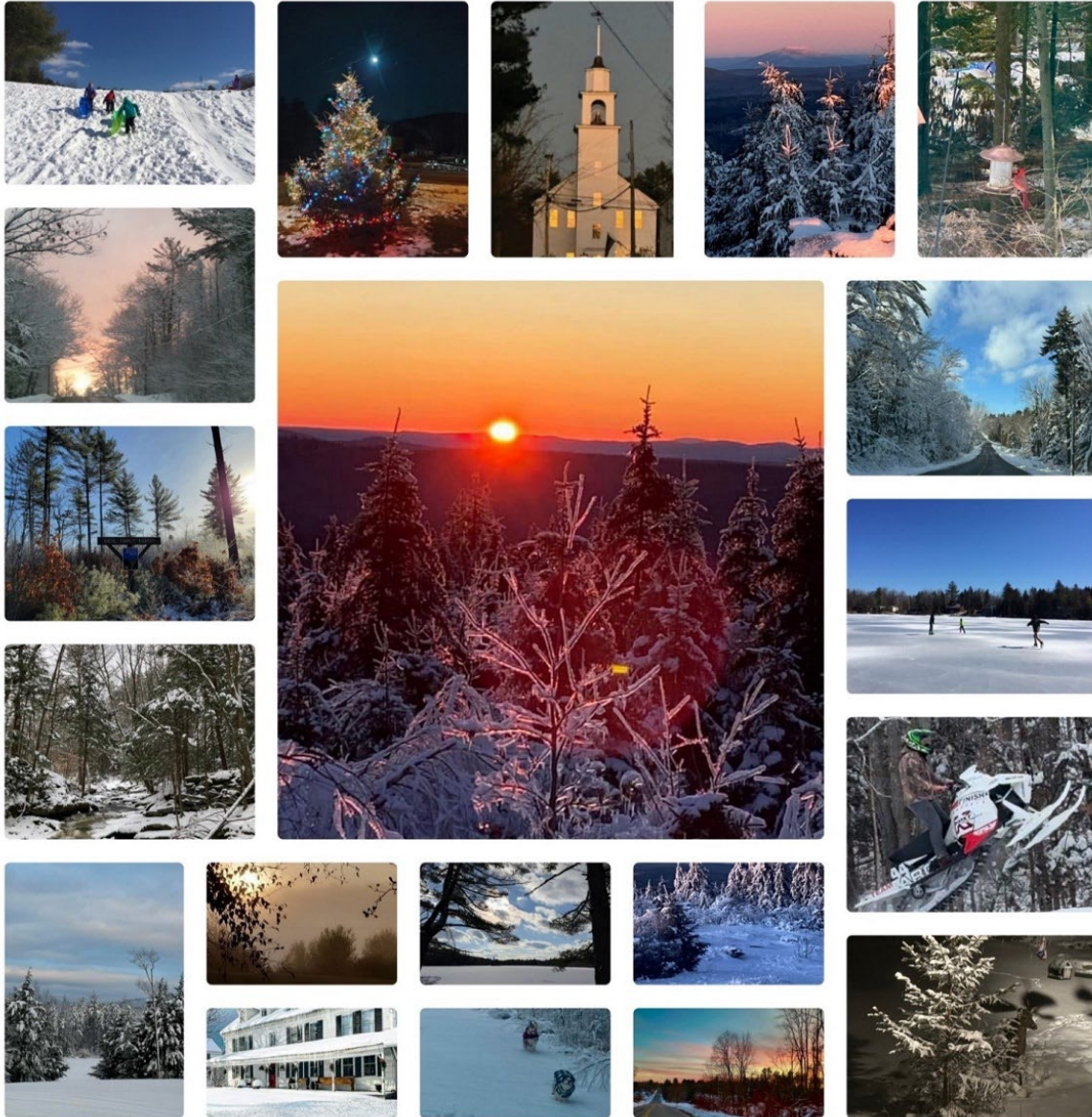


Town of Lempster

New Hampshire

Incorporated 1767



Annual Reports
For the Year Ending
December 31, 2024

Directory
Police/Fire/Rescue-Emergency 911

Animal Control	603-477-1229
Building Inspector/Bob Porter (home)	603-863-9711
Fire Chief- Jon Thomas	603-504-2854
Forest Fire-Outside Burn Permits Warden David Richards (cell)	603-477-6301
Health Officer/Bob Porter (home)	603-863-9711
Highway Garage	603-863-6779
Miner Memorial Library	603-863-0051
Selectmen's Office	603-863-2698
Town Clerk/Tax Collector	603-863-3213
Town Office Fax	603-863-8105
Transfer Station	603-863-7062
Town Welfare	603-863-2698

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

Selectmen – 2nd and 4th Tue. Of each month at 7 PM

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

Conservation Commission – 2nd Wed. of each month at 9M A

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

TOWN OFFICE HOURS

Town Clerk/Tax Collector	Tue – 9am-4pm (closed 12-12:30 pm) Wed – 8am-5:30pm (closed 12-12:30 pm) Thurs – 8am-4pm (closed 12-12:30 pm) Fri – 8am-3pm (closed 12-12:30 pm) 1 st & Last Sat. -8am-noon
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	1 st Wed. of month at 7 PM
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MEETINGS AT MINER LIBRARY

Library Trustees	3 rd Mon. of each month at 6 PM
Friends of the Library	1 st Mon. of each month at 7 PM
Library Hours	Sun. 9-1 PM, Mon. 12-6 PM, Wed. 2-6 PM

MEETINGS AT HISTORY HALL

Historical Society	4 th Thurs. 6:30 PM except Nov. & Dec.
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TRANSFER STATION- 118 LOVEJOY ROAD

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

All meeting hours subject to change

2024

Annual Town Report



Photo of Long Pond courtesy of Reed Gildner-Blinn

Front cover photos courtesy of Lempster residents, collage layout by Kayla Brehio

Back cover photo courtesy of Robin Cantara

Lempster, New Hampshire

Lempsternh.org

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2024 Town Officials

<u>Office</u>	<u>Name</u>	<u>Term Expiration</u>
SELECTMEN	Mark Lightner, Chair	2027
	Everett Thurber	2026
	Philip Tirrell	2025
ADMINISTRATIVE ASSISTANT	Robin Cantara	
AUDITOR	Korrie Goodspeed	
BUILDING INSPECTOR	Robert Porter	
CEMETERY TRUSTEES	Carol Stamatakis, Chair	2026
	Glenn Wirkkala	2027
	Cheryl McGinnis	2025
CONSERVATION COMMISSION	Lynda Perry, Chair	2026
Appointed Positions	Rachel Tirrell	2027
	John Nowak	2027
	Mindy-Jo Chadwick	2025
	Philip Tirrell	2025
	Ivan Wallace	2027
	Vicky Madziarick	2025
	Robin Maguire	2026
EMERGENCY MGMT DIRECTOR	Philip Tirrell	
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	
	Beth Clark-Moulton, Rescue Capt.	
	Shannen Bosse, Rescue Lieutenant	
	Sydney French	
	Michael Snide	
	Thomas Brennan	
	Mike Bosse	
	Phil Tirrell	
	Makenzie French	
	Melanie Kraus	
	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	Daryl Simino, Supervisor Scott Goodspeed Micah Stetson Jim Jennison - Transfer Station Vanessa Keith - Transfer Station	
LIBRARY TRUSTEES	Rebecca Farrand, Chair Mary Reed Georgie Hill	2027 2025 2025
LIABRARIAN	Stacy Spehar Robin Maguire	Assistant
MODERATOR	Michael Shklar, Esq.	
PLANNING BOARD	Randall Mark Adams William Rodeschin David Richards, Secretary Kirt Wirkkala Scott Goodspeed Everett Thurber, ex officio	2027 2027 2025 2026 2026
SHERIFF'S DEPARTMENT	Chief Deputy J. Ethan Yazinski Deputy Michael J. Batista Deputy Glen St. Amant Deputy Deputy Joshua Wade Deputy Charles Mcleman	
SUPERVISORS OF THE CHECKLIST	Sharon Wallace Marilyn Butler Patricia McCabe	2028 2026 2030
TOWN CLERK / TAX COLLECTOR	Linda Callahan, Resigned Kayla Brehio, Appointed Danielle Melvin	2026 2025 Deputy
TOWN COUNSEL	Michael Shklar, Esq.	

TREASURER

Mary Fellows
Cindy Rouillard

2025
Deputy

**TRUSTEES OF THE
TRUST FUNDS**

Jodi Hibbard
Barbara Parker
Lynn Rodeschin

2026
2025
2027

WELFARE OFFICER

Selectmen

Selectman's Report

Year-Ending 2024

Another year has closed for the Town of Lempster, your selectboard, and all the committees and individuals who make our town function effectively.

We welcomed back Phil Tirrell who was elected to replace Mary Grenier's 1 year term. We said goodbye to Traci Homol. She was a joy to work with and always had her signature smile and openness to get the task completed. We appreciate Traci's time on the board and we wish her well.

We also said goodbye to Linda Callahan, our Town Clerk and Tax Collector, who moved on to a position with Sullivan County. Linda handled her tasks and our citizens with a smile and professionalism that we all appreciated. We wish Linda the best in her new position.

With Linda's departure, the board had to pick a replacement. That choice is Kayla Brehio, who stepped in to a challenging role in the best scenario, never mind managing a Primary and Presidential election right out of the gate. Kayla has completed those assignments, has been willing to learn and collaborate with our supervisors, and brings her natural joy to her job. Kayla is up for reelection, along with numerous other positions, and we support her to continue in her role.

We were reminded in 2024 that proposed new ventures (e.g., track, gun range, etc.) are nearly impossible to stop or amend without some sort of zoning or ordinance to do so. The board continues to review options so we can have a voice, sooner than later, on any proposed new ventures.

We are grateful to our Highway, Fire and Rescue, Library and everyone who serves our community.

We had new leadership for our Old Home Days celebration, and despite some challenges with the weather, everything went great and lots of fun was had by all who attended.

In conclusion, I remind our residents that all our town officials are here to serve the needs of our community. We are all tax payers as well. Our increase in our tax rate was mostly due to increase from county, state, and school expenses. We strive to be prudent with every dollar that we spend that it is necessary and provides value to our town.

Thank you to Everett, Phil, Robin, Danielle, and Kayla for your dedication and support to the selectboard and our town.

Mark Lightner

Chairman

Town of Lempster
Operating Budget

		2024		
		Expenditures	2024 Budget	2025 Budget
4100 · GENERAL GOVERNMENT				
4130 · Executive				
4131 · Compensation				
4131-1 · Selectmen	10,500.00	10,500.00	10,500.00	
4131-2 · Administrator	54,672.28	54,672.00	56,312.00	
4131-9 · Joint Loss Committee	600.00	600.00	600.00	
Total 4131 · Compensation	65,772.28	65,772.00	67,412.00	
4132-2 · Professional Dues	1,179.00	1,400.00	1,400.00	
4132 · Training	340.00	800.00	800.00	
4133 · Office Supplies	2,296.07	2,800.00	2,800.00	
4134 · Office Technology and Equipment				
4134-1 · Admin. Comp. Support/Software	4,167.00	4,500.00	4,500.00	
4134-2 · Twin Bridge Services	7,183.00	6,200.00	7,500.00	
4134-3 · Office Technology and Equipment	355.28	1,200.00	1,200.00	
Total 4134 · Office Technology and Equipment	11,705.28	11,900.00	13,200.00	
4135 · Publications				
4135-1 · Town Report	2,513.00	3,200.00	3,200.00	
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	7,713.00	11,200.00	11,200.00	
4137 · Sul. Cty Reg. of Deeds	85.73	400.00	400.00	
4138 · Postage	411.05	750.00	750.00	
4139-1 · Miscellaneous	0.00	300.00	300.00	
4139 · Mileage	226.49	350.00	350.00	
Total 4130 · Executive	89,728.90	95,672.00	98,612.00	
4140 · Elections, Reg., & Vital Stats				
4140-1 · Compensation-Election				
4140-1a · Supervisors of the Checklist	5,633.40	6,630.00	3,120.00	
4140-1b · Ballot Clerk	1,720.00	2,000.00	500.00	
4140-1c · Town Moderator	800.00	1,000.00	400.00	
4140-1e · Election Assistant	225.00	600.00	1,040.00	
Total 4140-1 · Compensation-Election	8,378.40	10,230.00	5,060.00	
4140-2 · Advertising	0.00	200.00	200.00	
4140-3 · Postage	34.95	100.00	200.00	
4140-4 · Meals	873.00	1,000.00	300.00	
4140-5 · Miscellaneous	144.99	750.00	750.00	
4140-6 · Computer, Software, etc.	409.98	1,000.00	1,000.00	
4140-7 · Mileage - Election	308.20	100.00	100.00	
4141-1 · Compensation-Town Clerk				
4141-1a · Town Clerk/Tax Collector	37,334.27	38,620.00	39,780.00	
4141-1b · Deputy Town Clerk/Dep. Tax Coll	20,870.25	23,000.00	22,000.00	
Total 4141-1 · Compensation-Town Clerk	58,204.52	61,620.00	61,780.00	
4141-10 · Dog License Tags	184.70	250.00	250.00	
4141-2 · Training/Seminars	712.62	1,250.00	1,000.00	
4141-3 · Dues & Subscriptions	85.50	120.00	120.00	
4141-6 · Computer Software and Support	3,426.00	4,700.00	4,700.00	
4141-7 · Town Clerk Postage/Envelopes	534.59	850.00	850.00	
4141-8 · Town Clerk Mileage	359.53	400.00	400.00	
Total 4140 · Elections, Reg., & Vital Stats	73,656.98	82,570.00	76,710.00	
4150 · Financial Administration				
4150-00 · Compensation				

