

Town of Lempster

New Hampshire

Incorporated 1767



Annual Reports
For the Year Ending
December 31, 2025

DIRECTORY

Police/Fire/Rescue - Emergency 911

Animal Control	477-1229
Building Inspector/Bob Porter (home)	863-9711
Fire Station	863-6375
Fire Chief - Jon Thomas	504-2854
Forest Fire - Outside Burn Permits	
Warden David Richards (cell)	477-6301
Health Officer/Bob Porter (home)	863-9711
Highway Garage	863-6779
Miner Memorial Library	863-0051
Selectmen's Office	863-2698
Sheriff	863-7908
Town Clerk/Tax Collector	863-3213
Town Office Fax	863-8105
Transfer Station	863-7062
Town Welfare	863-3213

The following boards meet at the Town Office 856 NH Rte. 10

Selectmen - 2nd and 4th Tue. of each month at 6 PM

Planning Board - 2nd Mon. of each month at 7 PM

Conservation Commission - 2nd Wed. of each month at 9 AM

Cemetery Trustees - 3rd Mon. of each month at 4 PM

TOWN OFFICE HOURS

Town Clerk/Tax Collector Tues 9-4, Wed 8-5:30, Thurs 8-4, Fri 8-12

Sat. 8 AM - Noon First & Last Sat. of month

Selectmen's Office Tue, Wed 8 AM - 4:00 PM, Thurs 8 - 1

MEETINGS AT THE FIRE STATION - 929 Route 10

Fire Department/Rescue Squad 1st Wed. of each month at 7 PM

MEETINGS AT MINER MEMORIAL LIBRARY

Library Trustees 3rd Thurs. every other month beginning in Jan. at 6 PM

Friends of the Library 1st Mon. of each month at 7 PM

Library Hours Sun 2 to 6 pm Mon 12- 7 PM Thur 2-6 PM

MEETINGS AT HISTORY HALL

Historical Society 4th Thurs. 6:30 PM except Nov. & Dec.

TRANSFER STATION - 118 LOVEJOY ROAD

Sunday 8 AM - 2 PM, Wednesday 10 AM - 2 PM

All meeting hours subject to change

lempsternh.org

2025 Annual Town Reports



Thank you Lempster Fire and Rescue

Lempster, New Hampshire

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2025 Town Officials

<u>Office</u>	<u>Name</u>	<u>Term Expiration</u>
SELECTMEN	Mark Lightner, Chair	2027
	Everett Thurber	2026
	Daryl Simino	2028
ADMINISTRATIVE ASSISTANT	Robin Cantara	
AUDITOR	Korrie Goodspeed	
BUILDING INSPECTOR	Robert Porter	
CEMETERY TRUSTEES	Carol Stamatakis, Chair	2026
	Glenn Wirkkala	2027
	Cheryl McGinnis	2028
CONSERVATION COMMISSION	Lynda Perry, Chair	2026
Appointed Positions	Rachel Tirrell	2027
	John Nowak	2027
	Mindy-Jo Chadwick	2028
	Jennifer Gildner-Blinn	2028
	Michael Roulier	2028
	Vicky Madziarick	2028
EMERGENCY MGMT DIRECTOR	Jon Thomas	
FIRE-RESCUE DEPARTMENT	Jon Thomas, Fire Chief	
	Tom Moore, Jr. Assistant Fire Chief	
	David Richards, Fire Captain	
	Joseph Moulton, Jr. 1st Lieutenant	
	Kevin Bill, 2nd Lieutenant	
	Shannen Bosse, Rescue Capt.	
	Melanie Krause, Rescue Lieutenant	
	Sydney French	
	Michael Snide	
	Thomas Brennan	
	Mike Bosse	
	Phil Tirrell	
	Chris Moen	
	Ron Clark	

FIRE FOREST WARDEN	David Richards Deputy Ronald Clark Deputy Thomas Moore Deputy Joseph Moulton, Jr. Deputy Jon Thomas	
HEALTH OFFICER	Robert Porter	
HIGHWAY DEPARTMENT	Scott Goodspeed Supervisor Micah Stetson Jim Jennison - Transfer Station Vanessa Keith - Transfer Station	
LIBRARY TRUSTEES	Molly Miller Chair Rachel Tirrell Hannah Tirrell Wanda Ash	2028 2027 2026 2026
LIBRARIAN	April Reinhartz Robin Maguire	Assistant
MODERATOR	Michael Shklar, Esq.	2027 2027
PLANNING BOARD	Randall Mark Adams William Rodeschin David Richards, Secretary Kirt Wirkkala Scott Goodspeed Everett Thurber, ex officio	2025 2026 2026
SHERIFF'S DEPARTMENT	High Sheriff Jayson Almstrom Chief Deputy J. Ethan Yazinski Sergeant Michael J. Batista Deputy Joshua Wade Deputy Matthew Twining Deputy Kaile Cummings	
SUPERVISORS OF THE CHECKLIST	Sharon Wallace Athena Brehio Patricia McCabe	2028 2026 2030
TOWN CLERK / TAX COLLECTOR	Kayla Brehio Debra Branch	2026 Deputy
TOWN COUNSEL	Michael Shklar, Esq.	

TREASURER

Mary Fellows
Cindy Rouillard

2025
Deputy

**TRUSTEES OF THE
TRUST FUNDS**

Jodi Hibbard
Sally Hooper
Lynn Rodeschin

2026
2028
2027

WELFARE OFFICER

Selectmen



Jacalyn
Cormier

Selectmen's Report

Year-Ending 2025

We have reached another year end in Lempster, and it was one filled with activity. At the top of the list, we elected Daryl Simino to the board. Kayla Brehio was officially elected to her Town Clerk position and has brought a number of innovations to our town, and I am sure there are more to come. She has brought more on-line processes as well as the ability to pay via a credit card. It makes more work for the office, but it is a nice option for our residents. We welcomed Deb Branch as our new Deputy Town Clerk. Deb is completing her certifications and has been a welcome addition to Kayla and our staff.

With Daryl's election he had to resign from his position of Highway Supervisor and Scott Goodspeed, our long-term employee, was chosen as his replacement. We thank Daryl for his 14 years of service to our town and wish him well in retirement. Scott has been busy in his role as we have added to the Highway department staff. We most recently welcomed Dave Yardley, who joins Scott and Micah Stetson, giving us 3 full-time Highway staff, plus Jim Jennison, Vanessa Keith, and Aiden Lorimer at the Transfer Station. The increase in staff, along with minimal traumatic weather events and a new grader has produced lots of positive actions. We look forward to this continuation as Scott is a tireless worker, who has a plan and gets stuff done.

We had another successful Old Home Day with innovative ideas thanks to Jill Wilson and her team. The town's property reevaluation happened this year. This along with recent market trends have triggered some changes in valuations. I remind everyone that we follow the rules laid out by our state. So, keep that in mind if you do not agree with your new assessment.

In conclusion I want to thank everyone who contributes to our town. The fire and rescue folks, our health officer, all our committee members and most of all our town administrator, Robin Cantara. To one and all the board says thank you.

Stay well, get involved and remember that we are mostly a volunteer group doing our best to keep Lempster affordable, safe and well.

Mark Lightner, Lempster Select Board, Chair

Town of Lempster
2026 Operating Budget

	2025 Expenditures	2025 Budget	2026 Budget
4100 · GENERAL GOVERNMENT			
4130 · Executive			
4131 · Compensation			
4131-1 · Selectmen	10,500.00	10,500.00	11,025.00
4131-2 · Administrator	56,312.36	56,312.00	59,691.00
4131-9 · Joint Loss Committee	300.00	600.00	600.00
Total 4131 · Compensation	67,112.36	67,412.00	71,316.00
4132-2 · Professional Dues	1,225.00	1,400.00	1,600.00
4132 · Training	0.00	800.00	800.00
4133 · Office Supplies	2,773.33	2,800.00	3,000.00
4134 · Office Technology and Equipment			
4134-1 · Admin. Comp. Support/Software	4,938.85	4,500.00	5,000.00
4134-2 · Twin Bridge Services	7,567.00	7,500.00	7,800.00
4134-3 · Office Technology and Equipment	480.23	1,200.00	1,200.00
Total 4134 · Office Technology and Equipment	12,986.08	13,200.00	14,000.00
4135 · Publications			
4135-1 · Town Report	1,300.00	3,200.00	2,500.00
4135-4 · Tax Maps	5,200.00	7,500.00	7,500.00
4135-5 · Advertising	0.00	500.00	500.00
Total 4135 · Publications	6,500.00	11,200.00	10,500.00
4137 · Sul. Cty Reg. of Deeds	0.00	400.00	400.00
4138 · Postage	677.80	750.00	750.00
4139-1 · Miscellaneous	0.00	300.00	300.00
4139 · Mileage	342.90	350.00	400.00
Total 4130 · Executive	91,617.47	98,612.00	103,066.00
4140 · Elections, Reg., & Vital Stats			
4140-1 · Compensation-Election			
4140-1a · Supervisors of the Checklist	2,530.00	3,120.00	6,180.00
4140-1b · Ballot Clerk	250.00	500.00	750.00
4140-1c · Town Moderator	200.00	400.00	600.00
4140-1e · Election Assistant	0.00	1,040.00	
Total 4140-1 · Compensation-Election	2,980.00	5,060.00	7,530.00
4140-2 · Advertising	0.00	200.00	200.00
4140-3 · Postage	0.00	200.00	200.00
4140-4 · Meals	192.94	300.00	600.00
4140-5 · Miscellaneous	0.00	750.00	750.00
4140-6 · Computer, Software, etc.	50.00	1,000.00	1,000.00
4140-7 · Mileage - Election	109.24	100.00	100.00
4141-1 · Compensation-Town Clerk			
4141-1a · Town Clerk/Tax Collector	39,785.28	39,780.00	42,167.00
4141-1b · Deputy Town Clerk/Dep. Tax Coll	12,224.65	22,000.00	23,320.00
Total 4141-1 · Compensation-Town Clerk	52,009.93	61,780.00	65,487.00
4141-10 · Dog License Tags	237.69	250.00	250.00
4141-2 · Training/Seminars	913.00	1,000.00	1,000.00
4141-3 · Dues & Subscriptions	40.00	120.00	120.00
4141-6 · Computer Software and Support	5,183.00	4,700.00	4,950.00

Town of Lempster
2026 Operating Budget

	2025 Expenditures	2025 Budget	2026 Budget
4141-7 · Town Clerk Postage/Envelopes	828.40	850.00	900.00
4141-8 · Town Clerk Mileage	221.76	400.00	400.00
Total 4140 · Elections, Reg., & Vital Stats	62,765.96	76,710.00	83,487.00
4150 · Financial Administration			
4150-00 · Compensation			
4150-01 · Treasurer Salary	3,500.00	3,500.00	3,675.00
4150-03 · Auditor Salary	1,000.00	1,000.00	1,050.00
Total 4150-00 · Compensation	4,500.00	4,500.00	4,725.00
4150-04 · Bookkeeping Services Trust funds	1,200.00	1,200.00	1,260.00
4150-05 · CPA	1,750.00	3,000.00	3,000.00
4150-07 · Bank Charges/NSF fee	15.00	200.00	200.00
Total 4150 · Financial Administration	7,465.00	8,900.00	9,185.00
4151 · Tax Collector			
4151-2 · Training/Seminars	493.00	1,000.00	1,250.00
4151-2a · Tax Collector-Professional Dues	20.00	40.00	40.00
4151-5 · Tax Collector Postage/Envelopes	2,856.92	2,900.00	3,000.00
4151-6 · Tax C. Billing/Office Supplies	228.40	500.00	500.00
4151-7 · Tax Lien Searches/Registry Fees	1,701.29	2,100.00	2,100.00
4151-8 · Tax C.-Software/supp.	2,468.00	2,500.00	2,625.00
4151-9 · Tax Collector - Mileage	194.74	300.00	300.00
Total 4151 · Tax Collector	7,962.35	9,340.00	9,815.00
4152 · Reval./Appraisal of Property	37,949.00	37,949.00	28,000.00
4153 · Legal Expense	16,303.34	25,000.00	25,000.00
4155 · Personnel Administration			
4155-1 · Health and Dental Insurance	121,241.74	150,000.00	180,000.00
4155-2 · Life and Short Term Disability	1,163.00	1,150.00	1,200.00
4155-3 · NH Retirement	33,215.68	38,000.00	40,800.00
4155-4 · Workers Comp Insurance	11,206.00	11,206.00	11,659.00
4155-5 · Unemployment Comp.	500.00	500.00	500.00
4155-6 · Town P/R Tax Expenses SS & Med	24,716.14	36,052.00	36,000.00
4155-7 · Wellness Grant	480.94	500.00	500.00
Total 4155 · Personnel Administration	192,523.50	237,408.00	270,659.00
4191 · Planning Board			
4191-10 · Compensation			
4191-11 · Salaries (Board)	1,800.00	2,100.00	2,100.00
4191-12 · Administrative Assistant	5,456.80	5,456.80	5,456.80
Total 4191-10 · Compensation	7,256.80	7,556.80	7,556.80
4191-20 · Professional Fees	0.00	3,726.96	3,727.00
4191-30 · Upper Valley Lake Sunapee	1,973.27	1,973.27	2,033.00
4191-40 · Mailings-Contingencies	84.00	1,742.97	1,683.20
Total 4191 · Planning Board	9,314.07	15,000.00	15,000.00
4194 · Town Buildings			
4194-10 · Compensation-Bldg Maintenance	3,000.00	3,600.00	3,900.00
4194-2 · Town Office			
4194-2a · Electric	2,036.09	2,600.00	2,400.00
4194-2b · Heating fuel	2,665.28	2,200.00	2,200.00

