233 | 030 | MOH | 0.00 | \$0 | \$46,100 | \$46,100 |
| BRODEUR, THOMAS \& AMY | 206 | 012 | 000 | 2.00 | \$90,000 | \$216,100 | \$306,100 |
| BROMLEY, H. MARK \& LEMIEUX, DEBBIE A | 220 | 046 | 000 | 12.30 | \$3,810 | \$0 | \$3,810 |
| BROMLEY,BYRON F \& MARILYN J | 231 | 023 | 000 | 2.00 | \$82,500 | \$95,400 | \$177,900 |
| BROMLEY,MARK \& D LEMIEUX | 220 | 044 | 000 | 12.71 | \$95,970 | \$263,900 | \$359,870 |
| BROOKS, S PHILIP \& VIRGINIA | 240 | 011 | 000 | 42.00 | \$83,110 | \$151,600 | \$234,710 |
| BROOKS, S PHILIP \& VIRGINIA M | 240 | 009 | 000 | 11.70 | \$172,900 | \$592,800 | \$765,700 |
| BROOKS, S PHILIP \& VIRGINIA M | 240 | 010 | 000 | 44.20 | \$85,510 | \$95,400 | \$180,910 |
| BROOKS, S PHILIP \& VIRGINIA M | 241 | 020 | 000 | 2.84 | \$86,900 | \$185,800 | \$272,700 |
| BROOKS, S PHILIP \& VIRGINIA M | 227 | 010 | 000 | 3.80 | \$80,200 | \$200,300 | \$280,500 |
| BROOKS, S PHILIP \& VIRGINIA M | 227 | 009 | 000 | 3.70 | \$79,300 | \$227,600 | \$306,900 |
| BROOKS, S PHILIP \& VIRGINIA M | 227 | 008 | 000 | 3.90 | \$80, 200 | \$225,300 | \$305,500 |
| BROOKS, S PHILIP \& VIRGINIA M | 226 | 009 | 000 | 27.00 | \$550 | \$0 | \$550 |
| BROOKS, STEVEN G | 234 | 033 | 000 | 26.70 | \$88,590 | \$277, 800 | \$366,390 |
| BROWN, BEVERLY M | 216 | 003 | 000 | 122.00 | \$62,870 | \$0 | \$62,870 |
| BROWN, CHRISTOPHER | 232 | 045 | 000 | 6.75 | \$93,900 | \$0 | \$93,900 |
| BROWN, CHRISTOPHER J | 232 | 046 | 000 | 5.00 | \$70,200 | \$0 | \$70,200 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BROWN, CLAYTON S \& PAULINE O | 250 | 002 | 000 | 2.10 | \$90,200 | \$245,700 | \$335,900 |
| BROWN, EMMALINE | 232 | 057 | 000 | 22.20 | \$87,480 | \$172,800 | \$260,280 |
| BROWN, ERIK FAMILY TRUST | 232 | 043 | 000 | 3.40 | \$69,660 | \$12,600 | \$82,260 |
| BROWN, ERIK FAMILY TRUST | 232 | 044 | 000 | 5.90 | \$890 | \$0 | \$890 |
| BROWN, ERIK FAMILY TRUST | 209 | 003 | 000 | 42.00 | \$5,250 | \$0 | \$5,250 |
| BROWN, MARTHA | 247 | 013 | 000 | 1.60 | \$80,300 | \$65,600 | \$145,900 |
| BROWN, STEPHEN \& NANCY | 250 | 003 | 000 | 2.30 | \$91,800 | \$146,700 | \$238,500 |
| BROWN, STEPHEN A \& NANCY | 250 | 004 | 000 | 7.50 | \$90,200 | \$0 | \$90,200 |
| BROWN, STEVEN M \& MARIA O | 230 | 006 | 001 | 21.50 | \$1,610 | \$0 | \$1,610 |
| BROWN, STEVEN M \& MARIA O | 228 | 002 | 002 | 22.50 | \$540 | \$0 | \$540 |
| BROWN, STEVEN M \& MARIA O | 230 | 006 | 000 | 18.60 | \$1,400 | \$0 | \$1,400 |
| BROWN, STEVEN M \& MARIA O | 227 | 026 | 000 | 5.50 | \$123,000 | \$110,800 | \$233,800 |
| BROWN, SUSAN QUAGLIA, REV TRUST | 238 | 011 | 000 | 18.00 | \$2,860 | \$0 | \$2,860 |
| BROWN, SUSAN QUAGLIA, REV TRUST | 238 | 013 | 000 | 16.72 | \$105,440 | \$253, 800 | \$359, 240 |
| BRUNO, LINDA M | 230 | 020 | 000 | 4.00 | \$93,000 | \$56,900 | \$149,900 |
| BUCHAN WALTER \& JACQUELINE | 220 | 034 | 000 | 9.34 | \$105,370 | \$325,800 | \$431,170 |
| BUCHAN WALTER \& JACQUELINE | 220 | 034 | 001 | 8.48 | \$76,760 | \$0 | \$76,760 |
| BUCHANAN, JAMES \& SUSANNE | 234 | 009 | 000 | 3.58 | \$99,000 | \$369,900 | \$468,900 |
| BUDD, ROSS S \& STEPHANIE E | 202 | 001 | 000 | 3.83 | \$100,400 | \$227,500 | \$327,900 |
| BUJAK,FRANCIS, \& LAURA A | 233 | 018 | 000 | 11.26 | \$200,000 | \$156,600 | \$356,600 |
| BUKOWSKI,ZYGMUNT \& JEANETTE | 232 | 035 | 000 | 5.08 | \$95,200 | \$218, 600 | \$313,800 |
| BULLARD DRIVE DEVELOPMENT LLC | 247 | 016 | 004 | 20.21 | \$1,990 | \$0 | \$1,990 |
| BULLARD DRIVE DEVELOPMENT LLC | 247 | 016 | 003 | 19.92 | \$1,960 | \$0 | \$1,960 |
| BULLARD DRIVE DEVELOPMENT LLC | 247 | 016 | 001 | 33.47 | \$4,060 | \$0 | \$4,060 |
| BULLARD DRIVE DEVELOPMENT LLC | 247 | 016 | 000 | 18.91 | \$2,270 | \$0 | \$2,270 |
| BULLARD, CATHERINE M | 247 | 015 | 000 | 6.50 | \$106,300 | \$144,300 | \$250,600 |
| BULLARD, OLIVE V, TRUST | 247 | 020 | 000 | 17.50 | \$2,060 | \$0 | \$2,060 |
| BURKE, MARTHA L. | 247 | 008 | 000 | 2.01 | \$126,000 | \$248,400 | \$374,400 |
| BURRELL, RONALD L | 228 | 011 | 000 | 5.00 | \$108,800 | \$180,300 | \$289,100 |
| BURZYNSKI, JOHN J \& LINDA A | 231 | 038 | 000 | 11.00 | \$107,500 | \$62,000 | \$169,500 |
| BUSHAW, KENT | 233 | 004 | 000 | 3.71 | \$95,100 | \$110,200 | \$205,300 |
| BUTTON, JAMES W \& DEBORAH P | 233 | 032 | 000 | 9.10 | \$162,500 | \$103,000 | \$265,500 |
| BYAM, ARNOLD A \& KATHRYN, III | 231 | 028 | 000 | 96.09 | \$97,350 | \$315,900 | \$413, 250 |
| BYAM,ARNOLD A,III AS TRUSTEE | 227 | 013 | 000 | 13.51 | \$830 | \$0 | \$830 |
| CAOUETTE, LEONARD F | 206 | 005 | 000 | 17.90 | \$164,600 | \$0 | \$164,600 |
| CAOUETTE, LEONARD F \& MARJORIE | 206 | 025 | 000 | 13.80 | \$165,900 | \$168,500 | \$334,400 |
| CARITA, DAVID A \& SUE ANN | 233 | 015 | 000 | 0.51 | \$87,900 | \$113,800 | \$201,700 |
| CARITA, DAVID \& SUE ANN | 233 | 016 | 000 | 18.50 | \$1,460 | \$0 | \$1,460 |
| CARITA, DAVID A \& SUE ANN | 233 | 014 | 000 | 1.32 | \$87,000 | \$6,300 | \$93,300 |
| CARMEN, KEITH M | 233 | 011 | 000 | 4.98 | \$98,900 | \$42,400 | \$141,300 |
| CARPENTIERE, PHILIP \& SHERRY | 226 | 026 | 000 | 0.92 | \$69,000 | \$198,000 | \$267,000 |
| CARPENTIERE, PHILIP \& SHIRLEY | 225 | 030 | 000 | 5.98 | \$112,700 | \$146,300 | \$259,000 |
| CARR, ALLAN J | 231 | 036 | 000 | 0.59 | \$65,700 | \$57,600 | \$123,300 |
| CARSON, ANTHONY \& CARRIE LEE | 250 | 022 | 000 | 2.10 | \$90,200 | \$81,600 | \$171,800 |
| CARTER, CHERYL \& GLENN | 239 | 040 | 000 | 1.30 | \$85,800 | \$74,400 | \$160,200 |
| CASEY, JOHN J \& SANDRA J, JR | 247 | 002 | 000 | 6.60 | \$116,200 | \$96,700 | \$212,900 |
| CASSARINO, CRAIG \& CLEATIA | 215 | 029 | 000 | 5.04 | \$96,500 | \$231,400 | \$327,900 |
| CASSIDY, STEPHEN \& DIANA MASON | 237 | 005 | 000 | 3.01 | \$104,800 | \$201,700 | \$306,500 |
| CASSIDY, DAVID J | 222 | 018 | 000 | 78.80 | \$3,350 | \$0 | \$3,350 |
| CASSIDY, LAWRENCE S \& BRENDA L | 226 | 008 | 000 | 3.05 | \$88,000 | \$102,600 | \$190,600 |
| CAULFIELD, JOSEPH \& KATHLEEN E | 250 | 016 | 000 | 7.90 | \$155,400 | \$280,100 | \$435,500 |
| CAVANAUGH, ELAINE J | 227 | 019 | 000 | 2.11 | \$90,500 | \$148,500 | \$239,000 |
| CAVARRETTA, STEVEN \& ROBYN | 231 | 031 | 000 | 2.46 | \$77,200 | \$163,200 | \$240,400 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| CAVE, TYLER F \& MADELENE J | 231 | 034 | 000 | 1.31 | \$71,600 | \$146,700 | \$218,300 |
| CENTER, CATHRYN J, TRUSTEE | 239 | 080 | 000 | 4.43 | \$113,400 | \$190,800 | \$304,200 |
| CHAMBERLAIN, MARK | 215 | 037 | 000 | 4.04 | \$100,400 | \$94,200 | \$194,600 |
| CHARBONNEAU, DENIS \& MELODY | 225 | 012 | 000 | 2.20 | \$91,100 | \$145,400 | \$236,500 |
| CHARPENTIER, KURT M., TRUSTEE | 239 | 004 | 000 | 69.00 | \$5,460 | \$0 | \$5,460 |
| CHARPENTIER, KURT M., TRUSTEE | 239 | 021 | 000 | 9.40 | \$101,400 | \$119,800 | \$221,200 |
| CHARPENTIER, MARGARET LEE, TRUSTEE | 239 | 015 | 000 | 4.50 | \$450 | \$0 | \$450 |
| CHARPENTIER, MARGARET LEE, TRUSTEE | 239 | 003 | 000 | 7.70 | \$77,670 | \$176,300 | \$253,970 |
| CHARPENTIER, MARGARET LEE, TRUSTEE | 239 | 016 | 000 | 5.11 | \$70,900 | \$572,800 | \$643,700 |
| CHARRON, JEFFREY S \& | 241 | 002 | 000 | 4.12 | \$72,700 | \$121,700 | \$194,400 |
| CHASE, KENNETH M \& KATHLEEN D | 207 | 006 | 000 | 73.20 | \$5,710 | \$0 | \$5,710 |
| CHAUVIN, SHAWN \& DIANA | 237 | 023 | 000 | 2.20 | \$104,500 | \$77,200 | \$181,700 |
| CHEEVER, COREY B \& SUSAN A | 235 | 016 | 000 | 11.00 | \$90,750 | \$200,000 | \$290,750 |
| CHIN, DONALD \& ELIZABETH | 240 | 004 | 000 | 9.15 | \$110,500 | \$210,600 | \$321,100 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 005 | 000 | 28.10 | \$1,640 | \$0 | \$1,640 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 006 | CEL | 0.50 | \$104,600 | \$192,200 | \$296,800 |
| CHRISENTON, THOMAS \& VIRGINIA | 229 | 005 | 000 | 41.40 | \$2,400 | \$0 | \$2,400 |
| CHRISENTON, THOMAS \& VIRGINIA | 229 | 003 | 000 | 47.90 | \$1,150 | \$0 | \$1,150 |
| CHRISENTON, THOMAS \& VIRGINIA | 229 | 006 | 000 | 36.70 | \$670 | \$0 | \$670 |
| CHRISENTON, THOMAS \& VIRGINIA | 229 | 001 | 000 | 16.00 | \$560 | \$0 | \$560 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 007 | 000 | 27.00 | \$1,580 | \$0 | \$1,580 |
| CHRISENTON, THOMAS \& VIRGINIA | 228 | 002 | 003 | 25.50 | \$610 | \$0 | \$610 |
| CHRISENTON, THOMAS \& VIRGINIA | 241 | 022 | 000 | 32.70 | \$1,900 | \$0 | \$1,900 |
| CHRISENTON, THOMAS \& VIRGINIA | 229 | 008 | 000 | 65.30 | \$2,060 | \$0 | \$2,060 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 005 | 001 | 35.90 | \$860 | \$0 | \$860 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 005 | 002 | 25.40 | \$610 | \$0 | \$610 |
| CHRISENTON, THOMAS \& VIRGINIA | 229 | 007 | 000 | 54.50 | \$2,230 | \$0 | \$2,230 |
| CHRISENTON, THOMAS \& VIRGINIA | 229 | 004 | 000 | 102.40 | \$6,830 | \$24,700 | \$31,530 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 001 | 000 | 40.50 | \$970 | \$0 | \$970 |
| CHRISENTON, THOMAS \& VIRGINIA | 229 | 002 | 000 | 48.60 | \$2,830 | \$0 | \$2,830 |
| CHRISENTON, THOMAS \& VIRGINIA | 228 | 002 | 000 | 40.40 | \$970 | \$0 | \$970 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 008 | 000 | 24.60 | \$62,670 | \$92,700 | \$155,370 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 004 | 000 | 14.20 | \$340 | \$0 | \$340 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 004 | 002 | 32.30 | \$780 | \$0 | \$780 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 004 | 001 | 16.90 | \$980 | \$0 | \$980 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 008 | 001 | 17.40 | \$1,010 | \$0 | \$1,010 |
| CHRISENTON, THOMAS \& VIRGINIA | 230 | 008 | 002 | 35.90 | \$860 | \$0 | \$860 |
| CIARDELLI, STEPHEN M \& BARBARA J | 238 | 016 | 000 | 15.95 | \$78,740 | \$164,500 | \$243,240 |
| CLARK, DAVID E \& CYNTHIA H | 232 | 026 | 000 | 2.90 | \$79,300 | \$77,500 | \$156,800 |
| CLARK,RICHARD B \& LIESL L | 233 | 021 | 000 | 20.30 | \$116,930 | \$274,000 | \$390,930 |
| CLEVELAND, MICHAEL \& KATHLEEN | 239 | 017 | 000 | 1.40 | \$79,200 | \$152,200 | \$231,400 |
| CLOUTIER, JEREMY W. | 203 | 002 | 000 | 13.01 | \$84,900 | \$61,100 | \$146,000 |
| CLOUTIER, JEREMY W | 203 | 003 | 000 | 13.07 | \$84,850 | \$124,700 | \$209,550 |
| COATES, JAMES W, JR | 230 | 003 | 000 | 15.13 | \$84,470 | \$206,300 | \$290,770 |
| COLEMAN, JOSEPH E \& BONNIE J | 237 | 003 | 000 | 3.01 | \$104,800 | \$148,100 | \$252,900 |
| COLLINS, DAVID A \& DOROTHY D | 250 | 006 | 000 | 3.04 | \$100,700 | \$173,400 | \$274,100 |
| COLOTTI, CHRISTOPHER \& JULIE | 228 | 014 | 000 | 8.20 | \$94,500 | \$243,400 | \$337,900 |
| COLSIA, WAYNE \& ADRIENNE | 246 | 006 | 000 | 157.50 | \$91,270 | \$20,700 | \$111,970 |
| CONREY, ESTATE OF EDA | 209 | 006 | 000 | 28.00 | \$1,740 | \$0 | \$1,740 |
| COOKE, DEE CHRISTIAN, JR | 225 | 020 | 000 | 5.12 | \$107,800 | \$169,800 | \$277,600 |
| COOPER, DARRELL W | 232 | 020 | 000 | 35.00 | \$82,770 | \$284,700 | \$367,470 |
| CORDTS, RONALD C \& PHYLLIS | 237 | 018 | 000 | 2.24 | \$91,400 | \$168,900 | \$260,300 |
| COULTER, JOHN \& BRIDGET | 237 | 009 | 000 | 2.60 | \$93,400 | \$167,000 | \$260,400 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| COURTEMARCHE, ROBYN L | 216 | 006 | 000 | 20.60 | \$122,250 | \$197,800 | \$320,050 |
| CRAWFORD, KATHRYN M | 232 | 039 | 000 | 2.01 | \$82,600 | \$136,400 | \$219,000 |
| CRISTOFONO, ANITA V. REV TRUST $1 / 2$ INT. | 251 | 005 | 000 | 82.00 | \$140,740 | \$895,600 | \$1,036,340 |
| CROISSANT,RICHARD E \& JUNE B | 235 | 015 | 000 | 3.60 | \$95,100 | \$30,500 | \$125,600 |
| CROMBIE, MICHAEL A | 237 | 029 | 000 | 5.00 | \$97,400 | \$123,900 | \$221,300 |
| CROMBIE, MARK A | 205 | 010 | 000 | 3.63 | \$450 | \$0 | \$450 |
| CROMBIE, MARK A | 206 | 019 | 000 | 9.60 | \$78,370 | \$164,600 | \$242,970 |
| CROMBIE, MARK A | 206 | 001 | 000 | 4.09 | \$64,740 | \$14,800 | \$79,540 |
| CROMBIE, MICHAEL A \& JUDY E | 233 | 026 | 000 | 4.69 | \$115,100 | \$198,000 | \$313,100 |
| CROOKER, WESLEY B., TRUSTEE | 247 | 011 | 000 | 1.10 | \$70,500 | \$118,800 | \$189,300 |
| CROSBY, DIANE E | 239 | 039 | 000 | 4.40 | \$91,800 | \$95,500 | \$187,300 |