Town of Lempster
Operating Budget

		2024		
		Expenditures	2024 Budget	2025 Budget
4150-01 · Treasurer Salary		3,500.00	3,500.00	3,500.00
4150-03 · Auditor Salary		1,000.00	1,000.00	1,000.00
Total 4150-00 · Compensation		4,500.00	4,500.00	4,500.00
4150-04 · Bookkeeping Services Trust funds		1,200.00	1,200.00	1,200.00
4150-05 · CPA		3,000.00	2,300.00	3,000.00
4150-07 · Bank Charges/NSF fee		15.00	200.00	200.00
Total 4150 · Financial Administration		8,715.00	8,200.00	8,900.00
4151 · Tax Collector				
4151-2 · Training/Seminars		484.00	1,250.00	1,000.00
4151-2a · Tax Collector-Professional Dues		40.00	20.00	40.00
4151-5 · Tax Collector Postage/Envelopes		609.59	2,850.00	2,900.00
4151-6 · Tax C. Billing/Office Supplies		381.82	500.00	500.00
4151-7 · Tax Lien Searches/Registry Fees		1,170.36	2,100.00	2,100.00
4151-8 · Tax C.-Software/supp.		2,373.00	2,500.00	2,500.00
4151-9 · Tax Collector - Mileage		160.53	300.00	300.00
Total 4151 · Tax Collector		5,219.30	9,520.00	9,340.00
4152 · Reval./Appraisal of Property		19,176.00	23,000.00	37,949.00
4153 · Legal Expense		29,584.04	20,000.00	25,000.00
4155 · Personnel Administration				
4155-1 · Health and Dental Insurance		109,056.07	143,000.00	150,000.00
4155-2 · Life and Short Term Disability		839.54	1,150.00	1,150.00
4155-3 · NH Retirement		36,424.79	38,000.00	38,000.00
4155-4 · Workers Comp Insurance		10,005.00	10,005.00	11,206.00
4155-5 · Unemployment Comp.		500.00	500.00	500.00
4155-6 · Town P/R Tax Expenses SS & Med		27,607.46	28,000.00	36,052.00
4155-7 · Wellness Grant		491.78	500.00	500.00
Total 4155 · Personnel Administration		184,924.64	221,155.00	237,408.00
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	3,726.96
4191-30 · Upper Valley Lake Sunapee		2,861.24	1,916.24	1,973.27
4191-40 · Mailings-Contingencies		123.06	1,800.00	1,742.97
Total 4191 · Planning Board		10,241.10	15,000.00	15,000.00
4194 · Town Buildings				
4194-10 · Compensation-Bldg Maintenance		3,150.00	3,600.00	3,600.00
4194-2 · Town Office				
4194-2a · Electric		1,911.83	2,600.00	2,600.00
4194-2b · Heating fuel		1,291.18	2,700.00	2,200.00
4194-2c · Maintenance, Supplies & Repairs		1,147.58	1,500.00	1,500.00
4194-2d · Water Rent		307.90	500.00	500.00
4194-2e · Furnace Maintenance		0.00	500.00	500.00
4194-2g · Telephone		2,674.48	3,300.00	3,000.00
4194-2h · Internet		3,433.40	3,000.00	3,000.00
4194-2i · Miscellaneous		0.00	250.00	250.00
Total 4194-2 · Town Office		10,766.37	14,350.00	13,550.00
4194-3 · Town Hall				
4194-3a · Electric		1,472.44	1,500.00	1,600.00
4194-3b · Fuel Oil		1,124.13	1,200.00	2,500.00

Town of Lempster
Operating Budget

	2024		
	Expenditures	2024 Budget	2025 Budget
4194-3c · Maintenance & Repairs	409.82	350.00	1,000.00
4194-3E · Telephone/Internet	959.40	1,000.00	1,000.00
Total 4194-3 · Town Hall	3,965.79	4,050.00	6,100.00
4194-4 · Other Town Property Maintenance	2,700.00	4,500.00	4,500.00
Total 4194 · Town Buildings	20,582.16	26,500.00	27,750.00
4195 · Cemeteries			
4195-21 · Cemetery Expenses	10,000.00	10,000.00	10,000.00
Total 4195 · Cemeteries	10,000.00	10,000.00	10,000.00
4196 · Property & Liability Insurance	25,862.00	25,862.00	28,190.00
4199 · Other General Govt.			
4199-01 · Contingency	755.00	25,000.00	25,000.00
Total 4199 · Other General Govt.	755.00	25,000.00	25,000.00
Total 4100 · GENERAL GOVERNMENT	478,445.12	562,479.00	599,859.00
4200 · PUBLIC SAFETY			
4210 · Police Dept.			
4210-70 · Dispatch	8,305.30	8,000.00	8,500.00
4210-90 · Sheriff's Dept.	59,361.00	63,000.00	63,000.00
Total 4210 · Police Dept.	67,666.30	71,000.00	71,500.00
4215 · Rescue			
4215-10 · Compensation	1,260.00	1,260.00	1,260.00
4215-30 · Office Supplies	0.00	250.00	500.00
4215-40 · Equipment/Supplies/First Aid	2,887.38	3,600.00	7,000.00
4215-41 · Radio System Improvements	0.00	600.00	600.00
4215-50 · Truck Repairs	863.46	1,600.00	2,000.00
4215-60 · Office/Administration			
4215-61 · Computer Software	2,829.51	3,000.00	3,000.00
4215-64 · Training	5,309.00	3,150.00	5,000.00
Total 4215-60 · Office/Administration	8,138.51	6,150.00	8,000.00
4215-70 · Dispatch	10,241.50	9,785.00	11,000.00
Total 4215 · Rescue	23,390.85	23,245.00	30,360.00
4216 · Ambulance Service	10,500.00	12,000.00	12,000.00
4220 · Fire Department			
4220-10 · Personnel			
4220-1 · Compensation - Chief	2,000.00	2,000.00	2,000.00
4220-2 · Training	365.00	3,000.00	3,000.00
4220-5 · Volunteer Fire/Rescue Stipend	8,995.48	9,000.00	9,000.00
Total 4220-10 · Personnel	11,360.48	14,000.00	14,000.00
4220-40 · Equipment			
4220-41 · Maintenance & Repair	3,272.09		0.00
4220-42 · Fire Equipment	4,205.00	3,500.00	3,500.00
4220-43 · Protective Equipment	13,500.00	7,000.00	7,000.00
4220-44 · SCBA Maintenance	900.00	3,500.00	3,500.00
4220-45 · Ladder Truck Certification	911.00	1,200.00	1,200.00
4220-46 · Ground Ladder Certification	30.00	1,000.00	1,000.00
4220-47 · Fire Suppression Foam	1,500.00	1,200.00	0.00
4220-48 · Uniforms	3,357.00	2,000.00	2,000.00
Total 4220-40 · Equipment	27,675.09	19,400.00	18,200.00
4220-50 · Vehicles Expense			
4220-51 · Maintenance & Repair	5,486.32	6,000.00	6,000.00
4220-53 · Gasoline	0.00	350.00	350.00
4220-54 · Diesel Fuel	2,459.89	1,500.00	2,000.00

Town of Lempster
Operating Budget

	2024		
	Expenditures	2024 Budget	2025 Budget
Total 4220-50 · Vehicles Expense	7,946.21	7,850.00	8,350.00
4220-60 · Office/Administrative			
4220-61 · Telephone/Cell Phone	2,354.92	3,000.00	3,000.00
4220-62 · Miscellaneous	0.00	250.00	250.00
4220-63 · Dues/Fees	175.00		0.00
4220-65 · Office Supplies	8.20	600.00	600.00
4220-66 · Computer Software	3,829.51	4,000.00	4,000.00
Total 4220-60 · Office/Administrative	6,367.63	7,850.00	7,850.00
4220-70 · Dispatch	10,241.50	9,785.00	11,000.00
4220-80 · Communications Equipment			
4220-81 · Radio Sys. Improvements	0.00	5,000.00	5,000.00
4220-82 · Maintenance & Repair	0.00	2,000.00	2,000.00
Total 4220-80 · Communications Equipment	0.00	7,000.00	7,000.00
4220-90 · Building			
4220-91 · Heating Fuel	2,780.88	3,500.00	3,500.00
4220-92 · Electricity	3,841.63	4,000.00	4,000.00
4220-93 · Station MaintenanceSupplies/Rep	2,735.65	3,200.00	3,200.00
4220-94 · Building Air Filters	2,500.00		0.00
4220-95 · Sprinkler System	1,006.00	1,000.00	1,000.00
Total 4220-90 · Building	12,864.16	11,700.00	11,700.00
4221 · Forest Fire			
4221-20 · Training	0.00	1,000.00	1,000.00
4221-30 · Gas	0.00	250.00	250.00
4221-35 · Vehicle/Equipment Maintenance	148.00	2,900.00	2,900.00
4221-40 · Personal Protective Equipment	573.20	0.00	0.00
4221-50 · Fire control and/or Equipment	487.92	2,500.00	2,500.00
Total 4221 · Forest Fire	1,209.12	6,650.00	6,650.00
Total 4220 · Fire Department	77,664.19	84,235.00	84,750.00
4240 · Building Inspection			
4240-1 · Supplies, Building Inspector	25.39	50.00	50.00
4240-2 · Bid. Inspector, Compensation	3,050.00	3,000.00	3,000.00
Total 4240 · Building Inspection	3,075.39	3,050.00	3,050.00
4290 · Emergency Management			
4290-60 · Emergency Management Admin.	937.50	1,000.00	1,000.00
4290-70 · EOC activation	0.00	500.00	500.00
4290-71 · EOC equipment	0.00	250.00	250.00
4290-80 · Supplies	125.00	300.00	300.00
Total 4290 · Emergency Management	1,062.50	2,050.00	2,050.00
Total 4200 · PUBLIC SAFETY	183,359.23	195,580.00	203,710.00
4310 · HIGHWAYS & STREETS			
4311-01 · Compensation	176,903.08	181,000.00	191,000.00
4311-11 · Highway Garage			
4311-08 · Telephone	2,420.74	2,800.00	2,800.00
4311-12 · Electricity	2,034.77	3,000.00	3,000.00
4311-13 · Heating Fuel	1,784.77	3,500.00	3,500.00
4311-14 · Facility Maintenance	3,924.04	1,300.00	1,500.00
4311-15 · Safety Equipment and Clothing	502.27	1,500.00	1,500.00
4311-16 · Garage Supplies/Tools	3,927.34	5,000.00	5,000.00
Total 4311-11 · Highway Garage	14,593.93	17,100.00	17,300.00
4311 · Administration			
4311-03 · Mileage	103.38	250.00	250.00

Town of Lempster
Operating Budget

		2024		
		Expenditures	2024 Budget	2025 Budget
4311-04 · Seminars		0.00	300.00	300.00
4311-06 · Professional Dues		194.99	250.00	250.00
4311-07 · Physical/Drug & Alcohol Testing		0.00	500.00	500.00
4311-10 · Rental Uniforms		6,361.55	6,000.00	6,000.00
Total 4311 · Administration		6,659.92	7,300.00	7,300.00
4312 · Highways & Streets				
4312-1 · Road Materials/Shur Pac		33,402.02	5,000.00	10,000.00
4312-10 · Road Signs		5,436.36	2,500.00	3,000.00
4312-11 · Beaver control		0.00	1,000.00	1,000.00
4312-2 · Gravel		30,380.51	15,000.00	20,000.00
4312-3 · Culverts		223.40	2,000.00	2,000.00
4312-4 · Paving		83,765.69	75,000.00	75,000.00
4312-5 · Cold Patch		347.20	2,000.00	2,000.00
4312-6 · Salt/Calcium Chloride		30,487.87	35,000.00	35,000.00
4312-7 · Winter Sand		3,724.00	10,000.00	10,000.00
Total 4312 · Highways & Streets		187,767.05	147,500.00	158,000.00
4313 · Bridges				
4313-1 · Maintenance & Repair		33,981.37	500.00	500.00
Total 4313 · Bridges		33,981.37	500.00	500.00
4314 · Vehicles & Equipment				
4314-2 · Maintenance/Parts/Repairs/Oil		53,655.78	35,000.00	30,000.00
4314-3 · Tires		2,413.48	6,000.00	6,000.00
4314-4 · Plow Equipment		8,772.38	5,000.00	5,000.00
4314-5 · Gas/Oil/Diesel		30,940.33	45,000.00	45,000.00
Total 4314 · Vehicles & Equipment		95,781.97	91,000.00	86,000.00
4315 · Equipment rental & sub contract		14,795.00	25,000.00	25,000.00
Total 4310 · HIGHWAYS & STREETS		530,482.32	469,400.00	485,100.00
4316 · Street Lighting		994.03	1,100.00	1,100.00
4320 · SANITATION				
4321 · Administration				
4321-1 · Compensation		21,517.65	24,500.00	25,300.00
4321-2 · Attendant Cert/Training		601.74	900.00	900.00
4321-3 · Supplies				
4321-3a · Decals		445.92	450.00	450.00
4321-3b · Safety Supplies		0.00	500.00	500.00
4321-3 · Supplies - Other		15.00		
Total 4321-3 · Supplies		460.92	950.00	950.00
4321-4 · Station Equipment				
4321-4a · Telephone		1,021.20	800.00	1,000.00
4321-4c · Equipment & Facility Maintenance		7,375.59	3,000.00	4,000.00
4321-4d · Well Testing		7,070.03	7,000.00	8,000.00
4321-4e · Miscellaneous		9.68	100.00	100.00
Total 4321-4 · Station Equipment		15,476.50	10,900.00	13,100.00
4321-5 · Electric		1,413.21	2,200.00	2,200.00
4321-7 · General Supplies		77.57	300.00	300.00
Total 4321 · Administration		39,547.59	39,750.00	42,750.00
4323 · Transport & Disposal TS		72,013.42	86,000.00	86,000.00
4325 · Tire Disposal		1,324.00	2,500.00	2,500.00
4326 · Hazardous Waste Disposal		97.37	1,500.00	1,500.00
Total 4320 · SANITATION		112,982.38	129,750.00	132,750.00
4410 · HEALTH				