Town of Lempster
2026 Operating Budget

	2025 Expenditures	2025 Budget	2026 Budget
4194-2c · Maintenance, Supplies & Repairs	2,099.42	1,500.00	1,500.00
4194-2d · Water Rent	246.54	500.00	500.00
4194-2e · Furnace Maintenance	0.00	500.00	500.00
4194-2g · Telephone	3,756.96	3,000.00	3,200.00
4194-2h · Internet	3,253.40	3,000.00	3,200.00
4194-2i · Miscellaneous	0.00	250.00	
Total 4194-2 · Town Office	14,057.69	13,550.00	13,500.00
4194-3 · Town Hall			
4194-3a · Electric	1,866.02	1,600.00	1,700.00
4194-3b · Fuel Oil	472.05	2,500.00	2,200.00
4194-3c · Maintenance & Repairs	278.00	1,000.00	1,000.00
4194-3E · Telephone/Internet	1,027.40	1,000.00	1,100.00
Total 4194-3 · Town Hall	3,643.47	6,100.00	6,000.00
4194-4 · Other Town Property Maintenance	2,100.00	4,500.00	4,500.00
Total 4194 · Town Buildings	22,801.16	27,750.00	27,900.00
4195 · Cemeteries			
4195-21 · Cemetery Expenses	9,726.22	10,000.00	10,000.00
Total 4195 · Cemeteries	9,726.22	10,000.00	10,000.00
4196 · Property & Liability Insurance	28,190.00	28,190.00	30,317.00
4199 · Other General Govt.			
4199-01 · Contingency	1,160.10	25,000.00	25,000.00
Total 4199 · Other General Govt.	1,160.10	25,000.00	25,000.00
Total 4100 · GENERAL GOVERNMENT	487,778.17	599,859.00	637,429.00
4200 · PUBLIC SAFETY			
4210 · Police Dept.			
4210-70 · Dispatch	8,554.46	8,500.00	8,600.00
4210-90 · Sheriff's Dept.	58,682.31	63,000.00	63,000.00
Total 4210 · Police Dept.	67,236.77	71,500.00	71,600.00
4215 · Rescue			
4215-10 · Compensation	1,260.00	1,260.00	1,500.00
4215-30 · Office Supplies	120.15	500.00	500.00
4215-40 · Equipment/Supplies/First Aid			
4215-42 · Lifepak15 ProCare Svc Agreement	0.00	0.00	4,000.00
4215-40 · Equipment/Supplies/First Aid - Other	10,783.95	7,000.00	8,500.00
Total 4215-40 · Equipment/Supplies/First Aid	10,783.95	7,000.00	12,500.00
4215-41 · Radio System Improvements	0.00	600.00	
4215-50 · Truck Repairs	0.00	2,000.00	2,500.00
4215-60 · Office/Administration			
4215-61 · Computer Software	0.00	3,000.00	1,470.00
4215-64 · Training	3,670.00	5,000.00	7,000.00
Total 4215-60 · Office/Administration	3,670.00	8,000.00	8,470.00
4215-70 · Dispatch	10,856.00	11,000.00	11,500.00
Total 4215 · Rescue	26,690.10	30,360.00	36,970.00
4216 · Ambulance Service	10,500.00	12,000.00	12,000.00
4220 · Fire Department			
4220-10 · Personnel			

Town of Lempster
2026 Operating Budget

	2025 Expenditures	2025 Budget	2026 Budget
4220-1 · Compensation - Chief	2,000.00	2,000.00	2,000.00
4220-2 · Training	980.00	3,000.00	3,000.00
4220-5 · Volunteer Fire/Rescue Stipend	9,000.00	9,000.00	10,000.00
Total 4220-10 · Personnel	11,980.00	14,000.00	15,000.00
4220-40 · Equipment			
4220-41 · Maintenance & Repair	6,854.20	0.00	2,000.00
4220-42 · Fire Equipment	1,131.81	3,500.00	3,500.00
4220-43 · Protective Equipment	35.41	7,000.00	7,000.00
4220-44 · SCBA Maintenance	110.56	3,500.00	3,500.00
4220-45 · Ladder Truck Certification	944.00	1,200.00	1,200.00
4220-46 · Ground Ladder Certification	0.00	1,000.00	1,000.00
4220-48 · Uniforms	2,388.86	2,000.00	2,000.00
Total 4220-40 · Equipment	11,464.84	18,200.00	20,200.00
4220-50 · Vehicles Expense			
4220-51 · Maintenance & Repair	16,092.85	6,000.00	7,000.00
4220-53 · Gasoline	0.00	350.00	400.00
4220-54 · Diesel Fuel	2,339.60	2,000.00	2,000.00
Total 4220-50 · Vehicles Expense	18,432.45	8,350.00	9,400.00
4220-60 · Office/Administrative			
4220-61 · Telephone/Cell Phone	2,624.92	3,000.00	3,000.00
4220-62 · Miscellaneous	0.00	250.00	250.00
4220-63 · Dues/Fees	225.00	0.00	0.00
4220-65 · Office Supplies	74.69	600.00	600.00
4220-66 · Computer Software	1,000.00	4,000.00	2,000.00
Total 4220-60 · Office/Administrative	3,924.61	7,850.00	5,850.00
4220-70 · Dispatch	10,856.00	11,000.00	11,500.00
4220-80 · Communications Equipment			
4220-81 · Radio Sys. Improvements	847.07	5,000.00	5,000.00
4220-82 · Maintenance & Repair	162.80	2,000.00	2,000.00
Total 4220-80 · Communications Equipment	1,009.87	7,000.00	7,000.00
4220-90 · Building			
4220-91 · Heating Fuel	3,404.87	3,500.00	3,500.00
4220-92 · Electricity	4,200.81	4,000.00	4,000.00
4220-93 · Station MaintenanceSupplies/Rep	5,234.30	3,200.00	3,200.00
4220-94 · Building Air Filters	2,757.00	0.00	0.00
4220-95 · Sprinkler System	1,761.90	1,000.00	1,000.00
Total 4220-90 · Building	17,358.88	11,700.00	11,700.00
4221 · Forest Fire			
4221-20 · Training	0.00	1,000.00	1,000.00
4221-30 · Gas	218.32	250.00	250.00
4221-35 · Vehicle/Equipment Maintenance	0.00	2,900.00	2,900.00
4221-50 · Fire control and/or Equipment	0.00	2,500.00	2,500.00
Total 4221 · Forest Fire	218.32	6,650.00	6,650.00
Total 4220 · Fire Department	75,244.97	84,750.00	87,300.00
4240 · Building Inspection			
4240-1 · Supplies, Building Inspector	21.99	50.00	50.00

**Town of Lempster
2026 Operating Budget**

	2025 Expenditures	2025 Budget	2026 Budget
4240-2 · Bld. Inspector, Compensation	3,150.00	3,000.00	3,000.00
Total 4240 · Building Inspection	3,171.99	3,050.00	3,050.00
4290 · Emergency Management			
4290-60 · Emergency Management Admin.	1,000.00	1,000.00	1,500.00
4290-70 · EOC activation	0.00	500.00	500.00
4290-71 · EOC equipment	0.00	250.00	500.00
4290-80 · Supplies	0.00	300.00	875.00
4290-81 · Professional Services	955.70		
Total 4290 · Emergency Management	1,955.70	2,050.00	3,375.00
Total 4200 · PUBLIC SAFETY	184,799.53	203,710.00	214,295.00
4310 · HIGHWAYS & STREETS			
4311-01 · Compensation	151,502.67	191,000.00	210,100.00
4311-11 · Highway Garage			
4311-08 · Telephone	2,617.10	2,800.00	3,000.00
4311-12 · Electricity	2,694.24	3,000.00	3,000.00
4311-13 · Heating Fuel	3,228.12	3,500.00	3,500.00
4311-14 · Facility Maintenance	2,139.05	1,500.00	2,500.00
4311-15 · Safety Equipment and Clothing	273.77	1,500.00	1,500.00
4311-16 · Garage Supplies/Tools	4,047.61	5,000.00	5,000.00
Total 4311-11 · Highway Garage	14,999.89	17,300.00	18,500.00
4311 · Administration			
4311-03 · Mileage	78.40	250.00	250.00
4311-04 · Seminars	100.00	300.00	300.00
4311-06 · Professional Dues	235.00	250.00	250.00
4311-07 · Physical/Drug & Alcohol Testing	0.00	500.00	500.00
4311-10 · Rental Uniforms	7,619.40	6,000.00	8,400.00
Total 4311 · Administration	8,032.80	7,300.00	9,700.00
4312 · Highways & Streets			
4312-1 · Road Materials/Shur Pac	5,627.24	10,000.00	10,000.00
4312-10 · Road Signs	84.07	3,000.00	3,000.00
4312-11 · Beaver control	490.25	1,000.00	1,000.00
4312-2 · Gravel	39,107.17	20,000.00	20,000.00
4312-3 · Culverts	17.08	2,000.00	3,000.00
4312-4 · Paving	106,522.91	75,000.00	75,000.00
4312-5 · Cold Patch	58.63	2,000.00	2,000.00
4312-6 · Salt/Calcium Chloride	42,329.43	35,000.00	40,000.00
4312-7 · Winter Sand	9,126.00	10,000.00	12,000.00
Total 4312 · Highways & Streets	203,362.78	158,000.00	166,000.00
4313 · Bridges			
4313-1 · Maintenance & Repair	0.00	500.00	500.00
Total 4313 · Bridges	0.00	500.00	500.00
4314 · Vehicles & Equipment			
4314-2 · Maintenance/Parts/Repairs/Oil	44,567.17	30,000.00	35,000.00
4314-3 · Tires	5,241.00	6,000.00	7,000.00
4314-4 · Plow Equipment	6,423.46	5,000.00	6,000.00
4314-5 · Gas/Oil/Diesel	30,159.25	45,000.00	45,000.00

Town of Lempster
2026 Operating Budget

	2025 Expenditures	2025 Budget	2026 Budget
Total 4314 · Vehicles & Equipment	86,390.88	86,000.00	93,000.00
4315 · Equipment rental & sub contract	9,828.00	25,000.00	25,000.00
Total 4310 · HIGHWAYS & STREETS	474,117.02	485,100.00	522,800.00
4316 · Street Lighting	1,074.44	1,100.00	1,200.00
4320 · SANITATION			
4321 · Administration			
4321-1 · Compensation	21,218.83	25,300.00	25,300.00
4321-2 · Attendant Cert/Training	800.00	900.00	900.00
4321-3 · Supplies			
4321-3a · Decals	450.00	450.00	450.00
4321-3b · Safety Supplies	58.39	500.00	500.00
Total 4321-3 · Supplies	508.39	950.00	950.00
4321-4 · Station Equipment			
4321-4a · Telephone	864.68	1,000.00	1,000.00
4321-4c · Equipment & Facility Maintenance	1,676.95	4,000.00	4,000.00
4321-4d · Well Testing	4,031.80	8,000.00	8,000.00
4321-4e · Miscellaneous	47.99	100.00	100.00
Total 4321-4 · Station Equipment	6,621.42	13,100.00	13,100.00
4321-5 · Electric	1,836.20	2,200.00	2,200.00
4321-7 · General Supplies	17.47	300.00	300.00
Total 4321 · Administration	31,002.31	42,750.00	42,750.00
4323 · Transport & Disposal TS	62,159.11	86,000.00	90,300.00
4325 · Tire Disposal	1,711.50	2,500.00	2,500.00
4326 · Hazardous Waste Disposal	1,538.32	1,500.00	1,500.00
Total 4320 · SANITATION	96,411.24	132,750.00	137,050.00
4410 · HEALTH			
4411 · Health Officer			
4411-10 · Compensation	2,700.00	2,700.00	2,700.00
4411-20 · Health Officer Supplies	0.00	50.00	50.00
Total 4411 · Health Officer	2,700.00	2,750.00	2,750.00
4414-1 · Animal control	3,000.00	3,000.00	3,000.00
4415 · Health Agencies			
4415-2 · Southwest Com. Services	1,276.00	1,276.00	1,276.00
4415-3 · West Central Services	1,400.00	1,400.00	1,400.00
4415-4 · Sullivan Nutrition	1,000.00	1,000.00	1,000.00
4415-5 · Visiting Nurses	3,086.00	3,086.00	3,086.00
4415-7 · Newport Food Pantry	1,000.00	1,000.00	1,000.00
Total 4415 · Health Agencies	7,762.00	7,762.00	7,762.00
Total 4410 · HEALTH	13,462.00	13,512.00	13,512.00
4440 · WELFARE			
4441 · Assistance Administration	1,600.04	1,600.00	1,700.00
4442 · Direct Assistance	1,101.73	5,000.00	5,000.00
Total 4440 · WELFARE	2,701.77	6,600.00	6,700.00
4500 · CULTURE & RECREATION			
4520 · Parks & Recreation	1,700.00	3,500.00	3,500.00
4550 · Library			

Town of Lempster 2026 Operating Budget

	2025 Expenditures	2025 Budget	2026 Budget
4550-01 · Compensation	8,419.24	13,000.00	13,000.00
4550-03 · Trustees, Miner Memorial	9,500.00	9,500.00	8,400.00
4550-14 · Other Library	-515.49		
Total 4550 · Library	17,403.75	22,500.00	21,400.00
4583 · Patriotic Purposes			
4583-2 · Flags	281.50	500.00	500.00
Total 4583 · Patriotic Purposes	281.50	500.00	500.00
4589 · Other culture and recreation			
4589-02 · Old Home Day	2,731.86	2,000.00	2,500.00
Total 4589 · Other culture and recreation	2,731.86	2,000.00	2,500.00
Total 4500 · CULTURE & RECREATION	22,117.11	28,500.00	27,900.00
4600 · CONSERVATION			
4611 · Conservation Commission Expense	5,100.00	5,100.00	5,100.00
Total 4600 · CONSERVATION	5,100.00	5,100.00	5,100.00
4700 · DEBT SERVICE			
4711 · Principal - Bonds & Notes	79,755.74	79,749.00	51,143.00
4721 · Interest - Bonds & Notes	5,321.32	5,424.00	3,614.00
Total 4700 · DEBT SERVICE	85,077.06	85,173.00	54,757.00
Total (3.8% Increase)	1,372,638.34	1,561,404.00	1,620,743.00





Lempster Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor
Kerry Connor

Municipal Officials		
Name	Signature	Position
Daryl Simino	Daryl Simino	Selectman
Everett Thurber	Everett Thurber	Selectman
Mark Lightner	Mark Lightner	Chairman

Preparer		
Name	Phone	Email
Robin Cantara	(603)863-2698	bos_admin@lempsternh.org

Robin Cantara
Signature



New Hampshire
Department of
Revenue Administration

2025
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	14,305.87	\$1,218,135	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	3,626.74	\$87,423,600	
1G	Commercial/Industrial Land	353.95	\$3,533,900	
1H	Total of Taxable Land	18,286.56	\$92,175,635	
1I	Tax Exempt and Non-Taxable Land	1,991.30	\$4,490,600	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$139,430,876	
2B	Manufactured Housing RSA 674:31	0	\$10,391,700	
2C	Commercial/Industrial	0	\$7,175,200	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$156,997,776	
2G	Tax Exempt and Non-Taxable Buildings	0	\$7,343,724	
Utilities & Timber			Valuation	
3A	Utilities		\$5,898,500	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$255,071,911	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties	0	\$255,071,911	
Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	\$0	0	\$0
13	Elderly Exemption RSA 72:39-a,b		4	\$307,500
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemption RSA 72:62		7	\$56,760
18	Wind Powered Energy Systems Exemption RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0	\$0
19A	Electric Energy Storage Systems RSA 72:85		0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems		0	\$0
20	Total Dollar Amount of Exemptions			\$364,260
21A	Net Valuation			\$254,707,651
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$254,707,651
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$254,707,651
22	Less Utilities			\$5,898,500
23A	Net Valuation without Utilities			\$248,809,151
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$248,809,151



Utility Value Appraiser

The municipality **DOES NOT** use DRA utility values and **DOES** equalized by the ratio.

