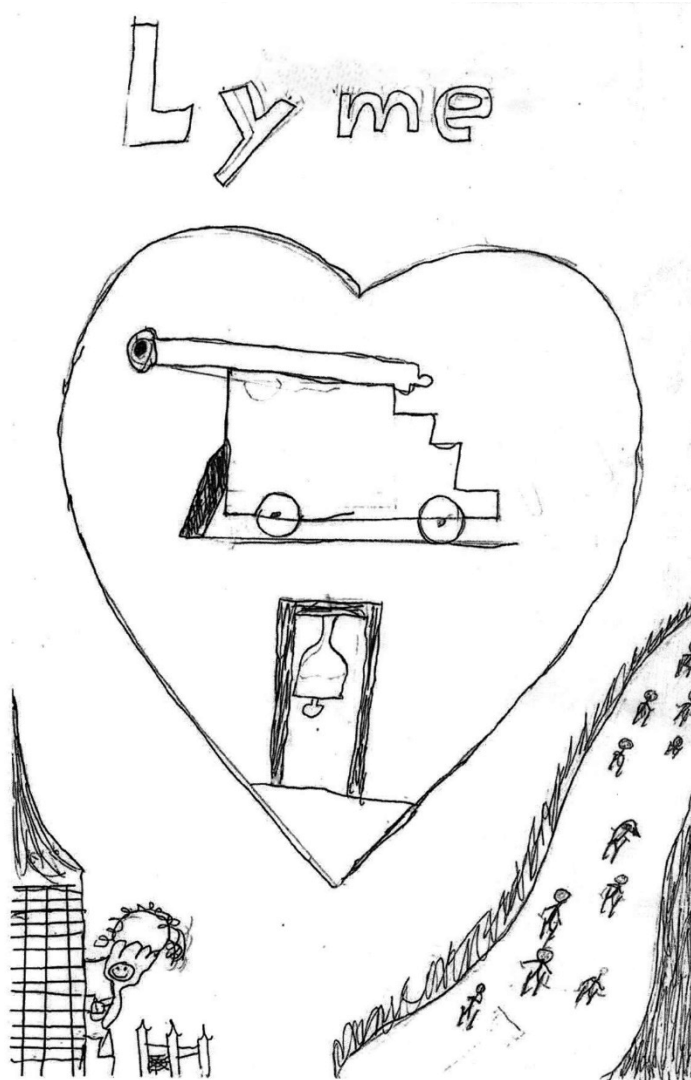


**ANNUAL REPORT**  
**of the**  
**TOWN OF LYME, NEW HAMPSHIRE**



**For the Year Ending December 31, 2023**  
*Cover artwork was done by a Lyme School 4<sup>th</sup> Grade Student*

Town of Lyme  
1 High Street  
PO Box 126

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www.lymenh.gov

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**EMERGENCY SERVICES**

<b><u>FAST Squad:</u></b>	Andy Miller	<b>Emergency.....911</b> All other calls.....795-4639
<b><u>Fire Chief:</u></b>	Aaron Rich	<b>Emergency.....911</b> All other calls.....795-4639
<b><u>Police Chief:</u></b>	Shaun J. O'Keefe	<b>Emergency.....911</b> All other calls.....795-2047
<b><u>Road Agent:</u></b>	Scott Bailey	<b>Emergency.....643-2222</b> All other calls.....795-4042

**NON-EMERGENCY SERVICES**

**Library Director:** Judy Russell - 795-4622

<b><u>Library Hours:</u></b> Monday.....1:00 pm - 5:00 pm	Thursday.....10:00 am - 5:00 pm
Tuesday.....10:00 am - 5:00 pm	Friday.....10:00 am - 3:00 pm
Wednesday...10:00 am - 8:00 pm	Saturday.....9:00 am - 12:00 noon

**Select Board:** Judith Brotman, Chair  
Benjamin Kilham  
David Kahn

**Select Board Meetings:** Every other Thursday 10:00 am - Town Office Conference Room

**Select Board Office Hours:** Monday, Wednesday, Friday 8:00am to 4:00pm

**Town Administrator:** Dina Cutting..... 795-4639  
(Fax) 795-4637

**Assessing Agent:** Todd Haywood.....795-4639

**Office Clerk:** Jordan Toland .....795-4639

**Planning & Zoning:** David Robbins.....795-2661

**Office Hours:**

Monday, Wednesday, Friday 8:00am to 4:00pm & Thursday 1:00pm to 6:30 pm

**Tax Collector:** Marci O'Keefe ..... 795-4416

**Office Hours:** Tuesdays 4:00 PM – 6:00 PM or by appointment

**Town Clerk:** Patricia G. Jenks ..... 795-2535

**Deputy Town Clerk:** Sharon Greateorex..... 795-2535

Katrina Jenks ..... 795-2535

Emily Shepard..... 795-2535

**Town Office Hours:** Monday, Wednesday, & Friday 8:00am to 2:00pm (Fax) 795-2117

**Transfer Station:** (Located at the Town Garage) Matthew Thebodo.....795-4639

**Transfer Station Hours:** Wednesday 2:00pm to 6:00pm & Sunday 8:00am to 2:00pm

## **In Memoriam**

*We recognize and honor the following individuals who died in 2023. Each served the Town of Lyme in different capacities and with true commitment.*



### **Robert Sanborn**

Bell Tower Restoration Committee  
Conservation Commission  
Fire Warden

### **Steve Williams**

Road Agent  
Highway Department

### **Mertie Balch**

Library Trustee

### **Janet Baker Smith**

Upper Valley Lake Sunapee Council

### **Garrett Thrasher**

Ballot Clerk  
Parking Study Committee

*“Those who touch our lives stay in our hearts forever.”*

- Unknown author

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**KEEP AN EYE OUT FOR AMAZING DRAWINGS DONE BY LYME SCHOOL 4<sup>th</sup> Grade STUDENTS  
THROUGH OUT THE TOWN REPORT.**

## **National & State Elected Officials**

### **United States Senators**

Senator Margaret Hassan, Democrat  
324 Hart Senate Office Building  
Washington, DC 20510  
202-224-3324  
<http://www.hassan.senate.gov>

Senator Jeanne Shaheen, Democrat  
506 Hart Senate Office Building  
Washington, DC 20510  
202-224-2841  
<http://shaheen.senate.gov/>

### **Representative in Congress - District 2**

Representative Ann McLane Kuster, Democrat  
2201 Rayburn HOB  
Washington, DC 20515  
202-225-5206  
<http://kuster.house.gov/>

## **State Elected Officials**

### **Governor**

Governor Chris Sununu, Republican  
State House  
107 North Main Street  
Concord, N.H. 03301  
603-271-2121  
<http://www.governor.nh.gov>

### **Executive Council - District 2**

Cinde Warmington, Democrat  
PO Box 2133  
Concord, New Hampshire 03301  
603-271-3632  
[Cinde.Warmington@nh.gov](mailto:Cinde.Warmington@nh.gov)

### **State Senator - District 5**

Senator Suzanne Prentiss (D – West Lebanon)  
Legislative Office Building Room 102-A  
33 State Street Concord NH 03301  
*Phone:* 603.381.9195  
[Suzanne.Prentiss@leg.state.nh.us](mailto:Suzanne.Prentiss@leg.state.nh.us)

### **State Representatives Grafton - District 12**

Representative Russell Muirhead (D)  
11 Lyme Road  
Hanover, N.H. 03755  
[Russell.Muirhead@leg.state.nh.us](mailto:Russell.Muirhead@leg.state.nh.us)  
603-277-9062

Representative Mary A. Hakken-Phillips (D)  
79 Lyme Road  
Hanover, N.H. 03755  
[Mary.HakkenPhillips@leg.state.nh.us](mailto:Mary.HakkenPhillips@leg.state.nh.us)

Representative Sharon Nordgren (D)  
23 Rope Ferry Road  
Hanover, NH 03755  
[sharon.nordgren@leg.state.nh.us](mailto:sharon.nordgren@leg.state.nh.us)  
603-643-5068

Representative James Michael Murphy (D)  
State House- House Member Mail  
107 North Main Street  
Concord, NH 03301  
[James.Murphy@leg.state.nh.us](mailto:James.Murphy@leg.state.nh.us)

## ABOUT LYME

**Origin:** The Town of Lyme is a rural community located in the upper Connecticut River Valley region of New Hampshire, rising from the Connecticut River bottom on the western border to the top of Smarts Mountain in the northeast corner at 3,238 feet. Lyme was chartered in 1761 with the first settlers arriving in 1764, and the first Town Meeting convening in 1769. Some think Lyme's name came from Old Lyme, Connecticut, which lies at the mouth of the Connecticut River, and others mention Lyme Regis, England. The spelling on the original 1761 charter of "Lime" has been attributed to an error by Governor Wentworth's Secretary. The population peaked in 1820 at about 1,824 when the hillsides were covered with sheep farms, and then fell to 830 in 1930. Today the population is estimated at 1711.

**Geography:** Lyme contains approximately 55 square miles of territory: 54.8 square miles of land and, 0.2 square miles of inland water. There are approximately 65 total miles of roads, of which 28 miles are paved and 38 are gravel roads. The town maintains 49 miles of these roads.



Fran Tullar recipient of the Boston Post Cane, picture provided by Delores Drew

*Fran Tullar was presented with the Boston Cane. In 1909 the Boston Post presented seven hundred gold headed canes of Gabon ebony to New England communities to be held by the oldest citizen and passed along to the next in line. The Boston Post advertised this in 1909 as an example of the vigor and longevity of New England men (and women).*

## **Town Meeting Rules of Procedure – Town of Lyme**

*Presented by Town Moderator Kevin Peterson. To be adopted at the beginning of Town Meeting 2024.*

### Speaking

- Practice respect and civility at all times. OK to disagree, not OK to be disagreeable or disrespectful.
- Before speaking, raise your hand and be recognized by the Moderator.
- Wait for a microphone to come to you. It's important that all can hear you.
- The first time you are recognized to speak, please state your name and where in town you live.
- Address all comments to the Moderator. If you are asking a question, you may follow-up or clarify.
- Moderator will recognize those who have not spoken to an issue before anyone who has spoken previously to that issue. Lyme residents only may speak, unless granted 'voice without vote.'
- Please add to previous comments, but do not just repeat what has been said before.
- If you wish to "Call the Question," you must raise your hand and be recognized first. If people who wish to speak to the issue have not yet spoken, they will be allowed to speak-Moderator's discretion.