Town of Lempster
Operating Budget

		2024		
		Expenditures	2024 Budget	2025 Budget
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		1,740.89	1,600.00	1,600.00
4442 · Direct Assistance		800.00	5,000.00	5,000.00
Total 4440 · WELFARE		2,540.89	6,600.00	6,600.00
4500 · CULTURE & RECREATION				
4520 · Parks & Recreation		1,987.12	3,500.00	3,500.00
4550 · Library				
4550-01 · Compensation		9,811.65	11,000.00	13,000.00
4550-03 · Trustees, Miner Memorial		5,967.00	0.00	9,500.00
4550-05 · Books		0.00	2,300.00	
4550-06 · Propane		680.95	1,500.00	
4550-07 · Telephone/Internet		276.48	1,000.00	
4550-08 · Mileage		435.58	350.00	
4550-09 · Electricity		105.09	600.00	
4550-10 · Fees/Professional Development		0.00	1,500.00	
4550-11 · Supplies		24.97	350.00	
4550-12 · Programs		0.00	200.00	
4550-13 · Computer & Consulting		0.00	200.00	
Total 4550 · Library		17,301.72	19,000.00	22,500.00
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		1,596.61	2,000.00	2,000.00
Total 4589 · Other culture and recreation		1,596.61	2,000.00	2,000.00
Total 4500 · CULTURE & RECREATION		21,166.95	25,000.00	28,500.00
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		166,309.92	166,301.00	79,749.00
4721 · Interest - Bonds & Notes		9,434.93	9,511.00	5,424.00
Total 4700 · DEBT SERVICE		175,744.85	175,812.00	85,173.00
Total 4XXX · EXPENSES		1,524,277.77	1,584,333.00	1,561,404.00

Town of Lempster
Balance Sheet
As of December 31, 2024

December 31, 2024

Current Assets**Checking/Savings****1000 · Bank Accounts**

1001 · BHBT Checking 1,150,815.50

1002 · Forest Fund 152,999.67

1003 · Invoice Cloud Deposit Acct 7,677.54

1007 · Town Clerk Invoice Cloud 1.00

Total 1000 · Bank Accounts 1,311,493.71

1004 · Conservation checking 9,007.58

1005 · Conservation CD 4,265.51

Total Checking/Savings 1,324,766.80

Other Current Assets**1080 · Taxes Receivable**

1080-01 · Credits (5,716.73)

108124A · 2024 Property Taxes P01 65,968.54

108124B · 2024 Property Tax P02 1,421,333.91

1084-24 · 2024 Timber Tax 268.00

Total 1080 · Taxes Receivable 1,481,853.72

1110 · Unredeemed Taxes

1110-22 · Unredeemed Property Taxes 2022 22,309.95

1110-23 · Unredeemed Property Taxes 2023 58,779.01

Total 1110 · Unredeemed Taxes 81,088.96

1119 · Allowance for Non-Current Taxes (75,000.00)

1310-20 · Due from Library 539.83

1499 · Undeposited Funds 62,600.98

Total Other Current Assets 1,551,083.49

Total Current Assets 2,875,850.29

2,875,850.29

Liabilities**Current Liabilities****Accounts Payable**

20000 · *Accounts Payable 70,788.95

Total Accounts Payable 70,788.95

Other Current Liabilities**2030 · Payroll Liabilities**

2030-2 · NH Retirement Liability 5,540.72

Total 2030 · Payroll Liabilities 5,540.72

2040 · State License & Permit Fees

2040-01 · State Dog 68.00

2040-02 · State Vet Dog 184.00

2040-03 · State Vital Record Fee 67.00

2040-04 · Marriage License-State 301.00

2040-05 · Hunt/Fish Licenses 116.50

Town of Lempster
Balance Sheet
As of December 31, 2024

2040-06 • ATV/Snowmobile Reg	534.00
2040-10 • State MV Registration Fees	2,066.60
Total 2040 • State License & Permit Fees	3,337.10
2075 • School Tax Payable	1,435,392.00
2080 • Due to Other Funds	
2080-1 • Due to Conservation Comm. Fund	950.00
Total 2080 • Due to Other Funds	950.00
2270 • Agency Deposits	
2270-8 • Agency - Abatement ck	13,882.54
Total 2270 • Agency Deposits	13,882.54
2271 • Conservation Commission Funds	13,273.09
Total Other Current Liabilities	1,472,375.45
Total Current Liabilities	1,543,164.40
Total Liabilities	1,543,164.40
Equity	
2440 • Reserve for Encumbrances	133,777.00
2530 • Unreserved Fund Balance	1,169,212.68
Net Income	29,696.21
Total Equity	1,332,685.89
	2,875,850.29





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 (Avitar Associates)

Municipal Officials		
Name	Position	Signature
Mark Lightner	Chairman	<i>Mark Lightner</i>
Everett Thurber	Selectman	<i>Everett Thurber</i>
Phil Tirrell	Selectman	<i>Phil Tirrell</i>

Preparer		
Name	Phone	Email
Robin Cantara	863-2698	bos_admin@lempsternh.org
<i>Robin Cantara</i>		
Preparer's Signature		



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	14,314.21	\$654,422	
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	3,683.29	\$35,649,100	
1G	Commercial/Industrial Land	289.05	\$1,207,700	
1H	Total of Taxable Land	18,286.55	\$37,511,222	
1I	Tax Exempt and Non-Taxable Land	1,991.30	\$2,431,700	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$79,372,716	
2B	Manufactured Housing RSA 674:31	0	\$5,698,900	
2C	Commercial/Industrial	0	\$4,303,900	
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	\$89,375,516	
2G	Tax Exempt and Non-Taxable Buildings	0	\$4,566,384	
Utilities & Timber			Valuation	
3A	Utilities		\$6,472,500	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$133,359,238	
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		\$133,359,238	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$0	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	4	\$183,100
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	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	6	\$78,780
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$261,880
21A	Net Valuation			\$133,097,358
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$133,097,358
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$133,097,358
22	Less Utilities			\$6,472,500
23A	Net Valuation without Utilities			\$126,624,858
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$126,624,858



Utility Value Appraiser

Avitar Associates

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$5,639,300	\$0	\$0	\$0	\$5,639,300
PSNH DBA EVERSOURCE ENERGY	\$833,200	\$0	\$0	\$0	\$833,200
	\$6,472,500	\$0	\$0	\$0	\$6,472,500



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$300	46	\$13,800
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	9	\$12,600
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		55	\$26,400

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

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	0
75-79	0
80+	0

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	\$40,000	\$40,000	\$40,000
75-79	1	\$60,000	\$60,000	\$60,000
80+	2	\$80,000	\$160,000	\$83,100
	4		\$260,000	\$183,100

Income Limits	
Single	\$20,000
Married	\$28,000

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

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Structures:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

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

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	378.10	\$84,710
Forest Land	11,828.70	\$512,195
Forest Land with Documented Stewardship	1,574.51	\$50,182
Unproductive Land	22.08	\$274
Wet Land	510.82	\$7,061
	14,314.21	\$654,422

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	1,149.66
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	0.00
Total Number of Owners in Current Use	Owners:	212
Total Number of Parcels in Current Use	Parcels:	332

Land Use Change Tax

Gross Monies Received for Calendar Year		\$5,250
Conservation Allocation	Percentage: 25.00%	Dollar Amount: \$5,000
Monies to Conservation Fund		\$1,313
Monies to General Fund		\$3,937

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 from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Map	Lot	Block	%	Description
This municipality has no Discretionary Preservation Easements.				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
This municipality has no TIF districts.					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$223.00	424.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
LEMPSTER WIND LLC	\$504,495
	\$504,495

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
None	\$0
	\$0

Notes



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Proposed Appropriations for period ending 12/31/2025	
					(Recommended)	(Not Recommended)
General Government						
4130	Executive	03	\$89,729	\$95,672	\$98,612	\$0
4140	Election, Registration, and Vital Statistics	03	\$73,657	\$82,570	\$76,710	\$0
4150	Financial Administration	03	\$13,934	\$17,720	\$18,240	\$0
4152	Property Assessment	03	\$19,176	\$23,000	\$37,949	\$0
4153	Legal Expense	03	\$29,584	\$20,000	\$25,000	\$0
4155	Personnel Administration	03	\$184,925	\$221,155	\$237,408	\$0
4191	Planning and Zoning	03	\$10,241	\$15,000	\$15,000	\$0
4194	General Government Buildings	03	\$20,582	\$26,500	\$27,750	\$0
4195	Cemeteries	03	\$10,000	\$10,000	\$10,000	\$0
4196	Insurance Not Otherwise Allocated	03	\$25,862	\$28,190	\$28,190	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government	03	\$755	\$25,000	\$25,000	\$0
General Government Subtotal			\$478,445	\$564,807	\$599,859	\$0
Public Safety						
4210	Police	03	\$67,666	\$71,000	\$71,500	\$0
4215	Ambulances	03	\$33,891	\$35,245	\$42,360	\$0
4220	Fire	03	\$77,664	\$84,235	\$84,750	\$0
4240	Building Inspection	03	\$3,075	\$3,050	\$3,050	\$0
4290	Emergency Management	03	\$1,063	\$2,050	\$2,050	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$183,359	\$195,580	\$203,710	\$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	03	\$176,903	\$181,000	\$191,000	\$0
4312	Highways and Streets	03	\$319,598	\$287,900	\$293,600	\$0
4313	Bridges	03	\$33,981	\$500	\$500	\$0
4316	Street Lighting	03	\$994	\$1,100	\$1,100	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$531,476	\$470,500	\$486,200	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2025	
			12/31/2024	12/31/2024	(Recommended)	(Not Recommended)
Sanitation						
4321	Sanitation Administration	03	\$39,548	\$39,750	\$42,750	\$0
4323	Solid Waste Collection	03	\$72,013	\$86,000	\$86,000	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	03	\$1,324	\$2,500	\$2,500	\$0
4326	Sewage Collection and Disposal	03	\$97	\$1,500	\$1,500	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$112,982	\$129,750	\$132,750	\$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	03	\$2,700	\$2,750	\$2,750	\$0
4414	Pest Control	03	\$3,000	\$3,000	\$3,000	\$0
4415	Health Agencies and Hospitals	03	\$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	03	\$1,741	\$1,600	\$1,600	\$0
4442	Direct Assistance	03	\$800	\$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			\$2,541	\$6,600	\$6,600	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Proposed Appropriations for period ending 12/31/2025	
					(Recommended)	(Not Recommended)
Culture and Recreation						
4520	Parks and Recreation	03	\$1,987	\$3,500	\$3,500	\$0
4550	Library	03	\$17,302	\$19,000	\$22,500	\$0
4583	Patriotic Purposes	03	\$282	\$500	\$500	\$0
4589	Other Culture and Recreation	03	\$1,597	\$2,000	\$2,000	\$0
Culture and Recreation Subtotal			\$21,168	\$25,000	\$28,500	\$0
Conservation and Development						
4611	Conservation Administration	03	\$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	03	\$166,310	\$166,301	\$79,749	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$9,435	\$9,511	\$5,424	\$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			\$175,745	\$175,812	\$85,173	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2025	
			12/31/2024	12/31/2024	(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					\$1,561,404	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2025	
			(Recommended)	(Not Recommended)
4902	Machinery, Vehicles, and Equipment	12	\$325,000	\$0
	<i>Purpose: Grader Purchase</i>			
4915	To Capital Reserve Funds	04	\$500	\$0
	<i>Purpose: Emergency Management CR Funds</i>			
4915	To Capital Reserve Funds	05	\$27,000	\$0
	<i>Purpose: Fire and Forest Fire CR Funds</i>			
4915	To Capital Reserve Funds	07	\$37,500	\$0
	<i>Purpose: Fire Pumper Engine</i>			
4915	To Capital Reserve Funds	08	\$25,000	\$0
	<i>Purpose: Fire Quint/Ladder Engine</i>			
4915	To Capital Reserve Funds	10	\$30,000	\$0
	<i>Purpose: Rescue Department CR Funds</i>			
4915	To Capital Reserve Funds	11	\$170,000	\$0
	<i>Purpose: Highway Department CR Funds</i>			
4915	To Capital Reserve Funds	13	\$4,000	\$0
	<i>Purpose: Sanitation Department CR Funds</i>			
4915	To Capital Reserve Funds	14	\$8,500	\$0
	<i>Purpose: Cemetery CR/ET Funds</i>			
4915	To Capital Reserve Funds	15	\$5,000	\$0
	<i>Purpose: Planning Board CR Fund</i>			
4915	To Capital Reserve Funds	16	\$33,500	\$0
	<i>Purpose: General Government CR Funds</i>			
4916	To Expendable Trusts	11	\$30,000	\$0
	<i>Purpose: Highway Department CR Funds</i>			
4916	To Expendable Trusts	16	\$20,000	\$0
	<i>Purpose: General Government CR Funds</i>			
Total Proposed Special Articles			\$716,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2025	
			(Recommended)	(Not Recommended)
4220	Fire	09	\$65,204	\$0
<i>Purpose: Fire Department Per Call Pay</i>				
4902	Machinery, Vehicles, and Equipment	06	\$6,000	\$0
<i>Purpose: Fire Department Security</i>				
Total Proposed Individual Articles			\$71,204	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2025
Taxes					
3120	Land Use Change Taxes for General Fund	03	\$6,600	\$3,750	\$5,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	03	\$5,018	\$4,800	\$15,000
3186	Payment in Lieu of Taxes	03	\$504,495	\$504,495	\$477,312
3187	Excavation Tax	03	\$259	\$300	\$300
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$20,237	\$20,000	\$22,000
Taxes Subtotal			\$536,609	\$533,345	\$519,612
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$35	\$400	\$400
3220	Motor Vehicle Permit Fees	03	\$312,854	\$250,000	\$310,000
3230	Building Permits	03	\$4,932	\$3,300	\$3,500
3290	Other Licenses, Permits, and Fees	03	\$6,228	\$3,200	\$3,900
Licenses, Permits, and Fees Subtotal			\$324,049	\$256,900	\$317,800
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	03	\$111,429	\$70,000	\$80,000
3353	Highway Block Grant	03	\$67,799	\$66,799	\$68,437
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$223	\$223	\$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		\$199,388	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$378,839	\$137,022	\$148,737