Electric Company Name	Distribution	Generation	Transmission	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$4,465,100	\$0	\$0	\$4,465,100
PSNH DBA EVERSOURCE ENERGY	\$1,433,400	\$0	\$0	\$1,433,400
	\$5,898,500	\$0	\$0	\$5,898,500



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veteran's Tax Credit (RSA 72:28)	\$300	44	\$13,200
Surviving Spouse (RSA 72:29-a)	\$700	0	\$0
Tax Credit for Service-Connected Total (RSA 72:35)	\$1,400	9	\$12,600
All Veteran's Tax Credit (RSA 72:28-b)	\$0	0	\$0
Combat Service Tax Credit (RSA 72:28-c) RSA 72-28-c	\$0	0	\$0
		53	\$25,800

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$0
Married	\$0

Disabled Asset Limits	
Single	\$0
Married	\$0

Elderly Exemption Report

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	1	\$65,000	\$65,000	\$65,000
75-79	1	\$85,000	\$85,000	\$85,000
80+	2	\$105,000	\$210,000	\$157,500
	4		\$360,000	\$307,500

Income Limits	
Single	\$25,000
Married	\$32,000

Asset Limits	
Single	\$70,000
Married	\$70,000

Has the municipality adopted an exemption for Electric Energy Systems?
RSA 72:85

No

If Yes, Enter the number of properties that get incentives.

0

Has the municipality adopted an exemption for Renewable Gen. Facility &
Electric Energy Storage? RSA 72:87

No

If Yes, Enter the number of properties that get incentives.

0

Has the municipality adopted Community Tax Relief Incentive? RSA 79-E

No

If Yes, Enter the number of structures that get incentives.

0

Has the municipality adopted Taxation of Certain Chartered Public School
Facilities? RSA 79-H

No

If Yes, Enter the number of properties that get incentives.

0

Has the municipality adopted Taxation of Qualifying Historic Buildings?
RSA 79-G

No

If Yes, Enter the number of properties that get incentives.

0

Has the municipality adopted the optional commercial and industrial
construction exemption? RSA 72:76-78 or RSA 72:80-83

No

If Yes, Enter the number of properties that get incentives.

0

If Yes, Enter the percent of assessed value attributable to new construction to be
exempted

0.00

If Yes, Enter the total exemption granted

0



Has the municipality granted any credits under the low-income housing tax credit tax program? RSA 75:1-a	No
If Yes, Enter the number of properties that get incentives.	0
If Yes, Enter the assessed value prior to effective date of RSA 75:1-a	0
If Yes, Enter the current assessed value	0



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	378.10	\$162,874
Forest Land	11,812.56	\$948,764
Forest Land with Documented Stewardship	1,582.31	\$93,350
Unproductive Land	22.08	\$492
Wet Land	510.82	\$12,655
	14,305.87	\$1,218,135

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	1,149.66
Total Number of Acres Removed During Current Tax Year	Acres:	16.39
Total Number of Owners	Owners:	212
Total Number of Parcels	Parcels:	330

Land Use Change Tax

Gross Monies Received for Calendar Year			\$8,800
Conservation Allocation	Percentage:	25	Dollar Amount: \$5,000
Monies to Conservation Fund			\$2,200
Monies to General Fund			\$6,600

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed During Current Tax Year	Acres:	0.00
Total Number of Owners	Owners:	0
Total Number of Parcels	Parcels:	0



Discretionary Easements RSA 79-C

Description	Acres	Owners	Assessed Value Land
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number	Structures	Acres	Assessed Value Land	Assessed Value Structures
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Assessed Value Land	Assessed Value Structures
0	0	0.00	\$0	\$0

Map	Lot	Block	%	Description
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Revenues Received from Payments in Lieu of Tax

	Revenue	Acres
State and Federal Forest Land (MS-434 Accounts 3356 & 3357)	\$213.00	424.00
White Mountain National Forest (Account 3186)	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74) Amount

	Amount
LEMPSTER WIND LLC	\$477,312
	\$477,312

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)

	Amount
	\$0

Do you use the PA-28 form for the upcoming year?

No

If yes, how many?



2026
MS-636

Proposed Budget

Lempster

For the period beginning January 1, 2026 and ending December 31, 2026

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 19, 2026

GOVERNING BODY CERTIFICATION

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

[illegible]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 12/31/2025	for period ending 12/31/2025	ending 12/31/2026	
					(Recommended)	(Not Recommended)
General Government						
4130	Executive	04	\$91,617	\$98,612	\$103,066	\$0
4140	Election, Registration, and Vital Statistics	04	\$62,766	\$76,710	\$83,487	\$0
4150	Financial Administration	04	\$15,427	\$18,240	\$19,000	\$0
4152	Property Assessment	04	\$37,949	\$37,949	\$28,000	\$0
4153	Legal Expense	04	\$16,303	\$25,000	\$25,000	\$0
4155	Personnel Administration	04	\$192,524	\$237,408	\$270,659	\$0
4191	Planning and Zoning	04	\$9,302	\$15,000	\$15,000	\$0
4194	General Government Buildings	04	\$22,801	\$27,750	\$27,900	\$0
4195	Cemeteries	04	\$9,726	\$10,000	\$10,000	\$0
4196	Insurance Not Otherwise Allocated	04	\$28,190	\$28,190	\$30,317	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government	04	\$1,160	\$25,000	\$25,000	\$0
General Government Subtotal			\$487,765	\$599,859	\$637,429	\$0
Public Safety						
4210	Police	04	\$67,237	\$71,500	\$71,600	\$0
4215	Ambulances	04	\$37,190	\$42,360	\$48,970	\$0
4220	Fire	04	\$75,245	\$84,750	\$87,300	\$0
4240	Building Inspection	04	\$3,172	\$3,050	\$3,050	\$0
4290	Emergency Management	04	\$1,956	\$2,050	\$3,375	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$184,800	\$203,710	\$214,295	\$0
Airport/Aviation Center						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Highway Administration	04	\$151,503	\$191,000	\$210,100	\$0
4312	Highways and Streets	04	\$322,614	\$293,600	\$312,200	\$0
4313	Bridges	04	\$0	\$500	\$500	\$0
4316	Street Lighting	04	\$1,074	\$1,100	\$1,200	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$475,191	\$486,200	\$524,000	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Proposed Appropriations for period ending 12/31/2026	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Sanitation Administration	04	\$31,002	\$42,750	\$42,750	\$0
4323	Solid Waste Collection	04	\$62,159	\$86,000	\$90,300	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	04	\$1,712	\$2,500	\$2,500	\$0
4326	Sewage Collection and Disposal	04	\$1,538	\$1,500	\$1,500	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$96,411	\$132,750	\$137,050	\$0
Water Distribution and Treatment						
4331	Water Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351	Electric Administration		\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Health Administration	04	\$2,700	\$2,750	\$2,750	\$0
4414	Pest Control	04	\$3,000	\$3,000	\$3,000	\$0
4415	Health Agencies and Hospitals	04	\$7,762	\$7,762	\$7,762	\$0
4419	Other Health		\$0	\$0	\$0	\$0
Health Subtotal			\$13,462	\$13,512	\$13,512	\$0
Welfare						
4441	Welfare Administration	04	\$1,600	\$1,600	\$1,700	\$0
4442	Direct Assistance	04	\$1,102	\$5,000	\$5,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0
Welfare Subtotal			\$2,702	\$6,600	\$6,700	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Proposed Appropriations for period ending 12/31/2026	
					(Recommended)	(Not Recommended)
Culture and Recreation						
4520	Parks and Recreation	04	\$1,700	\$3,500	\$3,500	\$0
4550	Library	04	\$17,404	\$22,500	\$21,400	\$0
4583	Patriotic Purposes	04	\$282	\$500	\$500	\$0
4589	Other Culture and Recreation	04	\$2,732	\$2,000	\$2,500	\$0
Culture and Recreation Subtotal			\$22,118	\$28,500	\$27,900	\$0
Conservation and Development						
4611	Conservation Administration	04	\$5,100	\$5,100	\$5,100	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$5,100	\$5,100	\$5,100	\$0
Debt Service						
4711	Principal - Long Term Bonds, Notes, and Other Debt	04	\$79,756	\$79,749	\$51,143	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	04	\$5,321	\$5,424	\$3,614	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$85,077	\$85,173	\$54,757	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$360,311	\$358,000	\$0	\$0
4903	Buildings		\$2,919	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$181,542	\$0	\$0	\$0
Capital Outlay Subtotal			\$544,772	\$358,000	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2026	
			12/31/2025	12/31/2025	(Recommended)	(Not Recommended)
Operating Transfers Out						
4911	To Revolving Funds		\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$1,620,743	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Funds	05 <i>Purpose: Emergency Management CR Funds</i>	\$1,500	\$0
4915	To Capital Reserve Funds	06 <i>Purpose: Fire and Forest Fire CR Funds</i>	\$27,000	\$0
4915	To Capital Reserve Funds	07 <i>Purpose: Rescue Department CR Fund</i>	\$30,000	\$0
4915	To Capital Reserve Funds	08 <i>Purpose: Highway Department CR Funds</i>	\$170,000	\$0
4915	To Capital Reserve Funds	09 <i>Purpose: Highway Truck Ex CR</i>	\$25,000	\$0
4915	To Capital Reserve Funds	10 <i>Purpose: Sanitation Department CR Funds</i>	\$4,000	\$0
4915	To Capital Reserve Funds	11 <i>Purpose: Cemetery CR/ET Funds</i>	\$8,500	\$0
4915	To Capital Reserve Funds	12 <i>Purpose: Planning Board CR Fund</i>	\$5,000	\$0
4915	To Capital Reserve Funds	13 <i>Purpose: General Government CR Funds</i>	\$70,000	\$0
4916	To Expendable Trusts	08 <i>Purpose: Highway Department CR Funds</i>	\$80,000	\$0
4916	To Expendable Trusts	13 <i>Purpose: General Government CR Funds</i>	\$10,000	\$0
Total Proposed Special Articles			\$431,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2026
Taxes					
3120	Land Use Change Taxes for General Fund	04	\$3,720	\$3,700	\$3,700
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	04	\$18,200	\$16,000	\$17,000
3186	Payment in Lieu of Taxes		\$477,312	\$477,312	\$0
3187	Excavation Tax	04	\$332	\$300	\$300
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$24,121	\$22,000	\$22,000
Taxes Subtotal			\$523,685	\$519,312	\$43,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	04	\$105	\$200	\$300
3220	Motor Vehicle Permit Fees	04	\$328,595	\$310,000	\$320,000
3230	Building Permits	04	\$3,838	\$3,500	\$3,500
3290	Other Licenses, Permits, and Fees	04	\$4,155	\$3,900	\$3,900
Licenses, Permits, and Fees Subtotal			\$336,693	\$317,600	\$327,700
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$114,922	\$114,922	\$100,000
3353	Highway Block Grant	04	\$69,928	\$69,928	\$68,437
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$213	\$213	\$300
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$21,653	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$206,716	\$185,063	\$168,737



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2026
Charges for Services					
3401	Income from Departments	04	\$2,769	\$2,100	\$2,500
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges	04	\$32,628	\$38,000	\$32,000
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$35,397	\$40,100	\$34,500
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	04	\$894	\$1,000	\$500
3502	Interest on Investments	04	\$8,261	\$5,000	\$8,100
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$200	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	04	\$375	\$200	\$200
Miscellaneous Revenues Subtotal			\$9,730	\$6,200	\$8,800
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$313,393	\$132,000	\$0
3916	From Trust and Fiduciary Funds		\$2,919	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$316,312	\$132,000	\$0
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0
Total Estimated Revenues and Credits			\$1,428,533	\$1,200,275	\$582,737



Budget Summary

Item	Period ending 12/31/2026
Operating Budget Appropriations	\$1,620,743
Special Warrant Articles	\$431,000
Individual Warrant Articles	\$0
Total Appropriations	\$2,051,743
Less Amount of Estimated Revenues & Credits	\$582,737
Estimated Amount of Taxes to be Raised	\$1,469,006

TRUSTEE OF TRUST FUNDS REPORT 2025

CEMETERY TRUST FUNDS

			<u>ICS Accounts</u>	<u>Certificate of Deposits</u>
Cemetery Principal Trust	<i>Cannot touch principal of 11,190.00</i>	SRB 6mth CD 4860		\$12,884.76
Cemetery & Common Trust		SRB 6mth CD 4844		\$5,974.92
Cemetery Perpetual		SRB 6mth CD 4879		\$46,726.33
Care Interest		ICS 748	\$2,659.28	
Way & Hurd School Funds		ICS 454	\$1,015.67	
General Cemetery Maintenance	2008 Warrant Article 27	SRB 6mth CD 4828		\$7,851.76
		SRB 6mth CD 5608		\$1,115.80
		ICS 748	\$7,105.75	
Lawrence Johnson Estate (CIP 060)	2021 Warrant Article 26	ICS 748	\$42,390.81	

CAPITAL RESERVES AND EXPENDABLE TRUSTS

			<u>ICS Accounts</u>	<u>Certificate of Deposits</u>
Fire Pond C/R (CIP 006) -	2006 Warrant Article 26	ICS 172	\$25,112.28	
Emergency Water Supply System				
Transfer Station C/R (CIP 021)	2009 Warrant Article 25	ICS 172	\$18,054.60	
Landfill Closure C/R (CIP 022)	2012 Warrant Article 19	ICS 172	\$7,826.05	
		SRB 6mth CD 4798		\$70,516.84
Emergency Management -	2004 Warrant Article 20	ICS 172	\$10,736.06	
Communication C/R (CIP 004)				
Town Bldg. Repair E/T (CIP 012)	Warrant Article	ICS 172	\$91,426.60	
Town Hall 1995 Warrant Article 11	2007 Warrant Article 26			
Town Bridges Repair -	2009 Warrant Article 17	ICS 172	\$61,786.20	
and Reconstruction E/T (CIP 018)				
New Cemetery C/R (CIP023)	2008 Warrant Article 24	ICS 172	\$11,671.72	
Municipal Bldgs. Complex C/R (CIP 010)	2006 Warrant Article 21	ICS 172	\$242,304.37	
Forest Fire Truck (CIP 055)	2018 Warrant Article 7	ICS 172	\$41,896.55	
Fire Dept. Equipment E/T (CIP 036)	2006 Warrant Article 29	ICS 172	\$107,336.46	
Highway Dept. Equipment C/R (CIP 026)	2006 Warrant Article 24	ICS 172	\$72,946.20	
Grader CR (CIP057)	2025 Warrant Article 12	ICS 172	\$3,655.82	
Veterans Memorial E/T	2006 Warrant Article 8	ICS 172	\$841.29	
Meetinghouse/Town Hall -Restoration	2009 Warrant Article 12	ICS 172	\$0.00	
(CIP 030) Discontinued	2025 Warrant Article 17			
Town Office Information -	2008 Warrant Article 10	ICS 172	\$26,435.59	
Technology System (CIP 037)	2008 Article 9 & 2015 Article 13			
Professional Assist Contingency (CIP 058)	2022 Warrant Article	ICS 172	\$20,711.44	
Road Reconstruction & Paving C/R (CIP 048)	2013 Warrant Article 15	ICS 172	\$851.85	
Rescue Squad Truck (CIP 054)	2018 Warrant Article 11	ICS 172	\$90,724.14	
Cemetery Tree Management C/R (CIP 047)	2013 Warrant Article 16 & 17	ICS 172	\$12,256.83	
Emergency Response C/R (CIP 051)	2015 Warrant Article 4	ICS 172	\$5,284.22	
Rescue Equipment C/R (CIP 052)	2015 Warrant Article 8	ICS 172	\$16,465.25	
Appraisal of Property (CIP 027)	2017 Warrant Article 26	ICS 172	\$610.89	
Town Record Preservation (CIP 013)	Warrant Article	ICS 172	\$7,305.43	