### Motions

- We follow simplified rules of order.
- Motions must be moved and seconded, and the "mover" will have the first right to speak.
- All amendments must be given to the Town Clerk in writing (and readable!) before we vote.
- One motion/amendment at a time.
- Any amendments involving money must include a dollar amount.
- Reconsideration of previous vote – A Motion to Reconsider may be made at any time after a vote is taken on an article and must be made by someone who voted with the majority in the previous vote on the issue. A Motion to Reconsider requires only a simple majority. A motion to Restrict Reconsideration can be made at any time after a vote is taken, for any previous warrant article or articles. RSA 40:10

### Voting

- Only registered Lyme voters may vote. Honor system.
- For paper ballot voting, we will use the Yes/No voting cards – you should have received one when you arrived. If not, please check in at the ballot-clerk table to get yours.
- Any article may be voted by paper ballot if 5 registered voters who are present make a request in writing prior to the vote (RSA 40:4-a), or if 7 voters request it after a voice vote has occurred (RSA 40:4-b).

These rules may be altered by the assembled Town Meeting voters, by majority vote. If you believe the Moderator has erred in terms of procedure, you may request a point of order, and the meeting will decide. Again, a majority vote is required to overrule the Moderator. RSA 40:4, I

**TOWN OFFICERS,  
COMMITTEE AND BOARD MEMBERS**

**Budget Committee**

(Elected for a 3-year term)

William Malcolm	Term expires 2026
Vince Berk	Term expires 2026
Wilkes McClave III	Term expires 2025
Brian Spence	Term expires 2025
Richard Brown	Term expires 2025
Scott May	Term expires 2025
Hayes Greenway	Term expires 2025
Richard Jones - Chair	Term expires 2024
James Graham	Term expires 2024
Judith Brotman	Select Board Representative
Jennifer Boylston	School Board Representative

**Cemetery Trustees**

(Elected for a 3-year term)

Dina Cutting	Term expires 2026
Laurie Wadsworth	Term expires 2025
Michael Hinsley	Term expires 2024

**Connecticut River Joint Commissions – Upper Valley River Subcommittee**

(Appointed by the Select Board for an indefinite term)

William Malcolm, Lyme Representative	John Mudge, Lyme Representative
--------------------------------------	---------------------------------

**Conservation Commission**

Blake Allison, Chair/Secretary <i>pro-tem</i>	Term expires 2026
Matthew Stevens	Term expires 2026
David Lysy	Term expires 2025
Thomas Colgan	Term expires 2025
Margaret Sheehan	Term expires 2024
Russell Hirschler (alternate)	Term expires 2024
Lin Brown	Term expires 2024
Ann Barry Flood	Term expires 2024
Susan MacKenzie	Term expires 2024
Jill Kearney Niles (alternate)	Term expires 2024
Sara Zahendra (alternate)	Term expires 2024
Benjamin Kilham	Select Board Representative

**Energy Committee**

(Appointed by the Select Board for a 3-year term)

James Nourse, Chair	Term expires 2026
Michael Novello	Term expires 2026
Matthew Brown	Term expires 2026
Richard Trefren	Term expires 2026
Mark Bolinger, Secretary	Term expires 2025
David Kahn	Select Board Representative

## Fast Squad (Volunteers)

Andy Miller, President & Captain

**Federal Emergency Management Agency Plan**  
(Appointed by the Select Board for a 3-year term)

Michael Hinsley, Emergency Management Director

Appointed until replaced

**Fire Department**  
(Appointed by the Select Board for a 5-year term)

Aaron Rich, Chief

Term expires 2027

**Forest Fire Wardens**  
(Recommended by the Warden, approved by the Select Board, appointed by the State)

Ernst Kling *	Warden
Charles Ragan *	Deputy Warden
Alfred Balch	Deputy Warden
Michael Mundy	Deputy Warden
Scott Thompson	Deputy Warden
Henry Stokes	Deputy Warden
Douglas Vogt	Deputy Warden
Kevin LaHaye	Deputy Warden
Jesse Cutting	Deputy Warden
Dan Breton	Deputy Warden
Joe Supp	Deputy Warden

*\*Only these Wardens are authorized to issue burn permits.*

**Health Officers**  
(Recommended by the Select Board, approved & appointed by the State)

Michael Hinsley, Health Officer  
Jeff Hanissian, Deputy Health Officer

**Heritage Commission**  
(Appointed by the Select Board for a 3-year term)

Laurie Wadsworth  
Judith Russell  
Timothy Cook  
Benjamin Kilham

Term expires 2025

Term expires 2025

Term expires 2024

Select Board Representative

### **Inspectors of Election**

(Appointed by the Select Board for a 2-year term)

Anne Baird	Term expires 2025
Audrey Brown	Term expires 2025
Simon Carr	Term expires 2025
Emily Cooke	Term expires 2025
Nadia Gorman	Term expires 2025
Marya Klee	Term expires 2025
Paul Klee	Term expires 2025
Kathleen McGowan	Term expires 2025
James Nourse	Term expires 2025
Rebecca Lovejoy	Term expires 2025
Kristin Pekala	Term expires 2025
Hebe Quinton	Term expires 2025
Jennifer Schiffman	Term expires 2025
Sarah Shipton	Term expires 2025
Christine Taylor	Term expires 2025
Thomas Toner	Term expires 2025
Joanna Jaspersohn	Term expires 2025

### **Moderator**

(Elected for 2-year term)

Kevin Peterson	Term expires 2024
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### **Library Trustees**

(Elected for a 3-year term)

Courtney Wise	Term expires 2026
Alex Nunez	Term expires 2026
Erin O'Donnell	Term expires 2026
Meg Lysy	Term expires 2025
Kim Werner	Term expires 2025
Melanie Isett	Term expires 2025
Deborah Robinson	Term expires 2024
Brigette Cameron	Term expires 2024
Judith Russell	Library Director

### **Overseer of Public Welfare**

(Elected for a 1-year term)

Nancy Elizabeth Grandine	Term expires 2023
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### **Planning Board**

(Elected for a 3-year term, Alternates are appointed)

Timothy Cook, Vice Chair	Term expires 2026
Nathaniel Niles (alternate)	Term expires 2026
Richard Brown (alternate)	Term expires 2025
Hebe Quinton (alternate)	Term expires 2025
Vicki Smith	Term expires 2025
Richard Menge	Term expires 2025
John Stadler, Chair	Term expires 2024
David Kahn	Select Board Representative

**Police Department**

Shaun O’Keefe  
Anthony Casale

Chief  
Sergeant

**Recreation Commission**

(Appointed by the Select Board for a 3-year term)

Luke Prince  
Dina Cutting, Chair  
Chris Pratt  
Curtis Shepard  
Judith Brotman  
Stephen Small

Term expires 2026  
Term expires 2025  
Term expires 2025  
Term expires 2024  
Select Board Representative  
Recreation Director

**Road Agent**

(Appointed for a 1-year term)

Scott Bailey

Term expires 2023

**Select Board**

(Elected for a 3-year term)

Judith Lee Shelnutt Brotman, Chair  
Benjamin Kilham  
David Kahn

Term expires 2026  
Term expires 2025  
Term expires 2024

**Supervisors of the Checklist**

(Elected for a 6-year term)

Sue MacKenzie  
Michelle Whitcomb  
John Mudge- Chair

Term expires 2028  
Term expires 2026  
Term expires 2024

**Town Clerk**

(Elected for a 3-year term)

Patricia Jenks

Term expires 2024

**Town Treasurer**

(Elected for 3-year term)

Mary Lou Robinson

Term expires 2025

**Tax Collector**

(Elected for a 3-year term)

Marci O’Keefe

Term expires 2025



**Trustees of the Trust Funds**

(Elected for a 3-year term)

Stephen Castellani  
Richard Brown  
John Biglow

Term expires 2026  
Term expires 2025  
Term expires 2024

**Upper Valley Lake Sunapee Regional Planning Commission**

(Appointed by the Select Board for a 4-year term)

William Malcolm

Term expires 2024

**Zoning Board of Adjustment**

(Appointed by the Select Board and Planning Board for a 3-year term)

Helena Witte  
William Malcolm  
Zoe Washburn

Term expires 2025  
Term expires 2025  
Term expires 2025



**2023 Lyme Citizens of the Year  
Aaron Rich and Michael Mundy**

*In 1999, a gift from Rachel Miller created the Lyme Citizen of the Year award, to be bestowed on someone who has provided outstanding service to the Town of Lyme. This award honors those who have had an impact in our town in a variety of ways. It is not a rite of passage, one that is given each year to the next person in line. Rather, it is an award that is earned by members of our town who give their time in government, organizations, and service, working in a multitude of ways to make Lyme the engaging, dynamic, and caring community that it is. These ordinary people doing extraordinary work not only make this town thrive, they also inspire others through their dedication and often quiet service.*

# **TOWN OF LYME, NEW HAMPSHIRE**

**TOWN MEETING— March 14, 2023**

**POSTPONED to 3-21-2023**

## **Minutes**

This Town Meeting Business Meeting was rescheduled from March 14, 2023 to March 21, 2023 due to weather-related circumstances, pursuant to RSA 40:4-I. The State of New Hampshire issued a winter weather warning for March 14, 2023 and at a meeting of election officials held on March 13, 2023, the decision was made to postpone both the Business Meeting and Official Ballot Voting for public safety. Voting by Official Ballot to be held on Tuesday March 28, 2023, pursuant to RSA 669:1-V.(a).

The Business Meeting was convened at 6:00 PM in the Lyme School Gymnasium/Community Room for discussion and vote on Articles 3 through 18. More than 200 people were in attendance.

Moderator Kevin Peterson opened the meeting with a message of appreciation to the election team and public officials. Attendees who had been or are currently in the Armed Forces were recognized. The presentation of the colors and Pledge of Allegiance were led by the Lyme Girl Scouts.

Moderator Peterson introduced recognition of important elements of Lyme's past, present and future. Honoring the Past, Patty Jenks read the names of Lyme's people who had passed away in 2022. Celebrating the Present, Cindy Swart was recognized with appreciation for her many years serving as an Inspector of Elections (Ballot Clerk). Mrs. Frances Tullar celebrated her 100<sup>th</sup> birthday on what should have been the meeting held March 14. Although not able to be present at this meeting, she was recognized and received a round of applause. Daria Killebrew, from the Lyme Foundation, presented Citizen of the Year Awards to Mike Mundy and Aaron Rich. Welcoming the Future, Judy Russell read the names of babies born to or adopted by Lyme families in 2022.

Moderator Kevin Peterson made announcements relevant to the meeting procedures including asking for approval of Voice Without Vote for Town Assessor Todd Haywood and Attorney Naomi Butterfield. Voice Without Vote was voted in the Affirmative by Voice Vote.

Moderator also asked for a motion to accept the "Rules of Procedure" as outlined in the Town Report.

Simon Carr MADE the MOTION to accept the "Rules of Procedure".

Jan Williams SECONDED the MOTION.

Motion was VOTED IN THE AFFIRMATIVE by VOICE VOTE.

Articles 1 and 2 will be voted by Official Paper Ballot on March 28, 2023, as specified by New Hampshire statute when a Town Meeting is postponed.