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2025
Charges for Services					
3401	Income from Departments	03	\$2,344	\$2,100	\$2,100
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges	03	\$39,781	\$35,300	\$38,000
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$42,125	\$37,400	\$40,100
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	03	\$34,333	\$34,300	\$1,500
3502	Interest on Investments	03	\$9,708	\$1,800	\$7,800
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$28,881	\$28,800	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	03	\$450	\$500	\$200
Miscellaneous Revenues Subtotal			\$73,372	\$65,400	\$9,500
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	12	\$257,644	\$0	\$132,000
3916	From Trust and Fiduciary Funds		\$5,109	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$262,753	\$0	\$132,000
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	12, 06	\$0	\$0	\$199,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$199,000
Total Estimated Revenues and Credits			\$1,617,747	\$1,030,067	\$1,366,749



Budget Summary

Item	Period ending 12/31/2025
Operating Budget Appropriations	\$1,561,404
Special Warrant Articles	\$716,000
Individual Warrant Articles	\$71,204
Total Appropriations	\$2,348,608
Less Amount of Estimated Revenues & Credits	\$1,366,749
Estimated Amount of Taxes to be Raised	\$981,859



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 General Town Operations

General Town Operations

To see if the Town will vote to raise and appropriate the sum of \$1,561,404.00 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	\$98,612.00
Election & Registration	\$76,710.00
Financial Administration	\$18,240.00
Appraisal of Property	\$37,949.00
Legal Expenses	\$25,000.00
Personnel Administration	\$237,408.00
Planning Board	\$15,000.00
General Government Buildings	\$27,750.00
Cemeteries	\$10,000.00
Insurance Property & Liability	\$28,190.00
Contingency	\$25,000.00
Police Budget	\$71,500.00
Ambulance Service	\$12,000.00
Rescue Squad	\$30,360.00
Fire Department	\$78,100.00
Forest Fire	\$6,650.00
Building Inspection	\$3,050.00
Emergency Management	\$2,050.00
Highway Department	\$485,100.00
Street Lights	\$1,100.00
Solid Waste	\$132,750.00
Health Officer	\$2,750.00
Animal Control	\$3,000.00
Health Agencies	\$7,762.00
Direct Assistance	\$6,600.00
Parks & Recreation	\$5,500.00
Library	\$22,500.00
Patriotic Purposes	\$500.00
Conservation Commission	\$5,100.00
Principal Bonds & Notes	\$79,749.00
Interest Bonds & Notes	\$5,424.00



Article 04 Emergency Management CR Funds

To see if the Town will vote to raise and appropriate the sum of \$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

Article 05 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 06 Fire Department Security

To see if the town will vote to raise and appropriate the sum of \$6,000.00 for the purpose of purchasing for the Fire Department building interior and exterior cameras, and key card door access. \$6,000.00 to come from unassigned fund balance.

The Selectmen recommend this appropriation. (Majority vote required)

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 \$37,500.00 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 08 Fire Quint/Ladder Engine

To see if the town will vote to establish a Fire Quint/Ladder Engine Capital Reserve Fund (CIP 062) 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)

Article 09 Fire Department Per Call Pay

To see if the town will vote to raise and appropriate the sum of \$65,204.00 for the purpose of moving to a pay per call system for the Lempster Fire and Rescue Department. (Majority vote required)



Article 10 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 Equipment Capital Reserve (CIP 052) \$2,000.00

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

Article 11 Highway Department CR Funds

To see if the Town will vote to raise and appropriate the sum of \$200,000.00 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) \$30,000.00

Town Highway Equipment Capital Reserve (CIP 026) \$20,000.00

Road Reconstruction and Paving CR (CIP 048) \$150,000.00

Article 12 Grader Purchase

To see if the town will vote to raise and appropriate the sum of \$325,000.00 for the purpose of purchasing a 2025 Caterpillar 120AWDJJOY Grader \$132,000.00 to come from CIP 057 Grader CRF created for that purpose. The balance of \$193,000.00 to come from unassigned fund balance. The Selectmen recommend this appropriation (Majority vote required)

Article 13 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 14 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 Reserves previously established. \$8,500.00 to come from taxation. The Selectmen recommend this appropriation. (Majority vote required)

Cemetery Tree Maintenance CR (047) \$7,500.00

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



Article 15 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 16 General Government CR Funds

To see if the Town will vote to raise and appropriate the sum of \$53,500.00 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)	\$20,000.00
Municipal Buildings Complex Capital Reserve (CIP 010)	\$30,000.00
Town Office Information Technology CR (CIP 037)	\$3,500.00

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)

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, \$65,000.00; for a person 75 years of age up to 80 years, \$85,000.00; for a person 80 years of age or older \$105,000.00. 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 \$20,000.00 or, if married, a combined net income of less than \$28,000.00; and own net assets not in excess of \$70,000.00 excluding the value of the person's residence. (Majority vote required)

Article 19 Any other business

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

										on December 31, 2024							
Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Balance Beginning	PRINCIPAL New Funds Created	Withdrawals	Balance End Year	% OF ALL CEMETERY		INCOME FROM Interest	INCOME from PRINC	INCOME During Yr	EXPENDED PROP FM cemetery	EXPENDED PROP FM common	Extended During Yr	Balance End Year	Grand Total of Principal & Income
								% OF ALL CEMETERY	% OF IND CEMETERY								
4/7/11	F. Davis	Perpetual Care	Common #1,2,6	75.00			75.00	0.46%	0.67%	7.49	2.93	10.42	-	-	-	328.74	403.74
4/29/15	A. Booth	-	-	100.00			100.00	0.61%	0.89%	3.90	3.90	13.90	-	-	-	438.37	538.37
4/25/16	C. Booth	-	-	500.00			500.00	3.06%	4.47%	49.96	19.52	69.49	-	-	-	2,200.83	2,700.83
4/25/16	A. Honey	-	-	150.00			150.00	0.92%	1.34%	14.99	5.86	20.85	-	-	-	651.86	811.86
4/25/16	E. Honey	-	-	150.00			150.00	0.92%	1.34%	14.99	5.86	20.85	-	-	-	714.83	864.83
3/9/17	L. Hill	-	-	200.00			200.00	1.22%	1.79%	19.99	7.81	27.79	-	-	-	881.25	1,081.25
3/26/17	Wm. Thissel	-	-	200.00			200.00	1.22%	1.79%	19.99	7.81	27.79	-	-	-	781.17	981.17
2/14/20	H. Fund	-	-	300.00			300.00	1.84%	2.68%	29.98	11.71	41.69	-	-	-	1,318.12	1,618.12
9/12/24	M. Gee	-	-	75.00			75.00	0.46%	0.67%	7.49	2.93	10.42	-	-	-	328.74	403.74
6/6/25	F. Huntoon	-	-	100.00			100.00	0.61%	0.89%	9.99	3.90	13.90	-	-	-	431.53	531.53
3/30/33	A. Mitchell	-	-	200.00			200.00	1.22%	1.79%	19.99	7.81	27.79	-	-	-	876.65	1,076.65
12/13/33	M. Shanks	-	-	200.00			200.00	1.22%	1.79%	19.99	7.81	27.79	-	-	-	884.87	1,084.87
3/21/36	A. Hodgman	-	-	100.00			100.00	0.61%	0.89%	9.99	3.90	13.90	-	-	-	487.75	587.75
6/13/37	H. Bingham	-	-	100.00			100.00	0.61%	0.89%	9.99	3.90	13.90	-	-	-	540.43	640.43
13/40	C. Harris	-	-	125.00			125.00	0.76%	1.12%	12.49	4.88	17.37	-	-	-	1,147.12	1,272.12
3/25/40	F. Parker	-	-	200.00			200.00	1.22%	1.79%	19.99	7.81	27.79	-	-	-	947.12	1,147.12
4/18/40	L. Nichols	-	-	100.00			100.00	0.61%	0.89%	9.99	3.90	13.90	-	-	-	324.49	424.49
12/26/41	E. Hooper	-	-	100.00			100.00	0.61%	0.89%	9.99	3.90	13.90	-	-	-	471.23	571.23
3/31/43	W. Hodgman	-	-	100.00			100.00	0.61%	0.89%	9.99	3.90	13.90	-	-	-	514.23	614.23
3/31/43	H. Hunley	-	-	40.00			40.00	0.24%	0.36%	4.00	1.56	5.56	-	-	-	154.19	194.19
5/2/47	J. Cumberland	-	-	200.00			200.00	1.22%	1.79%	19.99	7.81	27.79	-	-	-	870.58	1,070.58
9/28/49	A. Bellows	-	-	100.00			100.00	0.61%	0.89%	9.99	3.90	13.90	-	-	-	437.42	537.42
8/28/50	J. McLaughlin	-	-	150.00			150.00	0.92%	1.34%	14.99	5.86	20.85	-	-	-	716.09	866.09
3/16/53	E. Cutler	-	-	200.00			200.00	1.22%	1.79%	19.99	7.81	27.79	-	-	-	331.85	531.85
3/16/53	F. Lovejoy	-	-	125.00			125.00	0.76%	1.12%	12.49	4.88	17.37	-	-	-	583.55	708.55
3/16/54	R. Schenk	-	-	300.00			300.00	1.84%	2.68%	29.98	11.71	41.6					