| CROSBY,LARRY \& ROBIN | 241 | 013 | 000 | 17.00 | \$90,120 | \$235,700 | \$325,820 |
| CROUSE, WILLIAM H | 233 | 033 | 000 | 13.30 | \$90,730 | \$198,300 | \$289,030 |
| CROZIER, MARY-LOUISE \& D ST GERMAIN | 225 | 021 | 000 | 5.02 | \$107,200 | \$156,100 | \$263,300 |
| CULLEN, BARRY \& NINA | 234 | 030 | 000 | 8.57 | \$161,600 | \$241,900 | \$403,500 |
| CURRAN, SALLY | 206 | 006 | 000 | 11.98 | \$77,380 | \$223,300 | \$300,680 |
| CURRAN, SALLY | 206 | 007 | 000 | 56.00 | \$1,960 | \$0 | \$1,960 |
| CURRIER, JEFFREY D \& BEATRICE B | 239 | 023 | 000 | 0.66 | \$63,000 | \$74,800 | \$137, 800 |
| CURTIS, GREGORY T | 210 | 015 | 000 | 12.40 | \$135,690 | \$116,300 | \$251,990 |
| CUSHING, CHRISTOPHER | 232 | 012 | 000 | 1.30 | \$71,500 | \$53,200 | \$124,700 |
| CYR,STEVE J | 238 | 014 | 000 | 1.30 | \$74,700 | \$122,400 | \$197,100 |
| CZECH, ANTHONY M | 237 | 024 | 000 | 2.20 | \$90,400 | \$129,000 | \$219,400 |
| D'AGOSTO, BRUNO \& BARTON,MARIA | 239 | 043 | 000 | 8.82 | \$160,100 | \$186,600 | \$346,700 |
| DACOSTA, ANTONIO \& STEPHANIE | 207 | 005 | 000 | 4.14 | \$95,100 | \$196,000 | \$291,100 |
| DAHLBERG, ELSIE A | 211 | 007 | 000 | 117.00 | \$9,130 | \$0 | \$9,130 |
| DAHLINGER, ROBERT \& SANDRA | 220 | 002 | 000 | 14.56 | \$94,690 | \$269,000 | \$363,690 |
| DAVIS, JAMES A \& KAREN L | 226 | 005 | 000 | 5.87 | \$125,600 | \$75,100 | \$200,700 |
| DAY, PERRY \& ANDRIA | 247 | 031 | 000 | 2.03 | \$90,100 | \$142,600 | \$232,700 |
| DECHANE, IAN \& RACHEL | 227 | 017 | 000 | 4.90 | \$103,100 | \$100,300 | \$203,400 |
| DECLOEDT, SUSAN REVOCABLE TRUST | 221 | 015 | 000 | 13.80 | \$110,870 | \$368,800 | \$479,670 |
| DECUBELLIS, MICHAEL | 208 | 003 | 000 | 10.50 | \$1,680 | \$0 | \$1,680 |
| DECUBELLIS, MICHAEL T | 207 | 020 | 000 | 20.80 | \$5,610 | \$6,000 | \$11,610 |
| DECUBELLIS, MICHAEL T | 207 | 011 | 000 | 14.90 | \$920 | \$0 | \$920 |
| DECUBELLIS, MICHAEL T | 207 | 013 | 000 | 25.00 | \$1,950 | \$0 | \$1,950 |
| DECUBELLIS, MICHAEL T | 207 | 012 | 000 | 13.70 | \$113,410 | \$181,700 | \$295,110 |
| DELAGE, MARK \& HOLLYBETH | 239 | 076 | 000 | 2.00 | \$71,200 | \$106,700 | \$177,900 |
| DELAND, FRANK S III | 206 | 016 | 000 | 32.00 | \$1,970 | \$0 | \$1,970 |
| DELAND, FRANK S III | 203 | 006 | 000 | 49.00 | \$3,030 | \$0 | \$3,030 |
| DELAND, FRANK S III | 203 | 015 | 000 | 52.00 | \$3,210 | \$0 | \$3,210 |
| DELAND, FRANK S III | 205 | 003 | 000 | 19.00 | \$1,170 | \$0 | \$1,170 |
| DELAND, FRANK S III | 205 | 004 | 000 | 52.00 | \$3,210 | \$0 | \$3,210 |
| DELAND, FRANK S. III | 203 | 014 | 000 | 1.10 | \$37,000 | \$0 | \$37,000 |
| DELONGCHAMP-DUPERRAULT, LSE | 221 | 017 | 000 | 0.78 | \$90,900 | \$199,800 | \$290,700 |
| DEMASI, ROCCO \& MARIANNE | 206 | 021 | 000 | 7.60 | \$137,400 | \$0 | \$137,400 |
| DEMMONS, WAYNE \& FRANCE | 232 | 031 | 000 | 2.13 | \$91,400 | \$117, 600 | \$209,000 |
| DEMMONS, WAYNE T | 232 | 032 | 000 | 2.90 | \$70,000 | \$0 | \$70,000 |
| DEPONT, CHRISTY LYNN | 235 | 010 | 000 | 5.17 | \$106,400 | \$132,400 | \$238,800 |
| DEUTSCHE BANK NATIONAL TRUST CO., TR. | 226 | 011 | 000 | 1.40 | \$79,200 | \$178,400 | \$257,600 |
| DEUTSCHE BANK NATIONAL TRUST COMPANY | 237 | 015 | 000 | 3.30 | \$97,000 | \$295,600 | \$392,600 |
| DEUTSCHE BANK NATIONAL TRUST COMPANY | 227 | 025 | 000 | 9.03 | \$120,100 | \$135,600 | \$255,700 |
| DEVENS, JONATHAN | 239 | 062 | 000 | 5.33 | \$99,900 | \$238,500 | \$338,400 |
| DEVIR, JAMES P \& KATHLEEN A | 206 | 018 | 000 | 3.40 | \$90,800 | \$166,600 | \$257,400 |
| DICK JR, JOHN E | 232 | 054 | 000 | 28.10 | \$2,200 | \$0 | \$2,200 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| DINSMORE, JILL P | 210 | 011 | 000 | 7.40 | \$115,200 | \$126,600 | \$241,800 |
| DION, SANDRA A. | 215 | 042 | 000 | 24.26 | \$130,700 | \$59,300 | \$190,000 |
| DIONNE,RICHARD A \& CAROL | 222 | 007 | 000 | 5.02 | \$90,900 | \$196,600 | \$287,500 |
| DIPIETRO, STEPHEN G \& KELLEY | 213 | 003 | 000 | 5.08 | \$91,100 | \$210,900 | \$302,000 |
| DISHONG, JOHN A | 225 | 032 | 000 | 5.00 | \$99,000 | \$256,100 | \$355,100 |
| DISHONG, JOHN A \& | 210 | 008 | 000 | 12.07 | \$142,940 | \$392,000 | \$534,940 |
| DOUGLAS, LYNDA | 215 | 014 | 000 | 5.26 | \$90,400 | \$150,900 | \$241,300 |
| DOUGLAS, LYNDA S | 215 | 015 | 000 | 3.01 | \$55,500 | \$0 | \$55,500 |
| DOUGLAS, STEVEN C \& GAIL P | 220 | 003 | 000 | 5.54 | \$96,100 | \$176,500 | \$272,600 |
| DRAYTON, DARCY S., TRUSTEE | 241 | 017 | 000 | 5.70 | \$128,800 | \$160,400 | \$289,200 |
| DUCHARME, FARON B \& MARDIE R | 237 | 011 | 000 | 2.24 | \$82,100 | \$177,600 | \$259,700 |
| DUMAINE, DEBORAH J | 233 | 019 | 000 | 2.36 | \$101,200 | \$218,700 | \$319,900 |
| DUMONT, JENNIFER \& HEDBERG, TRACY | 205 | 007 | 000 | 5.03 | \$112,400 | \$89,500 | \$201,900 |
| DUNHAM, ARTHUR \& LINDA | 238 | 025 | 000 | 4.90 | \$86,500 | \$140,900 | \$227,400 |
| DURANT, LARRY \& DEANNE | 228 | 006 | 000 | 1.40 | \$72,000 | \$174,200 | \$246,200 |
| DURFEE,ALLEN D \& DOROTHY M | 237 | 021 | 000 | 5.40 | \$12,200 | \$0 | \$12,200 |
| DUROST,ALTON L \& HELEN M | 227 | 002 | 000 | 0.58 | \$72,200 | \$86,700 | \$158,900 |
| DUTTON, JULIA M | 207 | 017 | 000 | 20.00 | \$1,880 | \$0 | \$1,880 |
| DWIRE FAMILY REVOCABLE TRUST | 245 | 002 | 000 | 16.30 | \$900 | \$0 | \$900 |
| DWIRE FAMILY REVOCABLE TRUST | 239 | 081 | 000 | 3.00 | \$80,000 | \$116,800 | \$196,800 |
| DWIRE, DENNIS \& CLAY, LYNDA | 215 | 045 | 000 | 7.15 | \$105,500 | \$175,700 | \$281,200 |
| EARLE, JACKIE L | 233 | 017 | 000 | 5.00 | \$103,500 | \$37,900 | \$141,400 |
| EDRY,R,\& L BARRETT | 210 | 009 | 000 | 5.00 | \$136,500 | \$337,600 | \$474,100 |
| EDWARDS, JOHN S, TRUST | 220 | 025 | 000 | 1.88 | \$81,800 | \$166,000 | \$247, 800 |
| ELDRIDGE, JAMES \& KIMBERLY | 234 | 012 | 000 | 16.50 | \$167,120 | \$712,300 | \$879,420 |
| ERCOLINE, THOMAS A JR, FAMILY TRUST | 232 | 042 | 000 | 33.00 | \$3,240 | \$0 | \$3,240 |
| EVA, DONALD \& HUGHGILL, GAYLA | 227 | 018 | 000 | 3.30 | \$97,400 | \$112,100 | \$209,500 |
| EVA, BRENTON \& JULIE | 228 | 001 | 000 | 137.00 | \$86,120 | \$72,900 | \$159,020 |
| FALCO, PAUL E \& MOLLY C | 222 | 003 | 000 | 3.00 | \$82,500 | \$256,400 | \$338,900 |
| FANNING, TREVOR | 250 | 023 | 000 | 4.00 | \$101,400 | \$156,300 | \$257, 700 |
| FARMER, STEPHAN A. \& LISA M. | 239 | 051 | 000 | 0.72 | \$66,800 | \$128,300 | \$195,100 |
| FERRAIUOLO, WILLIAM \& GRETCHEN | 215 | 022 | 000 | 4.00 | \$112,800 | \$119,400 | \$232,200 |
| FERRAIUOLO, WILLIAM E | 215 | 025 | 000 | 7.23 | \$98,400 | \$63,500 | \$161,900 |
| FINCH, ROBERT \& SHERRI | 239 | 036 | 000 | 2.50 | \$75,800 | \$165,700 | \$241,500 |
| FIRTH,RODERICK \& MARIA LEE | 251 | 003 | 000 | 70.00 | \$329,700 | \$0 | \$329,700 |
| FISHER, CHRISTOPER F. | 221 | 018 | 000 | 2.10 | \$101,900 | \$194,200 | \$296,100 |
| FISHER, JEFFREY \& KATHLEEN | 231 | 008 | 000 | 11.40 | \$132,000 | \$143,500 | \$275,500 |
| FITCH, DAVID E., TRUSTEE | 249 | 002 | 000 | 44.20 | \$95,060 | \$115,200 | \$210, 260 |
| FITCH,EARLE T \& DAVID E | 247 | 021 | 000 | 37.00 | \$2,420 | \$0 | \$2,420 |
| FOOTE, RICHARD A \& CAROL ANNE | 239 | 065 | 000 | 5.60 | \$88,500 | \$138,800 | \$227,300 |
| FORBES, CONSTANCE M | 226 | 024 | 000 | 24.00 | \$97,680 | \$147,400 | \$245, 080 |
| FORD, MICHAEL \& NEARING KATHLEEN | 222 | 009 | 000 | 5.09 | \$86,900 | \$174,700 | \$261,600 |
| FORLEO, DUANE $R$ \& KAREN A | 247 | 033 | 000 | 41.00 | \$173,770 | \$527,700 | \$701,470 |
| FORSMAN, DANA \& MARANGI, DANA | 225 | 003 | 000 | 2.70 | \$98,400 | \$71,000 | \$169,400 |
| FRANCESTOWN LAND CONSERV INC | 208 | 012 | 000 | 33.00 | \$2,030 | \$0 | \$2,030 |
| FRAZIER, BEN, \& DIANE TALBOTT | 237 | 007 | 000 | 7.81 | \$131,100 | \$343,100 | \$474,200 |
| FREDETTE, WILLIAM R | 225 | 045 | 000 | 2.92 | \$92,800 | \$212,400 | \$305,200 |
| FREDETTE, MELVIN $S$ \& BARBARA $F$ | 239 | 019 | 000 | 0.46 | \$64,000 | \$90,400 | \$154,400 |
| FREEMAN, LINDA S | 217 | 002 | 000 | 18.00 | \$1,360 | \$0 | \$1,360 |
| FREISCHLAG, STEPHEN \& PAULA | 234 | 005 | 000 | 2.12 | \$95,100 | \$280,300 | \$375,400 |
| FRENCH, LINDA | 245 | 005 | 000 | 36.00 | \$42,830 | \$96,700 | \$139,530 |
| FROST, DAVID W | 234 | 019 | 000 | 67.00 | \$292,200 | \$122,900 | \$415,100 |
| FROST, GEORGE R B \& YVETTE | 234 | 020 | 000 | 20.14 | \$179,400 | \$129,300 | \$308,700 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| FULLER,ROBERT D \& DEBORAH L | 225 | 035 | 000 | 2.07 | \$90,800 | \$96,100 | \$186,900 |
| FULLERTON, W \& M,1/2 INT | 240 | 005 | 000 | 5.17 | \$134,500 | \$196,200 | \$330,700 |
| GAGE, MARY \& PETER C/O LIESL CLARK | 239 | 057 | 000 | 3.33 | \$78,300 | \$295,300 | \$373,600 |
| GALLANT, EUNICE | 239 | 056 | 000 | 0.47 | \$64,300 | \$97,900 | \$162,200 |
| GALLO, CHRISTINE LUOTO TRUST | 221 | 009 | 000 | 1.19 | \$95,800 | \$136,100 | \$231,900 |
| GARCEAU,VICTORIA \& DAVID | 241 | 021 | 000 | 19.01 | \$125,100 | \$29,300 | \$154,400 |
| GARNHAM, KENNETH | 215 | 032 | 000 | 1.20 | \$98,000 | \$108,200 | \$206,200 |
| GARNHAM, BEVERLY SUE | 203 | 016 | 000 | 13.50 | \$85,180 | \$165,500 | \$250,680 |
| GARON, DAVID \& LUZ | 233 | 012 | 000 | 2.70 | \$94,200 | \$235,300 | \$329,500 |
| GAUTHIER, RICHARD C. IRREVOCABLE TRUST | 233 | 029 | 000 | 2.02 | \$90,100 | \$193,200 | \$283, 300 |
| GAUTHIER, RICHARD C. IRREVOCABLE TRUST | 218 | 016 | 000 | 16.64 | \$72,300 | \$194,200 | \$266,500 |
| GAUTHIER, PETER R \& JANE L | 232 | 027 | 000 | 2.00 | \$82,500 | \$99,200 | \$181,700 |
| GAUTHIER,RICHARD C | 233 | 028 | 000 | 3.66 | \$91,000 | \$0 | \$91,000 |
| GAUTHIER,RICHARD N \& PATRICIA | 233 | 031 | 000 | 6.80 | \$159,600 | \$200,300 | \$359,900 |
| GAUTHIER,RICHARD N \& PATRICIA L | 233 | 030 | 000 | 22.30 | \$141,350 | \$43,400 | \$184,750 |
| GAWLIK, PAUL J \& HELEN M | 232 | 008 | 000 | 2.34 | \$72,800 | \$150,400 | \$223,200 |
| GEARY, DAVID E | 237 | 010 | 000 | 3.71 | \$99,700 | \$218,800 | \$318,500 |
| GEIGER, BRUCE E \& CYNTHIA C | 235 | 014 | 000 | 7.50 | \$119,700 | \$129,900 | \$249,600 |
| GEIGER, JOEL | 235 | 001 | 000 | 4.00 | \$135,600 | \$105,500 | \$241,100 |
| GENTILE, CAROLYN S \& ROBERT J | 239 | 042 | 000 | 4.65 | \$132,100 | \$266,300 | \$398,400 |
| GERVAIS, LEON \& ANITA, TRUSTEES | 234 | 013 | 000 | 7.50 | \$156,200 | \$137,100 | \$293,300 |
| GIESE, JOHN E \& JOAN M | 215 | 005 | 000 | 28.00 | \$88,300 | \$310,900 | \$399,200 |
| GILL, PETER W | 231 | 007 | 000 | 5.80 | \$87,400 | \$122,800 | \$210,200 |
| GILL, TIMOTHY \& CRYSTAL | 239 | 054 | 000 | 0.18 | \$54,000 | \$147,200 | \$201,200 |
| GILL, DAVID J | 207 | 014 | 000 | 5.00 | \$96,000 | \$109,300 | \$205,300 |
| GILL, HAROLD R \& ANN MARIE M | 215 | 013 | 000 | 4.30 | \$96,900 | \$70,200 | \$167,100 |
| GILLAM, PATRICK J | 230 | 023 | 000 | 5.01 | \$114,200 | \$163,400 | \$277,600 |
| GILMORE,KIRK M \& KELLY S | 230 | 010 | 000 | 1.80 | \$81,400 | \$113,800 | \$195,200 |
| GILSON, STEPHEN M | 215 | 031 | 000 | 0.94 | \$58,200 | \$51,900 | \$110,100 |
| GINN, CINDY R | 207 | 026 | 000 | 7.18 | \$90,310 | \$353,600 | \$443,910 |
| GINN, CINDY R | 207 | 008 | 000 | 5.25 | \$840 | \$0 | \$840 |
| GLOBAL TOWER PARTNERS | 232 | 036 | CEL | 0.50 | \$104,600 | \$101,800 | \$206,400 |
| GODING,ROBERT C \& TERRYLEE E | 238 | 015 | 000 | 1.80 | \$77,300 | \$113,700 | \$191,000 |
| GOODINE,FRANK \& JANET | 232 | 030 | 000 | 2.13 | \$75,700 | \$123,800 | \$199,500 |
| GORIUS, CJ \& RUTH V | 227 | 024 | 000 | 2.13 | \$82,900 | \$208,300 | \$291,200 |
| GOVONI, PETER \& KIMBERLY | 220 | 036 | 000 | 6.96 | \$116,800 | \$160,900 | \$277,700 |
| GRABAZS, GUNTIS A \& DEBESS R | 215 | 019 | 000 | 6.10 | \$108,500 | \$162,900 | \$271,400 |
| GRACE, JASON \& ASHLEY | 239 | 095 | 000 | 0.12 | \$51,000 | \$81,100 | \$132,100 |
| GRANITE STATE CONCRETE CO | 213 | 001 | 000 | 2.10 | \$20 | \$0 | \$20 |
| GRANITE STATE CONCRETE CO, INC | 238 | 020 | 000 | 3.13 | \$88,700 | \$207,300 | \$296,000 |
| GRANITE STATE CONCRETE CO, INC | 213 | 006 | 000 | 46.00 | \$322,000 | \$0 | \$322,000 |
| GRANITE STATE CONCRETE CO, INC | 212 | 001 | 000 | 149.00 | \$293,200 | \$0 | \$293,200 |