LEMPSTER COMMUNITY SCHOOL

			<u>ICS Accounts</u>	<u>Certificate of Deposits</u>
LCS Special Education C/R	2009-10 Warrant Article 9	ICS 454	\$89,678.52	
LCS Accounting Software C/R	2006-7 Warrant Article 6	ICS 454	\$970.60	
Vicky Goss Memorial Scholarship	2012-13 Warrant Article 9	ICS 454	\$1,004.01	
		SRB 6mth CD 5234		\$9,223.20
LCS Building & Grounds	2017-18 Warrant Article 10	ICS 454	\$148,125.48	
LCS High School Tuition	2017-18 Warrant Article 8	ICS 454	\$78,393.45	

TOTAL ICS	CD TOTAL
\$1,247,583.41	\$154,293.61

**Detailed MS-9 and MS-10 Information will be made available on the Lempster Town website or by hardcopy upon request*

TOWN OF LEMPSTER
TRUST ACTIVITY
2025

Disbursements

DATE	CIP	FUND	AMOUNT	REQUESTOR	PURPOSE
2/5/2025		LCS Building and Grounds	\$7,093.71	Jim Lewis- LCS	Library removal and replacement of carpeting
7/21/2025		LCS Special Education	\$84,000.00	Jim Lewis -LCS	Special Education Expenses
9/30/2025	037	Town Office Info Tech System	\$299.00	SELECTMAN 2025	Laser Printer
9/30/2025	030	Meetinghouse Town Hall Restoration	\$14.92	SELECTMAN 2025	Discontinue Fund
9/30/2025	012	Town Building Repair	\$2,918.95	SELECTMAN 2025	Library Roof Repair/ Town Hall ramp, deck and railings
9/30/2025		Veteran's Memorial	\$79.40	SELECTMAN 2025	Flowers and Soil / C. McGinnis
9/30/2025	057	Grader	\$132,000.00	SELECTMAN 2025	Payment / Warrant Article #12
11/4/2025	048	Roads and Recon	\$150,000.00	SELECTMAN 2025	Allen Road
11/12/2025	027	Appraisal of Property	\$31,000.00	SELECTMAN 2025	Revaluation per contract executed on 12/16/2020
			\$407,405.98		

Principal Additions

DATE	CIP	FUND	AMOUNT
Aug. 2025		LCS Special Education	\$20,000.00
Aug. 2025		LCS Building and Grounds	\$75,000.00
Oct. 2025	048	Roads and Recon	\$150,000.00
Dec. 2025		LCS Special Education	\$50,000.00
Dec. 2025		LCS Building and Grounds	\$50,000.00
Dec. 2025	026	Highway Equipment	\$20,000.00
Dec. 2025	010	Municipal Building Complex	\$30,000.00
Dec. 2025	055	Forest Fire Truck	\$5,000.00
Dec. 2025	022	Landfill	\$2,000.00
Dec. 2025	021	Transfer Station	\$2,000.00
Dec. 2025	037	Town Office Info Tech System	\$3,500.00
Dec. 2025	023	New Cemetery	\$1,000.00
Dec. 2025	006	Emergency Water	\$7,000.00
Dec. 2025	036	Fire Dept Equipment	\$15,000.00
Dec. 2025	004	Emerg Mgmt Comm & Emerg Power	\$500.00
Dec. 2025	047	Cemetery Tree Management	\$7,500.00
Dec. 2025	052	Rescue Equipment	\$2,000.00
Dec. 2025	054	Rescue Squad Truck	\$28,000.00
Dec. 2025		Professional Asst. Contingency	\$5,000.00
Dec. 2025	018	Town Bridge Repair & Recon	\$30,000.00
Dec. 2025	012	Town Building Repair	\$20,000.00
			\$523,500.00

Town of Lempster
Audit Balance Sheet
As of December 31, 2025

Accrual Basis

	Dec 31, 2025	Dec 31, 2024
ASSETS		
Current Assets		
Checking/Savings		
1000 · Bank Accounts		
1001 · BHBT Checking	2,149,950.04	1,150,815.50
1002 · Forest Fund	159,657.04	152,999.67
1003 · Invoice Cloud Deposit Acct	303.22	7,677.54
1007 · Town Clerk Invoice Cloud	(887.20)	0.00
Total 1000 · Bank Accounts	2,309,023.10	1,311,492.71
1004 · Conservation checking	7,754.02	9,007.58
1005 · Conservation CD	4,265.51	4,265.51
Total Checking/Savings	2,321,042.63	1,324,765.80
Other Current Assets		
1080 · Taxes Receivable		
1080-01 · Credits	(8,391.69)	(5,716.73)
108124A · 2024 Property Taxes P01	0.00	65,968.54
108124B · 2024 Property Tax P02	0.00	1,421,333.91
108125A · 2025 Property Tax P01	64,498.62	0.00
108125B · 2025 Property Tax PO2	180,206.76	0.00
1083-25 · 2025 Land Use Change Tax	3,600.00	0.00
1084-24 · 2024 Timber Tax	0.00	268.00
Total 1080 · Taxes Receivable	239,913.69	1,481,853.72
1110 · Unredeemed Taxes		
1110-22 · Unredeemed Property Taxes 2022	0.00	22,309.95
1110-23 · Unredeemed Property Taxes 2023	34,153.39	58,779.01
1110-24 · Unredeemed Property Taxes 2024	76,369.62	0.00
Total 1110 · Unredeemed Taxes	110,523.01	81,088.96
1119 · Allowance for Non-Current Taxes	0.00	(75,000.00)
1310-20 · Due from Library	515.49	539.83
1499 · Undeposited Funds	12,089.14	62,600.98
Total Other Current Assets	363,041.33	1,551,083.49
Total Current Assets	2,684,083.96	2,875,849.29
TOTAL ASSETS	2,684,083.96	2,875,849.29
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · *Accounts Payable	52,876.84	70,788.95
Total Accounts Payable	52,876.84	70,788.95

Town of Lempster
Audit Balance Sheet
 As of December 31, 2025

Accrual Basis

	Dec 31, 2025	Dec 31, 2024
Other Current Liabilities		
2030 · Payroll Liabilities		
2030-2 · NH Retirement Liability	5,002.99	5,540.72
Total 2030 · Payroll Liabilities	5,002.99	5,540.72
2040 · State License & Permit Fees		
2040-01 · State Dog	49.75	68.00
2040-02 · State Vet Dog	129.50	184.00
2040-03 · State Vital Record Fee	24.00	67.00
2040-04 · Marriage License-State	344.00	301.00
2040-05 · Hunt/Fish Licenses	0.00	116.50
2040-06 · ATV/Snowmobile Reg	1,598.00	534.00
2040-10 · State MV Registration Fees	2,612.30	2,066.60
2040-13 · State Boat Registration Fees	101.00	0.00
Total 2040 · State License & Permit Fees	4,858.55	3,337.10
2075 · School Tax Payable	1,253,380.50	1,435,392.00
2080 · Due to Other Funds		
2080-1 · Due to Conservation Comm. Fund	930.00	950.00
Total 2080 · Due to Other Funds	930.00	950.00
2270 · Agency Deposits		
2270-2 · Timber Bonds	358.37	0.00
2270-8 · Agency - Abatement ck	13,882.54	13,882.54
Total 2270 · Agency Deposits	14,240.91	13,882.54
2271 · Conservation Commission Funds	12,019.53	13,273.09
2280 · Deferred non-current taxes	220,000.00	0.00
2900 · Cemetary Lot Sales/Payments	2,355.00	0.00
2901 · Lawrence Johnson Estate/Payment	22,098.62	0.00
Total Other Current Liabilities	1,534,886.10	1,472,375.45
Total Current Liabilities	1,587,762.94	1,543,164.40
Total Liabilities	1,587,762.94	1,543,164.40
Equity		
2440 · Reserve for Encumbrances	0.00	133,777.00
2530 · Unreserved Fund Balance	1,332,684.89	1,169,212.68
Net Income	(236,363.87)	29,695.21
Total Equity	1,096,321.02	1,332,684.89
TOTAL LIABILITIES & EQUITY	2,684,083.96	2,875,849.29



Tax Rate Breakdown Lempster

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$792,770	\$254,707,651	\$3.11
County	\$554,547	\$254,707,651	\$2.18
Local Education	\$2,389,797	\$254,707,651	\$9.38
State Education	\$238,305	\$248,809,151	\$0.96
Total	\$3,975,419		\$15.63

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,975,419
War Service Credits	(\$25,800)
Village District Tax Effort	
Total Property Tax Commitment	\$3,949,619

Adam Denoncour
Deputy Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

10/30/2025



**LEMPSTER PLANNING BOARD
RECOMMENDED CIP
PROJECT FUNDING for fiscal year 2026**

DEPARTMENT	PROJECT NUMBER	PROJECT NAME	AGENCY	FINANCE TYPE	YEAR of PROJECT COST UPDATE	UPDATE COST IN DOLLARS	BALANCE IN CAP RESERVE/EXP. 12/31/24	FY 2025 AS VOTED			TOTAL 2025 CRF/ET/CA+OB	2025 EXP	PROPOSED FY 2026			CHANGE 25-26
								CRF/ET	CURRENT APPROP.	OPERATING BUDGET			CRF/ET	CURRENT APPROP.	OPERATING BUDGET	

GOVERNMENT

GENERAL	013	Town Records Preservation	S		2025	10,000	7,091.10	0			0		3,500			3,500
	037	Town Office IT System	S		2025	10,000	22,554.36	3,500			3,500	299.00				-500
PLANNING BOARD	058	Prof Assistance Contingency	S/FPB		2025	25,000	15,250.49	5,000			5,000	20,711.44				0
	012	Town Bldg. Repair Exp Trust	S		2025	100,000	72,178.50	20,000			20,000	2,918.95				0
BUILDINGS	042	Fire Station	L		2025	100,000				29,198	29,198		29,641			443
	010	Municipal Bldgs Complex	S		2025		206,075.64	30,000			30,000					20,000
CEMETERIES	023	New Cemetery	CT		2025	10,000	10,358.63	1,000			1,000	11,671.72				0
	047	Cemetery Tree Management	CT		2025	25,000	4,617.27	7,500			7,500					0

PUBLIC SAFETY

RESCUE	052	Rescue Equipment	S		2025	20,000	14,040.86	2,000			2,000					0
	054	Rescue Squad Truck	S		2025	200,000	60,883.90	28,000			28,000					0
FOREST FIRE	055	Forest Fire Truck	S		2025	64,000	35,814.06	5,000			5,000					0
	051	Emergency Response	S		2026	10,000	5,129.19	0			0					0
FIRE	006	Emerg Water Supply System	S		2025	75,000	17,580.89	7,000			7,000					3,000
	036	Fire Dept. Equipment	S		2025	100,000	89,627.43	15,000			15,000	107,336.46				0
	061	Pumper Truck			2025	750,000					0					0
	062	Ladder Truck			2025	750,000					0					0
EMERGENCY MGT	004	Comm & Pwr Gen Equipmt	S		2026	208,000	9,935.75	500			500					0

HIGHWAYS & STREETS

EQUIPMENT	026	Highway Dept. Equipment	S		2025	60,000	51,392.83	20,000			20,000					0
	048	Road Paving & Reconst	S		2025	300,000	498.83	150,000			150,000	150,000.00				0
	056	Highway Dept. Truck	L		2025	390,000	132,315.45			18,782	18,782		18,149			-633
	057	Highway Dept. Grader			2025	390,000				193,000	193,000	132,000.00				-193,000
	059	Highway Dept. Utility Truck	L		2025	17,747				9,680	9,680		8,067			-1,613
	063	Highway Dept. Truck			2026	300,000					0					25,000
PROJECTS	018	Town Bldg Repr & Recon ET	S		2025	1,000,000	30,853.64	30,000			30,000					0

SANITATION

	021	Transfer Station Equipment	S		2026	20,000	15,583.62	2,000			2,000					0
	022	Landfill Closure	S				73,389.44	2,000			2,000					0

-4,434,747	\$875,186.12	\$328,500.00	\$193,000.00	\$57,660	\$579,160	\$285,217.95	\$945,304.50
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TOTAL CIP 2025	CRF/ET + CA + OB =	\$579,160
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FORM UPDATE 02/05/2026

Agency Legend	Finance Type	Legend
S - Selectboard	LP - Lease Purchase	CRF - Monies to be deposited in Capital Reserve Fund
CT - Cemetery Trustee Board	C - Contract	ET - Monies to be deposited in Expendable Trust
SPB - Selectboard and Planning Board	L - Loan	Current Appropriations - Payment to be made
		TBD - To be determined

\$380,500	\$29,641	\$26,216	-\$143,803
PROJECTED TOTAL CIP 2026			
CRF/ET + CA + OB = \$436,357			
% change 2024 - 2025			
-24.83%			
DECREASE			



2026
WARRANT

The inhabitants of the Town of Lempster in the County of Sullivan in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

Date: March 10, 2026
Time: 3:30PM -7:30PM
Location: Lempster Community School
Details: 29 School Road

Date: March 10, 2026
Time: 7:30PM
Location: Lempster Community School
Details: 29 School Road

We certify and attest that on or before February 19, 2026, a true and attested copy of this document was posted at the place of meeting and at The Lempster Town Offices and that an original was delivered to Kayla Brehio, Town Clerk.



Article 01 Choose Officers

To choose all necessary Town Officers for the year ensuing.