### ***ELECTION OF OFFICIALS***

**ARTICLE 1.** To vote by non-partisan ballot for the following Town Officials:

Budget Committee-2 positions for a 3-year term

Bill Malcolm

Vince Berk

Budget Committee-2 positions for a 2-year term

Scott May

Hayes Greenway

Cemetery Commission-1 position for a 3-year term

John Biglow

Library Trustees-3 positions for a 3-year term

Alex Nunez

Erin O'Donnell

Courtney Wise

Library Trustee-1 position for a 1-year term

Bridgette Cameron

Overseer of Public Welfare-1 position for a 1-year term

Nancy Elizabeth Grandine

Planning Board-1 position for a 3-year term  
 Planning Board-1 position for a 2-year term  
 Select Board-1 position for a 3-year term  
 Trustee of the Trust Funds-1 position for a 3-year term  
 Supervisor of the Checklist-1 position for a 1-year term

Tim Cook  
 Richard Menge  
 Judith Lee Shelnuttt Brotman  
 Stephen Castellani  
 John Mudge

#### **ZONING AMENDMENT**

**ARTICLE 2.** Are you in favor of the adoption of changes to the Lyme Floodplain Development Ordinance as proposed by NH Office of Planning and Development and recommended by the Lyme Planning Board. This update is provided by State and Federal authorities and makes certain language more accurate and current.

EXPLANATION OF ARTICLE 2 MAY BE FOUND STARTING ON PAGE 26 OF THE 2022 TOWN REPORT

YES 365 NO 22

#### **TOWN OPERATING BUDGET**

**ARTICLE 3.** Dick Jones **MADE THE MOTION** that the Town vote to raise and appropriate the sum of two million seven hundred fifty-nine thousand nine hundred ninety-seven dollars (\$2,759,997) which represents the operating budget as recommended by the Budget Committee. Said sum does not include appropriations contained in any other warrant articles.

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**SECONDED** by Judy Brotman

There was no discussion.

**ARTICLE 3** was **VOTED IN THE AFFIRMATIVE** by **VOICE VOTE**.

#### **TO CAPITAL RESERVE FUNDS AND TRUST FUNDS**

**ARTICLE 4.** Judy Brotman **MADE THE MOTION** that the Town vote to raise and appropriate three hundred ninety thousand dollars (\$390,000) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

#### **Capital Reserve Funds:**

Bridge Capital Reserve Fund	\$50,000
Vehicle Capital Reserve Fund	\$200,000
Heavy Equipment Capital Reserve Fund	\$10,000
Property Reappraisal Capital Reserve Fund	\$10,000
Class V Roads Rehab Capital Reserve Fund	\$10,000
Public Works Facility Capital Reserve Fund	\$50,000
Computer System Upgrade Capital Reserve Fund	\$5,000
Town Buildings Major Maintenance and Repair Fund	\$5,000
Fire Fighting Safety Equipment Capital Reserve Fund	\$20,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>

Capital Reserve Funds Subtotal: \$365,000

#### **Expendable Trust Funds:**

Town Poor Expendable Trust Fund	\$20,000
Annual Leave Trust Fund	<u>\$5,000</u>

Expendable Trust Funds total: \$25,000

Capital Reserve Funds and Expendable Trust Funds Total: \$390,000

These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (To be raised by taxation.)

**SECONDED** by Jennifer Cooke

There was no discussion.

**ARTICLE 4** was **VOTED IN THE AFFIRMATIVE** by **VOICE VOTE**.

***STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION***

**ARTICLE 5.** Dick Jones **MADE THE MOTION** that the Town vote to raise and appropriate the sum of ninety-five thousand dollars (\$95,000) for the purpose of maintenance, construction and reconstruction of Class IV & V highways with \$95,000 anticipated to come from the State of New Hampshire Block Grant. Said sum does not include appropriations contained in any other warrant articles. (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**SECONDED** by Marya Klee

There was no discussion.

**ARTICLE 5** was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**

***WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL RESERVE FUND***

**ARTICLE 6.** Aaron Rich **MADE THE MOTION** that the Town vote to raise and appropriate the sum of eighty-one thousand seven hundred seventeen dollars (\$81,717) for the annual payment on the Fire Station, the purchase of which was authorized in 2020; and further to authorize the withdrawal of this amount from the Public Works Facility Capital Reserve Fund.

This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**SECONDED** by Steve Campbell

Aaron thanked the Town for the new and improved Fire Station. The question was asked why this was not part of the operating budget. Select Board Chair, Judy Brotman responded that as a capital expense, it required a specific warrant article.

No further discussion.

**ARTICLE 6** was **VOTED** in the **AFFIRMATIVE** by **VOICE VOTE**.

***WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND***

**ARTICLE 7.** Aaron Rich **MADE THE MOTION** that the Town vote to raise and appropriate the sum of eighty-two thousand two hundred fifty-two dollars (\$82,252) for the annual payment on the Fire Truck, the purchase of which was authorized in 2019; and further to authorize the withdrawal of this amount from the Vehicle Capital Reserve Fund. The purchase agreement does not contain an escape clause.

This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**SECONDED** by Leigh Prince

There was no discussion.

**Article 7** was **VOTED IN THE AFFIRMATIVE** by **VOICE VOTE**.

***WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND***

**ARTICLE 8.** Ben Kilham **MADE THE MOTION** that the Town vote to raise and appropriate the sum of two hundred forty-three thousand seven hundred dollars (\$243,700) for the purchase of a highway truck and to fund this appropriation by authorizing the withdrawal of such funds from the Vehicle Capital Reserve Fund. This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**SECONDED by John Mudge**

Road Agent Scott Bailey explained the specifications of the vehicle and reasoning behind the recommendation. There was discussion concerning the merits of a 10-wheel vehicle vs. the 6-wheel vehicle being recommended.

**ARTICLE 8 was VOTED in the AFFIRMATIVE by VOICE VOTE.**

***WITHDRAWAL FROM CLASS V ROADS CAPITAL RESERVE FUND***

**ARTICLE 9.** Ben Kilham **MADE THE MOTION** that the Town vote to raise and appropriate the sum of two hundred forty thousand dollars (\$240,000) to fund the completion of the Goose Pond Road project and to authorize the withdrawal of such funds from the Class V Roads Capital Reserve Fund for this purpose.

This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**SECONDED by James Graham**

Road Agent Scott Bailey explained the planned scope of work to be done, including clarification that Goose Pond Road would be paved beginning at the Hewes Hill area to the Hanover Town Line. The Town Highway crew would be doing most of the work. The total amount anticipated to be spent, including Block Grant monies is \$553,394.00.

There was no further discussion.

**ARTICLE 9 was VOTED IN THE AFFIRMATIVE by VOICE VOTE.**

***WITHDRAWAL FROM FIRE FIGHTING SAFETY EQUIPMENT PURCHASING AND  
MAINTENANCE TRUST FUND***

**ARTICLE 10.** Dan Breton **MADE THE MOTION** that the Town vote to raise and appropriate the sum of thirty-eight thousand two hundred and fifty dollars (\$38,250) to fund the purchase of firefighting gear and equipment and to authorize the withdrawal of such funds from the Fire Fighting Safety Equipment Purchasing and Maintenance Trust Fund for this purpose. These appropriations are not included in the total town operating budget warrant article as approved by the Budget Committee (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**SECONDED by Dani Ligett**

There was no discussion.

**ARTICLE 10 was VOTED IN THE AFFIRMATIVE by VOICE VOTE.**

***INDEPENDENCE DAY CELEBRATION SPECIAL REVENUE FUND***

**ARTICLE 11.** Brian Rich **MADE THE MOTION** that the Town vote to raise and appropriate the sum of six thousand nine hundred eighty-three dollars (\$6,983) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting. This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**SECONDED by Jo Steele**

There was no discussion.

**ARTICLE 11 was VOTED IN THE AFFIRMATIVE by VOICE VOTE.**

***MILFOIL TREATMENT FOR POST POND***

**ARTICLE 12. Sue MacKenzie MADE THE MOTION** that the Town vote to raise and appropriate the sum of twenty-five thousand dollars nine hundred sixty dollars (\$25,960) for milfoil treatment of Post Pond, with twelve thousand nine hundred and eighty dollars (\$12,980) to be funded through a grant from the New Hampshire Department of Environmental Services; and the balance of twelve thousand nine hundred and eighty dollars (\$12,980) to come from the Unassigned Fund Balance. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2027, whichever is sooner.

This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**SECONDED by John Mudge**

Sue MacKenzie spoke about related issues and commented about an outstanding group of volunteers helping to manage this plan.

**ARTICLE 12 was VOTED IN THE AFFIRMATIVE by VOICE VOTE.**

***WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND DONATIONS FUND***

**ARTICLE 13. Laurie Wadsworth MADE THE MOTION** that the Town vote to raise and appropriate the sum of fifteen thousand nine hundred ninety-one dollars (\$15,991) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) (No amount to be raised by taxation.)

**SECONDED by Meg Lysy**

There was no discussion.

**ARTICLE 13 was VOTED IN THE AFFIRMATIVE by VOICE VOTE.**

***APPOINT AGENTS TO FIRE FIGHTING SAFETY EQUIPMENT PURCHASING AND MAINTENANCE TRUST FUND***

**ARTICLE 14. Shaun O'Keefe MADE THE MOTION** that the town vote to appoint the Select Board as the agent to expend from the Fire Fighting Safety Equipment Purchasing and Maintenance Trust Fund previously established in 2002, provided that the Select Board may only expend from the Fund upon the written request of the Fire Chief. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0).

**SECONDED by Nate LeMay**

**ARTICLE 14 was VOTED IN THE AFFIRMATIVE by VOICE VOTE.**

***READOPT THE ALL VETERANS TAX CREDIT***

**ARTICLE 15. Shaun O'Keefe MADE THE MOTION** that the town READOPT the ALL VETERANS TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential



property which shall be equal to the same amount as the standard or optional veterans tax credit voted by the town under RSA 72:28 (Majority vote required.) (Recommended by the Select Board by a vote of 3-0)

**SECONDED by Scott Thompson**

Shaun O'Keefe offered a short explanation of what this Article will allow.

**ARTICLE 15 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

Moderator Peterson pointed out an error in the Town Report, page 25 of the Town section. Article 16 is repeated numerically under reports of Agents, Auditors & Committees, which should be Article 17. There is only one Article 16.

***PETITIONED WARRANT ARTICLE***

**ARTICLE 16:** Hebe Quinton **MADE THE MOTION** that the Town require the Select Board to perform a "Full Statistical Revaluation" for the tax year 2024 to update appraised property values to more accurately reflect current market (ad Valorem) values and establish a new base year pursuant to RSA 75:1 Rev 601.02; and further to withdraw the sum of fifty-five thousand dollars (\$55,000.00) from the Property Reappraisal Capital Reserve Fund for this purpose.