| GRANITE STATE CONCRETE CO, INC | 249 | 004 | 000 | 90.00 | \$248,300 | \$0 | \$248,300 |
| GRAVES, ROBERT \& DONNA | 228 | 016 | 000 | 1.20 | \$71,000 | \$133,800 | \$204,800 |
| GRAZIANE, ANITA TRUSTEE | 215 | 044 | 000 | 1.30 | \$85,800 | \$286,000 | \$371,800 |
| GREENE, BENJAMIN \& JANA | 227 | 030 | 000 | 5.02 | \$125,200 | \$142,700 | \$267,900 |
| GREENE, BRANDON \& PAULA | 234 | 001 | 000 | 33.57 | \$87,740 | \$236,300 | \$324,040 |
| GREENE, STANLEY J \& ANTOINETTE | 225 | 019 | 000 | 13.69 | \$75,570 | \$189,500 | \$265,070 |
| GREGORY, TIMOTHY W. | 234 | 008 | 000 | 25.05 | \$83,750 | \$230,700 | \$314,450 |
| GROGIS, JAMES \& ESTELLE | 237 | 012 | 000 | 2.20 | \$85,800 | \$181, 600 | \$267,400 |
| GROSSMAN, THOMAS R \& PAMELA NALEFSKI-GRO | 211 | 002 | 000 | 58.50 | \$880 | \$0 | \$880 |
| GROSSMAN, THOMAS R \& PAMELA NALEFSKI-GRO | 211 | 001 | 000 | 35.00 | \$144,110 | \$1,382,900 | \$1,527,010 |
| GROSSMAN, THOMAS R \& PAMELA NALEFSKI-GRO | 211 | 004 | 000 | 136.00 | \$101,880 | \$110,600 | \$212,480 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED | ASSESSED BUILDING | TOTAL VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| GROSSMAN, THOMAS R \& PAMELA NALEFSKI-GRO | 206 | 004 | 000 | 46.00 | \$1,970 | \$0 | \$1,970 |
| GROVER, JOHN C. \& RUTH M. | 231 | 001 | 000 | 30.00 | \$105,500 | \$270,300 | \$375,800 |
| GUERTIN, DONALD \& KATHLEEN | 239 | 097 | 000 | 0.29 | \$80,300 | \$362,900 | \$443,200 |
| GUERTIN, DONALD G \& KATHLEEN | 239 | 100 | 000 | 0.67 | \$66,400 | \$132,100 | \$198,500 |
| GUTHRIE, IAIN C | 208 | 009 | 000 | 6.60 | \$500 | \$0 | \$500 |
| H\&H INVESTMENTS LLC | 217 | 003 | 000 | 35.00 | \$4,390 | \$0 | \$4,390 |
| HADLEY, JR. ROBERT G. AND | 238 | 009 | 000 | 9.03 | \$77,760 | \$138,400 | \$216,160 |
| HAGEN, KARL S \& MARGARET P | 241 | 016 | 000 | 6.60 | \$101,500 | \$209,300 | \$310,800 |
| HAGER, KATHARINA M. \& | 219 | 004 | 000 | 21.33 | \$88,860 | \$205,400 | \$294,260 |
| HAGER, EDWARD B \& JANE | 209 | 001 | 000 | 185.00 | \$11,470 | \$0 | \$11,470 |
| HAGER, JANE E | 215 | 002 | 000 | 169.00 | \$295,290 | \$1,100, 800 | \$1,396,090 |
| HAGER, JANE E, TRUSTEE | 219 | 005 | 000 | 15.29 | \$1,770 | \$0 | \$1,770 |
| HAGER, JANE E, TRUSTEE | 220 | 021 | 002 | 8.86 | \$1,410 | \$0 | \$1,410 |
| HAGER, JANE E, TRUSTEE | 220 | 021 | 001 | 5.30 | \$840 | \$0 | \$840 |
| HAGER, JANE E, TRUSTEE | 220 | 021 | 000 | 5.53 | \$880 | \$0 | \$880 |
| HALLYBURTON, JOHN C \& MARGARET D | 222 | 008 | 000 | 5.02 | \$90,900 | \$139,100 | \$230,000 |
| HAMEL, ROGER \& JOANNA | 247 | 016 | 005 | 20.72 | \$123,420 | \$206,500 | \$329,920 |
| HANSEN, JOHN \& HELGE | 232 | 014 | 000 | 8.10 | \$100,900 | \$132,700 | \$233,600 |
| HARKLEROAD, ZENAS E \& ANN D | 210 | 005 | 000 | 3.00 | \$92,000 | \$166,000 | \$258,000 |
| HARLESS, BRUCE R \& SHARON L | 226 | 013 | 000 | 2.03 | \$78,600 | \$109,800 | \$188,400 |
| HARLESS, BRUCE $R$ \& SHARON L | 226 | 012 | 000 | 16.64 | \$161,600 | \$125,900 | \$287,500 |
| HARRIS, DORIA TRUSTEE OF DORIA HARRIS TR | 240 | 001 | 000 | 2.50 | \$290 | \$0 | \$290 |
| HARRIS, DORIA TRUSTEE OF DORIA HARRIS TR | 239 | 007 | 000 | 10.80 | \$100,050 | \$382,900 | \$482,950 |
| HART, MICHAEL \& JANET | 231 | 003 | 000 | 2.10 | \$75,200 | \$160,400 | \$235, 600 |
| HARWOOD, KEVIN B | 218 | 017 | 000 | 11.10 | \$71,210 | \$232,900 | \$304,110 |
| HARWOOD, RAYMOND C \& SHEILA A | 239 | 090 | 000 | 3.50 | \$82,500 | \$199,200 | \$281,700 |
| HASKELL, LORRIE L \& M RUSSELL | 232 | 004 | 000 | 2.50 | \$92,500 | \$139,100 | \$231,600 |
| HASTY, MICHAEL E. | 227 | 023 | 000 | 45.00 | \$92,760 | \$346,200 | \$438,960 |
| HATEM, GARY \& DEBORAH | 225 | 028 | 000 | 5.60 | \$95,400 | \$208,200 | \$303,600 |
| HATRY, PATRICIA | 214 | 004 | 000 | 10.44 | \$127,300 | \$126,900 | \$254,200 |
| HAWKINS, H M, \& C RICHARDSON | 241 | 019 | 000 | 4.82 | \$123,700 | \$209,700 | \$333,400 |
| HAYDEN, PATRICK M. | 220 | 037 | 000 | 6.44 | \$111,300 | \$138,000 | \$249,300 |
| HAYDEN, MICHAEL B \& ALISON | 225 | 007 | 000 | 5.01 | \$120,700 | \$300,600 | \$421, 300 |
| HAYDEN, ROBERT A | 225 | 031 | 000 | 5.01 | \$107,200 | \$104,600 | \$211, 800 |
| HELFERICH, DAVID \& CYNTHIA | 225 | 015 | 000 | 3.30 | \$97,400 | \$183,900 | \$281, 300 |
| HENNESSY,EUGENE $J$ \& RACHEL S | 217 | 001 | 000 | 61.00 | \$95,860 | \$247,400 | \$343, 260 |
| HENRY, KRISTOFER \& ROBINSON, LYNN | 231 | 026 | 000 | 3.10 | \$96,300 | \$139,500 | \$235, 800 |
| HENRY, PHILIP H \& JAN H | 218 | 010 | 000 | 7.60 | \$600 | \$0 | \$600 |
| HENRY, PHILIP H \& JAN H | 218 | 008 | 000 | 29.00 | \$84,700 | \$196,600 | \$281,300 |
| HERBERT, PETER J \& CYNTHIA J, JR | 216 | 004 | 000 | 17.00 | \$26,510 | \$4,400 | \$30,910 |
| HERFURTH,RICHARD, \& K GRYBKO | 220 | 015 | 000 | 31.90 | \$102,590 | \$243,800 | \$346,390 |
| HICKS, BRUCE JR \& LYNN | 210 | 007 | 000 | 28.10 | \$106,640 | \$182,800 | \$289,440 |
| HIDER, PAUL D | 225 | 029 | 000 | 5.11 | \$99,300 | \$187,500 | \$286,800 |
| HIGGINS, ERIK J. | 230 | 017 | 000 | 3.90 | \$87,700 | \$135,000 | \$222,700 |
| HILL, DAVID S \& CAROL A | 225 | 004 | 000 | 3.83 | \$108,700 | \$175,600 | \$284,300 |
| HIRTLE, PARKER L \& WANDA B | 228 | 003 | 000 | 33.00 | \$70, 730 | \$37,900 | \$108,630 |
| HIRTLE, PARKER L \& WANDA B | 230 | 013 | 000 | 34.00 | \$3,200 | \$0 | \$3,200 |
| HOLDEN, FRANK \& IDINA | 239 | 038 | 000 | 8.00 | \$115,900 | \$137,600 | \$253,500 |
| HOLDEN, FRANK $R$ \& IDINA M | 231 | 029 | 000 | 13.32 | \$90,850 | \$349,200 | \$440,050 |
| HOLLAND, WALTER M., CO-TRUSTEE | 220 | 022 | 000 | 2.83 | \$91,700 | \$206,600 | \$298,300 |
| HOLT BROTHERS ORCHARD PARTNERSHIP | 247 | 030 | 000 | 8.34 | \$690 | \$0 | \$690 |
| HOLT BROTHERS ORCHARD PARTNERSHIP | 247 | 001 | 000 | 262.00 | \$254,600 | \$1,165,800 | \$1,420,400 |
| HOLT BROTHERS ORCHARD PARTNERSHIP | 247 | 032 | 000 | 24.00 | \$2,460 | \$0 | \$2,460 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| HOLT, PAMELA J. | 247 | 025 | 000 | 43.00 | \$90,360 | \$120,000 | \$210,360 |
| HOLT, PAMELA J. | 247 | 029 | 000 | 5.87 | \$113,200 | \$226,600 | \$339,800 |
| HOLT, VERA B. | 237 | 001 | 000 | 48.00 | \$172,680 | \$80,100 | \$252,780 |
| HOLT, STEVEN E ET AL | 226 | 025 | 000 | 100.00 | \$8,130 | \$0 | \$8,130 |
| HOLT, WALTER | 239 | 027 | 000 | 43.00 | \$69,570 | \$101,400 | \$170,970 |
| HORN, CHRISTOPHER \& NANCY | 239 | 073 | 000 | 0.69 | \$66,500 | \$140,600 | \$207,100 |
| HOUSTON, BRUCE A \& DORIS A | 234 | 002 | 000 | 2.24 | \$91,400 | \$191,800 | \$283,200 |
| HOUSTON, FRANCES H, REV TRUST | 231 | 040 | 000 | 2.30 | \$76,500 | \$110,900 | \$187,400 |
| HOWE, ROBERT \& NANCY | 239 | 022 | 000 | 6.70 | \$116,800 | \$189,000 | \$305,800 |
| HOWE, JEFFREY | 241 | 001 | 000 | 4.03 | \$131,000 | \$106,900 | \$237,900 |
| HUBBARD, REED P | 232 | 052 | 000 | 1.90 | \$18,600 | \$0 | \$18,600 |
| HUBBARD, REED P | 232 | 016 | 000 | 3.80 | \$83,100 | \$20,000 | \$103,100 |
| HUMPHREYS, KATHLEEN \& RAYMOND | 215 | 010 | 000 | 22.41 | \$89,270 | \$179,000 | \$268,270 |
| HUMPHREYS, RAYMOND \& KATHLEEN | 215 | 009 | 000 | 5.80 | \$580 | \$0 | \$580 |
| HUNTER, HY | 238 | 007 | 000 | 70.00 | \$8,750 | \$0 | \$8,750 |
| HUTCHINGS, SIMON A | 222 | 005 | 000 | 5.14 | \$91,400 | \$194,800 | \$286,200 |
| HUTCHINSON, RAY E JR | 250 | 012 | 000 | 10.41 | \$164,000 | \$8,600 | \$172,600 |
| HUTCHINSON, LEROY \& DEBRA | 232 | 024 | 000 | 0.33 | \$60,800 | \$100,700 | \$161,500 |
| HUTCHINSON, LEROY F | 232 | 023 | 000 | 6.80 | \$80,900 | \$4,800 | \$85,700 |
| HUTCHINSON, RAY E \& GEORGIA C, JR | 247 | 007 | 000 | 7.80 | \$125,700 | \$267,000 | \$392,700 |
| HYDE, JOAN E | 239 | 064 | 000 | 1.50 | \$72,500 | \$93,700 | \$166,200 |
| HYMOWITZ, J, \& D DI SALVO | 232 | 051 | 000 | 8.00 | \$630 | \$0 | \$630 |
| JANOWIEC, J, \& K HILLSGROVE | 206 | 017 | 000 | 7.00 | \$147,000 | \$157,300 | \$304, 300 |
| JEAN, NANCY \& ROBERT G | 250 | 014 | 000 | 54.00 | \$82,450 | \$0 | \$82,450 |
| JEDLINSKY, DAVID \& RUTH | 250 | 011 | 000 | 32.68 | \$174,500 | \$0 | \$174,500 |
| JENKERSON, CYNTHIA A | 231 | 037 | 000 | 3.39 | \$77,800 | \$74,500 | \$152,300 |
| JENKINS, JEFF \& GAUDIANA, HEATHER | 216 | 009 | 000 | 19.00 | \$143,100 | \$232,300 | \$375,400 |
| JOHNSON, ROBERT T \& ESTHER D | 209 | 002 | 000 | 22.00 | \$2,750 | \$0 | \$2,750 |
| JOHNSON, ROBERT T \& ESTHER D | 220 | 028 | 000 | 37.00 | \$81,440 | \$92,000 | \$173,440 |
| JOHNSON, ROBERT W | 238 | 024 | 000 | 58.06 | \$79,850 | \$161,700 | \$241,550 |
| JONES, SUSAN M | 239 | 033 | 000 | 8.80 | \$123,000 | \$173,400 | \$296,400 |
| JONES, JULIA C \& CHRISTOPHER D | 250 | 029 | 000 | 0.54 | \$78,400 | \$117,500 | \$195,900 |
| JORDON, JEFFREY L | 207 | 021 | 000 | 28.60 | \$94,510 | \$133,000 | \$227,510 |
| JOSLIN, P E,REV TST \& D JOSLIN | 239 | 046 | 000 | 32.00 | \$1,600 | \$0 | \$1,600 |
| JOSLIN, PERRY E | 209 | 005 | 000 | 56.00 | \$3,470 | \$0 | \$3,470 |
| JOY, ROBERT AND BARBARA | 211 | 005 | 000 | 57.25 | \$7,160 | \$36,000 | \$43,160 |
| JULIAN, CURT A | 239 | 005 | 000 | 13.60 | \$88,400 | \$236,500 | \$324,900 |
| JUNGE, KATHLEEN S, TRUST | 238 | 017 | 000 | 19.96 | \$102,430 | \$234,200 | \$336,630 |
| JUNKALA, GEORGE \& CAROLINE | 228 | 013 | 000 | 11.14 | \$71,250 | \$38,500 | \$109,750 |
| KAELIN, MICHAEL A | 224 | 003 | 000 | 106.00 | \$5,300 | \$0 | \$5,300 |
| KAELIN, MICHAEL A | 224 | 002 | 000 | 25.00 | \$2,500 | \$0 | \$2,500 |
| KAELIN, MICHAEL | 224 | 004 | 000 | 155.00 | \$92,770 | \$190,100 | \$282,870 |
| KAVENAGH, SHAUN LEE | 203 | 017 | 000 | 1.06 | \$59,000 | \$0 | \$59,000 |
| KAYMEN, SAMUEL \& LOUISA | 207 | 019 | 000 | 16.40 | \$91,430 | \$219,800 | \$311, 230 |
| KAYMEN-COVEL, DARRYN | 207 | 030 | 000 | 38.30 | \$80,750 | \$329,500 | \$410, 250 |
| KELCZEWSKI, BARBARA A | 225 | 038 | 000 | 3.15 | \$103,100 | \$140,300 | \$243,400 |
| KELCZEWSKI, BARBARA A | 225 | 005 | 000 | 1.39 | \$13,000 | \$0 | \$13,000 |
| KEMMERER, BARRY A \& HEIDI L | 247 | 023 | 000 | 2.20 | \$113,000 | \$279,700 | \$392,700 |
| KENICK, LOIS E | 233 | 034 | 000 | 6.60 | \$92,400 | \$57,700 | \$150,100 |
| KINTON, WILLIAM A | 210 | 002 | 000 | 25.00 | \$256,200 | \$3,900 | \$260,100 |
| KNIGHT, MARSHA \& R CASWELL | 227 | 003 | 000 | 2.40 | \$84,600 | \$107,700 | \$192,300 |
| KOUTROUBAS, PETER | 228 | 007 | 000 | 1.70 | \$69,800 | \$186,200 | \$256,000 |
| KRAHENBUHL, FRANK | 225 | 033 | 000 | 5.01 | \$109,000 | \$0 | \$109,000 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| KREIDER, GREGORY | 233 | 022 | 000 | 25.18 | \$107,790 | \$241,400 | \$349,190 |
| KREIDER, GREGORY L | 233 | 023 | 000 | 33.98 | \$3,410 | \$0 | \$3,410 |
| KREIDER, HAROLD L \& IRENE L | 234 | 010 | 000 | 30.25 | \$3,780 | \$0 | \$3,780 |
| KREUGER, MICHAEL | 227 | 015 | 000 | 8.85 | \$123,800 | \$273,200 | \$397,000 |
| KUKULKA, JOHN E, JR TRUSTEE | 241 | 012 | 000 | 27.66 | \$2,770 | \$0 | \$2,770 |
| KUTSCHMAN, EDWARD \& JO ANN | 220 | 047 | 000 | 12.04 | \$124,890 | \$357,700 | \$482,590 |
| KWIATKOWSKI,MICHAEL \& SUSAN | 227 | 031 | 000 | 28.05 | \$84,540 | \$90,500 | \$175,040 |
| LABARRE, LEON H \& LINDA J | 227 | 032 | 000 | 5.28 | \$98,700 | \$87,800 | \$186,500 |
| LABAUGH, KENNETH D | 202 | 004 | 000 | 34.50 | \$2,130 | \$0 | \$2,130 |
| LABAUGH, KENNETH D | 202 | 007 | 000 | 36.40 | \$2,240 | \$0 | \$2,240 |
| LADD, ALLAN E. | 239 | 034 | 000 | 0.96 | \$69,500 | \$107,600 | \$177,100 |
| LAFONTAINE, LEO \& JEAN | 207 | 015 | 000 | 12.49 | \$118,300 | \$347,700 | \$466,000 |
| LAMB, INGEBORG | 228 | 009 | 000 | 2.70 | \$73,700 | \$280,500 | \$354, 200 |
| LANDSHOF, JILL M \& JOHN S | 234 | 036 | 000 | 5.43 | \$109,600 | \$169,700 | \$279,300 |
| LASALLE, JOSIAH | 222 | 010 | 000 | 5.06 | \$91,900 | \$161,600 | \$253,500 |
| LASS, JEFFREY N \& JEAN E | 237 | 028 | 000 | 0.54 | \$3,000 | \$0 | \$3,000 |
| LAUGINIGER, FRANK P | 210 | 001 | 000 | 8.51 | \$151,200 | \$270,000 | \$421,200 |
| LAVALLE ADAM R. | 215 | 038 | 000 | 5.39 | \$108,300 | \$146,700 | \$255,000 |
| LAW, AUGUSTA F | 201 | 002 | 000 | 34.60 | \$4,330 | \$0 | \$4,330 |