Article 02 Receive Reports

To receive all reports and act thereon.

Article 03 By Petition Discontinue Bean Mountain Road

To see if the town will vote to completely discontinue Bean Mountain Road starting at its intersection with Nichols Road and the ending point at the north boundary line of the Society for the Protection of New Hampshire Forests as it intersects with Bean Mountain Road. Pursuant to RSA 231 :43 this discontinuance shall take effect immediately.

Article 04 General Town Operations

General Town Operations

To see if the Town will vote to raise and appropriate the sum of \$1,620,743.00 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. The Selectmen recommend this appropriation. (Majority vote required)

Executive	\$103,066.00
Election & Registration	\$83,487.00
Financial Administration	\$19,000.00
Appraisal of Property	\$28,000.00
Legal Expenses	\$25,000.00
Personnel Administration	\$270,659.00
Planning Board	\$15,000.00
General Government Buildings	\$27,900.00
Cemeteries	\$10,000.00
Insurance Property & Liability	\$30,317.00
Contingency	\$25,000.00
Police Budget	\$71,600.00
Ambulance Service	\$12,000.00
Rescue Squad	\$36,970.00
Fire Department	\$80,650.00
Forest Fire	\$6,650.00
Building Inspection	\$3,050.00
Emergency Management	\$3,375.00
Highway Department	\$522,800.00
Street Lights	\$1,200.00
Solid Waste	\$137,050.00
Health Officer	\$2,750.00
Animal Control	\$3,000.00
Health Agencies	\$7,762.00
Direct Assistance	\$6,700.00
Parks & Recreation	\$6,000.00
Library	\$21,400.00
Patriotic Purposes	\$500.00
Conservation Commission	\$5,100.00
Principal Bonds & Notes	\$51,143.00
Interest Bonds & Notes	\$3,614.00



Article 05 Emergency Management CR Funds

To see if the Town will vote to raise and appropriate the sum of \$1,500.00 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Emergency Communication and Power Generation Equipment Capital Reserve (CIP 004)	\$500.00
Emergency Response (CIP 051)	\$1,000.00

Article 06 Fire and Forest Fire CR Funds

To see if the Town will vote to raise and appropriate the sum of \$27,000.00 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required.)

Forest Fire Truck Capital Reserve Fund (CIP 055)	\$5,000.00
Emergency Water Supply System Capital Reserve (CIP 006)	\$7,000.00
Fire Department Equipment Capital Reserve (CIP 036)	\$15,000.00

Article 07 Rescue Department CR Funds

To see if the Town will vote to raise and appropriate the sum of \$30,000.00 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Rescue Squad Truck Capital Reserve (CIP 054)	\$28,000.00
Rescue Equipment Capital Reserve (CIP 052)	\$2,000.00

Article 08 Highway Department CR Funds

To see if the Town will vote to raise and appropriate the sum of \$250,000.00 to be added to the following Capital Reserve/Expendable Trust Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Town Bridge and Culverts Expendable Trust (CIP 018)	\$80,000.00
Town Highway Equipment Capital Reserve (CIP 026)	\$20,000.00
Road Reconstruction and Paving Capital Reserve (CIP 048)	\$150,000.00

Article 09 Highway Truck Ex CR Fund

To see if the town will vote to establish a Highway Truck Expendable Capital Reserve Fund under the provisions of RSA 35:1 for purpose of purchasing a Highway Truck and to raise and appropriate the sum of \$25,000.00 to be placed in this fund. Further, to name the Selectmen as agents to expend from said fund. The Selectmen recommend this appropriation (Majority Vote Required)



Article 10 Sanitation Department CR Funds

To see if the Town will vote to raise and appropriate the sum of \$4,000.00 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Transfer Station Equipment Capital Reserve (CIP 021) \$2,000.00

Landfill Closure Capital Reserve (CIP 022) \$2,000.00

Article 11 Cemetery CR/ET Funds

To see if the Town will vote to raise and appropriate the sum of \$8,500.00 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Cemetery Tree Maintenance Capital Reserve (047) \$7,500.00

New Cemetery Capital Reserve (CIP 023) \$1,000.00

Article 12 Planning Board CR Fund

To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be added to the Professional Assistance Contingency Capital Reserve Fund (CIP 058) previously established. The Selectmen recommend this appropriation. (Majority vote required)

Article 13 General Government CR Funds

To see if the Town will vote to raise and appropriate the sum of \$80,000.00 to be added to the following Capital Reserve/Expendable Trust Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Town Building Repair Expendable Trust (CIP 012) \$10,000.00

Municipal Buildings Complex Capital Reserve (CIP 010) \$50,000.00

Town Office Information Technology Capital Reserve (CIP 037) \$3,000.00

Town Records Preservation Capital Reserve (CIP 013) \$3,500.00

Appraisal of Property Capital Reserve \$13,500.00

Article 14 Any other business

To transact any other business that may legally come before this Town Meeting.



Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name
Street No. Street Name Phone Number
Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2024	Year: 2023	Year: 2022
Property Taxes	3110		\$1,487,302.45		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$268.00		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$5,716.73)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2024	
Property Taxes	3110	\$3,993,486.37		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$3,720.00		
Yield Taxes	3185	\$18,199.69		
Excavation Tax	3187	\$332.48		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2024	2023	2022
Property Taxes	3110	\$41,977.68			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,463.30	\$9,358.96		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$4,053,462.79	\$1,496,929.41	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2024	2023	2022
Property Taxes	\$3,748,771.84	\$1,341,891.92		
Resident Taxes				
Land Use Change Taxes	\$120.00			
Yield Taxes	\$18,199.69	\$268.00		
Interest (Include Lien Conversion)	\$1,463.30	\$7,403.96		
Penalties		\$1,955.00		
Excavation Tax	\$332.48			
Other Taxes				
Conversion to Lien (Principal Only)		\$105,410.53		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2024	2023	2022
Property Taxes	\$44,661.79	\$40,000.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2024	2023	2022
Property Taxes	\$244,705.38			
Resident Taxes				
Land Use Change Taxes	\$3,600.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$8,391.69)			
Other Tax or Charges Credit Balance				
Total Credits		\$4,053,462.79	\$1,496,929.41	\$0.00
				\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$239,913.69
Total Unredeemed Liens (Account #1110 - All Years)	\$110,523.01



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2024	Year: 2023	Year: 2022
Unredeemed Liens Balance - Beginning of Year			\$58,779.01	\$22,309.95
Liens Executed During Fiscal Year		\$111,659.87		
Interest & Costs Collected (After Lien Execution)		\$1,341.91	\$6,409.01	\$5,534.38
Total Debits	\$0.00	\$113,001.78	\$65,188.02	\$27,844.33

Summary of Credits

	Last Year's Levy	Prior Levies		
		2024	2023	2022
Redemptions		\$35,290.25	\$24,625.62	\$22,309.95
Interest & Costs Collected (After Lien Execution) #3190		\$1,341.91	\$6,409.01	\$5,534.38
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$76,369.62	\$34,153.39	
Total Credits	\$0.00	\$113,001.78	\$65,188.02	\$27,844.33

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$239,913.69
Total Unredeemed Liens (Account #1110 - All Years)	\$110,523.01



New Hampshire
Department of
Revenue Administration

MS-61

LEMPSTER (257)

1. CERTIFY THIS FORM

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

Preparer's First Name

Kayla

Preparer's Last Name

Brehio

Date

Jan 14, 2026

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

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

Kayla Brehio Town Clerk/Tax Collector
Preparer's Signature and Title

**TOWN CLERK'S REPORT
JANUARY 1 THROUGH DECEMBER 31, 2025**

LICENSES, PERMITS, FEES

Auto			
	Auto Registration	\$317,479.00	
	Agent's Fees	\$6,801.00	
	Town Title Fees	\$810.00	
	Transfer Fees	\$575.00	
	Clerk's Fees	\$4,494.00	\$330,159.00
Building Inspector			
	Building Permits	\$3,612.00	
	Occupancy Permits	\$450.00	\$4,062.00
Town Dog Licenses			
	License Fees	\$1,436.00	\$1,436.00
Vital Statistics			
	Marriage Licenses	\$77.00	
	Certified Copies	\$379.00	\$456.00
Permits, Fees			
	Town Boat Agent's Fees	\$872.00	
	UCC Filings	\$315.00	
	NSF bank charge	\$109.00	
	Town OHRV/Hunting Licenses	\$674.00	
	Driveway Permits	\$105.00	\$2,075.00
TOTAL LICENSES, PERMITS, FEES			\$338,188.00

INCOME FROM DEPARTMENTS

Selectmen's Office			
	Copies & Faxes	\$27.00	
	Parks & Rec - Beach Permits	\$137.00	\$164.00
Police Department			
	Pistol Permits	\$130.00	\$130.00
Cemetery			
	Sale of Cemetery Plots	\$2,355.00	\$2,355.00
Transfer Station			
	Tin/Metal Recycling Revenue	\$2,476.00	
	Decals	\$11,000.00	
	Demolition Fees	\$13,951.00	
	Electronics	\$490.00	
	Appliances/AC	\$790.00	
	Tires	\$2,030.00	
	TV/Monitors	\$1,327.00	
	Florescent Bulbs	\$0.00	
	Household Items	\$470.00	
	Propane Tanks	\$74.00	\$32,608.00
TOTAL INCOME FROM DEPARTMENTS			\$35,257.00

REVENUE FROM MISCELLANEOUS SOURCES

Sale of Municipal Property	\$810.00	\$810.00
TOTAL REVENUE FROM MISC. SOURCES		\$810.00

FEES COLLECTED FOR STATE

State of NH-DMV	\$115,293.00
State of NH Boat	\$3,224.00
State of NH-Vital Records	\$899.00
State of NH-Fish & Game	\$12,779.00

TOTAL FEES COLLECTED FOR STATE **\$132,195.00**

TOTAL REVENUE RECEIVED BY TOWN CLERK **\$506,450.00**

Kayla Brehio

KAYLA BREHIO, TOWN CLERK



TOWN CLERK'S REPORT

January 1, 2025 - December 31, 2025

LICENSES, PERMITS, FEES

Permits	Junkyard Permits	\$105.00	\$105.00
Auto	Auto Registration	\$315,930.00	
	Agent's Fees	\$6,792.00	
	Town Title Fees	\$810.00	
	Transfer Fees	\$575.00	
	Clerk's Fees	\$4,488.00	\$328,595.00
Building Inspector	Building Permits	\$3,388.00	
	Occupancy Permits	\$450.00	\$3,838.00
Town Dog Licenses	License Fees	\$1,436.00	\$1,436.00
Vital Statistics	Marriage Licenses	\$77.00	
	Certified Copies	\$367.00	\$444.00
Permits, Fees	Town Boat Agent's Fees	\$872.00	
	UCC Filings	\$315.00	
	NSF bank charge	\$109.00	
	Town OHRV/Hunting Licenses	\$674.00	
	Driveway Permits	\$105.00	\$2,075.00

TOTAL LICENSES, PERMITS, FEES

\$336,493.00

INCOME FROM DEPARTMENTS

Selectmen's Office	Copies & Faxes	\$27.00	
	Parks & Rec - Beach Permits	\$137.00	\$164.00
Police Department	Pistol Permits	\$130.00	\$130.00
Cemetery	Sale of Cemetery Plots	\$2,355.00	\$2,355.00
Transfer Station	Tin/Metal Recycling Revenue	\$2,476.00	
	Decals	\$11,000.00	
	Demolition Fees	\$13,951.00	
	Electronics	\$490.00	
	Appliances/AC	\$790.00	
	Tires	\$2,030.00	
	TV/Monitors	\$1,327.00	
	Florescent Bulbs	\$0.00	
	Household Items	\$470.00	
	Propane Tanks	\$74.00	\$32,608.00

TOTAL INCOME FROM DEPARTMENTS

\$35,257.00

TOTAL REVENUE RECEIVED BY TOWN CLERK

\$371,750.00

Kayla Brehio

KAYLA BREHIO, TOWN CLERK

Town of Lempster
2025 Treasurer's Report

	<u>Beginning Balances</u>	<u>Ending Balances</u>
General Fund	\$1,150,815.50	
<i>Income:</i>		
Tax Collector/Town Clerk	\$5,837,857.84	
Treasurer	\$999,189.87	
Interest	\$2,123.55	
<i>Disbursements:</i>		
Selectmen's Orders Paid	\$5,840,036.72	
		\$2,149,950.04
Forest Fund	\$152,999.67	
<i>Income:</i>		
Interest	\$6,657.37	
<i>Disbursements:</i>		
		\$159,657.04
Conservation Commission Checking	\$9,007.58	
<i>Income:</i>		
Deposits	\$6,060.00	
Interest	\$0.60	
<i>Disbursements:</i>		
CC Orders Paid	\$7,314.16	
		\$7,754.02
Conservation CD	\$4,405.23	
<i>Income:</i>		
Interest	183.38	
		\$4,588.61
Total all Accounts		\$2,321,949.71

Respectfully Submitted,

Mary Fellows, Treasurer
Mary Fellows, Treasurer

And that is a wrap on 2024, I know it seems so long ago! And as the old saying goes, no news is good news especially in an auditing capacity!

The responsibility of a locally elected town auditor is identified in **RSA 41:31-c**: All municipalities shall annually, or more often as necessary, conduct an audit of the accounts of any officer or agent handling funds of the municipality. Elected auditors conducting such audits shall follow audit procedures in rules adopted by the Commissioner of the Department of Revenue Administration pursuant to RSA 541-A.

The auditing process follows the form, MS-60. This form has a section for each town department that handles town funds; general ledger, treasurer, tax collector, trustees of the trust funds, town clerk and library. The specific sections have questions designated to identify if pertinent statutes are being followed and, generally, if fiscally sound practices are being practiced. Even for those expenditures not authorized through the select board, all expenditures of town funds are subject to this audit.

The 2024 Audits were returned timely and I would like to thank all of the key people in each department that made it happen; Robin Cantara, Mary Fellows, Kayla Brehio, Jodie Hibbard, and Georgie Hill. I appreciate each of you working with me to accommodate all of our schedules to keep the process on time and efficient. There was a little bit of a learning curve with Kayla stepping into her position mid audit year but we were able to come out of it with all information and processes handled appropriately.

Reminder to all auditable department's; Town purchases must have clear receipts/ invoices that matches the town's payment records, accurate inventory of all town equipment and property is required to comply with statutes such as RSA 33-A (Municipal Records Law), and expenses cannot be paid into the next fiscal year, without establishing a non-lapsing appropriation under RSA 32:7.

For the Fiscal year ending 2024 I find the employees responsible for receiving funds, handling funds and paying the towns expenses are doing so appropriately and in compliance with the state RSA's. With the people in different positions the goal for 2025 was efficiency.