(Not recommended by the Select Board by a vote of 3-0) (Not recommended by the Budget Committee by a vote of 4-3-2)

**SECONDED by Jennifer Boylston**

Hebe Quinton presented a short Power Point explanation of the rationale behind Article 16.

There was a lengthy discussion involving several of those presenting the petitioned warrant article, Todd Haywood the current Town Assessor, Naomi Butterfield, Town Attorney, members of the Select Board and other attendees with questions and comments concerning the issue.

After about an hour and 15 minutes of discussion, **Kathy Larson CALLED THE QUESTION.**

Moderator Peterson called for a voice vote, which was inconclusive. Moderator Peterson moved to a paper ballot for vote on Article 16.

**ARTICLE 16 was VOTED IN THE NEGATIVE BY PAPER BALLOT.**

**YES 80      NO 145**

***REPORTS OF AGENTS, AUDITORS & COMMITTEES***

**ARTICLE 17.** Moderator Peterson asked to hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto. (Majority vote required.)

James Graham introduced himself as the Chair Person of the newly formed Lyme Electric Aggregation Committee (LEAC). This committee offers opportunities toward community power options. He invited people to contact him with questions. Information on this initiative is posted on the Town's web page.

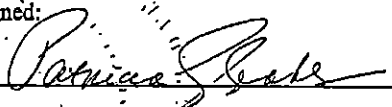
Moderator Peterson offered a reminder to attendees that the Lyme School Gymnasium/Community Room was built with both public and private funding for the express use of the community. It houses the emergency shelter if needed, all elections are held there and of course, school functions.

***OTHER BUSINESS***

**ARTICLE 18.** To transact any other business that may be legally brought before this Town Meeting. There being none, Moderator Peterson offered appreciation to all attendees and adjourned this meeting at 8:15 PM.



Signed:

  
\_\_\_\_\_, Town Clerk 3-22-2023



**WARRANT FOR THE ANNUAL TOWN MEETING  
STATE OF NEW HAMPSHIRE**

**GRAFTON, SS**

**TOWN OF LYME**

To the inhabitants of the Town of Lyme, New Hampshire, who are qualified to vote in Town affairs:

You are hereby notified that the official polls of the Town of Lyme, New Hampshire, will be held at the Lyme Community room/Gymnasium in the Lyme School on Tuesday, March 12<sup>th</sup>, 2024, at 9:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Article 1 on Tuesday, March 12<sup>th</sup>, 2024, at **7:00 AM and will close at 7:00 PM**, unless the Town votes to keep the polls open to a later hour.

**ELECTION OF OFFICIALS**

**ARTICLE 1.** To vote by non-partisan ballot for the following Town Officials:

Budget Committee-2 Committee members  
Cemetery Trustee-1 Trustee  
Library Trustees-3 Trustees  
Overseer of Public Welfare-1 Overseer  
Planning Board-1 Member  
Select Board- 1 Member  
Supervisor of Checklist-1 Supervisor  
Town Clerk-1 Clerk  
Town Moderator-1 Moderator  
Trustee of Trust Funds-1 Trustee

**ZONING ARTICLES**

**ARTICLE 2.** Solar Energy Systems Zoning Amendment-Add the following definitions to Article II:

**SOLAR ENERGY SYSTEM (SES)** - A structure composed of multiple components that relies upon sunshine as an energy source and is capable of collecting, distributing, and/or storing energy. A Solar Energy System may be a:

- a) Roof-mounted Solar Energy System - A Solar Energy System that is attached to the roof of a building. It is not a separate structure.
- b) Tracking Solar Energy System - A Solar Energy System that is ground-mounted and moves to track the motion of the sun.
- c) Fixed Solar Energy System - A Solar Energy System that is fixed to the ground and does not have tracking capabilities.

Solar energy systems may be further defined by size as follows:

- a) Small Solar Energy System - A Solar Energy System that is either roof-mounted or ground-mounted with a cumulative footprint of 2,000 square feet or less. This footprint area is measured by totaling the land area occupied by all of the components of the solar energy system including, but not limited to mounting equipment, panels and ancillary parts of the system. The horizontal area of the panels will be used to measure the area of a Small Solar

Energy System. The area of the footprint of a pedestal for a tracking system or racks for a fixed system shall be excluded from this area calculation.

- b) Medium Solar Energy System - A Solar Energy System that is ground-mounted with a cumulative footprint larger than 2,000 square feet but occupying no more than 43,560 square feet. This footprint area is measured by totaling the land area occupied by all of the components of the solar energy system including, but not limited to mounting equipment, panels and ancillary parts of the system. In addition, the footprint also includes the land area in between components of the system.
- c) Large Solar Energy System - A Solar Energy System that is ground-mounted with a cumulative footprint larger than 1 acre up to a maximum of 7 acres. This footprint area is measured by totaling the land area occupied by all of the components of the solar energy system including, but not limited to mounting equipment, panels and ancillary parts of the system. In addition, the footprint also includes the land area in between components of the system.

For the calculation of size of a Solar Energy System, the measurement of cumulative footprint does not include fences and equipment housed in a pre-existing structure or access roads not within the system boundaries.

**GROUP NET METERED SYSTEM** - A Solar Energy System that supplies energy or energy credits to the host lot and/or a lot or lots other than the one on which the system is located.

**Add to section 4.42:**

D. Solar Energy Systems (see Article XIV)

**Add a new Article XIV – Solar Energy Systems:**

#### **Article XIV SOLAR ENERGY SYSTEMS**

**14.10 Purposes.** The purposes of this article are to:

- a) Encourage the use of Solar Energy Systems and group net metering opportunities;
- b) Define the authority of the Town of Lyme to regulate Solar Energy Systems;
- c) Provide standards and requirements for the operation, siting, design, appearance, construction, modification, and removal of Solar Energy System;
- d) Protect the historical, cultural, natural, and aesthetic resources of the Town of Lyme and property values therein by minimizing the adverse impacts of Solar Energy System; and
- e) Locate Solar Energy System in a manner which promotes the safety, health, welfare, and quality of life of the residents of the Town of Lyme and those who visit.

**14.20 Small Solar Energy Systems.** Small Solar Energy Systems are allowed as an accessory use in all districts if they meet the following conditions:

- a) if a roof-mounted Solar Energy System modifies the building footprint or height of the structure on which it is mounted, the resulting structure must conform to the dimensional controls of the Lyme Zoning Ordinance;
- b) the highest point of any part of a ground-mounted Solar Energy System shall be no more than 21 feet measured vertically from the ground;
- c) a ground-mounted Solar Energy System in the Lyme Common District or the Lyme Center District shall not be located in the area between the public road and any side of the building facing a public road; and

- d) the combined structures on the lot must conform with the footprint and lot coverage standards for the district in which it is located.

**14.30 Medium Solar Energy Systems.** Medium Solar Energy Systems may be principal or accessory uses in the Rural, Commercial or Skiway Zoning Districts, and shall require a Site Plan Review and a Conditional Use Permit.

**14.40 Large Solar Energy Systems.** Large Solar Energy Systems may be principal or accessory uses in the Large Solar Energy District (See 14.50b) or the Skiway District, and shall require a Site Plan Review and a Conditional Use Permit.

**14.50 Requirements for a Conditional Use Permit.** Medium and Large Solar Energy Systems require a Conditional Use Permit which may be granted if the following criteria are met:

- a) Medium Solar Energy Systems are not permitted in any location that requires upgraded utilities on a designated Scenic Road.
- b) Large Solar Energy Systems are only allowed in the Skiway District or the Large Solar Energy District which comprises the area along Rt.10, bounded on the north by the Lyme Common Zoning District and to the south by the border with Hanover. Large Solar Energy Systems must be located within 1900 feet of the Route 10 right of way as measured from the edges of Rt.10 on either side.
- c) Medium and Large Solar Energy Systems may be allowed only if at least 60% of the power generated by each Solar Energy System will be supplied, per contractual arrangement, to properties in Lyme.
- d) Solar Energy Systems shall be sited in a visually unobtrusive manner as viewed from nearby properties and public right of ways.
- e) Solar Energy Systems larger than 7 acres are not allowed.
- f) Medium and Large Solar Energy Systems shall be located a minimum setback distance of fifty feet from all exterior property lines and existing public rights of way.
- g) A Large Solar Energy System may not be located on a site which has an area of over an acre that has been clear cut within the last 5 years prior to submission of a complete Site Plan Review.
- h) All proposed power and communication lines (both on-site and off-site) serving a Ground-mounted Solar Energy System shall be buried underground up to the point of interconnection with grid components, unless the owner/operator is able to demonstrate the presence of technical or physical constraints (e.g. shallow bedrock, water courses, etc.) that may interfere with the ability to bury lines in certain areas.
- i) The Planning Board may impose conditions on any Solar Energy System project subject to Conditional Use review to the extent the Board concludes such conditions are desirable to minimize any adverse effect of the proposed use on adjoining properties, and to preserve the intent of the purposes of the Zoning Ordinance as set forth in section 1.20.

**14.60 Submission Requirements for a Conditional Use Permit.**

- a) Applications for Conditional Use Permits shall be the same as that used for Site Plan review, except that submission of plans for traffic impact, parking, septic system may be waived by the Planning Board.
- b) The Applicant shall supply manufacturer's specifications for all proposed equipment.
- c) The Applicant shall supply a statement detailing potential glare onto abutting properties and nearby roadways estimating the interaction of sun to panel angle, time of year and visibility locations.
- d) The Applicant shall supply estimates of any equipment noise on the site based on equipment specification materials. If after installation, the Planning Board determines that noise from the Solar Energy System is a nuisance, the Applicant may be required to implement sound mitigation features to address the nuisance.
- e) All Large Solar Energy Systems and associated equipment must be removed once the system has been out of use for 12 consecutive months. The Applicant shall submit a decommissioning plan to the Planning Board as part of the application for a Conditional Use Permit. This plan shall include provisions for the removal of all structures, foundations and electrical transmission components, including all below grade components, and the restoration of soil and vegetation within eighteen months of the system being out of use.
- f) The Planning Board may require that the owner or operator post a bond, letter of credit, escrow account or some other surety for the decommissioning.

Amend Table 4.1 to include the Solar Energy Systems District.