TOTAL													25,249.69	25,107.00	54,356.69	2,074.96	202.62	727.83	2,802.79	57,159.48
Total of Common #1,2,3,6,7													35,009.69		63,116.69	48,341.27			51,040.81	114,157.49
PRE 1996	Asa Way Fund	School	Common #5		447.50					447.50	262.33	72.86%	13.59		275.92	723.23				
PRE 1912	Hurd Fund				166.66					166.66	100.19	27.14%	5.06		105.25	271.91				
TOTAL													614.16		614.16	362.52	100.00%	381.17		995.15
Date of Creation	Name of Trust	Purpose of Trust	How Invested	Balance Beginning	PRINCIPAL New Funds Created	Withdrawals	Balance End Year	Balance Beginning	INCOME Income During Yr	Expended During Yr	Balance End Year	Grand Total of Principal & Income								
11/10/83	Town Records Preservation	Cap. Reserve	Common #4	9,245.67		9,183.76	61.91	7,183.74	291.69	446.24	7,029.19	7,091.10								
11/10/83	Emerg. Mgmt. Comm. & Power Landfill Closure	Cap. Reserve	Common #4	7,192.97	500.00		7692.97	2,016.42	226.36		2,242.78	9,935.75								
12/29/89		Cap. Reserve	Common #4	31,296.75		3,500.00	31,296.75	34,046.36	2,391.21		36,437.57	67,734.32								
12/29/89		Cap. Reserve	Common #4	7,000.00	2,000.00		5,500.00	23.15	131.97		155.12	5,655.12								
12/31/93	Transfer Station	Cap. Reserve	Common #4	13,217.22	2,000.00		15,217.22	43.42	323.18		366.60	15,583.82								
4/1/98	Emerg. Water Supply	Cap. Reserve	Common #4	10,235.22	7,000.00		17,235.22	92.65	253.02		345.67	17,580.89								
12/31/96	Town Bldg. Repair	Expend. Trust	Common #4	55,338.67	20,000.00		70,239.26	575.85	1,371.39		1,948.24	72,178.50								
12/31/96	New Cemetery	Cap. Reserve	Common #4	1,000.00		1,420.00	9830.00	274.31	254.32		528.63	10,358.63								
12/19/97	Town Bridges	Expend. Trust	Common #4	30,000.00	30,000.00	29,955.00	30045.00	24.98	963.66		808.64	30,853.64								
12/27/04	Municipal Bldgs. Complex	Cap. Reserve	Common #4	190,000.00	10,000.00		200,000.00	1,370.02	4,705.62		6,075.64	206,075.64								
3/10/05	Fire Dept. Equipment	Cap. Reserve	Common #4	72,098.08	15,000.00		87,088.08	751.11	1,788.24		2,539.35	89,627.43								
12/17/18	Forest Fire Truck	Cap. Reserve	Common #4	30,000.00	5,000.00		35,000.00	75.47	738.59		814.06	35,814.06								
4/10/06	Hwy Dept. Equipment	Cap. Reserve	Common #4	77,625.62	30,000.00		49425.62	393.24	1,573.97		1,967.21	51,392.83								
12/22/06	Veterans Memorial	Cap. Reserve	Common #4	851.21		76.49	774.72	96.92	22.43		119.35	894.07								
11/30/07	Meetinghouse Restoration	Cap. Reserve	Common #4	(558.39)					0.35		572.98	14.59								
12/6/08	Info. Tech. System	Cap. Reserve	Common #4	17,911.03	3,500.00		21411.03	686.69	456.64		1,143.33	22,554.36								
12/12/13	Cemetery Tree Maintenance	Cap. Reserve	Common #4	9,206.86		4,864.99	4341.87	48.07	227.33		275.40	4,617.27								
12/12/13	Road Reconstruction & Paving	Cap. Reserve	Common #4	-	150,000.00	150,000.00	0.00	128.52	370.31		498.83	898.83								
12/14/15	Emergency Response	Cap. Reserve	Common #4	4,500.00	500.00		5,000.00	18.19	11.00		129.19	5,129.19								
12/14/15	Rescue Equipment	Cap. Reserve	Common #4	11,695.87	2,000.00		13695.87	58.39	288.60		344.99	14,040.86								
4/31/17	Appraisal of Property	Cap. Reserve	Common #4	22,200.00	7,900.00		30130.00	85.56	547.32		635.88	30,765.88								
1/18/24	Rescue Squad Truck	Cap. Reserve	Common #4	51,000.00	8,500.00		59500.00	128.29	1,255.61		1,383.90	60,883.90								
12/1/22	Grader	Cap. Reserve	Common #4	90,000.00	40,000.00		130000.00	105.45	2,210.00		2,315.45	132,315.45								
3/1/22	Professional Assist Contingency	Cap. Reserve	Common #4	10,000.00	5,000.00		15000.00	5.40	245.09		250.49	15,250.49								
Total of Common #4													760,326.78	339,300.00	282,309.65	837,817.13	49,025.83	68,928.49	839,097.71	
													729,030.03							
12/19/97	LCS SpEd	Cap. Reserve	Common #5	95,905.76			95,905.76	4,218.99	1,911.54		6,130.53	102,036.29								
11/16/06	LCS Accounting Software	Cap. Reserve	Common #5	500.00			500.00	440.98			40.98	940.98								
7/16/12	Vicky Goss Mem Scholarship	Expend Trust	Common #5	974.68	500.00	500.00	974.68	25.32			25.32	995.14								
				8,921.28			8,921.28	403.88	22.28		435.16	8,947.44								
7/1/17	LCS Building & Grounds	Cap. Reserve	Common #5	48,198.00		26,111.50	22,086.50	6,178.94	821.21		7,100.15	29,186.65								
7/26/17	LCS High School Tuition	Cap. Reserve	Common #5	75,170.00			75,170.00	200.72	1,438.95		1,639.67	76,809.67								
Total of Common #5													223,663.72		27,111.50	203,056.22	11,468.83	15,762.81	210,963.88	
Total of all common													1,039,196.23	340,400.00	289,421.15					

Report of the Common Trust Fund Investments of the Town of Lempster

on December 31, 2024

	HOW INVESTED		PRINCIPAL			INCOME			Grand Total	
	Description of Investment	Balance Beginning Year	Additions	Withdrawals	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year	of Principal & Income at End of Year
#1	SUGAR RIVER BANK 6 Months Cemetery & Common Interest	\$ -	\$ -	\$ -	-	\$ 43,298.08	\$ 1,584.48	\$ -	\$ 44,882.56	\$ 44,882.56
#2	SUGAR RIVER BANK 6 Months Cemetery Perpetual Care Principal interest 4.31%	\$ 11,190.00	\$ -	\$ -	11,190.00	\$ 749.42	\$ 436.82	\$ -	\$ 1,186.24	\$ 12,376.24
#3	SUGAR RIVER BANK 6 Months Cemetery & Common interest 4.31%	\$ 5,150.00	\$ -	\$ -	5,150.00	\$ 386.54	\$ 202.62	\$ -	\$ 589.16	\$ 5,739.16
#4	Claremont Savings Bank ICS 509 Town CR/ET variable money market interest	\$ 736,204.53	\$ 339,900.00	\$ 262,309.65	813,794.88	\$ 7,804.97	\$ 17,944.10	\$ 446.24	\$ 25,302.83	\$ 839,097.71
#5	Claremont Savings Bank ICS 652 School variable money market interest	\$ 221,362.64	\$ 500.00	\$ 26,611.50	195,251.14	\$ 11,427.25	\$ 4,285.57	\$ -	\$ 15,712.82	\$ 210,963.96
#6	Claremont Savings Bank ICS 684 Cemetery Funds variable money market interest	\$ 22,059.69	\$ 24,607.00	\$ -	46,666.69	\$ 3,523.28	\$ 970.02	\$ -	\$ 4,493.30	\$ 51,159.99
Total		\$ 995,966.86	\$ 365,007.00	\$ 288,921.15	1,072,052.71	\$ 67,189.54	\$ -	\$ 446.24	\$ 92,166.91	\$ 1,164,219.08

LEMPSTER PLANNING BOARD
RECOMMENDED CIP PROJECT FUNDING
for fiscal year 2025
Showing year to year comparison

DEPARTMENT	PROJECT DETAILS							FY 2023		FY 2024		FY 2025 RECOMMENDED					
	PROJECT NUMBER	PROJECT NAME	2025 Article #	AGENCY	FINANCE TYPE	ESTIMATED PROJECT	YEAR of PROJECT COST UPDATE	UPDATE COST IN DOLLARS	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/23	TOTAL AS VOTED 2024 CRF/ET/CA/OB	2024 EXPENDITURES	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/24	CRF/ET	CURRENT APPROP.	OPERATING BUDGET	TOTAL 2025 CRF/ET/CA/OB	CHANGE 24-25
GOVERNMENT																	
PUBLIC SAFETY																	
HIGHWAYS & STREETS																	
SANITATION																	
TOTALS									\$697,738.19	\$507,874	\$262,679.40	\$875,186.67	\$429,500	\$0	\$85,174	\$514,674	+\$6,800
PROJECTED TOTAL CIP 2025 CRF/ET + CA + OB =												\$514,674	% change 2024 - 2025 1.34%				
													+ indicates INCREASE				
													- indicates DECREASE				
													n/c = no change				

DEPARTMENT	PROJECT DETAILS							FY 2023		FY 2024		FY 2025 RECOMMENDED					
	PROJECT NUMBER	PROJECT NAME	2025 Article #	AGENCY	FINANCE TYPE	ESTIMATED PROJECT	YEAR of PROJECT COST UPDATE	UPDATE COST IN DOLLARS	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/23	TOTAL AS VOTED 2024 CRF/ET/CA/OB	2024 EXPENDITURES	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/24	CRF/ET	CURRENT APPROP.	OPERATING BUDGET	TOTAL 2025 CRF/ET/CA/OB	CHANGE 24-25
GOVERNMENT																	
PUBLIC SAFETY																	
HIGHWAYS & STREETS																	
SANITATION																	
TOTALS									\$697,738.19	\$507,874	\$262,679.40	\$875,186.67	\$429,500	\$0	\$85,174	\$514,674	+\$6,800
PROJECTED TOTAL CIP 2025 CRF/ET + CA + OB =												\$514,674	% change 2024 - 2025 1.34%				
													+ indicates INCREASE				
													- indicates DECREASE				
													n/c = no change				

DEPARTMENT	PROJECT DETAILS							FY 2023		FY 2024		FY 2025 RECOMMENDED					
	PROJECT NUMBER	PROJECT NAME	2025 Article #	AGENCY	FINANCE TYPE	ESTIMATED PROJECT	YEAR of PROJECT COST UPDATE	UPDATE COST IN DOLLARS	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/23	TOTAL AS VOTED 2024 CRF/ET/CA/OB	2024 EXPENDITURES	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/24	CRF/ET	CURRENT APPROP.	OPERATING BUDGET	TOTAL 2025 CRF/ET/CA/OB	CHANGE 24-25
GOVERNMENT																	
PUBLIC SAFETY																	
HIGHWAYS & STREETS																	
SANITATION																	
TOTALS									\$697,738.19	\$507,874	\$262,679.40	\$875,186.67	\$429,500	\$0	\$85,174	\$514,674	+\$6,800
PROJECTED TOTAL CIP 2025 CRF/ET + CA + OB =												\$514,674	% change 2024 - 2025 1.34%				
													+ indicates INCREASE				
													- indicates DECREASE				
													n/c = no change				

DEPARTMENT	PROJECT DETAILS							FY 2023		FY 2024		FY 2025 RECOMMENDED					
	PROJECT NUMBER	PROJECT NAME	2025 Article #	AGENCY	FINANCE TYPE	ESTIMATED PROJECT	YEAR of PROJECT COST UPDATE	UPDATE COST IN DOLLARS	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/23	TOTAL AS VOTED 2024 CRF/ET/CA/OB	2024 EXPENDITURES	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/24	CRF/ET	CURRENT APPROP.	OPERATING BUDGET	TOTAL 2025 CRF/ET/CA/OB	CHANGE 24-25
GOVERNMENT																	
PUBLIC SAFETY																	
HIGHWAYS & STREETS																	
SANITATION																	
TOTALS									\$697,738.19	\$507,874	\$262,679.40	\$875,186.67	\$429,500	\$0	\$85,174	\$514,674	+\$6,800
PROJECTED TOTAL CIP 2025 CRF/ET + CA + OB =												\$514,674	% change 2024 - 2025 1.34%				
													+ indicates INCREASE				
													- indicates DECREASE				
													n/c = no change				

DEPARTMENT	PROJECT DETAILS							FY 2023		FY 2024		FY 2025 RECOMMENDED				
	PROJECT NUMBER	PROJECT NAME	2025 Article #	AGENCY	FINANCE TYPE	ESTIMATED PROJECT	YEAR of PROJECT COST UPDATE	UPDATE COST IN DOLLARS	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/23	TOTAL AS VOTED 2024 CRF/ET/CA/OB	2024 EXPENDITURES	BALANCE IN CIP CAP RESERVE/ EXP TR 12/31/24	CRF/ET	CURRENT APPROP.	OPERATING BUDGET	TOTAL 2025 CRF/ET/CA/OB
GOVERNMENT								</								

AGENCY LEGEND		FINANCING TYPE		FUNDING 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	
S/PB - Selectboard and Planning Board		L - Loan		CH - Current Appropriations - Payment to be made	
				TBD - To be determined	



Tax Rate Breakdown Lempster

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$679,069	\$133,097,358	\$5.10
County	\$529,759	\$133,097,358	\$3.98
Local Education	\$2,377,998	\$133,097,358	\$17.87
State Education	\$242,001	\$126,624,858	\$1.91
Total	\$3,828,827		\$28.86

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,828,827
War Service Credits	(\$26,400)
Village District Tax Effort	
Total Property Tax Commitment	\$3,802,427

12/5/2024

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration



Tax Collector's Report

For the period beginning Jan 1, 2024 and ending Dec 31, 2024

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: LEMPSTER

County: SULLIVAN

Report Year: 2024

PREPARER'S INFORMATION

First Name

Kayla

Last Name

Brehio

Street No.