Respectfully submitted,

Korrie Goodspeed
Auditor



Building Inspector Report

There was a total of forty-one building permits in 2025, below is a list of the types and quantities:

Houses / Renewals	13
Garage / Barn / Shed	4
Additions	3
Occupancy Permits	8
Other (decks, roofs, porches, improvements, cell tower, etc.)	10
Demo	3
Commercial Building	<u>0</u>
Total	41

If you have questions whether a permit is required or if you have questions about the state and federal building codes that might pertain to your construction, please feel free to call me.

Bob Porter

Building Inspector / Health Officer

603-863-9711 / Cell 603-477-4950

Cemetery Trustees

The Lempster Cemetery Trustees are responsible for maintaining the Town Cemetery (“East Lempster Cemetery”), assisting families with purchasing lots and arranging burials, and actively promoting a tradition of stewardship of the cemetery and appreciation of its cultural and historical significance.

In 2025, nine full-size lots and three cremation lots were sold. Mountainside Mowing LLC (Matthew Elsesser) has continued to provide cemetery mowing and maintenance services, with other contractors hired as needed. Improvements included removing the deteriorated wood building near Dodge Pond and installing a new gate at the Route 10 entrance to deter shortcutting. Several gravestones were cleaned with a gentle formula; Stone Vault of Newport repaired damaged stones, and DJ Tree Service removed dying and hazardous trees.

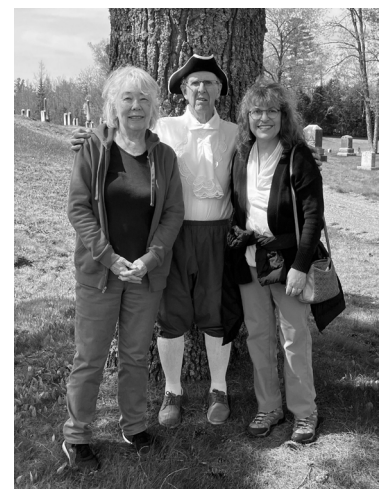
On May 13th, fourth-grade students from the Lempster Community School, their teacher Lynn Clough, principal Ralph Peterson, and community volunteers placed 133 flags on veterans’ graves. Glenn Wirkkala, Ivan Wallace, Everett Thurber, Michael Shklar, and Rob Nickerson presented a living-history program dressed as Revolutionary War Minutemen and Civil War soldiers, and veteran Al McNeil provided instruction on respect for the flag. The Trustees request veteran status information for all new interments and welcome information about veterans already buried in the cemetery. Students also visited History Hall for a tour and history lesson from Historical Society President Bob Cilley.

During Old Home Day weekend, the Trustees hosted an information table on August 9th and a presentation on August 10th by Erin Moulton titled “Cemetery Sleuthing,” attended by 27 people. The Lawrence Johnson Estate Expendable Trust supports special projects beyond routine maintenance. Current priorities include developing a comprehensive cemetery map, evaluating a potential green burial area on the Johnson land, and exploring preservation options for the brick holding vault. The Trustees consulted with experts, town officials, and the public regarding these initiatives.

In 2026, the Trustees will continue developing the new section of the cemetery and begin burials on the southern side of the new access path from Route 10. This work includes marking boundaries, landscaping as needed, and improving the roadway. A map of proposed grave sites has been prepared by surveyor Clayton Platt. Cemetery regulations, forms, photographs, grave information compiled by Lawrence Johnson, and green burial information are available on the Town website: <https://lempsternh.org/boards-committees/cemetery-trustees/>

Submitted by Cemetery Trustees

Carol Stamatakis (Chair), Cheryl McGinnis, and Glenn Wirkkala



LEMPSTER CONSERVATION COMMISSION-2025 ANNUAL REPORT

The Lempster Conservation Commission (LCC) continued its work in 2025 to protect and manage the town's natural resources. As a member of the New Hampshire Association of Conservation Commissions, we benefit from training, guidance and educational opportunities provided at little or no cost.

Trail maintenance and improvements remain a priority. The Duck Pond, Lady Slipper, Beaver Meadow, River Ledge and Dodge Brook Trails were maintained throughout the year. Trail maps and handouts are available at the Town Office.

At the Earl's Lane Orchard, efforts are ongoing to restore the apple trees and improve wildlife habitat. Plans are underway to share the orchard's bounty and beauty with the community. Chemical toilets have been provided at the site.

In April, LCC sponsored a public presentation on beavers and the potential use of beaver deceivers to help manage flooded areas at sites within Lempster. We also awarded our second annual scholarship to an eighth grade community student in June through our conservation-themed essay contest.

LCC has adopted 2nd NH Turnpike from Hurd Rd to Route 10. A roadside cleanup was held on May 14, 2025.

The commission supports the New Hampshire Lakes Program for Long Pond and Sand Pond, which inspects boats and trailers for invasive aquatic species. We also support the Local Management Advisory Committees for the Ashuelot and Cold Rivers, which monitor and test local water quality.

We are currently working with the Acworth Conservation Commission, with support from the CT River Conservancy and NH Fish and Game, on a wetlands restoration project for the Cold River at Keyes Hollow.

The LCC remains committed to the protection and stewardship of Lempster's natural environment. Residents interested in conservation are encouraged to attend a meeting or contact a Commission member.

Respectfully submitted by Dr. Lynda Perry (Chair)

Vicki Madziarek (Treasurer), Mindy Chadwick (Secretary), Rachel Tirrell, John Nowak, Jennifer Gildner-Blinn and Michael Roulier.



Sue Lichty

Lempster Fire Department

Annual Report 2025

Submitted by Fire Chief Jon Thomas

As another year passes this department has used all of its abilities to continue to provide the best service possible to the residence. The fire and rescue departments pride ourselves with a customer and family minded approach. We feel that we owe the town our very best. The department has been working hard to train for when the call for service comes in.

Like years in the past, this year is no different. We are in great need of members to join our department. The safety of this town relies on our organization to have personnel available. The financial implications of the department not being staffed is of great concern as well. Lempster Fire wants to keep our organization as close to what it is now, to maintain the "Neighbors Helping Neighbors" care and compassion. We meet every Wednesday at 6:30 pm. We welcome everyone to go through the application process. The department will facilitate EMS or fire training to those who chose to apply.

The planning and work to keep this town safe goes quite deep and takes a significant amount time and energy. The members work tirelessly. The "all-hazards plan" has been updated, which took several hours and meetings. The emergency management is also working to implement a town wide emergency notification system. The department has also worked very hard on the legitimacy of possibly adding an Ambulance to our apparatus to provide more efficient care and quicker transport time to the hospital with providers you trust.

The department has worked very hard to set ourselves up for this transition to a transportation organization, doing research, more advanced medical training, and getting agreeance from our members. The residents of Lempster deserve to have quicker emergency call to hospital times, we spend on average 15-20 mins on scene which can lead to potentially poor outcomes. The department has 3 Advanced EMTs soon to have 4, we also strive to have all members medically and fire cross trained.

The past year was one of our most demanding ever. We are up 7% from last year in number of calls. With this increased call volume, this only compounds the fact we need personnel and the resources to keep this community safe.

In 2025 Lempster Fire and Rescue answered 203 calls for service. 99 Medical, 13 Building fires, 7 Cover Assignments, 19 MVAs, 5 MVAs with entrapment, 7 Chimney Fires, 19 Trees and Wires, 14 Alarm Activations, 2 Landing Zone calls, 5 Service Calls, 4 Brush Fires, 3 vehicle fires, 3 CO, 3 smoke investigations. These calls are always handled with pride, ownership, and compassion with nothing less than professional volunteerism

Roll Call:

Chief Jon Thomas, Assistant Chief Thomas Moore, Captain David Richards, 1st Lieutenant Joe Moulton Jr, 2nd Lieutenant Kevin Bill, Michael Bosse, Rescue Captain Shannen Bosse, Rescue Lieutenant Melanie Krause, Beth Clark-Moulton, Sydney French, Michael Snide, Thomas Brennan, Chris Moen

Life and Honorary Members (Active and Non-Active)

Philip Tirrell, David Loring, James Richards, Barbara Chadwick, Ron Clark, Thomas Moore Sr., Wesley Ash, Loretta Loring(honorary), William Baker(honorary)

2025 Forest Fire Report

To the residents of the Town of Lempster,

The Warden, Deputy Wardens and Issuing agent attended the spring warden trainings that were conducted in person and virtual online this year.

The rainy spring led into a dry summer and fall. The draught conditions in the fall necessitated a state wide burn ban. We were fortunate not to have any major fire issues in town during the very dry conditions.

There were 2 illegal burns that required response by Fire Department personnel.

In August, Lempster was called to Washington to assist with a brush fire in a remote location. Multiple area agencies spent 2 days bringing this fire under control.

Permits issued for 2024:

- 48 Category 1 (cooking fire)
- 24 Category 2 (camp fire)
- 48 Category 3 (brush fire)
- 1 Category 4 (commercial)

Seventy of these permits were obtained through the state online permit system. Permits can be obtained online at nhfirepermit.com (Please note that online permits include a processing fee that covers website development and maintenance.) Permits obtained in person are still free. Permits can be issued by David Richards, Barbara Richards, and Jon Thomas.

Deputy Wardens appointed for the Town of Lempster are Jon Thomas, Thomas Moore, Jr. and Joseph Moulton, Jr. Issuing agent is Barbara Richards.

Respectfully submitted,

David Richards, Forest Fire Warden

It has been a busy year for the highway department. Here are a few highlights: Late this summer we took delivery of the new grader that was approved at last years town meeting. It is quite a machine and will serve the town well for many years to come. Thanks for supporting this expenditure! Allen Rd. was reclaimed and base coat paved, R&D Paving from Franklin, NH did the work and were very accommodating and professional, with a quality product. The shoulder gravel was done in house, by the Highway Dept which saved the town a considerable amount of money. The highway crew hauled and graded over 1500 yards of gravel to our dirt roads.

As always there is a never-ending list of ditching, changing of failed culverts, cutting and chipping brush, cleaning up downed trees, and hauling material for the needs of the town. Along with the many other items that need addressing throughout the year and trying to accommodate the concerns raised by the tax payers.

The maintenance never stops! We try to do as much of the vehicle and equipment maintenance ourselves in house. Greasing, oil changes, tires, and checking things over there is always something to be done.

Lastly, none of this would be possible without a hard-working dedicated crew. While short staffed at times everyone has stepped up and done a great job.

Respectfully submitted,

Scott Goodspeed
Highway Supervisor



Miner Memorial Library

Miner Memorial Library houses a catalog of 7,480 items available for circulation. These items include: new, best-selling, and classic books for children, young adults and adults, DVDS, audiobooks on CD, Kindles, Launchpad tablets, an Insta pot, two Chromebooks for in-library use, Early Learning backpacks, board and card games, and toys. We also have a large assortment of jigsaw puzzles for taking and/or trading. And in 2025 we purchased a membership to The Fells for patrons to access. We also co-hosted a NH Humanities Workshop alongside the Olive G Pettis Library in Goshen. A link to the catalog, and more information can be found on the Miner Memorial Library page on the town website: www.lempesternh.org

As members of the New Hampshire Automated Information System (NHAIS) Interlibrary Loan program, we are able to access items from other libraries throughout the state. If you cannot find something in our catalog of holdings, please contact us to initiate an ILL loan request. Miner Memorial Library processed 416 NHAIS transactions, lending and borrowing, in 2025.

Our enrollment in the New Hampshire Downloadable Books Consortium gives library users access to thousands of eBooks, audiobooks and magazines online by utilizing the Libby App. We had 1,529 downloads in 2025.

The Friends of the Miner Memorial Library support the library and the community by fundraising, entertaining and educational presentations, and by purchasing items for circulation such as the Academy Award winning DVD's and new books. Each year they also organize and attend local events in the community, including: The Rabies Clinic, Book Sale, Puzzle Swap, Old Home Day entertainment, and so much more! In addition to their other generous contributions to the library, in 2025 the Friends of the Miner Memorial Library purchased the library's first movie license. On December 14th 2025 the library was able to host a showing of the Polar Express for the community and will be able to hold more movie events in the 2026 season. New members are welcome to join the Friends.

Current programs at the library are Library Club for students grade 3+, Summer Reading Program and Game Day.

Year	Visitors	New Patrons	Checkouts	Downloads	A/V
2025	437	15	732	1529	44
2024	738	Unavailable	919	1348	Unavailable

I have very fond memories of walking down 2nd NH Turnpike with my siblings in the summer to visit the library and I am very excited to be serving the community in the role of Library Director. If you need assistance returning items to the library, information on registration, how to utilize the downloadable books or requests of books/programming, or if you would like more information about joining the Friends of the Miner Memorial Library, or becoming a library trustee please reach out by phone or email to minerlibrary@gmail.com or call 603-863-0051.

Respectfully Submitted,
April Reinartz, Library Director

2025 Miner Memorial Library

Payee Categories	Expenditures
HEAT	1564.56
INTERNET	1224.25
PHONE	826.46
ELECTRICITY	803.25
BOOKS + MAGAZINES	2801.07
COMPUTERS + EQUIPMENT	2256.19
LIBRARY OFFICE SUPPLIES	237.53
MEMBERSHIPS	674.99
MILEAGE REIMBURSEMENTS	96.48
BUILDING MAINTENANCE	52.84
TOTALS	10537.62

Date of Deposit	Town budget allotments	Gifts and donations
3/18/25	2000.00	
6/17/25	2000.00	
7/28/25		452.98
10/06/25	2500.00	
10/17/25		58.46
12/05/25	2460.17	
Totals	8960.17	511.44
Balance in Account	515.49	

Trustees Report - Miner Memorial Library - 2025

Going into 2025 without a Library Director and only 3 trustees was a challenge. When Tina Fava, long-time Director, resigned and we hired Stacy Spehar in 9/2024, we were headed smoothly into the new year. But Stacy needed to be elsewhere and resigned at the end of January. Our Assistant Librarian, Robin Maguire, doing a great job, but was unable to take on more hours. Then on to another round of interviews.

We were fortunate April Reinartz was wanting a career move and applied. With her training as a Veterinary Technician, and working in child care, she had experience with the public, data entry, fundraising and coordinating programs. She is a fast learner, an avid reader who “loves books”, and has the ability to handle stressful situations calmly. (Think cats in pain.)

With training from Tina, April was ready for the library by March. And Town Meeting brought 3 new trustees, with a 4th to follow. Georgie Hill and Mary Lou Reed could confidently resign, handing over their duties to new Treasurer, Rachel Tirrell and Secretary, Molly Miller. With Wanda Ash and 3 months later, Hannah Tirrell rounding out the board. Both Wanda and Rachel attended the Trustee Orientation Training in Concord and the rest of the board viewed it on-line.