	Lyme Center	Lyme Common	Commercial District	Rural District	East Lyme	Skiway	Mountain & Forest	Holt's Ledge	Solar Energy Systems District
<b>AGRICULTURE</b>									
Agriculture	Y	Y	Y	Y	Y	Y	Y	Y	N/A
Agritourism	SPR	SPR	SPR	SPR	SPR	SPR	SPR	SPR	N/A
Forestry	Y	Y	Y	Y	Y	Y	Y	Y	N/A
<b>RESIDENTIAL</b>									
Single Dwelling	Y	Y	Y	Y	Y	N	Y	Y	N/A
Multi-Dwelling Conversion	SPR	SPR	SPR	SPR	N	N	N	N	N/A
Affordable Housing			SEE ARTICLE XI						N/A
Lot Size Averaging	Y	Y	Y	Y	Y	N	Y	Y	N/A
Senior Housing	N	SPR	N	N	N	N	N	N	N/A
<b>INSTITUTIONAL</b>									
Government Use	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR	N/A
Institution	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR	N/A
<b>BUSINESS</b>									
Clinic	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR	N/A
Cottage Industry	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR	N/A
Day Care	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR	N/A
Excavation	N	N	Y	Y	Y	Y	Y	N	N/A
Home Occupation	Y	Y	Y	Y	Y	N	Y	Y	N/A
Light Manufacturing or Processing	N	N	SPR	N	N	N	N	N	N/A
Lodging Accommodations	SPR	SPR	SPR	SPR	N	N	N	N	N/A
Office Building, New	N	N	SPR	N	N	N	N	N	N/A
Office/Studio/Restaurant Conversion	SPR	SPR	SPR	SPR	SPR	N	SPR	N	N/A
Outdoor Recreation Activities	Y	Y	Y	Y	Y	Y	Y	Y	N/A

Planned Development	N	SPR	SPR	N	N	N	N	N	N/A
Restaurant	N	N	SPR	N	N	N	N	N	N/A

Retail Use	SPR	SPR	SPR	N <sup>1</sup>	N <sup>1</sup>	N <sup>1</sup>	N <sup>1</sup>	N	N/A
Sawmill	N	N	N	SPR	SPR	SPR	SPR	SPR	N/A
Service Use	SPR	SPR	SPR	N	N	N	N	N	N/A
Skiing Facilities	N	N	N	N	SPR	SPR	N	SPR	N/A
<b>Solar Energy Systems</b>									
Small Solar Energy Systems	Y	Y	Y	Y	Y	Y	Y	Y	Y
Medium Solar Energy Systems	N	N	SD	SD	N	SPR/CU	N	N	SPR/CU
Large Solar Energy Systems	N	N	SD	SD	N	SPR/CU	N	N	SPR/CU

- Y** - Use permitted by right, provided that all other requirements of Federal, State, and Town laws, rules, ordinances, and regulations have been met. A permit is not required for agricultural, forestry, or home occupation uses.
- SPR** - Use permitted by Site Plan Review provided that all other requirements of Federal, State, and Town laws, rules, ordinance, and regulations have been met and approval has been granted by the Planning Board.
- N** - Use not permitted.
- SD** - Allowable within the Solar Energy System District with Site Plan Review and Conditional Use Permit.
- N/A** - Not applicable to this district see underlying Zoning District.
- CU** - Conditional Use Permit Required.

### ***TOWN OPERATING BUDGET***

**ARTICLE 3.** To see if the Town will vote to raise and appropriate the sum of two million eight hundred twenty one thousand four hundred ninety four dollars **(\$2,821,494)** which represents the operating budget as recommended by the Budget Committee.

Said sum does not include appropriations contained in any other warrant articles.

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (To be raised by taxation.)

### ***TO CAPITAL RESERVE FUNDS AND TRUST FUNDS***

**ARTICLE 4.** To see if the Town will vote to raise and appropriate four hundred ten thousand dollars **(\$410,000)** to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

#### **Capital Reserve Funds:**

Vehicle Capital Reserve Fund	\$250,000
Heavy Equipment Capital Reserve Fund	\$30,000
Property Reappraisal Capital Reserve Fund	\$5,000
Class V Roads Rehab Capital Reserve Fund	\$5,000
Public Works Facility Capital Reserve Fund	\$80,000
Computer System Upgrade Capital Reserve Fund	\$5,000
Fire Fighting Safety Equipment Capital Reserve Fund	\$20,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$400,000</b>

#### **Expendable Trust Funds:**

Town Poor Expendable Trust Fund	<u>\$10,000</u>
<b>Expendable Trust Funds total:</b>	<b>\$10,000</b>

<b>Capital Reserve Funds and Expendable Trust Funds</b>	<b>Total:</b>	<b>\$410,000</b>
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These appropriations are **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (To be raised by taxation.)

#### ***REPAIRS TO THE EDGELL BRIDGE***

**ARTICLE 5.** To see if the town will vote to raise and appropriate the sum of six hundred ninety thousand dollars (**\$690,000**) for the purpose of repairing the Edgell Bridge and to fund this appropriation as follows: the withdrawal of **\$250,000** from the Bridge Capital Reserve Fund, **\$188,589** from the unexpended fund balance (which represents \$100,000 in donations received to date as well as \$88,589 in state bridge grant funds); **\$190,000** from taxation, and the balance of **\$61,411** to be raised by additional donations. Should donations above that amount be received, they will be used to lower the amount raised from taxation. (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (Some funds to be raised by taxation.)

#### ***STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION***

**ARTICLE 6.** To see if the Town will vote to raise and appropriate the sum of ninety-five thousand dollars (**\$95,000**) for the purpose of maintenance, construction and reconstruction of Class IV & V highways with \$95,000 anticipated to come from the State of New Hampshire Block Grant. Said sum does **not** include appropriations contained in any other warrant articles. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

#### ***WITHDRAWAL FROM THE PUBLIC WORKS FACILITY CAPITAL RESERVE FUND***

**ARTICLE 7.** To see if the Town will vote to raise and appropriate the sum of eighty one thousand seven hundred seventeen dollars (**\$81,717**) for the annual payment on the Fire Station, the purchase of which was authorized in 2020; and further to authorize the withdrawal of this amount from the Public Works Facility Capital Reserve Fund.

This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

#### ***WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND***

**ARTICLE 8.** To see if the Town will vote to raise and appropriate the sum of eighty two thousand two hundred fifty two dollars (**\$82,252**) for the annual payment on the Fire Truck, the purchase of which was authorized in 2019; and further to authorize the withdrawal of this amount from the Vehicle Capital Reserve Fund. The purchase agreement does not contain an escape clause.

This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

#### ***WITHDRAWAL FROM HEAVY EQUIPMENT CAPITAL RESERVE FUND***

**ARTICLE 9.** To see if the Town will vote to raise and appropriate the sum of one hundred forty four thousand dollars (**\$144,000**) for the purchase of a backhoe as a highway work vehicle and to fund this appropriation by authorizing the withdrawal of such funds from the Heavy Equipment Capital Reserve Fund. This appropriation is **not** included in the total town operating budget warrant article as approved



by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

***DISCONTINUE A CLASS VI SECTION BETWEEN SHOESTRAP ROAD AND MAPLE LANE***

**ARTICLE 10.** To see if the town will vote, pursuant to RSA 231:43, to completely discontinue the section of Shoestrap Road that was made subject to gates and bars in 2007, specifically, a small portion of Shoestrap Road of approximately one thousand four hundred fifteen feet (1,415') in length (located approximately one thousand three hundred forty-five feet (1,345') east of River Road to three thousand, one hundred sixty-five feet (3,165') west of Dartmouth College Highway). If passed, the public will no longer have any rights to use the road for any purposes, however, no owner of land shall, without the owner's written consent, be deprived of access over such highway, at such owner's own risk. (Majority vote required.) (No amount to be raised by taxation.)

***RECLASSIFY THE CLASS VI SECTION OF SHOESTRAP ROAD  
AND CHANGE THIS TO A CLASS A TRAIL***

**ARTICLE 11.** To see if the Town will vote to reclassify the Class VI section of Shoestrap Road to a Class A Trail in accordance with RSA 231-A:1 (I.) (Majority vote required.) (No amount to be raised by taxation.)

*A Class A Trail is a full public right of way subject to public trail use restrictions. It may not be used for vehicular access to any new building, but it may be used by abutting landowners to provide access for agriculture and forestry and to any building existing prior to its designation as a Class A trail. The municipality shall bear no responsibility for maintaining the trail for such uses.*

Should Article 10 pass, this article shall be null and void.

***REMOVE MATERIAL FROM PROPERTY***

**ARTICLE 12.** To see if the town will raise and appropriate the sum of one hundred fifty thousand dollars of **(\$150,000)** to remove the materials stored on the properties located at 116 Dorchester Road and 172 Goose Pond Road, that the Grafton County Superior Court by its order dated November 25<sup>th</sup>, 2015, has authorized the Town to remove, and to cover any legal or other related costs associated with such action. (Recommended by the Select Board by a vote of 2-0-1.) (Recommended by the Budget Committee by a vote of 8-0-1.) (Majority vote required.) (To be raised by taxation.)

***INDEPENDENCE DAY CELEBRATION  
SPECIAL REVENUE FUND***

**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of six thousand seven hundred forty seven dollars **(\$6,747.00)** to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting. This appropriation is not included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

### **MILFOIL TREATMENT FOR POST POND**

**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of thirty seven thousand forty five dollars (**\$37,045**) for milfoil treatment of Post Pond, with eighteen thousand five hundred and twenty three dollars (**\$18,523**) to be funded through a grant from the New Hampshire Department of Environmental Services; nine thousand and eighty seven dollars (**\$9,087**) to come from the Unassigned Fund Balance and nine thousand four hundred and thirty five dollars (**\$9,435**) to be funded by the withdrawal of this amount from the Conservation Fund. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2027, whichever is sooner.

This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

### **WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND DONATIONS FUND**

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of fifteen thousand nine hundred ninety-one dollars (**\$15,991**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 10-0.) (No amount to be raised by taxation.)

### **STANDARD AND OPTIONAL VETERANS' TAX CREDIT (RSA 72:28)**

**ARTICLE 16.** Shall the town vote to readopt the provisions of RSA 72:28, Optional Veterans' Tax Credit? If readopted, the credit will apply to every resident of this state who is any person who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section, and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty by a member of the national guard or reserve shall be included as service under this subparagraph; (b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and (c) The surviving spouse of any resident who suffered a service-connected death. If adopted, the credit granted will be \$500.00, which is the amount adopted by the town in 2023 (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (No amount to be raised by taxation.)

*NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.*

### **ALL VETERANS' TAX CREDIT (RSA 72:28-b)**

**ARTICLE 17.** Shall the Town vote to readopt the provisions of RSA 72:28-b, All Veteran's Tax Credit? If readopted, the credit will be available to any resident who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty or state active duty by a member of the national guard or reserve shall be included as service

under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500.00, the same amount as the optional veterans' tax credit voted by the Town under RSA 72:28. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0) (No amount to be raised by taxation.)

*NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.*

#### **LYME COMMUNITY POWER ELECTRIC AGGREGATION PLAN**

**ARTICLE 18.** To see if the Town will vote to adopt the Lyme Community Power Electric Aggregation Plan, finalized January 12, 2024 by the Lyme Electrical Aggregation Committee and to further authorize the Select Board to develop and implement Lyme Community Power, and to take all action in furtherance thereof, pursuant to New Hampshire Statute Section 53-E. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Energy Committee by a vote of 5-0.) (No amount to be raised by taxation.)

#### ***REPORTS OF AGENTS, AUDITORS & COMMITTEES***

**ARTICLE 19.** To hear reports of Agents, Auditors, Committees or other officers heretofore chosen, and to pass any vote relating thereto. (Majority vote required)

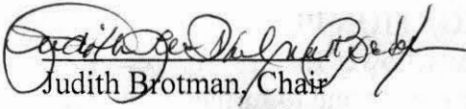
#### ***OTHER BUSINESS***

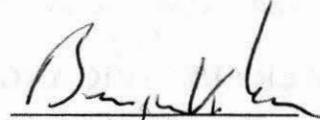
**ARTICLE 20.** To transact any other business that may be legally brought before this Town Meeting.

Given under our hands and seal of the Town of Lyme this 8<sup>th</sup> day of February 2024.

Town of Lyme

Select Board

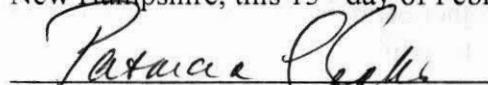
  
Judith Brotman, Chair

  
Benjamin Kilham

  
David Kahn

Recording of Warrant:

This Warrant and return of Warrant has been duly recorded in the Office of the Town Clerk of Lyme, New Hampshire, this 13<sup>th</sup> day of February 2024.

  
Patricia G. Jenks, Town Clerk

	D	E	F	G	H	I	J	K	L	M	N
	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
1		Spent as of 12-31-2022	Dept. requests	Select Board	Voted at Town Meeting	spent as of 12/31/2023	Dept. requests	Select Board	To consider Budget Committee	% increased	
2											
3											
4	<b>4130-4139 Executive:</b>										
5	Select Board	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0.0%	
6	Town Web Page	\$2,235.98	\$3,200.00	\$3,200.00	\$3,200.00	\$4,029.81	\$2,600.00	\$2,800.00	\$2,800.00	-12.5%	
7	Telephone	\$2,668.88	\$3,100.00	\$3,100.00	\$3,100.00	\$2,794.24	\$3,100.00	\$3,100.00	\$3,100.00	0.0%	
8	Internet	\$3,948.62	\$4,320.00	\$4,320.00	\$4,320.00	\$5,085.37	\$4,320.00	\$4,320.00	\$4,320.00	0.0%	
9	Employee Physicals	\$0.00	\$200.00	\$200.00	\$200.00	\$243.00	\$200.00	\$200.00	\$200.00	0.0%	
10	Meetings, Seminars & Education	\$1,189.54	\$750.00	\$750.00	\$750.00	\$770.94	\$750.00	\$750.00	\$750.00	0.0%	
11	Service Contract on Copier & Printers	\$390.00	\$500.00	\$500.00	\$500.00	\$390.00	\$390.00	\$390.00	\$390.00	-22.0%	
12	Select Board Supplies	\$10,279.38	\$5,000.00	\$5,000.00	\$5,000.00	\$7,895.18	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	
13	Postage	\$2,586.88	\$3,000.00	\$3,000.00	\$3,000.00	\$2,949.00	\$3,300.00	\$3,300.00	\$3,300.00	10.0%	
14	Contingency	\$14,825.99	\$2,250.00	\$2,250.00	\$2,250.00	\$17,433.44	\$2,250.00	\$0.00	\$0.00	-100.0%	
15	Select Board Administrator Wages	\$68,211.54	\$74,298.00	\$73,753.00	\$73,753.00	\$74,304.96	\$75,970.00	\$75,969.50	\$75,969.50	3.0%	
16	Select Board Administrator Benefits	\$32,265.08	\$37,279.00	\$37,202.00	\$37,202.00	\$35,309.56	\$41,498.00	\$41,197.00	\$41,197.00	10.7%	
17	Select Board/Assessing Clerk Wages	\$35,012.80	\$37,420.00	\$37,148.00	\$37,148.00	\$37,628.88	\$38,272.00	\$41,600.00	\$41,600.00	12.0%	
18	Select Board/Assessing Clerk Benefits	\$13,764.66	\$17,148.00	\$17,110.00	\$17,110.00	\$15,800.09	\$18,781.00	\$19,231.00	\$19,231.00	12.4%	
19	Energy Committee	\$355.96	\$355.00	\$355.00	\$355.00	\$250.00	\$355.00	\$355.00	\$355.00	0.0%	
20	<b>4130-4139 Executive:</b>	<b>\$189,735.31</b>	<b>\$191,820.00</b>	<b>\$190,888.00</b>	<b>\$190,888.00</b>	<b>\$206,884.47</b>	<b>\$199,786.00</b>	<b>\$201,212.50</b>	<b>\$201,212.50</b>	<b>5.4%</b>	
21											
22	<b>4140-4149 Elections, Registration and Vital Statistics:</b>										
23	Town Clerk Salary	\$39,501.68	\$43,065.00	\$42,750.00	\$42,750.00	\$44,203.37	\$38,200.00	\$38,200.00	\$38,200.00	-10.6%	
24	Town Clerk Benefits	\$16,985.29	\$19,884.00	\$19,840.00	\$19,840.00	\$19,776.71	\$21,016.00	\$21,016.00	\$21,016.00	5.9%	
25	Town Clerk Telephone	\$1,338.40	\$1,200.00	\$1,200.00	\$1,200.00	\$1,432.40	\$1,200.00	\$1,200.00	\$1,200.00	0.0%	
26	Town Clerk Meetings, Seminars, Education and D	\$523.37	\$400.00	\$400.00	\$400.00	\$1,244.38	\$1,000.00	\$1,000.00	\$1,000.00	150.0%	
27	Town Clerk Supplies	\$446.24	\$1,200.00	\$1,200.00	\$1,200.00	\$395.46	\$1,000.00	\$1,000.00	\$1,000.00	-16.7%	
28	Town Clerk Postage	\$1,494.61	\$1,500.00	\$1,500.00	\$1,500.00	\$2,240.65	\$1,500.00	\$1,500.00	\$1,500.00	0.0%	
29	Computer Software	\$6,444.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	\$6,700.00	\$6,700.00	\$6,700.00	3.1%	
30	Computer Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%	
31	Deputy Town Clerk Wages	\$23,555.57	\$53,000.00	\$52,884.00	\$52,884.00	\$37,793.98	\$48,200.00	\$48,292.00	\$48,292.00	100.0%	
32	Deputy Town Clerk Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,721.00	\$18,477.00	\$18,477.00	0.0%	
33	Election & Registration Payroll	\$1,803.57	\$800.00	\$800.00	\$800.00	\$361.70	\$1,000.00	\$1,000.00	\$1,000.00	25.0%	
34	Election & Registration	\$603.77	\$500.00	\$500.00	\$500.00	\$507.94	\$1,000.00	\$1,000.00	\$1,000.00	100.0%	
35	Election & Reg computer hardware support	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	-100.0%	
36	Lyme Phone Book	\$0.00	\$700.00	\$700.00	\$700.00	\$1,556.53	\$0.00	\$0.00	\$0.00	-100.0%	
37	Copier Service Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%	
38	Supervisor of the Checklist-Election & Registrar	\$500.25	\$200.00	\$200.00	\$200.00	\$111.60	\$500.00	\$500.00	\$500.00	150.0%	
39	Supervisor of the Checklist-Payroll	\$112.20	\$400.00	\$400.00	\$400.00	\$101.75	\$1,000.00	\$1,000.00	\$1,000.00	150.0%	
40	<b>40-4149 Elections, Registration and Vital Statistics:</b>	<b>\$93,308.95</b>	<b>\$129,449.00</b>	<b>\$128,974.00</b>	<b>\$128,974.00</b>	<b>\$109,726.47</b>	<b>\$143,037.00</b>	<b>\$140,885.00</b>	<b>\$140,885.00</b>	<b>9.2%</b>	