| LAW, IAN RAE | 208 | 013 | 000 | 30.00 | \$3,750 | \$0 | \$3,750 |
| LAWTON, JAMEY | 228 | 010 | 000 | 5.31 | \$90,200 | \$176,300 | \$266,500 |
| LAZOTT, WENDY | 239 | 013 | 000 | 4.44 | \$100,400 | \$154,800 | \$255,200 |
| LEAVITT, MILTON L | 232 | 015 | 000 | 0.67 | \$66,400 | \$63,300 | \$129,700 |
| LEAVITT, WAYNE | 239 | 066 | 000 | 1.70 | \$73,500 | \$131,400 | \$204,900 |
| LEAVITT,WILLIAM \& JANELLE, JR | 220 | 026 | 000 | 0.69 | \$65,900 | \$141,400 | \$207,300 |
| LEBLANC, GARY \& SHERRY | 237 | 017 | 000 | 3.69 | \$100,100 | \$247,700 | \$347,800 |
| LEMIRE, KIMBERLY $J$, TRST FMLY | 246 | 007 | 000 | 5.10 | \$1,510 | \$0 | \$1,510 |
| LEMIRE,KIMBERLY $J$, TRST FMLY | 246 | 002 | 000 | 3.60 | \$1,200 | \$0 | \$1,200 |
| LEMIRE,KIMBERLY $J$, TRST FMLY | 246 | 003 | 000 | 31.00 | \$154, 250 | \$705,000 | \$859,250 |
| LEMIRE, KIMBERLY $J$, TRST FMLY | 246 | 008 | 000 | 7.50 | \$100,630 | \$278,800 | \$379,430 |
| LEMIRE, KIMBERLY $J$, TRTE FMLY | 246 | 001 | 000 | 23.73 | \$7,040 | \$0 | \$7,040 |
| LEMIRE,PAUL G \& MARY E | 239 | 089 | 000 | 0.69 | \$66,500 | \$175,900 | \$242,400 |
| LENNON, MICHAEL D | 203 | 007 | 000 | 6.30 | \$162,200 | \$300,900 | \$463,100 |
| LEONA C. FOOTE REVOC. TRUST | 239 | 061 | 000 | 24.00 | \$72,800 | \$0 | \$72,800 |
| LEONARD SUSAN P | 207 | 029 | 000 | 6.05 | \$140,100 | \$216,300 | \$356,400 |
| LESSARD, MARK \& LINDA | 233 | 013 | 000 | 1.60 | \$87,600 | \$131,500 | \$219,100 |
| LEUTZINGER, CHARLES, MD, REVOC TR | 244 | 001 | 000 | 21.00 | \$2,080 | \$0 | \$2,080 |
| LEVESQUE, CHARLES E | 231 | 005 | 000 | 7.90 | \$128,300 | \$75,700 | \$204,000 |
| LEVESQUE, GERARD | 225 | 027 | 000 | 7.80 | \$120 | \$0 | \$120 |
| LEVESQUE, GERARD | 225 | 022 | 000 | 14.00 | \$100,490 | \$270,000 | \$370,490 |
| LEVESQUE, ROB \& CATH \& PAT | 230 | 009 | 000 | 7.10 | \$110,600 | \$153,800 | \$264,400 |
| LEWIS FAMILY REVOCABLE TRUST | 207 | 002 | 000 | 2.12 | \$90,700 | \$150,300 | \$241,000 |
| LEWIS FAMILY REVOCABLE TRUST | 207 | 003 | 000 | 5.89 | \$92,800 | \$0 | \$92,800 |
| LEWIS, DAVID \& DONNA | 250 | 008 | 000 | 2.32 | \$90,600 | \$138,300 | \$228,900 |
| LINDQUIST, ALFRED E JR | 237 | 019 | 000 | 36.00 | \$2,230 | \$0 | \$2,230 |
| LOCONTI, JOSEPH D \& LOIS G | 208 | 011 | 000 | 36.00 | \$2,820 | \$0 | \$2,820 |
| LOMBARDO, LYNDA $S$, \& JOHN F IGOE | 215 | 016 | 000 | 3.06 | \$103,800 | \$253,900 | \$357,700 |
| LONGVAL, KEITH A \& MELISSA A | 218 | 014 | 000 | 2.00 | \$75,000 | \$89,300 | \$164,300 |
| LORDEN, FRANCIS J, REVOC TRUST | 241 | 008 | 000 | 50.00 | \$4,030 | \$0 | \$4,030 |
| LORDEN, JOHN E JR\&ANN C | 237 | 006 | 000 | 3.02 | \$96,100 | \$213,700 | \$309,800 |
| LOSEE, JON E, \& L NOEPEL-LOSEE | 205 | 002 | 000 | 0.99 | \$83,900 | \$235,400 | \$319,300 |
| LOWTON, DAVID \& JENNIFER | 239 | 009 | 000 | 5.33 | \$101,600 | \$188,500 | \$290,100 |
| LOZEAU, ARMAND JR \& WILMA | 214 | 001 | 000 | 0.68 | \$79,700 | \$86,900 | \$166,600 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| LUNDQUIST, MARTIN \& MARGARET | 215 | 043 | 000 | 3.90 | \$98,600 | \$138,600 | \$237,200 |
| LUTON, EDWARD N | 227 | 034 | 000 | 5.03 | \$106,400 | \$155,800 | \$262,200 |
| LUTZ, CHARLES F | 232 | 009 | 000 | 6.81 | \$93,000 | \$156,500 | \$249,500 |
| LYNCH, JAMES C III | 206 | 031 | 000 | 0.49 | \$64,100 | \$0 | \$64,100 |
| LYNDEBOROUGH SCHOOL DISTRICT | 239 | 025 | 000 | 8.20 | \$106,000 | \$341,700 | \$447,700 |
| LYNDEBOROUGH, TOWN OF | 239 | 048 | 000 | 2.10 | \$76,700 | \$0 | \$76,700 |
| LYNDEBOROUGH, TOWN OF | 232 | 050 | 000 | 5.70 | \$54,300 | \$0 | \$54,300 |
| LYNDEBOROUGH, TOWN OF | 220 | 018 | 000 | 7.50 | \$137,300 | \$0 | \$137,300 |
| LYNDEBOROUGH, TOWN OF | 232 | 019 | 000 | 1.00 | \$63,000 | \$19,000 | \$82,000 |
| LYNDEBOROUGH, TOWN OF | 221 | 011 | 000 | 3.00 | \$78,000 | \$0 | \$78,000 |
| LYNDEBOROUGH, TOWN OF | 249 | 003 | 000 | 5.20 | \$36,900 | \$0 | \$36,900 |
| LYNDEBOROUGH, TOWN OF | 220 | 040 | 000 | 0.02 | \$100 | \$0 | \$100 |
| LYNDEBOROUGH, TOWN OF | 221 | 002 | 000 | 0.90 | \$5,400 | \$0 | \$5,400 |
| LYNDEBOROUGH, TOWN OF | 234 | 028 | 000 | 0.77 | \$3,900 | \$0 | \$3,900 |
| LYNDEBOROUGH, TOWN OF | 241 | 018 | 000 | 0.40 | \$2,000 | \$0 | \$2,000 |
| LYNDEBOROUGH, TOWN OF | 247 | 026 | 000 | 0.32 | \$1,600 | \$0 | \$1,600 |
| LYNDEBOROUGH, TOWN OF | 206 | 023 | 000 | 1.30 | \$19,700 | \$0 | \$19,700 |
| LYNDEBOROUGH, TOWN OF | 239 | 071 | 000 | 0.39 | \$62,200 | \$95,300 | \$157,500 |
| LYNDEBOROUGH, TOWN OF | 239 | 049 | 000 | 2.70 | \$80,100 | \$0 | \$80,100 |
| LYNDEBOROUGH, TOWN OF | 238 | 001 | 000 | 12.90 | \$44,600 | \$700 | \$45,300 |
| LYNDEBOROUGH, TOWN OF | 237 | 027 | 000 | 1.80 | \$75,500 | \$0 | \$75,500 |
| LYNDEBOROUGH, TOWN OF | 232 | 036 | 000 | 3.02 | \$78,800 | \$84,200 | \$163,000 |
| LYNDEBOROUGH, TOWN OF | 235 | 008 | 000 | 1.90 | \$102,400 | \$0 | \$102,400 |
| LYNDEBOROUGH, TOWN OF | 221 | 004 | 000 | 3.75 | \$135,000 | \$117,900 | \$252,900 |
| LYNDEBOROUGH, TOWN OF | 239 | 091 | 000 | 0.36 | \$61,500 | \$69,300 | \$130,800 |
| LYNDEBOROUGH, TOWN OF | 239 | 001 | 000 | 0.58 | \$65,600 | \$187,200 | \$252,800 |
| MACDOUGALD, CRYSTAL | 232 | 038 | 000 | 20.10 | \$2,410 | \$0 | \$2,410 |
| MACE, JOHN \& PATRICIA | 225 | 002 | 000 | 3.61 | \$99,700 | \$193,900 | \$293,600 |
| MACHIA, CONRAD | 250 | 009 | 000 | 3.33 | \$91,500 | \$159,900 | \$251,400 |
| MACKAY, BRENDA M | 220 | 041 | 000 | 21.00 | \$88,480 | \$382,700 | \$471,180 |
| MACKINTOSH, ROBERT C \& MARY A | 227 | 004 | 000 | 4.13 | \$105,200 | \$119,700 | \$224,900 |
| MACQUARRIE, PEDER C JR \& MARY | 215 | 039 | 000 | 6.17 | \$99,800 | \$112,100 | \$211,900 |
| MADER, BRET M \& DONNA T | 225 | 024 | 000 | 4.17 | \$89,080 | \$249,900 | \$338,980 |
| MADER, BRET M \& DONNA T | 225 | 026 | 000 | 2.29 | \$680 | \$0 | \$680 |
| MADER, BRET M \& DONNA T | 225 | 023 | 000 | 2.98 | \$240 | \$0 | \$240 |
| MADER, BRET M \& DONNA T | 225 | 025 | 000 | 3.58 | \$320 | \$0 | \$320 |
| MAGOON, SEAN E \& BRENDA L | 239 | 029 | 000 | 0.14 | \$52,000 | \$100,500 | \$152,500 |
| MAKELA, MICHAEL $J$ \& ROBIN A | 220 | 011 | 000 | 2.00 | \$90,000 | \$156,300 | \$246,300 |
| MARCEAU ERIC | 218 | 013 | 000 | 2.00 | \$75,000 | \$174,200 | \$249,200 |
| MARCINUK,ADAM J \& DELIA M | 238 | 012 | 000 | 9.02 | \$153,900 | \$144,200 | \$298,100 |
| MARMORSTEIN, SHANDOR G \& HEATHER E | 225 | 041 | 000 | 3.26 | \$97,200 | \$141,700 | \$238,900 |
| MARSHALL, CAROL | 250 | 015 | 000 | 0.17 | \$64,200 | \$78,000 | \$142,200 |
| MARTIN, PAUL A \& ELLEN L | 232 | 055 | 000 | 25.00 | \$162,730 | \$331,300 | \$494,030 |
| MASEL, ANNE J | 202 | 003 | 000 | 91.00 | \$221,000 | \$0 | \$221,000 |
| MASON, ROBERT \& MICHELLE | 239 | 085 | 001 | 8.73 | \$98,000 | \$167,800 | \$265,800 |
| MASON, TODD \& KATHERINE | 239 | 075 | 000 | 0.68 | \$66,400 | \$101,800 | \$168,200 |
| MASON, TODD M | 239 | 094 | 000 | 0.29 | \$59,500 | \$105,600 | \$165,100 |
| MATTHEWS, CHARLES H \& ANN M | 225 | 006 | 000 | 5.33 | \$120,000 | \$302,100 | \$422,100 |
| MATUZAS, ANTHONY J | 251 | 002 | 000 | 10.90 | \$111,100 | \$134,000 | \$245,100 |
| MAYHEW, LEE F \& ROY-MAYHEW, THERESE M. | 239 | 010 | 000 | 5.57 | \$90,600 | \$197,100 | \$287,700 |
| MAZERALL, JOSEPH E. | 226 | 001 | 000 | 33.00 | \$108,070 | \$170,100 | \$278,170 |
| MCCLURE, JAMES \& KATHERINE | 239 | 008 | 000 | 3.46 | \$89,800 | \$173,000 | \$262,800 |
| MCCOMISH, BRUCE A \& GLORIA C | 239 | 078 | 000 | 1.00 | \$70,000 | \$120,900 | \$190,900 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| MCENTEE, CARYLYN H | 250 | 001 | 000 | 8.91 | \$125,800 | \$149,000 | \$274,800 |
| MCENTEE, JAMES P \& MARGARET A | 250 | 013 | 000 | 14.40 | \$97,630 | \$173,800 | \$271,430 |
| MCEWAN, JOHN | 233 | 036 | 000 | 6.40 | \$1,220 | \$0 | \$1,220 |
| MCEWAN, JOHN | 238 | 002 | 000 | 11.20 | \$2,570 | \$0 | \$2,570 |
| MCEWAN, JOHN | 234 | 017 | 000 | 30.50 | \$1,890 | \$0 | \$1,890 |
| MCGETTIGAN, DALE A \& DONNA E | 237 | 020 | 000 | 2.20 | \$6,600 | \$0 | \$6,600 |
| MCGUIRK, TIM | 208 | 001 | 000 | 51.00 | \$80,180 | \$150,600 | \$230,780 |
| MCHUGH, KAREN | 222 | 004 | 000 | 4.70 | \$88,500 | \$149,600 | \$238,100 |
| MCQUADE, RICHARD L \& BRENDA L | 239 | 077 | 000 | 0.50 | \$65,000 | \$103,100 | \$168,100 |
| MCQUADE,RICHARD L \& CAROLINE J, TRUSTEES | 232 | 025 | 000 | 0.75 | \$67,000 | \$61,500 | \$128,500 |
| MEIER, MANUELA A | 226 | 021 | 000 | 3.60 | \$99,600 | \$127,000 | \$226,600 |
| MELROSE, DEAN $R$ \& NANCY $J$ | 225 | 044 | 000 | 5.00 | \$106,200 | \$182,600 | \$288,800 |
| MENDHAM, EDWARD B | 220 | 008 | 000 | 3.73 | \$60 | \$0 | \$60 |
| MENDHAM, EDWARD B | 220 | 031 | 000 | 25.21 | \$83,930 | \$181,600 | \$265,530 |
| MENDHAM, NATALIE ANNE | 220 | 048 | 000 | 12.05 | \$95,010 | \$396,500 | \$491,510 |
| MENDHAM, EDWARD B | 220 | 030 | 000 | 2.74 | \$86,600 | \$113,200 | \$199,800 |
| MENZEL, CHRISTA E | 241 | 004 | 000 | 36.00 | \$2,720 | \$0 | \$2,720 |
| MENZEL, CHRISTA E | 243 | 001 | 000 | 54.00 | \$81,130 | \$110,300 | \$191,430 |
| MENZEL, CHRISTA E | 243 | 003 | 000 | 84.00 | \$4,950 | \$0 | \$4,950 |
| MENZEL, CHRISTA E | 241 | 007 | 000 | 23.00 | \$2,390 | \$0 | \$2,390 |
| MERCIER, DOUGLAS D. | 232 | 033 | 000 | 7.05 | \$89,100 | \$144,800 | \$233,900 |
| METCALF,ROBERT L \& JENNIFER S | 216 | 002 | 000 | 54.17 | \$71,550 | \$1,300 | \$72,850 |
| MIGNEAULT, MICHAEL L \& NANCY M | 231 | 039 | 000 | 2.40 | \$77,000 | \$212,200 | \$289,200 |
| MILEWSKI, MICHAEL \& HYATT, KATHLEEN | 240 | 006 | 000 | 4.50 | \$94,200 | \$152,100 | \$246,300 |
| MILLER, IAN J. | 234 | 011 | 000 | 5.00 | \$101,300 | \$186,400 | \$287,700 |
| MILLER, STEVEN, LEANN ET AL | 203 | 001 | 000 | 25.00 | \$1,550 | \$0 | \$1,550 |
| MILLER, JOHN F \& JOANNE M | 233 | 003 | 000 | 2.53 | \$90,800 | \$138,100 | \$228,900 |
| MILLER, JOHN G \& BEVERLY | 222 | 013 | 000 | 5.00 | \$90,800 | \$160,500 | \$251, 300 |
| MILLIGAN, GEORGE THOMAS, TRUSTEE | 232 | 034 | 000 | 59.00 | \$5,900 | \$0 | \$5,900 |
| MILLIGAN, GEORGE THOMAS, TRUSTEE | 232 | 053 | 000 | 12.10 | \$1,210 | \$0 | \$1,210 |
| MILLS, PERCY B \& JUNE A | 228 | 004 | 000 | 18.75 | \$87,020 | \$42,700 | \$129,720 |
| MITCHELL, THOMAS R,REVOC TRUST | 246 | 005 | 000 | 2.20 | \$13,200 | \$0 | \$13,200 |
| MONTGOMERY, CHARLES | 228 | 008 | 000 | 135.00 | \$85,510 | \$41,400 | \$126,910 |
| MOREAU, HENRY J \& MARION | 231 | 016 | 000 | 3.40 | \$82,000 | \$32,400 | \$114,400 |
| MORIN, DAVID W | 246 | 004 | 000 | 3.00 | \$96,000 | \$69,100 | \$165,100 |
| MORISON, JOHN H., TRUSTEE | 250 | 027 | 000 | 40.00 | \$158,780 | \$353, 300 | \$512,080 |
| MORRISON,ALLAN C,TRUSTEE | 247 | 028 | 000 | 3.60 | \$99,100 | \$106,700 | \$205,800 |
| MORRISON,ALLAN C,TRUSTEE | 237 | 022 | 000 | 7.50 | \$20,400 | \$11,900 | \$32,300 |
| MORRISON, ALLAN C, TRUSTEE | 247 | 006 | 000 | 0.28 | \$70,800 | \$64,900 | \$135,700 |
| MORRISON,ALLEN C, TRUSTEE | 247 | 005 | 000 | 14.84 | \$1,860 | \$0 | \$1,860 |
| MORRISON, HELENE G | 239 | 088 | 000 | 0.10 | \$50,000 | \$59,600 | \$109,600 |
| MORRISON, HELENE GAIL | 220 | 035 | 000 | 8.69 | \$118,900 | \$283,500 | \$402,400 |
| MORSE MCGINNIS, SHEILA ANN | 228 | 018 | 000 | 5.80 | \$93,100 | \$122,000 | \$215,100 |
| MOSITES, LORI D | 207 | 009 | 000 | 10.70 | \$176,900 | \$170,700 | \$347,600 |
| MOTTAU, EDWARDS \& KATHLEEN | 226 | 022 | 000 | 5.50 | \$132,500 | \$474,800 | \$607,300 |
| MOUA, PHIA \& KA | 231 | 035 | 000 | 36.49 | \$78,680 | \$288,700 | \$367,380 |
| MUELLER, ERICH | 211 | 006 | 000 | 22.90 | \$85,110 | \$206,500 | \$291,610 |
| MUNSON, GEORGE III, \& VIRGINIA | 237 | 002 | 000 | 3.47 | \$107,400 | \$186,000 | \$293,400 |
| MURLEY, SANDRA \& R ANDREW | 205 | 009 | 000 | 3.70 | \$99,700 | \$210,000 | \$309,700 |
| MURPHY, PAUL J \& DEBORAH A | 225 | 037 | 000 | 2.49 | \$95,600 | \$233,500 | \$329,100 |
| N. E. FORESTRY FOUNDATION | 202 | 005 | 000 | 10.80 | \$630 | \$0 | \$630 |
| N.E. FORESTRY FOUNDATION | 203 | 005 | 000 | 163.00 | \$3,920 | \$0 | \$3,920 |
| NADEAU, DONALD | 228 | 005 | 000 | 14.66 | \$90,530 | \$152,400 | \$242,930 |