856

Street Name

Route 10

Phone Number

(603) 863-3213

Email (optional)

townclerk@lempsternh.org



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: 2023	Year: 2022	Year: 2021
Property Taxes	3110		\$1,501,598.07		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$7,632.85)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2023	
Property Taxes	3110	\$3,800,857.28		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$8,820.68		
Yield Taxes	3185	\$5,018.48		
Excavation Tax	3187	\$258.80		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2023	2022	2021
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,060.55	\$7,666.85		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$3,808,382.94	\$1,509,264.92	\$0.00	\$0.00



Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2023	2022	2021
Property Taxes	\$2,288,119.71	\$1,406,136.05		
Resident Taxes				
Land Use Change Taxes	\$8,800.00			
Yield Taxes	\$4,750.48			
Interest (Include Lien Conversion)	\$1,035.55	\$5,913.85		
Penalties	\$25.00	\$1,753.00		
Excavation Tax	\$258.80			
Other Taxes				
Conversion to Lien (Principal Only)		\$93,862.86		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2023	2022	2021
Property Taxes	\$23,519.00	\$1,599.16		
Resident Taxes				
Land Use Change Taxes	\$20.68			
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		
		2023	2022	2021
Property Taxes	\$1,487,302.45			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$268.00			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$5,716.73)			
Other Tax or Charges Credit Balance				
Total Credits		\$3,808,382.94	\$1,509,264.92	\$0.00
				\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$1,481,853.72
Total Unredeemed Liens (Account #1110 - All Years)	\$81,088.96



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2023	Year: 2022	Year: 2021
Unredeemed Liens Balance - Beginning of Year			\$53,864.65	\$22,911.21
Liens Executed During Fiscal Year		\$99,054.60		
Interest & Costs Collected (After Lien Execution)		\$1,827.28	\$5,205.79	\$4,476.62
Total Debits	\$0.00	\$100,881.88	\$59,070.44	\$27,387.83

Summary of Credits

	Last Year's Levy	Prior Levies		
		2023	2022	2021
Redemptions		\$40,275.59	\$31,554.70	\$22,911.21
Interest & Costs Collected (After Lien Execution) #3190		\$1,827.28	\$5,205.79	\$4,476.62
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$58,779.01	\$22,309.95	
Total Credits	\$0.00	\$100,881.88	\$59,070.44	\$27,387.83

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$1,481,853.72
Total Unredeemed Liens (Account #1110 -All Years)	\$81,088.96



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

01/08/2025

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
Preparer's Signature and Title

Lempster 2024 Town Meeting Minutes

Moderator Shklar opened the polls at 3:30 pm. Moderator Shklar closed the polls at 7:35 pm.

Lempster's Town Meeting was called to order at 7:02 pm by Moderator Michael Shklar. Moderator started the meeting with a salute to the Flag.

Article 01 Choose Officers

To choose all necessary Town Officers for the year ensuing.

The following Town Officers were elected Mark Lightner, Selectman (3year); Philip Tirrell, Selectman (1 year); Mary Fellows, Treasurer; R. Mark Adams and William Rodeschin, Planning Board; Lynn Rodeschin, Trustee Of Trust Funds; Glen Wirkkala, Cemetery Trustee; Rebecca Farrand, Janice Brehio (write-in vote) and Linda Callahan (write-in vote) Library Trustee; James Grenier, Auditor; Patricia McCabe, Supervisor of the Checklist; Michael Shklar, Moderator.

Article 02 Receive Reports

To receive all reports and act thereon.

Motion by Robert Porter, seconded by Phil Tirrell. Article two passed by voice vote.

Article 03 General Town Operations

General Town Operations

To see if the Town will vote to raise and appropriate the sum of \$1,584,333.00 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	\$95,672.00
Election & Registration	\$82,570.00
Financial Administration	\$17,720.00
Appraisal of Property	\$23,000.00
Legal Expenses	\$20,000.00
Personnel Administration	\$221,155.00
Planning Board	\$15,000.00
General Government Buildings	\$26,500.00
Cemeteries	\$10,000.00
Insurance Property & Liability	\$25,862.00
Contingency	\$25,000.00
Police Budget	\$71,000.00
Ambulance Service	\$12,000.00
Rescue Squad	\$23,245.00
Fire Department	\$77,585.00
Forest Fire	\$6,650.00
Building Inspection	\$3,050.00
Emergency Management	\$2,050.00
Highway Department	\$469,400.00
Street Lights	\$1,100.00
Solid Waste	\$129,750.00
Health Officer	\$2,750.00
Animal Control	\$3,000.00
Health Agencies	\$7,762.00
Direct Assistance	\$6,600.00
Parks & Recreation	\$5,500.00
Library	\$19,000.00
Patriotic Purposes	\$500.00

Conservation Commission	\$5,100.00
Principal Bonds & Notes	\$166,301.00
Interest Bonds & Notes	\$9,511.00

Motion by Alvin McNeill, seconded by John Williams

Selectman Traci Homol presented the budget for 2024. Article three passed hand vote.

Article 04 Emergency Management CR Funds

To see if the Town will vote to raise and appropriate the sum of \$1,000.00 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

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

Motion by Jon Thomas, seconded by Phil Tirrell. Article four 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 \$27,000.00 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

Motion by Jon Thomas, seconded by Phil Tirrell.

Fire Chief Jon Thomas briefly talked about how these funds are used in town. Article five passed by hand vote

Article 06 Rescue Department CR Funds

To see if the Town will vote to raise and appropriate the sum of \$10,500.00 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)	\$2,000.00
Rescue Squad Truck Capital Reserve (CIP 054)	\$8,500.00

Motion by Bob Porter, seconded by Ron Clark.

Rescue Captain Beth Clark-Moulton explained what these funds are used for and also stated that the cost of a new truck has increased greatly since CIP 054 was first set up. Article six passed by hand vote.

Article 07 General Government CR Funds

To see if the Town will vote to raise and appropriate the sum of \$51,400.00 to be added to the following Capital Reserve Funds previously established. The Selectmen recommend this appropriation. (Majority vote required)

Town Building Repair Expendable Trust (CIP 012)	\$30,000.00
Municipal Buildings Complex Capital Reserve (CIP 010)	\$10,000.00
Appraisal of Property Capital Reserve (CIP 027)	\$7,900.00
Town Office Information Technology Capital Reserve (CIP 037)	\$3,500.00

Motion by Traci Homol, seconded by Everett Thurber.

Much discussion was had in regards to building repair, how much money was currently in the CIP(s) and the company the town uses for appraisal of property. Korrie Goodspeed made a motion to amend the Town Building Repair Expendable Trust (CIP 012) to \$10,000.00 seconded by Marco Gagon. More discussion has had. William Rodeschin made a motion to cease debate, seconded by John Williams; motion to cease debate passed. Motion to amend defeated by hand vote.

Charles Brookens made a motion to amend the Town Building Repair Expendable Trust (CIP 012) to \$20,000.00 seconded by Korrie Goodspeed. More discussion was had about this CIP and the funds that are currently in this CIP. Motion to amend Town Building Repair Expendable Trust (CIP 012) to \$20,000.00 passed by hand vote.

Alvin McNeill made a motion to amend the Appraisal of Property Capital Reserve (CIP 027) to \$5,000.00 seconded by Kevin Onnela. Discussion was had about the five year appraisal process and how the town the sets money aside each year to cover the cost. Motion to amend defeated by hand vote.

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 Funds previously established. \$100,000.00 to come from unassigned fund balance, \$150,000.00 to come from taxation. The Selectmen recommend this appropriation. (Majority vote required)

Town Bridge and Culverts Expendable Trust (CIP 018)	\$30,000.00
Town Highway Equipment Capital Reserve (CIP 026)	\$30,000.00
Road Reconstruction and Paving Capital Reserve (CIP 048)	\$150,000.00
Grader Capital Reserve (CIP 057)	\$40,000.00

Motion by Daryl Simino, seconded by Everett Thurber

Selectman Everett Thurber talked about the need to update the culverts, why many of them will need to be box culverts and the high cost of them. Highway Supervisor Daryl Simino talked about the cost of paving the roads and maintaining the paved roads in town. He also talked about the age of the current grader owned by the Town of Lempster. Much more discussion was had. William Rodeschin made a motion to cease debate, seconded by James Grenier; motion to cease debate passed. Article eight passed by hand count.

Article 09 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	

Motion by Mark Adams, seconded by Daryl Simino.

Selectman Traci Homol explained that this is a service for the Town of Lempster and not a money maker. She answered questions and more discussion was had. Article nine passed by hand vote.

Article 10 Cemetery CR/ET Funds

To see if the Town will vote to raise and appropriate the sum of \$25,607.00 to be added to the following Capital Reserve and Expendable Trust Funds previously established. \$24,607.00 to come from unassigned fund balance from the sale of timber in 2023, \$1,000.00 to come from taxation. The Selectmen recommend this appropriation. (Majority vote required)

Lawrence Johnson Estate Expendable Trust Fund (060) \$24,607.00

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

Motion by John Williams, seconded by Glen Wirkkala.

Cemetery Trustee Carol Stamatakis explained how the Lawrence Johnson Trust works and how the money can be used only for improvements to the cemetery. James Grenier talked about the amount of open land, and how the community benefits from this land and its uses. Article ten passed by hand vote.

Article 11 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)

Motion by Mark Adams, seconded by David Richards.

Mark Adams of the Planning Board explained the board plans. He talked about how these funds will be put to use for the town, mentioning updating the town's master plan. Article eleven passed by hand vote.

Article 12 By Petition

To see if the Town will vote to adopt the following resolution, to read as follows: Be it resolved that the Selectboard shall, pursuant to RSA 31:41-a, Motor Vehicle Race Tracks, make bylaws, with the advice of the Planning Board, relating to the regulation and licensing of motor vehicle race tracks within the limits of the Town of Lempster.

Motion by Magie Kemp, seconded Jennifer Glidner-Blinn.

Read Glidner-Blinn explained the reasoning for this warrant article, stating that this would give the Board of Selectman the right to set up bylaws, require insurance and or security bonds, and for tracks to have their own emergency personnel. Much discussion was had how the bylaws would set and who would police them. Traci Homol made a motion to cease debate, seconded by Alan Chandler; motion to cease debate passed. Moderator Shklar announced that he received a request for a paper ballot vote at the beginning of the meeting. Moderator Shklar reopened the polls for this vote. Article twelve failed by ballot vote NO Votes 71 Yes Votes 65.

Article 13 Any other business

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

Motion by Ron Clark, seconded Glen Wirkkala.

Selectman Mark Lightner thanked Rachel Tirrell for all of her volunteer work that she has done over the years and currently still does for the Town of Lempster. Moderator Shklar thanked the residents for a successful meeting and also thanked everyone for being respectful to each other while in debate.

Motion to adjourn the meeting made by Ron Clark at 9:00 pm, seconded by Linda Callahan all in favor.

Respectively,



**Linda Callahan
Town Clerk**

TOWN CLERK'S REPORT
JANUARY 1 THROUGH DECEMBER 31, 2024

LICENSES, PERMITS, FEES

Permits			
	Junkyard Permits	\$35.00	\$35.00
Auto			
	Auto Registration	\$303,743.00	
	Agent's Fees	\$6,483.00	
	Town Title Fees	\$704.00	
	Transfer Fees	\$490.00	
	Clerk's Fees	\$4,336.00	\$315,756.00
Building Inspector			
	Building Permits	\$4,889.00	
	Occupancy Permits	\$250.00	\$5,139.00
Town Dog Licenses			
	License Fees	\$1,772.00	\$1,772.00
Vital Statistics			
	Marriage Licenses	\$49.00	
	Certified Copies	\$670.00	\$719.00
Permits, Fees			
	Town Boat Agent's Fees	\$778.00	
	UCC Filings	\$375.00	
	NSF bank charge	\$259.00	
	Town OHRV/Hunting Licenses	\$1,086.00	
	Driveway Permits	\$207.00	\$2,705.00
TOTAL LICENSES, PERMITS, FEES			\$326,126.00

INCOME FROM DEPARTMENTS

Selectmen's Office			
	Town Hall Rental	\$1,463.00	
	Copies & Faxes	\$74.00	
	Parks & Rec - Beach Permits	\$137.00	\$1,674.00
Police Department			
	Pistol Permits	\$110.00	\$110.00
Planning Board			
	Subdivision App. Fees	\$60.00	\$60.00
Cemetery			
	Sale of Cemetery Plots	\$1,000.00	\$1,000.00
Transfer Station			
	Tin/Metal Recycling Revenue	\$4,798.00	
	Decals	\$12,581.00	
	Demolition Fees	\$17,092.00	
	Electronics	\$636.00	
	Appliances/AC	\$1,112.00	
	Tires	\$1,895.00	
	TV/Monitors	\$1,240.00	
	Florescent Bulbs	\$0.00	
	Household Items	\$285.00	
	Propane Tanks	\$143.00	\$39,782.00
TOTAL INCOME FROM DEPARTMENTS			\$42,626.00

REVENUE FROM MISCELLANEOUS SOURCES

	Sale of Municipal Property	\$383.00	
	Misc. Reimbursements to Town	\$0.00	\$383.00
TOTAL REVENUE FROM MISC. SOURCES			\$383.00

FEES COLLECTED FOR STATE

	State of NH-DMV	\$106,446.00	
	State of NH Boat	\$2,562.00	
	State of NH-Vital Records	\$657.00	
	State of NH-Fish & Game	\$10,146.00	
	State of NH- Dep't of Agriculture	\$637.00	\$120,448.00
TOTAL FEES COLLECTED FOR STATE			\$120,448.00

TOTAL REVENUE RECEIVED BY TOWN CLERK **\$489,583.00**

Kayla Brehio

KAYLA BREHIO, TOWN CLERK

I want to thank the Supervisors of the Checklist for the confidence in me to fill the big shoes that Jim Grenier left behind. Also, Thank you to Jim for the part he played in completing some of this years audits prior to his resignation.

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 2023 Audits were not returned by the April 1st due date due to the resignation of the prior auditor and the process in filling the position since there was no one else on the ballot. Thanks to the help of the Administrative Assistant Robin Cantara we were able to obtain an extension without a financial penalty. Once I was appointed and sworn in the remaining departments were very flexible in working with me to help understand their roles and work through their financial records to complete the audits and get them submitted to DRA timely. Everyone was very forthcoming with information and assistance as I familiarized myself with the process and for that I am appreciative.