	D	E	F	G	H	I	J	K	L	M	N
1	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
2		Spent as of 12-31-2022	Dept. requests	Select Board	Voted at Town Meeting	spent as of 12/31/2023	Dept. requests	Select Board	To consider Budget Committee	% increased	
3											
41											
42	<b>4150-4151 Financial Administration:</b>										
43	Refunds & Miscellaneous	\$1,800.17	\$400.00	\$400.00	\$400.00	\$425.72	\$400.00	\$400.00	\$400.00	0.0%	
44	Audit	\$21,356.25	\$15,500.00	\$15,500.00	\$15,500.00	\$18,500.00	\$18,500.00	\$17,000.00	\$17,000.00	9.7%	
45	Tax Collector Salary	\$10,959.27	\$12,789.00	\$12,696.00	\$12,696.12	\$12,696.12	\$13,077.00	\$13,077.00	\$13,077.00	3.0%	
46	Recording Fees Grafton County Register of Deeds	\$146.26	\$300.00	\$300.00	\$300.00	\$201.75	\$300.00	\$300.00	\$300.00	0.0%	
47	Tax Collector Telephone	\$1,067.80	\$1,104.00	\$1,104.00	\$1,104.00	\$1,099.80	\$1,104.00	\$1,104.00	\$1,104.00	0.0%	
48	Tax Collector/Treasurer Meetings, Seminars, Ed	\$90.00	\$500.00	\$500.00	\$500.00	\$40.00	\$700.00	\$500.00	\$500.00	0.0%	
49	Tax Collector Supplies	\$131.21	\$500.00	\$500.00	\$500.00	\$74.87	\$500.00	\$100.00	\$100.00	-80.0%	
50	Tax Collector Postage	\$824.51	\$1,000.00	\$1,000.00	\$1,000.00	\$1,178.40	\$1,000.00	\$800.00	\$800.00	-20.0%	
51	Deputy Tax Collector Wages	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0.0%	
52	Timber Tax Consultant	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	-100.0%	
53	Treasurer Salary	\$4,428.98	\$4,850.00	\$4,814.00	\$4,814.28	\$4,814.28	\$4,958.00	\$4,958.00	\$4,958.00	3.0%	
54	Computer Consultant	\$4,380.39	\$3,000.00	\$3,000.00	\$3,000.00	\$3,982.70	\$3,000.00	\$3,000.00	\$3,000.00	0.0%	
55	Town Report	\$1,884.00	\$2,100.00	\$2,100.00	\$2,100.00	\$2,151.00	\$2,300.00	\$2,100.00	\$2,100.00	0.0%	
56	Computer Software	\$6,816.88	\$7,000.00	\$7,000.00	\$7,000.00	\$7,288.45	\$10,345.00	\$7,300.00	\$7,300.00	4.3%	
57	Budget Committee Expenses	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	0.0%	
58	<b>4150-4151 Financial Administration:</b>	<b>\$56,485.72</b>	<b>\$51,943.00</b>	<b>\$51,814.00</b>	<b>\$51,814.00</b>	<b>\$54,933.09</b>	<b>\$59,084.00</b>	<b>\$53,439.00</b>	<b>\$53,439.00</b>	3.1%	
59											
60	<b>4152 Revaluation of Property:</b>										
61	Assessor	\$18,031.56	\$20,165.00	\$20,165.00	\$20,165.00	\$15,331.88	\$20,165.00	\$20,165.00	\$20,165.00	0.0%	
62	Utility Appraiser	\$4,640.00	\$6,000.00	\$6,000.00	\$6,000.00	\$4,093.75	\$4,000.00	\$4,000.00	\$4,000.00	-33.3%	
63	Tax Maps	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$3,300.00	\$3,300.00	\$3,300.00	50.0%	
64	Assessing Software	\$6,567.00	\$7,000.00	\$7,000.00	\$7,000.00	\$9,761.00	\$8,595.00	\$8,595.00	\$8,595.00	22.8%	
65	Assessing Website Hosting						\$2,087.00	\$2,087.00	\$2,087.00		
66	Meetings, Dues & Education	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00	\$100.00	\$100.00	-80.0%	
67	<b>4152 Revaluation of Property:</b>	<b>\$31,438.56</b>	<b>\$35,865.00</b>	<b>\$35,865.00</b>	<b>\$35,865.00</b>	<b>\$31,386.63</b>	<b>\$38,647.00</b>	<b>\$38,247.00</b>	<b>\$38,247.00</b>	6.6%	
68											
69	<b>4153 Legal Expense:</b>	<b>\$28,177.91</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$34,549.97</b>	<b>\$45,000.00</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	33.3%	
70	<i>Legal Settlement</i>	<i>\$99,030.72</i>									
71	<b>4155-4159 Personnel Administration:</b>										
72	Town Portion OASDI (6.2% of total payroll)	\$40,852.22	\$49,298.00	\$49,103.00	\$49,103.00	\$44,294.30	\$49,485.00	\$51,401.00	\$51,401.00	4.7%	
73	Medicare, Town Portion (1.45% of total payroll)	\$11,896.23	\$15,158.00	\$15,097.00	\$15,097.00	\$12,444.17	\$15,200.00	\$14,454.00	\$14,454.00	-4.3%	
74	Payroll Contract	\$3,489.24	\$3,250.00	\$3,250.00	\$3,250.00	\$3,673.60	\$3,250.00	\$3,250.00	\$3,250.00	0.0%	
75	<b>4155-4159 Personnel Administration:</b>	<b>\$56,237.69</b>	<b>\$67,706.00</b>	<b>\$67,450.00</b>	<b>\$67,450.00</b>	<b>\$60,412.07</b>	<b>\$67,935.00</b>	<b>\$69,105.00</b>	<b>\$69,105.00</b>	2.5%	
76											
77	<b>4191-4193 Planning and Zoning:</b>										
78	UVLS Regional Planning Commission Dues	\$2,505.82	\$2,506.00	\$2,681.00	\$2,681.00	\$2,680.32	\$2,814.69	\$2,814.69	\$2,814.69	5.0%	

	D	E	F	G	H	I	J	K	L	M	N
1	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
2		Spent as of 12-31-2022	Dept. requests	Select Board	Voted at Town Meeting	spent as of 12/31/2023	Dept. requests	Select Board	To consider Budget Committee	% increased	
3											
79	Training	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00	\$200.00	\$200.00	-60.0%	
80	Supplies	\$572.89	\$700.00	\$700.00	\$700.00	\$270.46	\$700.00	\$500.00	\$500.00	-28.6%	
81	Planning & Zoning Administrator's Wages	\$60,909.43	\$66,664.00	\$66,178.00	\$66,178.00	\$68,687.14	\$68,162.00	\$68,172.00	\$68,172.00	3.0%	
82	Planning & Zoning Administrator's Benefits	\$27,502.45	\$32,322.00	\$32,265.00	\$32,265.00	\$31,228.31	\$35,604.73	\$35,605.00	\$35,605.00	10.4%	
83	ZBA Recorder	\$500.00	\$1,200.00	\$1,200.00	\$1,200.00	\$400.00	\$1,200.00	\$600.00	\$600.00	-50.0%	
84	Mileage	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	\$200.00	\$100.00	\$100.00	-50.0%	
85	Advertising	\$634.89	\$800.00	\$800.00	\$800.00	\$0.00	\$800.00	\$600.00	\$600.00	-25.0%	
86	Postage	\$500.00	\$750.00	\$750.00	\$750.00	\$242.37	\$750.00	\$500.00	\$500.00	-33.3%	
87	Publications and Maps	\$1,170.34	\$1,000.00	\$1,000.00	\$1,000.00	\$900.00	\$1,200.00	\$1,200.00	\$1,200.00	20.0%	
88	Miscellaneous	\$210.95	\$200.00	\$200.00	\$200.00	\$925.30	\$400.00	\$200.00	\$200.00	0.0%	
89	Planning & Land Use Books	\$0.00	\$200.00	\$200.00	\$200.00	\$459.00	\$350.00	\$350.00	\$350.00	75.0%	
90	Planing Board Projects						\$5,000.00	\$0.00	\$0.00	0.0%	
91	Vision software license						\$1,500.00	\$0.00	\$0.00	0.0%	
92	4191-4193 Planning and Zoning:	\$94,041.00	\$107,042.00	\$106,674.00	\$106,674.00	\$105,792.90	\$119,181.42	\$110,841.69	\$110,841.69	3.9%	
93											
94	4194 General Government Buildings:										
95	General Government Buildings payroll	\$22,550.92	\$32,345.00	\$32,108.00	\$32,108.00	\$23,417.91	\$33,133.00	\$33,133.00	\$33,133.00	3.2%	
96	General Government Building & Transfer Station-B	\$29,697.43	\$38,895.00	\$38,834.00	\$38,834.00	\$39,593.32	\$43,396.00	\$43,396.00	\$43,396.00	11.7%	
97	Utilities - Academy Building	\$2,527.66	\$3,460.00	\$3,460.00	\$3,460.00	\$3,532.51	\$3,864.00	\$3,864.00	\$3,864.00	11.7%	
98	Heat - Academy Building	\$4,345.23	\$7,766.00	\$7,766.00	\$7,766.00	\$3,063.65	\$5,400.00	\$5,400.00	\$5,400.00	-30.5%	
99	Operation of Academy Building	\$6,627.21	\$2,500.00	\$2,500.00	\$2,500.00	\$2,274.30	\$2,500.00	\$2,500.00	\$2,500.00	0.0%	
100	Operation of Town Offices	\$6,387.23	\$4,100.00	\$4,100.00	\$4,100.00	\$5,916.70	\$4,100.00	\$4,100.00	\$4,100.00	0.0%	
101	Maintenance Town Buildings - Other	\$2,919.56	\$3,350.00	\$3,350.00	\$3,350.00	\$3,625.60	\$6,350.00	\$3,350.00	\$3,350.00	0.0%	
102	Pike House Safety & Maintenance	\$297.72	\$2,500.00	\$2,500.00	\$2,500.00	\$4,153.54	\$2,500.00	\$2,500.00	\$2,500.00	0.0%	
103	Utilities - Town Offices	\$1,299.49	\$1,000.00	\$1,000.00	\$1,000.00	\$1,714.23	\$1,000.00	\$1,000.00	\$1,000.00	0.0%	
104	Heat - Town Offices	\$2,166.00	\$3,225.00	\$3,225.00	\$3,225.00	\$1,798.00	\$2,850.00	\$2,850.00	\$2,850.00	-11.6%	
105	4194 General Government Buildings:	\$78,818.45	\$99,141.00	\$98,843.00	\$98,843.00	\$89,089.76	\$105,093.00	\$102,093.00	\$102,093.00	3.3%	
106											
107	4195 Cemeteries:										
108	Electric	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	0.0%	
109	Mowing contract	\$9,900.00	\$9,900.00	\$10,890.00	\$10,890.00	\$10,890.00	\$11,770.00	\$11,770.00	\$11,770.00	8.1%	
110	Equipment Rental fees (burial charge)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%	
111	Materials	\$1,444.04	\$300.00	\$300.00	\$300.00	\$779.10	\$1,500.00	\$800.00	\$800.00	166.7%	
112	Equipment Maintenance & Repair	\$521.08	\$500.00	\$500.00	\$500.00	\$217.75	\$500.00	\$500.00	\$500.00	0.0%	
113	Road Repair	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	\$500.00	\$500.00	\$500.00	-33.3%	
114	Propane Heat	\$14.50	\$110.00	\$110.00	\$110.00	\$0.00	\$110.00	\$0.00	\$0.00	-100.0%	
115	Other Expenses	\$263.75	\$3,700.00	\$3,700.00	\$3,700.00	\$3,724.50	\$1,000.00	\$1,000.00	\$1,000.00	-73.0%	
116	Perpetual Care Expenses	\$304.96	\$0.00	\$0.00	\$0.00	\$1,980.00	\$1,500.00	\$0.00	\$0.00	0.0%	