|  |  |  |  |  | ASSESSED | ASSESSED | TOTAL |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Owner Name | Map | Block | Lot | ACRES | LAND | BUILDING | VALUE |

NADEAU,WILLIAM J JR \& AMELIA NESKEY,WILLIAM P \& YVONNE GR NEW SPARTAN PROPERTIES LLC NEW SPARTAN PROPERTIES LLC NEW SPARTAN PROPERTIES LLC NH WATER RESOURCES BOARD NH WATER RESOURCES BOARD NH WATER RESOURCES BOARD NH WATER RESOURCES BOARD NICHOLS, KATHLEEN P
NIELDS, ROBERT L \& E.J. ODGERS NIELDS, ROBERT L, \& E ODGERS NIXON, MALCOM A NORTH PACK LODGE

O'CONNELL, THOMAS J \& PATRICIA E,III
O'NEILL, BRIAN \& ROSE, MARIANNE OLAPURATH, JOHN C
ORTIZ, KORENA M.
OTTO,GREGG \& CAROLINE R
OWNER UNKNOWN
PAIGE, ROBERT \& REBECCA
PALERMO, CHRISTOPHER
PALERMO, CHRISTOPHER
PARENT, DAVID \& BRENDA
PARENT, SCOTT A
PARKER, MICHAEL
PARRATT, JAMES W \& FAY V
PASQUARIELLO, JOHN
PAYNE,PETER, \& PAMELA WARD
PENNEY, DAVID
PERRY,KENT M \& ELIZABETH J
PFEIL, KIMBERLY
PHILBRICK, BRENDAN \& TANIA
PHILBRICK, SUSAN G
PHILBROOK, KEMPTON F \& DONNA J
PHILIPPY, ANDY \& MELISSA
PHILLIPS, THELMA
PIKE,RONALD G \& D E, TRUST PINNACLE MT FISH \& GAME CLUB
PISCATAQUOG WATERSHED ASSOCIATION PISCATAQUOG WATERSHED ASSOCIATION PISCATAQUOG WATERSHED ASSOCIATION INC POIRIER, ARMAND
POLLARD, GEORGE \& CONNIE
POMER, JOHN \& ELLEN
PORTER, VERNA SALISBURY
POTTER, MICHAEL W \& MICHELLE
POWERS, SCOTT \& MCLELLAN, HEATHER
PREFTAKES, JAMES \& NADINE
PREST, ROBERT W \& BRIAN D
PRIOR,SUSIE H
PROCTER,DIANA L, REV TRUST
PROCTOR, CHARLES A. TRUST
231
6.58
2.00 .00
4.50
2.80
136.00
200.00
10.
33.00
18.00
58.90
12.00
8.24.
5.
11.00
0.64
5.
17.80
$\$ 9$
$\$ 9$
$\$ 2$
$\$ 136$
$\$ 81$
$\$ 22$
$\$ 22$
$\$ 1$
$\$ 6$
\$258,700
203008000
238022000
238023000
245001000
233001