Fortunately President Trump’s Executive Order of March 14 (..defunding and eliminating the institute of museum and library services..) did not effect us directly. The NH State Library continues to supply with Interlibrary Loans (ILL) and NH Downloadable Books.

One topic of ongoing discussion - how can we update the library with a bathroom, parking and barrier-free access? The Town only owns to the drip edge of the roof - so no space. An idea is to move the library north by the Fire House, or across the road after the Town office moves out. Then repair and connect to that building - this is the plan the Selectmen like. There is a town building complex CIP already in place. And, If they could move the Meeting House down the hill to Lempster Street back in 1821, certainly we can move the library. With ample space, our 1845 historic building can be tastefully added to and made even more useable.

Thank you for your patronage.

Respectfully submitted - Becky Farrand, Chairman

**2025 Annual Report
Lempster Planning Board**

The Planning Board members for the year ending 2025 were: Mark Adams (Chairman), William Rodeschin (Vice Chairman), David Richards (Secretary), Kirt Wirkkala, ex-officio Everett Thurber and alternate Scott Goodspeed.

Subdivisions, Annexations and Mergers:

A two lot merger was approved for Timothy and Mary Dickenson on Sand Pond Road on May 12, 2025.

Excavations:

All five active excavation sites in Lempster are inspected yearly and this was done in November. No major concerns were found at any of the sites. Three of the five excavation sites have new owners and the new owners are working with the Board to complete new permits.

Driveway permits

A total of 3 driveway permits were issued on town roads.

CIP

The Capital Improvements Program's (CIP) function is to recommend municipal capital improvement projects projected over a period of at least 6 years. It is a valuable tool which aids in long term planning and stabilizing capital expenditures. (Ref. RSA 674:5-7)

The CIP spreadsheet (LEMPSTER PLANNING BOARD RECOMMENDED CIP PROJECT FUNDING) for the town has been updated with the current recommendations for the town budget process.

Upper Valley Lake Sunapee Regional Planning Commission

Read Gildner-Blinn was reappointed to a 4 year term as a representative to UVLSRPC for the Town of Lempster. Mark Lightner is the other representative with 2 years remaining to his term.

Anna White is the Resilience Coordinator for UVLSRPC. Ms. White is filling a grant funded position to assist the local towns in utilizing the Thriving Communities program. The Thriving Communities program is providing money for infrastructure improvements to prepare for natural disasters.

Renee Theall is a circuit rider for UVLSRPC who is available to assist towns with projects. The Board is considering utilizing the UVLSRPC to review current regulations for any necessary legal changes and to assist with the update of the Master Plan.

The Board welcomes all interested persons to attend their regular meetings held on the second Monday of each month at 7:00 p.m. at the Town Office.

Respectfully submitted,

R. Mark Adams

R. Mark Adams
Chairman

2025 Lempster Rescue Report

The year 2025 marked a period of revitalization and organizational growth for Lempster Rescue. Throughout the year, the department focused on restructuring operations, improving preparedness, and implementing systems that better support our members and the community we serve. Call volume increased across the department, with a notable rise in activity for Lempster Rescue. Despite this growth, our mission remains unchanged: to provide the highest standard of emergency medical care to the residents of Lempster whenever we are called to duty.

This year also brought important advancements in staffing and clinical capability. One member successfully advanced into the role of Advanced Emergency Medical Technician (AEMT), bringing the department to a total of three AEMTs. We congratulate this member on their achievement and dedication to professional development.

All members of Lempster Rescue remain Adult and Pediatric CPR/AED certified, with current certifications valid for another year. These certifications are renewed biennially and supported by ongoing refresher training to ensure skill retention and readiness. The department is also fortunate to have CPR/AED Instructor-certified personnel within our ranks, allowing for in-house training and continued competency development.

Looking ahead to 2026, the department anticipates continued growth and advancement. One EMT is scheduled to take their AEMT National Registry examination, which would expand the department to four AEMTs. In addition, two members are enrolled to begin EMT training at the start of 2026. Lempster Rescue remains committed to continuous education and professional development through partnerships with the New Hampshire Fire Academy, neighboring departments, and other training resources that are provided to us.

As in previous years, we are proud to serve our community and remain committed to exploring sustainable options for providing reliable 24/7 emergency medical coverage for the Town of Lempster. With call volume continuing to increase annually, it is important for the town and department to collaboratively evaluate long-term solutions to meet this growing demand.

We look forward to continuing our service to the residents of Lempster—both on emergency calls and at community events—and remain dedicated to the safety, health, and well-being of our town.

Respectfully Submitted,
Shannen Bosse, EMT
Lempster Rescue Captain

The goal of the Sheriff's Office is to provide a high-quality law enforcement service to the citizens of Sullivan County. We work daily in collaboration with our state and local police to accomplish this mission.

We continue to contract police services to the towns of Lempster and Unity. We are involved in emergency drills with the schools and emergency services. In February, Street Smart Driving School asked the office if we would attend the last day of student driver's education class for a question-and-answer session with the students. All of the deputies, including myself, have attended these sessions that occur every other month. It's a great way to connect with the students in a relaxed, non-confrontational setting.

In January, we hired Sullivan County's first full-time female deputy, Kalie Cummings. Deputy Cummings comes to us from the Claremont Police Department where she worked since 2021. Deputy Cummings replaced Deputy Charles McLeman, who took a new position with the Newport Police Department.

Also in January, we swore in part-time Detective Eric Bates. Deputy Bates brings over 30 years of law enforcement experience to Sullivan County, having started his career with the Charlestown Police Department, and retiring from the Hanover Police Department. Deputy Bates specializes in child abuse investigations and brings a team of investigators to our arsenal that are part of the Internet Crimes against Children Task Force (ICAC). Three other deputies, Deputy Frederick James, Deputy Justin Combs, and last but not least Deputy K9 Watson have been sworn in to assist Deputy Bates with investigations in Sullivan County. K9 Watson is a black lab that is trained to detect electronics and is deployed when searching for digital evidence. These deputies are funded by the Internet Crimes Against Children (ICAC) and there is no additional cost to Sullivan County to utilize.

The Sheriff's Office has applied for, and was granted, overtime money from Highway Safety to perform extra enforcement patrols. This grant money is used for speed enforcement, DWI patrols, and distracted driving. These extra patrols have been very effective in targeting problem traffic areas.

The Claremont Dispatch Center received 708 calls for service for your town from January 1, 2025, to December 31, 2025, these calls include fire, EMS and police. If you need police services, please contact the Claremont Police Dispatch Center at (603) 542-9538. Deputies or a State Trooper will be dispatched to your call for service.

As the Sheriff, I am a little over a year into my position, and I am extremely honored to serve you, and the great citizens of Sullivan County. We have fostered great working relationships with our state and local police departments, and our combined efforts give all the citizens a top-notch quality of law enforcement services.

Respectfully Submitted,
Jayson S. Almstrom
High Sheriff

News from your Town Clerk

Did you know.....

- Since the Town Office began accepting debit/credit card payments and online renewals in April, approximately 16% of all Town transactions have been completed through these new options!
- Danielle Melvin resigned as Deputy Clerk/Tax Collector in May, and we welcomed Debra Branch in September. We appreciate your patience while we work through the training process.
- Hunting/Fishing License and OHRV registrations are sold here.
- DMV is now appointment based only. You can call 603-227-4000 or visit www.dmv.nh.gov to make an appointment.
- When transferring registrations from your old vehicle to a new vehicle, be sure you keep your registration from the old vehicle. If you do not have it, you will have to purchase a duplicate registration for \$20.
- If you have peeling plates, bring in your current registration and damaged plates. You will receive a temporary plate while the new ones are produced at no additional cost.
- When mailing in DMV or dog renewals, please remember to include a self-addressed stamped envelope.

New DMV Fees

Item	Previous State Fee	New State Fee
Motor Vehicle Title	\$25	\$35
Vehicles with GVW of 0 - 3,000 lbs,	\$31.20 (\$2.60/month)	\$42 (\$3.50/month)
Vehicles with GVW of 3,001 - 5,000 lbs.	\$43.20 (\$3.60/month)	\$48 (\$4/month)
Vehicles with GVW of 5,001 - 8,000 lbs.	\$55.20 (\$2.60/month)	\$66 (\$5.50/month)
Vehicles with GVW of 8,001 - 73,280 lbs.	\$0.96 per 100 lbs.	\$1.06 per 100 lbs.
Vehicles over 73,280 lbs. GVW	\$1.44 per 100 lbs.	\$1.58 per 100 lbs.
Motorcycles	\$15/year	\$30/year
Vanity Plates	\$40/year	\$60/year
Duplicate Registration	\$15	\$20
Replacement Decal	\$1	\$5

Thank you all for your continued support and another great year ☺

Kayla Brehio

Town Clerk/Tax Collector



(Left to right: Kayla Brehio, Mary Fellows, Robin Cantara & Debra Branch)

For a small community our transfer station handles a lot of materials coming in at almost 500 ton in 2025. MSW, C&D, corrugated cardboard, loose paper and box board, glass, tin cans, aluminum cans, scrap metal, scrap wire, fluorescent light bulbs, small electrical motors, waste oil, clothing, freon containing units, electronic waste, household & automotive batteries, propane tanks, and tires. But we do not accept hazardous waste!

On July 1, 2025 the State of NH enacted **RSA 149-M:27** prohibiting the disposal of lithium – ion (Li-ion) batteries in landfills and incinerators due to significant fire risk. These batteries are in many items such as phones, laptops, power tools, e-bikes, vapes, Christmas lights, etc. So if it beeps, squeaks, lights up, moves it probably has a battery in it and needs to be disposed of properly.

Recycling is voluntarily and greatly appreciated.

When coming to our transfer station patience is a virtue. We understand life can be hectic and you may be in a rush. Please 1 vehicle at a time at the hopper. If you have any questions on disposal items please ask the attendant on duty.

Lastly, our transfer station runs like a well-oiled machine due to our diligent and dedicated staff. Thank you for all you do.

Respectfully,

Scott Goodspeed
Transfer Station Supervisor



DEATHS

DATE	NAME / MILITARY **	PLACE	FATHER / PARENT	MOTHER / PARENT
01/03/2025	SELFRIED GRACE MCCLELLAND	LEMPSTER	CHARLES HOLMES	FLORA MENARD
01/05/2025	JOHN ANTHONY FABRYCKY	LEMPSTER	HENRY FABRYCKY	ALICE HENNESSEY
01/20/2025	JOHN LEO TOPOLEWSKI	CLAREMONT	JOHN TOPOLEWSKI	JOSEPHINE AITKEN
02/13/2025	BRIAN DONALD WRIGHT	LEBANON	MORRIS WRIGHT	EXELIA BELIVEAU
02/13/2025	GERALD MILTON GREEN	NEW LONDON	MILTON GREEN	ELEANOR IRISH
02/15/2025	JOYCE ELLEN HODGES	LEBANON	CLARENCE TUCKER	VIRGINIA BARNEY
05/03/2025	FRANCISCO TORRES	CLAREMONT	FRANCISCO TORRES	ELVIRA CASTILLO
08/28/2025	GUY EDWARD OSGOOD	LEBANON	WAYLAND OSGOOD	VIRGINIA WHITING
09/06/2025	NANCY A LACASSE	LEMPSTER	SIDNEY MONROE	EDNA COUTERMARSH
09/18/2025	DIANE LEE HOWLAND	HANOVER	STANLEY MCGONIS	JOYCE BOUCHER
11/16/2025	WILLIAM HAROLD MCGINNIS	CLAREMONT	GEORGE MCGINNIS	LAURETTE MATTEAU
11/17/2025	WILLIAM B STROLIN	LEBANON	ROBERT STROLIN	ELIZABETH ILIFF
12/10/2025	RONALD PAUL PEPIN	LEMPSTER	EMIL PEPIN	HELEN MENDRIK
12/19/2025	RUTH DOWNING	LEMPSTER	UNK	UNK
12/23/2025	DOROTHY LYNN OLDS	LEMPSTER	ROBERT CRANE	JANET ROWELL

BIRTHS

DATE	CHILD	PLACE	FATHER / PARENT	MOTHER / PARENT
01/28/2025	CARTER ALEXANDER JOHNSON	LEMPSTER, NH	JAMIE C JOHNSON	ELIZABETH C JOHNSON
03/15/2025	EMILY MARIE ASH	LEBANON, NH	WARREN R ASH	ASHLEY A ASH
03/19/2025	ELLODIE ROSALIE JOHANSEN	LEBANON, NH	CODY J JOHANSEN	DANNIEL M ROWLAND
05/02/2025	GRACE MARILYN FELLOWS	LEBANON, NH	DOUGLAS R FELLOWS	BRIDGETTE M FELLOWS
05/24/2025	KATHLEEN MARIE SURRELL	MANCHESTER, NH	JEFFREY SURRELL JR	AMANDA F WATERMAN
05/25/2025	ELLIE MAE CLARK	LEBANON, NH	AXEL T CLARK	FELISHA M NICHOLS
07/25/2025	ELLIE JEAN LEATHERBERRY	LEBANON, NH	MORGAN LEATHERBERRY	SAMANTHA LEATHERBERRY
08/07/2025	WAYLON JACOB DUPONT	KEENE, NH	COLE P DUPONT	MORGAN O MACINTYRE
10/12/2025	HANK BAILEY TIRRELL	CONCORD, NH	AIDAN T TIRRELL	HANNAH J TIRRELL
10/10/2025	MAEVE MARIE COLBY	LEBANON, NH	TYSON R COLBY	TIFFANY L COLBY
10/17/2025	COURTNEY MAE FOSTER	LEBANON, NH	CODY R FOSTER	BRITTANY L FOSTER
10/24/2025	DAWSON JAMES BAILEY	KEENE, NH	CHRISTOPHER A BAILEY	NICOLE B BAILEY
11/08/2025	MORGAN RILEY SMITH	KEENE, NH	MICHAEL D SMITH	JENNIFER K SMITH
12/05/2025	MASON ERIC WILSON	LEBANON, NH	TREVOR W WILSON	SAMANTHA J WILSON
12/23/2025	MAISLEY MARIE DUNN	LEBANON, NH		MADDASIN M DUNN

MARRIAGES

DATE	PERSON A	RESIDENCE	PERSON B	RESIDENCE
03/22/2025	DOUGLAS FELLOWS	LEMPSTER, NH	BRIDGETTE HUFF	LEMPSTER, NH
04/11/2025	WILLIAM CALLANDRILLO	LEMPSTER, NH	CATHY PHILBROOK	LEMPSTER, NH
06/14/2025	DANIEL PECKHAM	LEMPSTER, NH	KELLI BALONIS	LEMPSTER, NH
6/21/2025	JENNIFER HOMOL	LEMPSTER, NH	MICHAEL SMITH	LEMPSTER, NH
08/16/2025	JEFFREY SURRELL	LEMPSTER, NH	AMANDA GONYEA	LEMPSTER, NH
9/13/2025	MOLLY ALDRICH	LEMPSTER, NH	CODY STONE	LEMPSTER, NH

Respectfully submitted,
Kayla Brehio, Town Clerk / Tax Collector

2025 Lempster

Town Meeting Minutes

Moderator Shklar opened the polls at 3:30pm. Moderator Shklar closed the polls at 7:34pm. Lempster's Town Meeting was called to order at 7:00pm by Moderator Michael Shklar.