Town purchases must have the original signed invoice that matches the town's payment records, this is something I intend to spend some extra time validating this year for all department to ensure we are in compliance with NH state law. Each department is also required to provide an accurate inventory of town equipment and property to comply with statutes. The selectman requests this information yearly and will be something to continue to put importance on.

My general findings validate that the employees responsible for receiving funds, handling funds and paying town expenses are doing so efficiently, recording appropriately and in compliance with the state RSA's for the year ending in 2023.

Respectfully submitted,

Korrie Goodspeed

Building Inspector Report

There was a total of forty-five building permits in 2024, below is a list of the types and quantities:

Houses / Renewals	10
Garage / Barn / Shed	8
Additions	1
Occupancy Permits	7
Other (decks, roofs, porches, improvements, etc.)	17
Demo	0
Commercial Building	<u>2</u>
Total	45

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, located behind the town offices on the corner of Route 10 and the 2nd NH Turnpike. The Trustees assist family members who wish to have a loved one interred at the cemetery and help coordinate arrangements for burial. The Cemetery Trustees actively promote a tradition of stewardship of the cemetery within the community and appreciation of its cultural and historical significance.

Following a competitive bidding process, Mountainside Mowing, LLC, owned by Matthew Elsesser, was selected to provide cemetery maintenance services. This company, based in Acworth, has been doing the maintenance work for the Acworth Cemetery and other grounds in Acworth for many years. The Cemetery Trustees also solicited proposals and arranged for the removal of two large dead pine trees at the outer edges of the old area of the cemetery near Dodge Pond and a small dead cherry tree near the Town office parking lot.

Surveyor Clayton Platt completed his work on a new map establishing boundaries and a numbering system for lots in the new cemetery area to the south of the access road in preparation for the sale of lots in this area. Pins have been installed to mark boundaries. Stone Vault of Newport was engaged to repair gravestones and to straighten the retaining wall in the area near the cemetery access road and 2nd NH Turnpike.

The fourth-grade students of the Lempster Community School, their teacher Lynne Clough, and members of the community, came to the cemetery on May 21st to place flags on the graves of veterans in preparation for Memorial Day. Everett Thurber (in Civil War attire), Rick Shepherd and Glenn Wirkkala (both in Revolutionary War attire) provided a living history lesson on the experiences of Revolutionary War and Civil War soldiers. A visit to History Hall with members of the Lempster Historical Society followed.

The makers of an independent film “The Obelisk” shot scenes at the Lempster Cemetery. The film has been completed and showings at film festivals are planned.

The Lawrence Johnson Estate Expendable Trust supports special cemetery-related projects beyond regular maintenance. The Cemetery Trustees are pursuing the possibility of creating a “green” cemetery on a small portion of the land donated by Lawrence Johnson using these funds. Other projects under consideration using these funds are the creation of a comprehensive cemetery map and restoration of the historic brick crypt. Cemetery regulations, forms, links to photographs, information and locations of some of the graves (compiled by Lawrence Johnson), green burial and more can be found at the cemetery page of the Town web site: <https://lempsternh.org/boards-committees/cemetery-trustees/>

Submitted by Cemetery Trustees Carol Stamatakis (Chair). Cheryl McGinnis and Glenn Wirkkala.



2024 Lempster Conservation Commission Report

The Lempster Conservation Commission (LCC) has been actively managing and protecting our town's valuable lands. Our Commission is a member of the New Hampshire Association of Conservation Commissions which provides guidance, training opportunities and educational seminars at low or no cost to our commission.

We continue to work to improve the trails in the town forest. Duck Pond Trail, Lady Slipper Trail, Beaver Meadow Trail, Moose Trail and River Ledge Trail have been maintained throughout the year. Trail maps and handouts are currently available at the town office.

Dodge Brook Trail is a one mile multi-use trail open to hikers, bikers and equestrians. It runs along the Dodge Brook between Dodge Hollow Road in Lempster and Cold River Road in Acworth. We will continue to investigate solutions for the historic bridge that crosses Dodge Brook. This year we held our National Trails Day event there on June 1 to clear the trail. A picnic table and lunch were donated.

The Orchard on Earls Lane is being managed to salvage the apple trees and restore wildlife habitat. We have been working with an arborist (Matt Magnusson) and a habitat restoration specialist (Mark Girard). There is a plan to share the bounty and beauty of this orchard with the entire community. We have future plans for recreation on this park-like 30 acres.

Chemical toilets have been supplied for both Earls Lane and Duck Pond Trail hiking area.

The PTSA/PTO and Lempster Fire Auxiliary have adopted Lovejoy Road and the LCC has adopted Second NH Turnpike (from Hurd Road to Rt 10). We held two roadside clean up days this year: 1) May 15 on Second NH Turnpike, 2) Oct 26 on Rt 10, Mountain Road and Second NH Turnpike.

The LCC supports the NH Lakes Program for both Long Pond and Sand Pond which inspects boats and trailers for invasive aquatic plants and animal species prior to entering our pristine waters. We also support the Local Management Advisory Committees (LACs) for the Ashuelot and Cold Rivers that provide testing and monitoring of these two rivers.

If you are interested in the conservation of our town land, please feel free to attend a meeting or reach out to one of our members.

Respectfully submitted by Dr. Lynda Perry (Chair)

Ivan Wallace (Treasurer), Mindy Chadwick (Secretary), John Nowak, Robin Maguire, Rachel Tirrell, Phil Tirrell and Vicki Madziarek (Alternate)

Lempster Fire Department

Annual Report for 2024

Submitted by Fire Chief Jon Thomas

This year 2024 was a year of planning. Planning of what we could do to make this fire department and rescue squad better prepared moving into the years to come. From tracking data, advancing our skill sets, and looking at all ways to recruit and retain personnel. The members have stepped up immensely from taking multiple hours from their personal lives to take courses to further their firefighting education, to taking countless hours to input data. The members of the department have colossal pride and want to do what it takes to keep this department one of the best in the area and provide the best for the town.

Like every year before we want to inform residents about the ability to join the departments. Our doors are always open to those who want to make a difference in their community, learn skills, and challenge themselves physically and mentally. The department meets every Wednesday at 7pm. We welcome anyone that can bring positivity to our great organization regardless of age, and experience. Having new members is how we get innovative ideas and keep this department running.

New members also give us the opportunity to cover the town around the clock. As I stated last year, we are looking at ways to maintain 24-7 coverage for the town. This is getting harder and harder. We continue to look at increasing call volume, the types of calls and the personnel on the calls to see our shortcomings. We are looking at an option that would put us on par with other regional departments and that is paying per call. This has been shown to help with involvement, recruitment, and training attendance. We also hope this will keep members in town and available rather than looking for other revenue sources outside of town making them available for emergencies.

The department is proud to announce that it now can provide Advanced Life Support, two members are now nationally certified, and soon one more will be making it three providers. We also have a member that is set to complete her basic life support course. Two members also just completed their level two firefighting certification. This shows the dedication of the members to personal development and their dedication to those within the borders of Lempster.

The Lempster fire and rescue personnel love this community, and they will do most anything to help. We look forward to seeing everyone at our events and assisting with other organizations' events. Lempster fire and rescue will continue community outreach and school events. This community involvement, commitment to train, and commitment to serve is what drives us to continue to provide the best possible service to the community.

This past year Lempster Fire and Rescue answered 189 calls for duty, a 38% increase over last year. 89 Medical, 16 Building fires, 3 Cover Assignments, 3 medical assist, 3 rescue stand by, 1 animal rescue, 8 tech rescues, 1 fire/other, 1 car fire, 1 accident other, 5 service calls, 9 public service calls, 26 alarm activations, 16 trees/wires, 3 illegal burns, 20 cancelled enroute, *2 no response. These calls are always managed 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, Rescue captain Beth Clark-Moulton, Sydney French, Michael Snide, Thomas Brennan, Mike Bosse, Shannen Bosse, Makenzie French, Melanie Kraus, 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)

2024 Forest Fire Report

To the residents of the Town of Lempster,

The Warden, Deputy Wardens and Issuing Agents attended the spring warden trainings that were conducted in person and virtual online this year. One member of the Fire Department completed an S-130 Basic Wildland Firefighter course held by NH Division of Forest and Lands.

Lempster had a spring field and brush fire that burned approximately 2 acres. Area towns were called in to help control this fire which was extinguished in approximately 2 hours.

There was 1 illegal burn that required extinguishment by Fire Department personnel.

In the fall, Lempster was called to Acworth to assist with an approximately 6 acre brush fire with urban interface. Multiple area agencies spent around 12 hours bringing this fire under control.

Permits issued for 2024:

40 Category 1 (cooking fire)

33 Category 2 (camp fire)

57 Category 3 (brush fire)

Sixty-four 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.

Lempster participated in a prescribed burn in Goshen in the spring with area departments. This burn was in a blueberry field on private land.

There was a prescribed burn planned in conjunction with the Lempster Conservation Commission for the apple orchard area on Earl's Lane. This was cancelled due to unfavorable conditions. There is another attempt being planned for the spring of 2025.

Respectfully submitted,

David Richards, Forest Fire Warden

A Library Report for 2024

This year, 738 people came into the library. Some received a library card for the first time, some came to browse and chat and some to check out items.

The Library is free and open to the public. Its a place to relax, browse, read a magazine, work on your laptop, do your homework, put together a puzzle, meet your neighbors. And as a Lempster resident with a library card, you can check out items to take home. And if you need more loan time, it can be easily extended.

Patrons checked out 919 items from our library. This included books/CDs/ DVDs/ games/puzzles/iPads and an insta pot.

For patrons who couldn't find the book they wanted, 117 books were received from the NH Interlibrary Loan. And we loaned out 408 books! This is a great testament to the diversity of our collection, and indicates we have books here that couldn't be found elsewhere.

Online checkouts through the Libby app (the NH Downloadable Book Consortium) topped more than one thousand, at 1,348.

The library continues to update its collection and offer items of interest. We added 105 new or donated books to the shelves.

If you've not been in the library for a while, come on in, sit in one of the most comfortable chairs "ever", have a chat and browse our collection. You too might find something you like.

Respectively submitted by Becky Farrand
for Tina Fava, Stacy Spehar
and Robin Maguire

Trustees Report, Miner Memorial Library- 2024

The Library continues to offer the community a wide range of resources, both in the building and on-line. If we don't have the book/magazine/audiobook/DVD you are looking for, we have two other sources for reference. If its a book you want to hold in your hands, we can generally find it with the NH Interlibrary Loan. If you like on-line materials, then the NH Downloadable Books Consortium is for you. It offers thousands of eBook, audiobooks and magazines. Both of these services are free to patrons.

We offer programs for all ages. The after school Library Club, coordinated by Robin Maguire, meets once a week during the school year, and has been well attended for several years now. These students in grades 4-6 have time to do their homework and then participate in various fun activities.

The very popular Book Group is once again thriving. And the Mother's Day Brunch was well attended. The Library welcomes ideas for programs and activities and will consider reasonable offers. The Friends of the Library have many activities here and we are thankful for their physical and financial support.

A few years ago, many books were re-arranged and are now shelved by type, similar to what you find in a bookstore. Patrons enjoy this and say it makes for better browsing and specific books are easier to find. This was completed under the supervision of Tina Fava, our long time Library Director. Unfortunately Tina needed full time employment, and gave notice in July but continued to work into September when we hired Stacy Sphere.

Stacy came highly qualified with the computer knowledge and an interest in small libraries. She increased the library hours, picked up the Book Group and made lasting friendships with patrons, Trustees and Friends of the Library. For personal reasons, she resigned at the end of January. We enjoyed her even for that short time.

Going into 2025, Robin Maguire continues as the Assistant with expanded Wednesday hours. We anticipate the hiring of a new Librarian who will build on the solid foundation of previous ones and move ahead with ideas of their own.

We welcome Lempster residents as patrons and look forward to serving you.

Respectively submitted
Becky Farrand, Mary Lou Reed, Georgie Hill

Miner Memorial Library Treasurer's Report 2024

Georgie Hill, Treasurer

Starting Balance Petty Cash	\$0
Beginning Balance BHBT Checking	\$646.88
Inflows:	
Budget Allocation	\$5967.00
Grant Income	\$1150.00
Total Inflows	\$7117.00
Outflows:	
Library Trustees Orders Paid	\$5427.17
Grant Spending	\$636.82
Total Outflows	\$6063.99
Ending Balance Petty Cash	\$25.00
Ending Balance BHBT Checking	\$1674.89



Photo Courtesy of Sean Leclercq

DID YOU KNOW? Miner Memorial Library

Did you know? We don't have the only library in the State without running water? Or even the smallest? Nor the oldest? Peterborough has that distinction. In fact, it has the oldest tax supported free public library in the world!! Established by town meeting in 1833, its older than the Boston Public Library by 15 years. BPL, founded in 1848, is the first large free public library in the United States.

Lempster didn't have a tax supported library until 1892. But we did have people with books and people interested in reading. These groups developed into social libraries. For a small fee, members, mostly men, met in homes to read and discuss books.

Another social library developed with the Universalist Society. These church members, men and women, (some names you might recognize : Miner, Parker, Nichols, Dodge), loaned money to the town, served as selectmen and on school boards. They developed a member supported library around 1842, and three years later, built their Chapel and were active in town until 1964.