233
238018

225
203
226
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226
242
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214
215
207
227
227
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237
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231
250
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234
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238
232
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212
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233
201
208
212
225
232
239
235
22
225
215
233
250
241
206

| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| PROCTOR, CHARLES A. TRUST | 206 | 022 | 000 | 41.00 | \$6,290 | \$0 | \$6,290 |
| PROCTOR, CHARLES \& DONNA | 206 | 027 | 000 | 7.25 | \$77,730 | \$92,100 | \$169,830 |
| PROCTOR, CHARLES A, TRUST | 212 | 002 | 000 | 21.00 | \$1,580 | \$0 | \$1,580 |
| PROCTOR, CHARLES A, TRUST | 206 | 003 | 000 | 99.00 | \$8,380 | \$0 | \$8,380 |
| PROCTOR, CHARLES A, TRUST | 206 | 024 | 000 | 31.00 | \$3,750 | \$0 | \$3,750 |
| PROCTOR, HOLLIS L \& JOYCE E | 206 | 030 | 000 | 3.30 | \$87,900 | \$99,300 | \$187,200 |
| PROCTOR, KENNETH | 206 | 028 | 000 | 10.34 | \$111,100 | \$119,100 | \$230,200 |
| PROVOST IV \& PROVOST 1/2 TRST | 238 | 019 | 000 | 9.30 | \$2,820 | \$0 | \$2,820 |
| PUBLIC SERVICE COMPANY OF NH | 999 | 001 | 000 | 0.00 | \$0 | \$1,772,500 | \$1,772,500 |
| PYZOCHA, KENNETH \& JACQUELINE | 203 | 020 | 000 | 6.03 | \$108,100 | \$213,400 | \$321,500 |
| QUILTY, JANET M \& R SCOTT | 228 | 015 | 000 | 4.80 | \$133,400 | \$12,300 | \$145,700 |
| QUINNEY, WALDO | 230 | 022 | 000 | 2.90 | \$73,800 | \$0 | \$73,800 |
| QUINNEY, WALDO | 230 | 021 | 000 | 2.52 | \$97,800 | \$183,300 | \$281,100 |
| RACICOT,RONALD L \& LOREEN M | 239 | 050 | 000 | 2.10 | \$75,400 | \$263,600 | \$339,000 |
| RADER, DOUGLAS, \& EMILY MORGAN | 219 | 003 | 000 | 10.80 | \$840 | \$0 | \$840 |
| RADER, DOUGLAS, \& EMILY MORGAN | 216 | 001 | 000 | 84.00 | \$118,380 | \$253,600 | \$371,980 |
| RADER, DOUGLAS, \& EMILY MORGAN | 216 | 001 | 001 | 2.22 | \$180 | \$0 | \$180 |
| RADFORD, PERRY \& JESSICA | 250 | 021 | 000 | 0.72 | \$80,100 | \$133,900 | \$214,000 |
| RAE, MARY K | 247 | 012 | MOH | 0.00 | \$0 | \$45,700 | \$45,700 |
| RAE, MARY K | 247 | 012 | 000 | 3.40 | \$88,700 | \$120,800 | \$209,500 |
| RAMSEY, R, \& J DUMONT | 250 | 018 | 000 | 2.00 | \$85,500 | \$73,100 | \$158,600 |
| RAND, JEROME R | 240 | 007 | 000 | 35.00 | \$79,540 | \$2,500 | \$82,040 |
| RAND, JEROME R | 240 | 003 | 000 | 131.00 | \$19,550 | \$3,700 | \$23,250 |
| REDDINGTON, JOHN \& CROWLEY, JENNIFER | 237 | 016 | 000 | 5.14 | \$138,300 | \$133,700 | \$272,000 |
| REINFURT, JOSEPH \& SHERRI | 204 | 001 | 000 | 1.90 | \$6,700 | \$0 | \$6,700 |
| RENEAU, JERALD | 234 | 022 | 000 | 37.00 | \$96,600 | \$143,400 | \$240,000 |
| RENEAU, JERALD | 224 | 001 | 000 | 40.00 | \$3,160 | \$0 | \$3,160 |
| RENEAU, JERALD | 234 | 021 | 000 | 0.26 | \$69,600 | \$100,100 | \$169,700 |
| RENEAU, JERALD | 235 | 017 | 000 | 32.00 | \$3,220 | \$0 | \$3,220 |
| RENNIE, PATRICK | 234 | 015 | 000 | 8.32 | \$120,100 | \$265,300 | \$385,400 |
| RENSHAW, JAMES R | 220 | 001 | 000 | 2.00 | \$82,500 | \$71,900 | \$154,400 |
| REYNOLDS, BURTON H | 239 | 002 | 000 | 29.00 | \$84,870 | \$126,800 | \$211, 670 |
| REYNOLDS, ROGER S TRUST | 251 | 004 | 000 | 25.00 | \$116,670 | \$208,700 | \$325,370 |
| REYNOLDS, GUY B TRUST | 239 | 098 | 000 | 0.40 | \$62,500 | \$182,600 | \$245,100 |
| RICHARDI, LYN A | 234 | 003 | 000 | 2.15 | \$90,900 | \$97,000 | \$187,900 |
| RIENDEAU, WALTER L \& LINDA K | 232 | 010 | 000 | 2.70 | \$77,600 | \$106,300 | \$183,900 |
| RIENDEAU, WALTER L \& MARTHA E | 232 | 007 | 000 | 21.00 | \$72,880 | \$140,000 | \$212,880 |
| ROACH, DON F \& LESLIE A | 205 | 001 | 000 | 8.00 | \$1,280 | \$0 | \$1,280 |
| ROACH, DON F \& LESLIE A | 203 | 019 | 000 | 11.68 | \$1,860 | \$0 | \$1,860 |
| ROACH, DON F \& LESLIE A | 204 | 002 | 000 | 0.83 | \$130 | \$0 | \$130 |
| ROBBINS, JAMES J | 227 | 012 | 000 | 3.50 | \$70,900 | \$0 | \$70,900 |
| ROBBINS, JAMES J | 231 | 020 | 000 | 2.70 | \$78,300 | \$106,800 | \$185,100 |
| ROBBINS, JAMES J | 231 | 021 | 000 | 2.30 | \$64,200 | \$0 | \$64,200 |
| ROBBINS, JAMES J | 208 | 002 | 000 | 6.10 | \$51,300 | \$0 | \$51,300 |
| ROBBINS, PATRICIA | 210 | 012 | 000 | 0.18 | \$32,400 | \$0 | \$32,400 |
| ROBBINS, PATRICIA A | 226 | 010 | 000 | 3.50 | \$71,550 | \$126,100 | \$197,650 |
| ROBERTS, RONALD \& TANYA | 220 | 038 | 000 | 8.79 | \$141,800 | \$143,100 | \$284,900 |
| ROCCA, ANTHONY C \& MARJORIE B | 225 | 040 | 000 | 5.02 | \$130,600 | \$125,000 | \$255,600 |
| ROCCA, THERESA B | 249 | 001 | 000 | 2.02 | \$85,600 | \$105,200 | \$190,800 |
| ROCCO, JOSEPH A \& MARY ANN | 231 | 012 | 000 | 13.89 | \$75,930 | \$231,100 | \$307,030 |
| ROCCO, JOSEPH A \& MARY ANN | 231 | 019 | 000 | 0.38 | \$900 | \$0 | \$900 |
| ROCCO, JOSEPH A \& MARY ANN | 231 | 010 | 000 | 0.58 | \$40 | \$0 | \$40 |
| ROEMER, DAVID \& ANNAMARIE | 234 | 034 | 000 | 16.52 | \$76,380 | \$231,200 | \$307,580 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ROEPER, ANDREW \& CHASE | 219 | 002 | 000 | 11.10 | \$129,300 | \$305,900 | \$435,200 |
| ROGERS, JOSEPH H \& YELENA B | 221 | 007 | 000 | 15.43 | \$2,860 | \$0 | \$2,860 |
| ROGERS, JOSEPH H \& YELENA B | 221 | 006 | 000 | 1.40 | \$106,900 | \$213,200 | \$320,100 |
| ROGERS, ROBERT H | 212 | 007 | 000 | 42.07 | \$81,120 | \$172,000 | \$253, 120 |
| ROPER,SCOTT C \& STEPHANIE A | 232 | 003 | 000 | 3.90 | \$95,500 | \$145,100 | \$240,600 |
| ROSSWAAG, RICHARD C. | 207 | 018 | 000 | 17.30 | \$91,910 | \$156,000 | \$247,910 |
| ROWELL, CARL \& GAIL, JR | 232 | 021 | 000 | 4.70 | \$88,500 | \$89,600 | \$178,100 |
| ROY, CAROLYN \& RICHARD | 220 | 032 | 000 | 19.49 | \$123,540 | \$245,200 | \$368,740 |
| ROY, CAROLYN Z | 220 | 007 | 000 | 4.00 | \$320 | \$0 | \$320 |
| ROY, SPENCER \& TAMMY | 239 | 058 | 000 | 1.13 | \$63,600 | \$193,200 | \$256,800 |
| ROY, CAROLYN Z | 220 | 006 | 000 | 4.70 | \$200 | \$0 | \$200 |
| ROY,RICHARD M \& CAROLYN Z | 220 | 004 | 000 | 1.40 | \$86,400 | \$81,100 | \$167,500 |
| RUSSELL, GARY S | 232 | 037 | 000 | 3.40 | \$67,100 | \$0 | \$67,100 |
| RUSSELL, MELODY Z | 239 | 072 | 000 | 0.16 | \$53,000 | \$103,000 | \$156,000 |
| RYCHWA, PAUL \& MARGARET | 231 | 002 | 000 | 2.00 | \$75,000 | \$91,000 | \$166,000 |
| RYMUT, JAMES \& LEAH, TRUSTEES OF | 218 | 012 | 000 | 243.00 | \$17,250 | \$0 | \$17,250 |
| SALISBURY, JOEL T. | 235 | 009 | 000 | 52.10 | \$3,910 | \$0 | \$3,910 |
| SALISBURY, HERMAN O \& JESSIE F | 238 | 004 | 000 | 21.00 | \$83,930 | \$102,300 | \$186,230 |
| SANBORN, EDWIN N \& PAMELA H | 215 | 020 | 000 | 14.32 | \$144,290 | \$313,500 | \$457,790 |
| SANDERS, JUDY | 239 | 099 | 000 | 0.12 | \$51,000 | \$93,000 | \$144,000 |
| SANDERS, JUDY L | 239 | 018 | 000 | 0.36 | \$55,300 | \$4,800 | \$60,100 |
| SANDS, NATHANIEL T \& JANICE | 220 | 019 | 000 | 0.64 | \$79,300 | \$93,600 | \$172,900 |
| SANTOS,ALVIN B | 230 | 011 | 000 | 3.70 | \$87,200 | \$182,800 | \$270,000 |
| SAWIN, DONALD R | 231 | 017 | 000 | 16.00 | \$76,680 | \$190,800 | \$267,480 |
| SCARPATO, DOMENICO | 239 | 059 | 000 | 0.50 | \$65,000 | \$84,600 | \$149,600 |
| SCHMECHEL, DAVID A \& KATHRYN | 221 | 010 | 000 | 28.24 | \$126,290 | \$500,900 | \$627,190 |
| SCHMECHEL, DAVID A \& KATHRYN | 221 | 008 | 000 | 18.19 | \$980 | \$0 | \$980 |
| SCHMECHEL, DAVID A \& KATHRYN | 214 | 006 | 000 | 33.56 | \$2,790 | \$0 | \$2,790 |
| SCHMECHEL, DAVID A \& KATHRYN | 214 | 007 | 000 | 25.01 | \$1,550 | \$0 | \$1,550 |
| SCHMECHEL, DAVID A \& KATHRYN | 221 | 013 | 000 | 25.16 | \$1,560 | \$0 | \$1,560 |
| SCHMECHEL, DAVID A \& KATHRYN | 221 | 012 | 000 | 22.43 | \$1,710 | \$0 | \$1,710 |
| SCHMIDT-SCHEUBER, MORITZ, TRUSTEE | 234 | 023 | 000 | 105.20 | \$217,050 | \$342,500 | \$559,550 |
| SCHNABLE,ALLAIN \& RICHARD H | 238 | 003 | 000 | 3.80 | \$100,300 | \$306,400 | \$406,700 |
| SCHOEN, SANDRA D | 206 | 010 | 000 | 33.00 | \$93,880 | \$269,900 | \$363,780 |
| SCHOFIELD, STEPHEN R \& NANCY H | 239 | 037 | 000 | 6.63 | \$93,900 | \$127,000 | \$220,900 |
| SCHULTZ, KENNETH \& CHARLENE | 227 | 011 | 000 | 3.90 | \$72,300 | \$267,400 | \$339,700 |
| SCHULTZ, MARK P \& PATRICIA | 231 | 009 | 000 | 2.40 | \$61,200 | \$138,500 | \$199,700 |
| SCONCE,W, \& J LEVY | 222 | 006 | 000 | 5.09 | \$82,600 | \$151,500 | \$234,100 |
| SCOTT, WAYNE C \& CAROL A | 231 | 033 | 000 | 0.96 | \$69,500 | \$132,300 | \$201,800 |
| SEAGROVES,MRS MARY | 203 | 018 | 000 | 2.20 | \$90,400 | \$73,700 | \$164,100 |
| SEARLE III,RICHARD, \& FRAZIER | 233 | 025 | 000 | 3.02 | \$105,100 | \$222,700 | \$327,800 |
| SECRETARY OF HUD | 226 | 014 | 000 | 5.30 | \$111,700 | \$93,300 | \$205,000 |
| SHEFF, JAMES R \& LINDA | 226 | 018 | 000 | 66.00 | \$4,600 | \$0 | \$4,600 |
| SHIEL, THOMAS \& MAJESKE, ANN D | 209 | 008 | 000 | 36.00 | \$4,570 | \$0 | \$4,570 |
| SHIEL, THOMAS \& MAJESKE, ANN, TRUSTEES | 209 | 009 | 000 | 7.20 | \$570 | \$0 | \$570 |
| SHINN, DENNIS B | 227 | 028 | 000 | 25.80 | \$2,160 | \$0 | \$2,160 |
| SHINN, DENNIS B | 227 | 016 | 000 | 11.20 | \$1,050 | \$0 | \$1,050 |
| SHINN, JEFFREY D \& LINDA J | 227 | 027 | 000 | 12.68 | \$84,760 | \$185,800 | \$270,560 |
| SIGNORETTI, JL JR \& SURETTE CHERYL A. | 225 | 039 | 001 | 0.00 | \$0 | \$187,900 | \$187,900 |
| SIM, ROBERT J \& BARBARA L | 241 | 014 | 000 | 5.15 | \$120,200 | \$169,200 | \$289,400 |
| SIMARD MATTHEW J \& KARIN A | 215 | 011 | 000 | 5.00 | \$96,000 | \$138,500 | \$234,500 |
| SIMEK, MICHAEL N | 239 | 044 | 000 | 2.40 | \$92,300 | \$110,200 | \$202,500 |
| SIMMER, TERRY \& BETTY | 239 | 087 | 000 | 15.00 | \$103,460 | \$116,200 | \$219,660 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| SIMONI, ANNE | 225 | 017 | 000 | 59.00 | \$7,380 | \$0 | \$7,380 |
| SIMONI, CARLO \& ANNE | 225 | 018 | 000 | 90.00 | \$5,580 | \$0 | \$5,580 |
| SIMPSON, CURTIS L. SR | 215 | 041 | 000 | 18.45 | \$85,400 | \$28,500 | \$113,900 |
| SIMP SON, KENNETH \& PENELOPE | 227 | 029 | 000 | 33.50 | \$86,440 | \$193,100 | \$279,540 |
| SKIDMORE, DAVID \& WARDNA TRUSTEES | 226 | 019 | 000 | 81.00 | \$152,760 | \$251,100 | \$403,860 |
| SLATER, JOHN J | 238 | 006 | 001 | 5.00 | \$91,400 | \$61,100 | \$152,500 |
| SLOCOMB, DENNIS C. JR | 241 | 009 | 001 | 5.01 | \$95,500 | \$93,300 | \$188,800 |
| SLOCOMB, DENNIS C \& JUDITH A | 241 | 009 | 000 | 5.01 | \$102,600 | \$108,900 | \$211,500 |
| SMART, EILEEN, \& DEANNE KOTOSKY | 220 | 005 | 000 | 3.00 | \$87,700 | \$187,200 | \$274,900 |
| SMITH, MICHAEL J \& JEANINE M | 227 | 020 | 000 | 1.40 | \$79,200 | \$200,500 | \$279,700 |
| SMITH, MONTY \& ANITA FAYE | 233 | 009 | 000 | 2.00 | \$90,000 | \$117,200 | \$207,200 |
| SMITH, WILLIAM R \& DEIZE N | 239 | 070 | 000 | 2.13 | \$64,300 | \$186,600 | \$250,900 |
| SMITH, ELIZABETH D | 220 | 016 | 000 | 0.91 | \$75,800 | \$19,500 | \$95,300 |
| SMITH, MATTHEW J, \& EILEEN A. | 215 | 033 | 000 | 2.00 | \$90,000 | \$116,900 | \$206,900 |
| SMITH,WILLIAM R | 239 | 068 | 000 | 0.23 | \$2,000 | \$0 | \$2,000 |
| SNOW, SCOTT | 230 | 016 | 000 | 30.59 | \$125,140 | \$326,400 | \$451,540 |
| SNVK, LLC | 243 | 002 | 000 | 104.00 | \$82,470 | \$0 | \$82,470 |
| SOCIETY FOR PROTECTION OF NH FORESTS | 210 | 013 | 000 | 34.00 | \$1,200 | \$0 | \$1,200 |
| SOCIETY FOR PROTECTION OF NH FORESTS | 206 | 014 | 000 | 1.60 | \$74,500 | \$0 | \$74,500 |
| SOCIETY FOR PROTECTION OF NH FORESTS | 211 | 008 | 000 | 48.00 | \$3,130 | \$0 | \$3,130 |
| SOCIETY FOR PROTECTION OF NH FORESTS | 211 | 003 | 000 | 67.00 | \$2,960 | \$0 | \$2,960 |
| SOCIETY FOR PROTECTION OF NH FORESTS | 207 | 007 | 000 | 70.00 | \$3,140 | \$0 | \$3,140 |
| SOCIETY FOR PROTECTION OF NH FORESTS | 207 | 027 | 000 | 27.01 | \$950 | \$0 | \$950 |
| SOCIETY FOR PROTECTION OF NH FORESTS | 207 | 028 | 000 | 19.00 | \$3,750 | \$0 | \$3,750 |
| SOCIETY FOR PROTECTION OF NH FORESTS | 207 | 004 | 000 | 95.00 | \$3,890 | \$0 | \$3,890 |
| SOCIETY FOR PROTECTION OF NH FORESTS | 206 | 009 | 000 | 16.00 | \$2,220 | \$0 | \$2,220 |
| SOHEILI, HORMOZ | 203 | 012 | 000 | 10.80 | \$84,630 | \$219,100 | \$303,730 |
| SOWERBY, DWIGHT \& CYNTHIA REVOCABLE TRUS | 216 | 008 | 000 | 9.10 | \$90,000 | \$544,500 | \$634,500 |
| SOWERBY, DWIGHT D | 220 | 024 | 000 | 23.23 | \$202,000 | \$426,100 | \$628,100 |
| SPECHT, CHARLES \& LAROUCHE | 246 | 009 | 000 | 35.28 | \$109,570 | \$269,900 | \$379,470 |
| SPRINGER FAMILY REVOC TRUST | 210 | 014 | 000 | 26.00 | \$94,760 | \$9,900 | \$104,660 |
| ST LAURENT, NOEL R. \& GLORIA C. | 238 | 021 | 000 | 8.86 | \$147,200 | \$270,000 | \$417, 200 |
| ST LAURENT, SHAWN | 239 | 079 | 000 | 7.71 | \$102,100 | \$198,700 | \$300,800 |
| STAMOULIS, JOHN G. \& THEA | 220 | 043 | 000 | 8.20 | \$156,300 | \$379,900 | \$536, 200 |
| STAPEL, GARY M | 227 | 007 | 000 | 3.10 | \$80,200 | \$131,200 | \$211,400 |
| STAPEL,RICHARD \& VIRGINIA, TRUST | 227 | 006 | 000 | 4.50 | \$95,600 | \$178,600 | \$274,200 |
| STARKWEATHER, GORDON | 241 | 015 | 000 | 0.61 | \$72,500 | \$91,700 | \$164,200 |
| STATE OF NEW HAMPSHIRE | 250 | 026 | 000 | 14.00 | \$178,500 | \$0 | \$178,500 |
| STATE OF NEW HAMPSHIRE | 232 | 006 | 000 | 0.45 | \$3,600 | \$0 | \$3,600 |
| STATE OF NEW HAMPSHIRE | 231 | 011 | 000 | 12.20 | \$61,000 | \$0 | \$61,000 |
| STATE OF NEW HAMPSHIRE | 231 | 018 | 000 | 14.10 | \$17,600 | \$0 | \$17,600 |
| STATE OF NEW HAMPSHIRE | 239 | 020 | 000 | 8.40 | \$42,000 | \$0 | \$42,000 |
| STATE OF NEW HAMPSHIRE | 239 | 069 | 000 | 1.10 | \$5,500 | \$0 | \$5,500 |
| STATE OF NEW HAMPSHIRE | 239 | 047 | 000 | 6.10 | \$30,500 | \$0 | \$ 30,500 |
| STATE OF NEW HAMSPHIRE | 239 | 053 | 000 | 1.80 | \$2,300 | \$0 | \$2,300 |
| STATE OF NH FISH \& GAME DEPT | 222 | 017 | 000 | 49.70 | \$2,100 | \$0 | \$2,100 |
| STEELE, JAMES M \& DENISE M | 233 | 006 | 000 | 6.70 | \$111,600 | \$86,500 | \$198,100 |
| STEERE, ANDREW \& KARA | 241 | 005 | 000 | 2.78 | \$92,300 | \$159,800 | \$252,100 |
| STEIGER, JOHN \& CATHERINE C. | 215 | 036 | 000 | 2.02 | \$90,100 | \$132,400 | \$222,500 |
| STEINBRUECK, KLAUS | 215 | 030 | 000 | 4.39 | \$109,000 | \$0 | \$109,000 |
| STEINBRUECK, KLAUS | 215 | 026 | 000 | 6.22 | \$112,900 | \$141,900 | \$254,800 |
| STEPHENSON, SHIRLEY J, TRUSTEE | 220 | 033 | 000 | 5.13 | \$157,000 | \$127,700 | \$284,700 |
| STEUER, KAREN M | 232 | 001 | 000 | 0.72 | \$80,100 | \$168,400 | \$248,500 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| STEVENS, ELIZABETH G, TRUST | 230 | 014 | 000 | 8.20 | \$54,050 | \$8,900 | \$62,950 |
| STEVENS, ELIZABETH G, TRUST | 230 | 012 | 000 | 3.20 | \$69,870 | \$145,300 | \$215,170 |
| STEWART, DENNIS TRUSTEE | 213 | 002 | 000 | 5.02 | \$90,900 | \$225,600 | \$316,500 |
| STOCKERT, LORI-JEAN | 205 | 008 | 000 | 5.18 | \$104,300 | \$237,000 | \$341,300 |
| STONE, BRENT I | 250 | 024 | 000 | 0.46 | \$76,800 | \$91,700 | \$168,500 |
| STOODLEY, SCOTT | 222 | 014 | 000 | 9.59 | \$88,300 | \$195,000 | \$283,300 |
| STRICKHOLM, PHYLLIS | 241 | 010 | 000 | 5.26 | \$97,400 | \$220,500 | \$317,900 |
| STRUBE, LORRAINE A | 239 | 096 | 000 | 0.67 | \$66,400 | \$28,600 | \$95,000 |
| SULLIVAN, SANDRA | 206 | 029 | 000 | 10.02 | \$109,800 | \$121,000 | \$230,800 |
| SURETTE, ROBERT \& CHERYL | 225 | 039 | 002 | 0.00 | \$0 | \$187,900 | \$187,900 |
| SURETTE, ROBERT \& CHERYL | 225 | 039 | 000 | 5.01 | \$0 | \$0 | \$0 |
| SWAIN, MARK A., CO-TRUSTEE | 222 | 015 | 000 | 5.17 | \$91,500 | \$148,300 | \$239,800 |
| SWARTZ, HERBERT E. | 219 | 001 | 000 | 805.00 | \$169,830 | \$385,300 | \$555,130 |
| SWARTZ, HERBERT E. | 220 | 017 | 000 | 10.50 | \$1,260 | \$0 | \$1,260 |
| TALBOTT, DUANE R | 218 | 011 | 000 | 1.60 | \$73,000 | \$35,400 | \$108,400 |
| TAMULONIS, KURT \& HILARY | 207 | 001 | 000 | 4.70 | \$138,600 | \$165,500 | \$304,100 |
| TANCRETI, MICHAEL D., TRUSTEE | 250 | 020 | 000 | 3.40 | \$82,800 | \$0 | \$82,800 |
| TARN RD PROP OWNERS ASSOC | 213 | 004 | 000 | 20.00 | \$520 | \$0 | \$520 |
| TAYLOR,NICHOLAS \& VIRGINIA | 220 | 020 | 000 | 2.70 | \$94,000 | \$160,400 | \$254,400 |
| TAYLOR, RICHARD | 250 | 007 | 000 | 3.01 | \$91,300 | \$171,500 | \$262,800 |
| TAYLOR, RONALD \& DEBRA ANN | 232 | 049 | 000 | 11.24 | \$125,000 | \$128,600 | \$253,600 |
| TAYLOR,RONALD \& FRANCES, TRSTS | 239 | 086 | 000 | 1.70 | \$73,500 | \$130,500 | \$204,000 |
| TERCHO, GERALD \& LORETTA TRUSTEES | 220 | 009 | 000 | 16.00 | \$168,900 | \$378,000 | \$546,900 |
| TESTA,RICHARD D | 231 | 025 | 000 | 3.80 | \$100,800 | \$215,100 | \$315,900 |
| THATCHER, CARLETON \& CAROLYN | 232 | 047 | 000 | 9.87 | \$121,600 | \$195,800 | \$317,400 |
| THERIAULT, JERRY \& SARAH | 226 | 003 | 000 | 10.15 | \$107,900 | \$57,000 | \$164,900 |
| THOMAS, LOWELL $S$ \& JOHANNA G | 203 | 004 | 000 | 9.00 | \$127,900 | \$364,000 | \$491,900 |
| THOME, GEORGE D \& SUE A | 230 | 015 | 000 | 11.04 | \$1,760 | \$0 | \$1,760 |
| THOME, GEORGE D \& SUE A | 231 | 015 | 000 | 98.00 | \$11,190 | \$0 | \$11,190 |
| THOMPSON, ROY S \& JULIE A | 227 | 033 | 000 | 5.36 | \$127,000 | \$186,000 | \$313,000 |
| THORKILDSEN, ROY \& CAROLYN | 216 | 007 | 000 | 31.00 | \$105,100 | \$170,600 | \$275,700 |
| TILSLEY, ROY W JR | 233 | 024 | 000 | 2.56 | \$78,200 | \$190,800 | \$269,000 |
| TOBI,ARIEL \& NANCY LS | 215 | 008 | 000 | 5.92 | \$84,460 | \$169,100 | \$253,560 |
| TOBI,ARIEL \& NANCY LS | 215 | 007 | 000 | 11.50 | \$900 | \$0 | \$900 |
| TOCHKO, ANTHONY \& THIBODEAU, L TRUSTEES | 250 | 010 | 000 | 2.20 | \$83,700 | \$189,500 | \$273,200 |
| TOMAS, THOMAS \& CANDIA CAMPBELL | 231 | 022 | 000 | 2.20 | \$83,500 | \$82,200 | \$165,700 |
| TOWNES FAMILY TRUST | 212 | 003 | 000 | 0.04 | \$100 | \$0 | \$100 |
| TRUDEAU, LEO | 202 | 002 | 000 | 28.10 | \$100,770 | \$25,300 | \$126,070 |
| TURNER, TRACEY \& PAUL | 234 | 027 | 000 | 109.00 | \$142,040 | \$402,600 | \$544,640 |
| TYBURSKY, DENNIS P | 225 | 034 | 000 | 4.40 | \$117,400 | \$26,800 | \$144,200 |
| UHAS, MICHAEL OR GRETCHEN, TRUSTEES | 226 | 023 | 000 | 56.00 | \$86,540 | \$177,300 | \$263,840 |
| UNDERWOOD, ROBERT \& GENEVIEVE | 234 | 024 | 000 | 3.56 | \$98,900 | \$167,700 | \$266,600 |
| UNDERWOOD, ROBERT C \& GENEVIEVE | 234 | 025 | 000 | 6.40 | \$116,400 | \$105,300 | \$221,700 |
| UNITED CHURCH OF LYNDEBOROUGH | 231 | 004 | 000 | 4.25 | \$105,100 | \$0 | \$105,100 |
| UNITED CHURCH OF LYNDEBOROUGH | 221 | 005 | 000 | 0.56 | \$88,400 | \$267,700 | \$356,100 |
| UNITED CHURCH OF LYNDEBOROUGH | 239 | 031 | 000 | 0.59 | \$65,700 | \$266,000 | \$331,700 |
| US BANK NATIONAL ASSOC., TRUSTEE | 225 | 008 | 000 | 1.40 | \$97,200 | \$62,500 | \$159,700 |
| VAILLANCOURT, EDWARD C \& RITA | 206 | 008 | 000 | 4.70 | \$103,000 | \$85,400 | \$188,400 |
| VAN HAM, ERNEST E, TRUST | 221 | 003 | 000 | 0.73 | \$270 | \$0 | \$270 |
| VAN HAM, ERNEST E, TRUST | 226 | 015 | 000 | 2.39 | \$70,130 | \$67,400 | \$137,530 |
| VAN HAM, ERNEST E, TRUST | 226 | 016 | 000 | 170.00 | \$23,130 | \$0 | \$23,130 |
| VAN HAM, ERNEST E, TRUST | 215 | 006 | 000 | 72.00 | \$13,250 | \$0 | \$13,250 |
| VAN HAM, ERNEST E, TRUST | 209 | 004 | 000 | 64.00 | \$3,970 | \$0 | \$3,970 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL <br> VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| VAN HAM, ERNEST E, TRUST | 215 | 001 | 000 | 28.00 | \$2,180 | \$0 | \$2,180 |
| VAN HAM, ERNEST E,TRUST | 208 | 006 | 000 | 40.00 | \$2,480 | \$0 | \$2,480 |
| VAN HAM, ERNEST E,TRUST | 208 | 005 | 000 | 19.00 | \$1,170 | \$0 | \$1,170 |
| VAN HAM, ERNEST E,TRUST | 207 | 016 | 000 | 8.10 | \$500 | \$0 | \$500 |
| VAN HAM, ERNEST E,TRUST | 210 | 004 | 000 | 30.00 | \$1,860 | \$0 | \$1,860 |
| VAN HAM, ERNEST E,TRUST | 208 | 004 | 000 | 14.40 | \$720 | \$0 | \$720 |
| VAN HAM, ERNEST E,TRUST | 210 | 006 | 000 | 1.90 | \$140 | \$0 | \$140 |
| VAN HAM, ERNEST E,TRUST | 210 | 016 | 000 | 29.00 | \$2,180 | \$0 | \$2,180 |
| VAN HAM, ERNEST E,TRUST | 210 | 017 | 000 | 18.00 | \$1,360 | \$0 | \$1,360 |
| VAN HAM, HELEN T \& PETER | 215 | 024 | 000 | 5.40 | \$2,300 | \$0 | \$2,300 |
| VAN HAM, HELEN T \& PETER | 215 | 034 | 000 | 107.00 | \$106,990 | \$307,900 | \$414,890 |
| VAN HAM, PETER | 210 | 003 | 000 | 40.00 | \$74,730 | \$0 | \$74,730 |
| VAN HAM, PETER | 215 | 035 | 000 | 11.90 | \$131,200 | \$192,500 | \$323,700 |
| VAN HAM, PETER | 209 | 007 | 000 | 55.00 | \$3,480 | \$0 | \$3,480 |
| VAN HAM, PETER \& DEBORAH | 208 | 007 | 000 | 57.00 | \$3,630 | \$0 | \$3,630 |
| VAN KANAN, MICHAEL L \& IRENE M | 247 | 027 | 000 | 0.19 | \$65,400 | \$135,000 | \$200,400 |
| VANDER-HEYDEN, ANDRE | 215 | 028 | 000 | 6.72 | \$77,200 | \$97,600 | \$174,800 |
| VANDERHOOF, JOHN \& BARBARA | 239 | 074 | 000 | 3.76 | \$83,800 | \$92,900 | \$176,700 |
| VEILLEUX, RICHARD | 232 | 041 | 000 | 2.86 | \$87,200 | \$224,000 | \$311, 200 |
| VENGREN, K M \& KENDALL, H A | 203 | 009 | 000 | 2.35 | \$92,000 | \$143,200 | \$235,200 |
| VIGNEAULT, CHRISTIAAN | 234 | 029 | 000 | 8.90 | \$96,860 | \$213,500 | \$310,360 |
| VINCENT, SUSAN L | 234 | 007 | 000 | 19.74 | \$4,810 | \$0 | \$4,810 |
| VISCAROLA, P, \& K HEWS | 222 | 002 | 000 | 2.70 | \$81,300 | \$482,800 | \$564,100 |
| VON MERTENS, CARL \& FRANCES H | 218 | 001 | 000 | 105.19 | \$76,380 | \$0 | \$76,380 |
| VON MERTENS, CARL P \& FRANCES | 218 | 002 | 000 | 14.14 | \$70,490 | \$0 | \$70,490 |
| WALKER, MICHAEL | 218 | 009 | 000 | 14.50 | \$1,450 | \$0 | \$1,450 |
| WALKER, NORMA | 239 | 026 | 000 | 0.75 | \$63,700 | \$128,200 | \$191,900 |
| WARDWELL, CHERYL A | 237 | 004 | 000 | 3.00 | \$104,700 | \$172,500 | \$277,200 |
| WATSON, LESTER E | 239 | 060 | 000 | 2.70 | \$78,500 | \$264,100 | \$342,600 |
| WATT, JOHN J \& V LUCILLE | 234 | 026 | 000 | 59.00 | \$90,550 | \$183,100 | \$273,650 |
| WEIGLE, WILLIAM J | 203 | 011 | 000 | 2.90 | \$107,400 | \$112,600 | \$220,000 |
| WEINERT, BRANDON \& SNEZHANA | 215 | 040 | 000 | 0.19 | \$51,000 | \$76,900 | \$127,900 |
| WEISSFLOGG, MARK P \& DIANE M | 228 | 012 | 000 | 29.18 | \$98,050 | \$471,400 | \$569,450 |
| WELCH, PERLY J. \& IRENE C.; CO-TRUSTEES | 232 | 005 | 000 | 0.87 | \$82,100 | \$133,200 | \$215,300 |
| WELCH, TIMOTHY \& ULRICH, DANA | 235 | 004 | 000 | 38.27 | \$86,690 | \$246,800 | \$333,490 |
| WELCH, TIMOTHY \& ULRICH, DANA | 235 | 012 | 000 | 0.26 | \$17,400 | \$0 | \$17,400 |
| WELCH, WILLIAM C \& AMY A | 220 | 042 | 000 | 13.90 | \$91,360 | \$243,600 | \$334,960 |
| WELDEN, THOMAS P | 208 | 010 | 000 | 19.00 | \$3,030 | \$0 | \$3,030 |
| WENTWORTH, DANIEL G \& PATRICIA | 215 | 004 | 000 | 28.13 | \$121,150 | \$271,700 | \$392,850 |
| WETHERALL, JOAN K | 231 | 030 | 000 | 5.02 | \$107,200 | \$149,200 | \$256,400 |
| WETHERBEE, CHARLES | 239 | 028 | 000 | 0.30 | \$60,000 | \$175,600 | \$235,600 |
| WETHERBEE, JAMES \& TAMMY | 222 | 012 | 000 | 5.06 | \$100,500 | \$188,600 | \$289,100 |
| WETHERBEE, JAMES \& TAMMY | 222 | 011 | 000 | 5.39 | \$73,500 | \$4,800 | \$78,300 |
| WETHERBEE, CARL | 221 | 001 | 000 | 1.60 | \$98,500 | \$63,200 | \$161,700 |
| WHEELER, TRACI ANN | 214 | 008 | 000 | 16.71 | \$2,090 | \$0 | \$2,090 |
| WHITMORE, JAMES D. \& SHERRY | 231 | 024 | 000 | 2.30 | \$84,200 | \$148,600 | \$232,800 |
| WHITTEMORE, MARY V | 210 | 018 | 000 | 13.70 | \$850 | \$0 | \$850 |
| WHITTEN, CHESTER A, JR TRUSTEE | 233 | 005 | 000 | 4.19 | \$96,600 | \$31,800 | \$128,400 |
| WICKETT, S \& S , \& J WENTWORTH | 225 | 013 | 000 | 3.00 | \$610 | \$0 | \$610 |
| WICKETT, S \& S , \& J WENTWORTH | 225 | 011 | 000 | 2.00 | \$320 | \$0 | \$320 |
| WICKETT, S \& S,\& J WENTWORTH | 225 | 014 | 000 | 8.32 | \$139,390 | \$431,600 | \$570,990 |
| WIENER,FLORENCE, \& M WEINSTEIN | 249 | 006 | 000 | 16.00 | \$70,040 | \$0 | \$70,040 |
| WIGHT, RICHARD S \& JENNIFER D | 247 | 016 | 002 | 30.62 | \$3,700 | \$0 | \$3,700 |