Article 01 Choose Officers

To choose all necessary Town Officers for the year ensuing.

The following Town officers were elected: Daryl Simino, Selectman (3 year); Kayla Brehio, Town Clerk/Tax Collector (1 year); Mary Fellows, Treasurer (1 year); David Richards, Planning Board (3 year); Cheryl McGinnis, Cemetery Trustee (3 year); Korrie Goodspeed, Auditor (1 year)

The following Town officers were elected by write in votes: Molly Miller, Library Trustee (3 year); Rachel Tirrell, Library Trustee (2 year); Wanda Ash, Library Trustee (1 year); Sally Hooper, Trustee of Trust Funds (3 year)

Article 02 Receive Reports

To receive all reports and act thereon.

Motioned by Alvin McNeill, Seconded by Robert Porter. Article 2 passed by hand vote.

Article 03 General Town Operation

General Town Operations

To see if the Town will vote to raise and appropriate the sum of \$1,561,404 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. The Selectmen recommend this appropriation. (Majority vote required)

Executive	\$98,612
Election & Registration	\$76,710
Financial Administration	\$18,240
Appraisal of Property	\$37,949
Legal Expenses	\$25,000
Personnel Administration	\$237,408
Planning Board	\$15,000
General Government Buildings	\$27,750
Cemeteries	\$10,000
Insurance Property & Liability	\$28,190
Contingency	\$25,000
Police Budget	\$71,500
Ambulance Service	\$12,000
Rescue Squad	\$30,360
Fire Department	\$78,100
Forest Fire	\$6,650
Building Inspection	\$3,050
Emergency Management	\$2,050
Highway Department	\$485,100
Street Lights	\$1,100
Solid Waste	\$132,750
Health Officer	\$2,750
Animal Control	\$3,000
Health Agencies	\$7,762
Direct Assistance	\$6,600
Parks & Recreation	\$5,500
Library	\$22,500
Patriotic Purposes	\$500
Conservation Commission	\$5,100
Principal Bonds & Notes	\$79,749
Interest Bonds & Notes	\$5,424

Motioned by Alvin McNeill, Seconded by Jerry.

Selectman Mark Lightner presented the budget for 2025. Much discussion was had and many questions answered. Alvin McNeill motioned to call the question, Seconded by Traci Homol.

Motion to call was opposed and hand counted by Moderator Shklar. Motion to call was defeated.

2nd Motion to call the question – William Rodeschin. Question was called.

Article 3 passed by hand vote.

Article 04 Emergency Management CR Funds

To see if the Town will vote to raise and appropriate the sum of \$500 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Emergency Communication and Power Generation Equipment Capital Reserve (CIP 004) \$500

Motioned by Jon Thomas, Seconded by Robin McGuire. Article 4 passed by hand vote.

Article 05 Fire and Forest Fire CR Funds

To see if the Town will vote to raise and appropriate the sum of \$27,000 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required.)

Forest Fire Truck Capital Reserve Fund (CIP 055) \$5,000

Emergency Water Supply System Capital Reserve (CIP 006) \$7,000

Fire Department Equipment Capital Reserve (CIP 036) \$15,000

Motioned by Jon Thomas, Seconded by Melanie Kraus.

Chief Jon Thomas explained the funds for the Forest Fire Truck would be to replace the current 2008 truck that was purchased used in 2011. The emergency Water Supply System reserve would be for installation of dry hydrants or some other types of emergency water supply. The Fire Department Equipment reserve would be used to update gear and equipment so they are up to state standards. Jacob Champness motioned to amend that the funds be taken from Unreserved Fund Balance. Kevin Onnela called to move the question; all in favor. Article 05 passed as amended by hand vote.

Article 06 Fire Department Security

To see if the town will vote to raise and appropriate the sum of \$6,000 for the purpose of purchasing for the Fire Department building interior and exterior cameras, and key card door access. \$6,000 to come from unassigned fund balance. The Selectmen recommend this appropriation. (Majority vote required)

Motioned by Alvin McNeill, Seconded by Jon Thomas. Moderator Shklar announced that he received a request for a paper ballot vote and opened the polls. 85 Yes 75 No.

Article Six passed by ballot vote.

Article 07 Fire Pumper Engine

To see if the town will vote to establish a Fire Pumper Engine Capital Reserve Fund (CIP 061) under the provisions of RSA 35:1 for the purpose of purchasing a New Fire Pumper Engine with original equipment and to raise and appropriate the sum of \$37,500 to be placed in this fund. Further, to name the Selectmen as agents to expend from said fund. The Selectmen recommend this appropriation (Majority Vote Required)

Motioned by Jon Thomas; Seconded by Alvin McNeill

Chief Jon Thomas motioned to amend to strike the word NEW from the article so that it opens the option to purchase used. Seconded by Maggie Kemp. Motion to amend passed by hand vote. Chief Thomas explained that the current truck is a 2015 and is a great reliable truck. It had cost \$499,000 10 Years ago and last payment will be made this year. To purchase a new/used pumper truck would be roughly \$750,000-\$1million. This is to save money towards a future purchase. Al Chandler motioned to amend to \$30,000; seconded by Korrie Goodspeed. Amendment passed by majority of hand vote. Motion to call the question, all in favor. Moderator Shklar announced that he received a request for a paper ballot vote and opened the polls. 72 Yes, 81 No. Article 07 failed by ballot vote.

Article 08 Fire Quint/Ladder Engine

To see if the town will vote to establish a Fire Quint/Ladder Engine Capital Reserve Fund (CIP062) under the provisions of RSA 35:1 for the purpose of purchasing a New quint/Ladder Engine with original equipment and to raise and appropriate the sum of \$25,000.00 to be placed in this fund. Further, to name the Selectmen as agents to expend from said fund. The Selectmen recommend this appropriation (Majority Vote Required)

Motioned by Alvin McNeill, Seconded by Jon Thomas

Chief Jon Thomas motioned to amend to strike the word NEW from the article so that it opens the option to purchase used. Amendment passed, all in favor. Chief Jon Thomas spoke about the need for a ladder engine. Our current engine is a 2000 and was lightly refurbished 5 years ago. This is to stay on track with equipment purchases. Annie Hannah moved to call the question, all in favor to move to a vote. Moderator Shklar announced that he received a request for a paper ballot vote and opened the polls for this vote. 54 Yes, 92 No. Article 08 failed by ballot vote.

Article 09 Fire Department Per Call Pay

To see if the town will vote to raise and appropriate the sum of \$65,204 for the purpose of moving to a pay per call system for the Lempster Fire and Rescue Department. (Majority vote required)

Motioned by Jon Thomas, Seconded by Alvin McNeill

Chief Jon Thomas read a letter explaining trends over the years and how they are trying to stay ahead of it. He explained that the younger generation is just not volunteering and he wants Lempster Fire to be able to offer what other towns currently have or will be projecting to their towns in the near future. The benefits of pay per call: Personnel not seeking other revenue sources outside of community, recruitment and retention, fairness with other communities that have already implemented this and/or in process of doing so, reimbursement for loss of pay, vehicle wear and tear, incentive to attend trainings and improve skills.

Moderator Shklar announced that he received a request for a paper ballot vote and opened the polls for this vote. 66 Yes, 78 No. Article 09 failed by ballot vote.

Traci Homol motioned to protect ALL article votes to not be reconsidered or amended. All in favor by hand vote.

Article 10 Rescue Department CR Funds

To see if the Town will vote to raise and appropriate the sum of \$30,000 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Rescue Equipment Capital Reserve (CIP 052)	\$2,000
Rescue Squad Truck Capital Reserve (CIP 054)	\$28,000

Motioned by Alvin McNeill, Seconded by Jon Thomas

Rescue Captain Beth Clark-Moulton explained that the Planning Board requested that the departments look at what they originally quoted in years past and to get a current cost for used vehicles due to increase in costs. Korrie Goodspeed motioned to amend the amount of the rescue squad truck to \$7,500. Motion was defeated by hand vote. Article 10 passed as originally presented by hand vote.

Article 11 Highway Department CR Funds

To see if the Town will vote to raise and appropriate the sum of \$200,000 to be added to the following Capital Reserve/Expendable Trust Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Town Bridge and Culverts Expendable Trust (CIP 018)	\$30,000
Town Highway Equipment Capital Reserve (CIP 026)	\$20,000
Road Reconstruction and Paving CR (CIP 048)	\$150,000

Motioned by Alvin McNeill, Seconded by Traci Homol

Motion to amend to add \$100,000 to main article; defeated by hand vote. Highway Supervisor Daryl Simino explained what funds would be used for. Lacey Fellows motioned to call the question, seconded by Traci Homol. Article 11 passed as originally presented by hand vote.

Article 12 Grader Purchase

To see if the town will vote to raise and appropriate the sum of \$325,000 for the purpose of purchasing a 2025 Caterpillar 120AWDJJOY Grader \$132,000 to come from CIP 057 Grader CRF created for that purpose. The balance of \$193,000 to come from unassigned fund balance. The Selectmen recommend this appropriation (Majority vote required)

Motion by Everett Thurber, Seconded by Alvin McNeill.

Selectman Everett Thurber made a motion to amend Article 12 to read: To see if the town will vote to raise and appropriate the sum of \$352,000 for the purpose of purchasing a 2025 Caterpillar 140AWDJJOY Grader \$132,000 to come from CIP 057 Grader CRF created for that purpose. The balance of \$220,000 to come from unassigned fund balance. The Selectmen recommend this appropriation (Majority vote required). Amendment was passed by hand vote. Highway Supervisor Daryl Simino explained the need for a new grader. Much discussion was had and many questions answered. Annie Hannah motioned to call the question. All in favor to cease debate. Article 12 passed as amended by hand vote.

Article 13 Sanitation Department CR Funds

To see if the Town will vote to raise and appropriate the sum of \$4,000 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Transfer Station Equipment Capital Reserve (CIP 021) \$2,000
Landfill Closure Capital Reserve (CIP 022) \$2,000

Motion by Alvin McNeill, Seconded by Stephen Zakur

Highway Supervisor Daryl Simino spoke briefly about what these funds would be used for.

Article 13 passed by hand vote.

Article 14 Cemetery CR/ET Funds

To see if the Town will vote to raise and appropriate the sum of \$8,500 to be added to the following Capital Reserves previously established. \$8,500 to come from taxation. The Selectmen recommend this appropriation. (Majority vote required)

Cemetery Tree Maintenance CR (047) \$7,500
New Cemetery Capital Reserve (CIP 023) \$1,000

Motion by Alvin McNeill, Seconded by many hands

Cemetery Trustee Carol Stamatakis explained there were 3 trees that needed to be removed which wiped out the account. The tree maintenance funds would be to replenish the account for future needs that arise. She also spoke of the New Green Burial Cemetery on Benway Hill and that funds from selling the trees cannot be used for ordinary maintenance expenses for the Cemetery. Motion to amend Tree Maintenance to \$4,000, seconded by Korrie Goodspeed; Defeated by hand vote. Back to main motion. Annie Hannah motion to call the question, seconded by Traci Homol. Article 14 passed as originally presented by hand vote.

Article 15 Planning Board CR Fund

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be added to the Professional Assistance Contingency Capital Reserve Fund (CIP 058) previously established. The Selectmen recommend this appropriation. (Majority vote required)

Motion by Mark Adams, Seconded by William Rodeschin.

Mark Adams of the Planning Board explained what funds would be used for.

Article 15 passed by hand vote.

Article 16 General Government CR Funds

To see if the Town will vote to raise and appropriate the sum of \$53,500 to be added to the following Capital Reserve/Expendable Trust Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Town Building Repair Expendable Trust (CIP 012)	\$20,000.00
Municipal Buildings Complex Capital Reserve (CIP 010)	\$30,000.00
Town Office Information Technology CR (CIP 037)	\$3,500.00

Motion by Alvin McNeill, Seconded by Al Chandler

Selectman Mark Lightner explained what the funds would be used for. Al Chandler motioned to amend \$30,000 to \$32,500. Defeated by hand vote. Tim Greene motioned to amend to add \$100,000 to Municipal Building from unassigned fund balance. Defeated by hand vote. Back to main motion. Annie Hannah motioned to call the question, all in favor.

Article 16 passed as originally presented by hand vote.

Article 17 Town Hall/Meeting House Restoration

To see if the town will vote to discontinue the Town Hall/Meeting House Restoration Capital Reserve Fund (CIP 030) created in 2007. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

Motion by Alvin McNeill, Seconded by Stephen Zakur. Article 17 passed by hand vote.

Article 18 Elderly Exemption

Shall the town MODIFY the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Lempster, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$65,000; for a person 75 years of age up to 80 years, \$85,000; for a person 80 years of age or older \$105,000. To qualify, the person must have been a New Hampshire resident for at least 3 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 to each other for at least 5 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 \$28,000; and own net assets not in excess of \$70,000 excluding the value of the person's residence. (Majority vote required)

Motion by Alvin McNeill, Seconded by Stephen Zakur

Alvin McNeill motioned to amend to increase net income for single to \$25,000, seconded by Traci Homol. All in favor – Passed by hand vote. Stephen Zakur motioned to amend to increase net income for married to \$32,000. All in favor – passed by hand vote. Jacob Champness motioned to amend to double income limits to \$40,000 for single, \$56,000 for married. Amendment was defeated by hand vote. Article 18 passed as amended in part to read “the taxpayer must have a net income of not more than \$25,000 or, if married, a combined net income of less than \$32,000”.

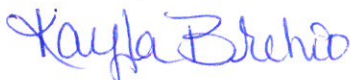
Article 19 Any other business

To transact any other business that may legally come before this Town Meeting.

Selectman Mark Lightner presented a Concerned Citizen Certificate to Melanie Kraus as she communicates directly to the Board of Selectman with no social media and addresses any concerns.

Motion to adjourn the meeting made by Kayla Brehio, seconded by everyone at 10:45pm.

Best regards,



Kayla Brehio

Town Clerk

Notes



Jacalyn Cormier

In the spring of 1854, John Dodge Jr. and Rebecca Dodge gave land to the town for "School District No. 4". It was well attended for some 60 years until it closed around 1910-1915.



Courtesy of Becky Farrand

Roy Malool gifted it to the Historical Society in 2009.
His Foundation continues to pay for the outside upkeep.