These social libraries continued for some 50 years. Finally, at town meeting in 1892, Lempster voted to support a public library. But why did it take so long? Claremont and Newport had libraries before we did, as did many other towns.

Lempster was mainly a farming community and it's young people were moving to nearby industrial towns or further west and in the 60 years between 1830 and 1890, Lempster lost nearly half of it's population; down to 519 registered voters.

In 1892, Lempster had relatively high expenses; \$638 for highways and over \$700 for schools. Yet they voted to give Hiram Parker \$25 for a library and another \$100 "for fitting room for library". Since there were no empty buildings, he cleared a room upstairs in the Meeting House on Lempster Street and there started our Lempster Free Public Library.

Again, why 1892? Around this time, the State took an interest in establishing public libraries in every town and in 1891, offered a generous grant of \$100 worth of books to any town that would vote to support a library, and provide Librarians and trustees. Lempster was one of 81 towns that accepted the grant. The list of books, about 250, included biographies, science, history, adult and juvenile fiction, travels, poetry and the arts. A valuable collection, with many still in circulation today. And in 1964 the Universalist Society gave their Chapel to the town for a Library. The town voted to name it Miner Memorial Library.....

Now you know....

(by Becky Farrand, - 2024, from Deborah Stone's research - 1994)

2024 Lempster Highway and Transfer Station Report

Lempster Highway Department had a busy year! Besides the everyday winter maintenance, over 350 ton of salt and 2000 +/- yards of sand were used through the winter.

The storm damage from the 2023 with the exception of Allen Road paving is complete.

Mountain Road bridge was replaced with a new Deck and guardrails. Some roads throughout the town have been resurfaced in sections as material and time allowed and will be doing more this year.

Long Pond Beach was reconstructed due to the recent damage.

We appreciate everyone's patience while the department works hard to maintain and improve our roads. A big thank you to our hardworking crew for their dedication, time and effort in making this happen.

Our plans for 2025 will include replacing culverts that have reached their service life, ditching and resurfacing the roads.

The transfer station processed approximately 500 tons of waste and recyclables this year. Thank you to those that recycle as it does help!

Thank you to Jim and Vanessa for their hard work and making everything run smoothly!

Thank you to the Highway Crew for assisting with the transfer station operation.

Respectfully,

Daryl Simino
Highway Supervisor

**2024 Annual Report
Lempster Planning Board**

The Planning Board members for the year ending 2024 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 subdivision was approved for Kenneth and Sarah Gover on School Rd on January 8, 2024.
- A subdivision/merger was approved for Elaine Miller on Mountain Rd on January 8, 2024.
- A subdivision/merger was approved for Della Fulton Trust on Brown Rd on January 8, 2024.
- A two lot merger was approved for M. Robert Turner III and Jane Robertson on Sand Pond Rd on July 8, 2024.
- A two lot merger was approved for Ronald Swatt on Long Pond Rd on August 12, 2024.
- A subdivision/merger was approved for Charles and Laura Brookens on Keyes Hollow Rd on October 2024.

Excavations:

All five active excavation sites in Lempster are inspected yearly and this was done in September. All excavation sites were found to be in compliance with permitting and no major concerns were found.

Driveway permits

A total of 2 driveway permits were issued on town roads.

CIP

Beside the above listed activities, the planning board in its capacity as the Lempster Capital Improvements Committee spent significant time reexamining every project currently in the CIP program. Each department submitted updated costs for their proposed projects and all of the current projects were re-examined and updated.

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 hopes that it is more easily understood. It's organization now corresponds more with the Lempster Operating Budget chart of accounts seen in this town report.

A column has been added on the far right titled "CHANGE 24-25" which shows the year over year change for each project. There are two other changes to the spreadsheet. Both the "Appraisal of Property" CIP project (CIP 027) and the "Lawrence Johnson Estate ET" (CIP 060) have been eliminated as CIP projects. The accounting for these 2 items however can still be found in the Report of the Trust Funds.

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

2024 Lempster Rescue Report

2024 presented its challenges for us. Our call volume increased again and we still struggle with low membership. In that what makes it hard is that our day time coverage is severely limited. Some days we only have 1 non-medical member available to respond. If mutual aid is needed, we often times are not able to get help from other towns as they also are struggling with membership volume. The members of the Lempster Fire/Rescue have spent a lot of time talking about this continued problem and how we are going to solve it moving forward. Unfortunately, we see no quick fix. This weighs heavily on the members as we genuinely care about the towns people. It is why we all joined the department.

We have been lucky enough to gain 2 new Advanced Emergency Technicians and this has been a great addition to the care that we are able to provide. The ability to start an IV and run fluids has been wonderful for diabetic emergencies as well as pain management. It makes us as care givers feel better to provide this service to a patient with a broken ankle that with any movement causes extreme pain. To aleive some of that pain before moving to the ambulance. We have 2 other members ready to test to become an advanced and an EMT.

I would like to let the towns people know that we have red address numbers for sale. The cost is \$20 each. They are can be made vertically or horizontally. As well as single or double sided. Please feel free to stop at the station on most Wednesday evenings or contact Joe Moulton at 603-995-6113. This makes finding your house so much easier as these numbers are highly visible. They make great gifts!!



Respectfully submitted,
Beth Ann Clark-Moulton
Rescue Captain



Office of the Sheriff
SULLIVAN COUNTY SHERIFF'S OFFICE
JOHN P. SIMONDS, High Sheriff

14 Main Street
P.O. Box 27
Newport, New Hampshire 03773-0027

Email: jsimonds@sullivancountynh.gov
Phone: 603-863-4200
Fax: 603-863-0012

This will be my last town report as County Sheriff. I would like to thank the citizens of Lempster once again for allowing the Sheriff's Office the opportunity to provide law enforcement services for another year. I leave my law enforcement career after 35 years. The last ten years have been as your elected High Sheriff. It has truly been an honor to have your support, and I will always be proud of the relationships I made with the citizens of Lempster.

Over the past year, we acquired an additional drone for our drone program. This new drone comes from an American company from Texas named Lone Star Drones. This new technology will allow us to fly in more situations than ever before. We will be able to fly in inclement weather with increased flight times and a longer range of visibility. We have always sought new technology to help keep the Sheriff's Office current with the ever-changing landscape of law enforcement.

We continue to apply for grants from the New Hampshire Department of Highway Safety. These federal grants are awarded to law enforcement agencies across the country. The primary function is to provide extra motor vehicle enforcement patrols throughout the county. These patrols include "Safe Commute", which is based on speed and cell phone use, "Join the New Hampshire Click", as well as "Drive Sober or Get Pulled Over". The main goal of these Highway Safety grant patrols is to try and reduce traffic fatalities. New Hampshire has had fifteen fatalities this year-to-date. The Sheriff's Office will continue these patrols through the year 2025.

I ask you, please do not get behind the wheel if you feel under the influence, to any degree. Let's all do our part to make the new year safer for those we share the road with.

The Claremont Dispatch Center received 606 calls for service as of December 18, 2023. These calls include fire, EMS and police. If you need assistance or believe that you are the victim of a crime, please contact the Claremont Police Dispatch Center at 603-542-9538. They will dispatch the Sheriff's Office or New Hampshire State Police to assist you. Best wishes for 2025.

Respectfully,

A handwritten signature in black ink, appearing to read "John P. Simonds".

John P. Simonds
High Sheriff

Town of Lempster
2024 Treasurer's Report

	<u>Beginning Balances</u>	<u>Ending Balances</u>
General Fund	\$740,512.62	
<i>Income:</i>		
Tax Collector/Town Clerk	\$4,406,486.22	
Treasurer	\$1,211,729.89	
Interest	\$1,947.29	
<i>Disbursements:</i>		
Selectmen's Orders Paid	\$5,209,860.52	
		\$1,150,815.50
Forest Fund	\$145,238.58	
<i>Income:</i>		
Interest	\$7,761.09	
<i>Disbursements:</i>		
		\$152,999.67
Conservation Commission Checking	\$11,333.72	
<i>Income:</i>		
Deposits	\$6,350.00	
Interest	\$0.86	
<i>Disbursements:</i>		
CC Orders Paid	\$8,677.00	
		\$9,007.58
Conservation CD	\$4,265.41	
<i>Income:</i>		
Interest	139.82	
		\$4,405.23
Total all Accounts		\$1,317,227.98

Respectfully Submitted,

Mary Fellows, Treasurer
Mary Fellows, Treasurer

**TOWN OF LEMPSTER
VITAL STATISTICS
JANUARY 1 THROUGH DECEMBER 31, 2024**

DEATHS

DATE	NAME / MILITARY **	PLACE	FATHER / PARENT	MOTHER / PARENT
01/10/2024	STEVEN W MEACK	FARMINGTON	RALPH MEACK	ROBERTA MCMANUS
01/20/2024	JANET L PERRY	LEMPSTER	WALLACE BLAIR	ALVA DAVIS
05/06/2024	SUZAN M CRESSMAN	LEBANON	DIRK GAZING	VERA SMITH
05/14/2024	DAVID M VAUGHAN **	LEBANON	THEODORE VAUGHAN	ESTHER WASHBURN
06/09/2024	CARLEEN A GRASSO	LEMPSTER	DENNIS GRASSO	RUTH GRONDIN
06/14/2024	CHRISTINE M PATTERSON	LEMPSTER	BRUCE ALLARD	ESTHER COLE
07/23/2024	EARLE P CHADWICK III **	LEBANON	EARLE CHADWICK JR	MURIEL MERRILL
07/25/2024	GUYDINE C DEANNE	LEBANON	RICHARD THOMPSON	LUCILLE HARVEY
08/17/2024	RHONDA L WHITAKER	LEMPSTER	RONALD BOARDMAN	GLORIA FILIAULT
08/18/2024	JASON A LEMERE **	CLAREMONT	JAMES LEMERE	ESTHER LIZOTTE
11/22/2024	DAVID E MAGOON SR	CLAREMONT	ARTHUR MAGOON	DELLA M WARD
12/07/2024	GEORGE E GRANGER	LEMPSTER	HARVEY GRANGER	BEATRICE COUTURE

BIRTHS

DATE	CHILD	PLACE	FATHER / PARENT	MOTHER / PARENT
01/23/2024	ATLAS NOVA MCELROY	LEBANON, NH	HUNTER R MCELROY	BARBARA MCCALL
04/22/2024	LEVI REED BENSON BRANCH-CHADWICK	LEBANON, NH	LOGAN R CHADWICK	LAURA M BRANCH
05/04/2024	WALSKI HENRY-NORMAN DELISLE	LEBANON, NH	JONATHAN M DELISLE	JENNIFER M DELISLE
08/16/2024	ARLO RIGHTEOUS EATON	LEMPSTER, NH	JOHN D EATON	CELESTE M HOWE
08/22/2024	LEVI RICHARD MOY	KEENE, NH	BRADLEY A MOY	EMERI C MOY

MARRIAGES

DATE	PERSON A	RESIDENCE	PERSON B	RESIDENCE
03/23/2024	JOSHUA R STURTEVANT	LEMPSTER, NH	TAWNNA M SEAVER	LEMPSTER, NH
08/24/2024	NICHOLAS E VOGT	PORTSMOUTH, N	EVELYN CORMIER	LEMPSTER, NH
09/28/2024	SAMANTHA J DUNBAR	LEMPSTER, NH	TREVOR W WILSON	LEMPSTER, NH
10/5/2024	ANGELIQUE L SUTTON	LEMPSTER, NH	CALEB U SILBER	LEMPSTER, NH

Respectfully submitted,
Kayla Brehio, Town Clerk/Tax Collector

Dear Lempster Residents,

I hope this message finds you well! I would like to take a moment to introduce myself and provide an update on initiatives I have been working on as your Town Clerk/Tax Collector.

My name is Kayla Brehio and I have been a proud resident of Lempster for 12 and a half years, along with my husband and our two children. We appreciate the beauty of our town and the opportunity to enjoy the outdoors with family and friends.

As part of my role, I have participated in Town Clerk/Tax Collector training to ensure I fulfill my responsibilities effectively. I recently had the privilege of overseeing my first election, an experience that would not have been possible without the invaluable support of The Supervisors of the checklist, Selectmen, Ballot Clerks, Danielle, Attorney Michael Shklar and all the dedicated volunteers who contributed to a smooth and efficient process. I extend my sincere gratitude to everyone who assisted with ballot counting - your time, attention to detail, and dedication was instrumental in maintaining the accuracy and integrity of our elections!

It is through the commitment of community members like you that we can uphold transparency, ensure fair elections, and guarantee that every vote is counted!

I am also excited to share a significant update regarding our office's services! With the approval from our Select board and months of ongoing support and collaboration with our third party vendor, we will be introducing debit/credit card payment options, making it more convenient for residents to pay taxes, register vehicles, obtain dog licenses, and handle other town-related expenses without relying solely on cash or checks!

Additionally, we will soon offer online payment options for registrations and dog licenses. Whether at home, work, or on the go, you will be able to securely and efficiently process transactions, saving time and simplifying payments!

In an effort to improve efficiency and sustainability, we will also be introducing the option for paperless billing. By providing your email address, you can receive your tax bills and registration documents electronically!

As always, I welcome your feedback, questions, and concerns. It is a privilege to serve this wonderful community, and I look forward to continuing our work together!

Thank you for your continued support!

Sincerely,



Kayla Brehio
Town Clerk/Tax Collector





East Lempster Cemetery

October 9, 2024