| Owner Name | Map | Block | Lot | ACRES | ASSESSED LAND | ASSESSED BUILDING | TOTAL VALUE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| WIGHT,RICHARD S \& JENNIFER D | 215 | 023 | 000 | 5.03 | \$115,400 | \$213,200 | \$328,600 |
| WIKMAN, JOHN C \& TAMMI J | 234 | 016 | 000 | 16.19 | \$132,500 | \$248,500 | \$381,000 |
| WILKINS,ROBERT B \& STEPHEN G | 206 | 015 | 000 | 105.00 | \$3,680 | \$0 | \$3,680 |
| WILKINS, ROBERT B \& STEPHEN G | 206 | 026 | 000 | 23.00 | \$810 | \$0 | \$810 |
| WILLIAMS ROBERT B. AND | 239 | 032 | 000 | 1.40 | \$72,000 | \$185,000 | \$257,000 |
| WILLIAMS, ROGER LEE C. | 218 | 005 | 000 | 7.30 | \$1,020 | \$0 | \$1,020 |
| WILLIAMS, ROGER LEE C. | 218 | 003 | 000 | 9.06 | \$910 | \$0 | \$910 |
| WILLIAMS, ROGER LEE C. | 218 | 006 | 000 | 3.60 | \$38,410 | \$6,200 | \$44,610 |
| WILLIAMS, DAVID O \& KIMBERLY J | 220 | 029 | 000 | 1.40 | \$86,400 | \$151,400 | \$237,800 |
| WILLIAMS, JOHN H | 231 | 027 | 000 | 2.10 | \$90,600 | \$220,300 | \$310,900 |
| WILLIAMS, RONALD E \& BARBARA E | 214 | 011 | 000 | 10.72 | \$118,700 | \$20,700 | \$139,400 |
| WILLIAMS, RONALD E \& BARBARA E | 214 | 012 | 000 | 2.10 | \$66,200 | \$6,200 | \$72,400 |
| WILLIAMS, RONALD E \& BARBARA E | 214 | 010 | 000 | 2.02 | \$66,000 | \$52,200 | \$118,200 |
| WILLIAMS, THOMAS, ETHAN \& LAURA | 214 | 013 | 000 | 4.81 | \$97,200 | \$101,800 | \$199,000 |
| WILTON, TOWN OF | 251 | 001 | 000 | 1.80 | \$210 | \$0 | \$210 |
| WINSLOW, GEORGE | 218 | 015 | 000 | 12.18 | \$93,450 | \$194,400 | \$287,850 |
| WOLFSON, DANIEL J \& CHERYL L | 215 | 018 | 000 | 5.50 | \$109,500 | \$334,800 | \$444,300 |
| WOOD, DOROTHY A, TRUSTEE | 220 | 014 | 000 | 20.87 | \$2,500 | \$0 | \$2,500 |
| WOODMONT ORCHARDS INC | 247 | 022 | 000 | 49.00 | \$101,390 | \$203,300 | \$304,690 |
| WOODMONT ORCHARDS INC | 247 | 010 | 000 | 8.60 | \$110,200 | \$0 | \$110,200 |
| WOODMONT ORCHARDS INC | 247 | 019 | 000 | 57.00 | \$105,570 | \$471,400 | \$576,970 |
| WOODS, JOHANNE B., TRUSTEE | 239 | 030 | 000 | 7.20 | \$94,500 | \$174,700 | \$269,200 |
| WORCESTER, EDNA M, TRUSTEE OF | 250 | 028 | 000 | 3.20 | \$108,900 | \$92,200 | \$201,100 |
| WORTHEN, GAIL | 239 | 006 | 000 | 48.00 | \$3,760 | \$0 | \$3,760 |
| WOZNIAK, THOMAS E \& FRANCES E | 220 | 010 | 000 | 15.69 | \$189,000 | \$275,100 | \$464,100 |
| WRIGHT, DANA $S$ \& BARBARA $J$ | 227 | 001 | 000 | 0.42 | \$37,800 | \$0 | \$37,800 |
| WRIGHT, TROY \& ANGELIQUE | 227 | 035 | 000 | 5.01 | \$107,200 | \$201,000 | \$308,200 |
| WYLIE, KINGMAN J | 247 | 004 | 000 | 1.75 | \$88,500 | \$48,900 | \$137,400 |
| YAKOVAKIS, ANTHONY D. | 249 | 005 | 000 | 0.71 | \$3,900 | \$0 | \$3,900 |
| YELLAND, JOHN S. | 210 | 019 | 000 | 50.00 | \$6,300 | \$0 | \$6,300 |
| YERGER, CAROLYN J | 247 | 014 | 000 | 3.80 | \$89,900 | \$116,400 | \$206,300 |
| YOUNG, MICHAEL, \& HIEN BUI | 232 | 017 | 000 | 46.29 | \$75,740 | \$328,800 | \$404,540 |
| ZECCHINI, LEONARD F \& RUTH S | 234 | 006 | 000 | 2.10 | \$90,600 | \$235,900 | \$326,500 |

## Town Of Lyndeborough Phone Numbers

Emergency Dispatch ..... 911
Town Offices ..... 654-5955
Building Inspector ..... 673-9923
Fire Department ..... 654-9318
Health Officer ..... 654-9350
Highway Department ..... 654-6621
J.A. Tarbell Library ..... 654-6790
Lyndeborough Central School ..... 654-9381
Police Department ..... 654-6535
Town Clerk/Tax Collector's Office ..... 654-5955
Wilton/Lyndeborough Co-op High School ..... 654-6123
WLT Ambulance \& Rescue Service ..... 654-2222
Wilton Recycling Center ..... 654-6150

## State Email/Website Sources

[^14][^15]
[^0]:    "One of my favorite parts of beautiful Lyndeborough is a snowmobile trail we walk on. It is close to my house and there are mountain views and maple trees. P.S. I love you, Grandma." Abby-Grade 3

[^1]:    "In Lyndeborough birds sing all year." Garrett-Grade 1

[^2]:    "In my backyard I have a view of mountains and valleys and hills. Every day I look at the view and I love it." Lucas-Grade 2

[^3]:    "I enjoy looking around me. For example, I like trees, plants and happy animals. To save the trees, we can use less paper. Jeremy-Grade 6

[^4]:    "My favorite place in Lyndeborough is my backyard pond because that is where I go fishing. There are a lot of trout, turtles and frogs in it." Patrick-Grade 4

[^5]:    "I like to see the birds singing in Lyndeborough." Sasha-Grade 1

[^6]:    "My perfect place looks peaceful. It's an open space with a lot of brightness. We hear birds chirping and wind blowing the leaves from the trees. If it was gone, I would be really sad because it is the most beautiful place I have ever seen." Jazmine-Grade 4

[^7]:    "There are a lot of beautiful animals in Lyndeborough." Jack-Grade 1

[^8]:    "I like Lyndeborough's Citizens' Hall. It has chandeliers, old wood stairs and nice open windows. It is a beautiful building." Brianna-Grade 3

[^9]:    "I appreciate water because without it we would dehydrate. To conserve water we need to fix leaky faucets, shut the sink off when we are brushing our teeth and even use rain water to water plants." Breyanna-Grade 6

[^10]:    "Littering hurts plants and animals. Litter causes many other problems in our world. Clean up a park or on the side of the road. Do your part and remember...Don't be a litterbug!" Naomi-Grade 5

[^11]:    "My favorite place is a pond. It is near my friend's house near Mt. Monadnock. It is a great pond. We make birch bark boats there." Burdick-Grade 4

[^12]:    "Volunteering saves money and lives and puts good things in the world. It is important to New Hampshire and you can volunteer every day. I think everyone should volunteer." Grace-Grade 5

[^13]:    "I love Lyndeborough. Goss Park is the best place for the kids and adults. I love the smell of Lyndeborough's apple trees." Joshua-Grade 3

[^14]:    www.lyndeboroughnh.us town website www.nh.gov for all state agencies; executive, legislative, state personnel, licensing boards, Revised State Statutes and much more.
    www.gencourt.state.nh.us for all NH House and State Senate Members email addresses www.nhes.state.nh.us/elmi for NH community profiles

[^15]:    "I would not want my favorite place in Lyndeborough to disappear. My brother and I go in the woods and make forts. If it disappeared I would not have any fun." Ashley-Grade 4