Budget worksheet  
2023-2024

	D	E	F	G	H	I	J	K	L	M	N
	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
1		Spent as of 12-31-2022	Dept. requests	Select Board	Voted at Town Meeting	spent as of 12/31/2023	Dept. requests	Select Board	To consider Budget Committee	% increased	
2											
3											
117	Sexton Stipend	\$2,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$1,604.13	\$3,500.00	\$3,500.00	\$3,500.00	0.0%	
118	4195 Cemeteries:	<b>\$14,948.33</b>	<b>\$18,960.00</b>	<b>\$19,950.00</b>	<b>\$19,950.00</b>	<b>\$19,195.48</b>	<b>\$20,580.00</b>	<b>\$18,270.00</b>	<b>\$18,270.00</b>	-8.4%	
119											
120	4196 Insurance:										
121	Property Liability Insurance	\$26,008.00	\$28,349.00	\$28,349.00	\$28,349.00	\$31,354.20	\$30,900.00	\$30,900.00	\$30,900.00	9.0%	
122	Unemployment Compensation Insurance	\$500.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	0.0%	
123	Workers Compensation Insurance	\$18,341.00	\$16,074.00	\$16,074.00	\$16,074.00	\$13,295.87	\$16,100.00	\$16,100.00	\$16,100.00	0.2%	
124	Insurance Deductible	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	0.0%	
125	4196 Insurance:	<b>\$46,849.00</b>	<b>\$46,088.00</b>	<b>\$46,088.00</b>	<b>\$46,088.00</b>	<b>\$45,315.07</b>	<b>\$48,665.00</b>	<b>\$48,665.00</b>	<b>\$48,665.00</b>	5.6%	
126											
127	4197 Advertising and Regional Association:										
128	Advertising	\$1,302.50	\$1,500.00	\$1,500.00	\$1,500.00	\$1,238.50	\$1,500.00	\$1,500.00	\$1,500.00	0.0%	
129	Dues	\$2,018.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,071.00	\$2,300.00	\$2,300.00	\$2,300.00	0.0%	
130	4197 Advertising and Regional Association:	<b>\$3,320.50</b>	<b>\$3,800.00</b>	<b>\$3,800.00</b>	<b>\$3,800.00</b>	<b>\$3,309.50</b>	<b>\$3,800.00</b>	<b>\$3,800.00</b>	<b>\$3,800.00</b>	0.0%	
131											
132	4199 Other General Government:	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	0.0%	
133	SUBTOTAL for GENERAL GOVERNMENT:	\$792,392.14	\$796,914.00	\$795,446.00	\$795,446.00	\$760,595.41	\$850,908.42	\$846,658.19	\$846,658.19	6.4%	
134											
135	4210-4214 Police:										
136	Wages and Salaries	\$158,319.30	\$246,991.00	\$187,738.00	\$187,738.00	\$143,871.06	\$189,640.00	\$147,624.00	\$147,624.00	-21.4%	
137	Overtime	\$3,389.19	\$3,201.00	\$3,201.00	\$3,201.00	\$643.29	\$3,368.00	\$3,368.00	\$3,368.00	5.2%	
138	Benefits	\$85,163.61	\$132,392.00	\$115,777.00	\$115,777.00	\$85,431.03	\$136,253.00	\$114,841.00	\$114,841.00	-0.8%	
139	Telephone & Communications	\$2,070.46	\$3,200.00	\$3,200.00	\$3,200.00	\$2,232.84	\$2,500.00	\$2,500.00	\$2,500.00	-21.9%	
140	Uniforms & Equipment	\$2,898.22	\$2,200.00	\$2,200.00	\$2,200.00	\$1,824.22	\$3,500.00	\$3,500.00	\$3,500.00	59.1%	
141	Gasoline	\$5,052.85	\$6,800.00	\$6,800.00	\$6,800.00	\$5,164.63	\$7,000.00	\$6,000.00	\$6,000.00	-11.8%	
142	Vehicle Repair & Maintenance	\$2,508.26	\$1,800.00	\$1,800.00	\$1,800.00	\$3,621.37	\$2,300.00	\$2,300.00	\$2,300.00	27.8%	
143	Miscellaneous	\$334.70	\$1,000.00	\$1,000.00	\$1,000.00	\$1,056.86	\$1,000.00	\$800.00	\$800.00	-20.0%	
144	Meior Equipment	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$4,450.73	\$1,500.00	\$1,000.00	\$1,000.00	-33.3%	
145	Computer Hardware and Software	\$6,270.91	\$12,000.00	\$12,000.00	\$12,000.00	\$17,080.91	\$12,000.00	\$12,000.00	\$12,000.00	0.0%	
146	Training & Education	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	100.0%	
147	Professional Associations	\$200.00	\$300.00	\$300.00	\$300.00	\$200.00	\$300.00	\$300.00	\$300.00	0.0%	
148	Animal Control (Cat & Dog)	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	0.0%	
149	4210-4214 Police:	<b>\$266,207.50</b>	<b>\$411,984.00</b>	<b>\$336,116.00</b>	<b>\$336,116.00</b>	<b>\$265,576.94</b>	<b>\$360,461.00</b>	<b>\$295,333.00</b>	<b>\$295,333.00</b>	-12.1%	
150											
151	4215-4219 Ambulance:	<b>\$73,500.85</b>	<b>\$69,500.00</b>	<b>\$69,500.00</b>	<b>\$69,500.00</b>	<b>\$78,317.59</b>	<b>\$77,681.00</b>	<b>\$77,681.00</b>	<b>\$77,681.00</b>	11.8%	
152											
153	4220-4229 Fire:										



	D	E	F	G	H	I	J	K	L	M	N
1	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
2		Spent as of 12-31-2022	Dept. requests	Select Board	Voted at Town Meeting	spent as of 12/31/2023	Dept. requests	Select Board	To consider Budget Committee	% increased	
3											
154	Administration	\$0.00	\$3,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0.0%	
155	Fire Reporting Software	\$2,186.88	\$2,000.00	\$2,000.00	\$2,000.00	\$2,250.54	\$2,500.00	\$2,500.00	\$2,500.00	25.0%	
156	Training	\$5,781.32	\$1,500.00	\$1,500.00	\$1,500.00	\$780.00	\$1,500.00	\$1,500.00	\$1,500.00	0.0%	
157	Dues	\$2,100.00	\$2,875.00	\$2,875.00	\$2,875.00	\$2,350.00	\$2,875.00	\$2,875.00	\$2,875.00	0.0%	
158	Miscellaneous	\$1,460.97	\$500.00	\$500.00	\$500.00	\$610.10	\$500.00	\$500.00	\$500.00	0.0%	
159	Telephone	\$2,328.49	\$2,700.00	\$2,700.00	\$2,700.00	\$2,151.49	\$2,700.00	\$2,700.00	\$2,700.00	0.0%	
160	Chief Salary	\$6,250.00	\$8,000.00	\$6,250.00	\$6,250.00	\$6,250.00	\$10,000.00	\$8,000.00	\$8,000.00	28.0%	
161	Insurance	\$6,765.00	\$7,200.00	\$6,765.00	\$6,765.00	\$6,765.00	\$8,000.00	\$6,787.00	\$6,787.00	0.3%	
162	Fire Trucks Parts and Supplies	\$1,404.26	\$1,500.00	\$1,500.00	\$1,500.00	\$2,356.74	\$2,500.00	\$2,500.00	\$2,500.00	66.7%	
163	Motor Fuel	\$666.37	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$500.00	\$500.00	-75.0%	
164	Fire Trucks Major Equipment	\$1,539.99	\$3,500.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00	-50.0%	
165	Hazmat Equipment	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00	0.0%	
166	Radio Repairs	\$4,393.28	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	0.0%	
167	Electric	\$4,381.13	\$3,900.00	\$3,900.00	\$3,900.00	\$4,939.39	\$4,750.00	\$4,750.00	\$4,750.00	21.8%	
168	Heat	\$1,807.00	\$4,500.00	\$4,500.00	\$4,500.00	\$3,193.60	\$4,500.00	\$4,500.00	\$4,500.00	0.0%	
169	Station Maintenance and Repair	\$3,671.98	\$1,500.00	\$1,500.00	\$1,500.00	\$6,008.56	\$2,000.00	\$2,000.00	\$2,000.00	33.3%	
170	Fire Trucks Maintenance and Repair	\$1,805.46	\$4,500.00	\$4,500.00	\$4,500.00	\$15,977.10	\$12,500.00	\$10,000.00	\$10,000.00	122.2%	
171	Breathing Apparatus Maintenance and Repair	\$1,674.03	\$1,750.00	\$1,750.00	\$1,750.00	\$1,545.00	\$1,750.00	\$1,750.00	\$1,750.00	0.0%	
172	Equipment Maintenance and Repair	\$6,494.39	\$4,500.00	\$4,500.00	\$4,500.00	\$5,510.70	\$6,000.00	\$5,000.00	\$5,000.00	11.1%	
173	FAST Squad Equipment and Supplies	\$3,037.39	\$10,000.00	\$6,000.00	\$6,000.00	\$5,193.40	\$7,500.00	\$6,000.00	\$6,000.00	0.0%	
174	4220-4229 Fire:	\$57,747.94	\$69,675.00	\$60,990.00	\$60,990.00	\$68,381.62	\$79,825.00	\$69,112.00	\$69,112.00	13.3%	
175											
176	4290-4298 Emergency Management:										
177	Forest Fire Equipment	\$842.40	\$3,000.00	\$3,000.00	\$3,000.00	\$2,777.25	\$1,500.00	\$1,500.00	\$1,500.00	-50.0%	
178	Emergency Management	\$2,700.64	\$1,500.00	\$1,500.00	\$1,500.00	\$689.98	\$11,100.00	\$1,500.00	\$1,500.00	0.0%	
179	4290-4298 Emergency Management:	\$3,543.04	\$4,500.00	\$4,500.00	\$4,500.00	\$3,467.23	\$12,600.00	\$3,000.00	\$3,000.00	-33.3%	
180											
181	4299 Other Public Safety (including communication)	\$31,718.59	\$34,945.00	\$34,945.00	\$34,945.00	\$33,038.55	\$35,945.00	\$35,993.00	\$35,993.00	3.0%	
182											
183	SUBTOTAL for PUBLIC SAFETY:	\$432,717.92	\$590,604.00	\$506,051.00	\$506,051.00	\$448,781.93	\$566,512.00	\$481,119.00	\$481,119.00	-4.9%	
184											
185	4312 Highways and Streets:										
186	REGULAR:										
187	Highway Agent Salary	\$2,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	0.0%	
188	Telephone	\$2,331.73	\$1,500.00	\$1,500.00	\$1,500.00	\$1,566.20	\$1,500.00	\$1,500.00	\$1,500.00	0.0%	
189	Internet		\$900.00	\$900.00	\$900.00	\$878.95	\$900.00	\$900.00	\$900.00	0.0%	
190	Alcohol and Drug Testing	\$1,165.00	\$300.00	\$300.00	\$300.00	\$423.25	\$300.00	\$300.00	\$300.00	0.0%	

	D	E	F	G	H	I	J	K	L	M	N
	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
1		Spent as of 12-31-2022	Dept. requests	Select Board	Voted at Town Meeting	spent as of 12/31/2023	Dept. requests	Select Board	To consider Budget Committee	% increased	
2											
3											
191	Building Maintenance & Repair	\$4,512.94	\$6,000.00	\$6,000.00	\$6,000.00	\$7,588.05	\$6,000.00	\$6,000.00	\$6,000.00	0.0%	
192	Materials and Maintenance (Gravel and Dirt Road)	\$50,551.55	\$67,200.00	\$67,200.00	\$67,200.00	\$84,212.39	\$67,200.00	\$67,200.00	\$67,200.00	0.0%	
193	Mud Season Roads	\$84,295.97	\$57,825.00	\$57,825.00	\$57,825.00	\$23,204.23	\$57,825.00	\$57,825.00	\$57,825.00	0.0%	
194	Asphalt, Cold Patch and Shimming	\$2,149.24	\$3,000.00	\$3,000.00	\$3,000.00	\$1,592.26	\$3,000.00	\$3,000.00	\$3,000.00	0.0%	
195	Culverts	\$15,454.00	\$15,000.00	\$15,000.00	\$15,000.00	\$9,781.37	\$15,000.00	\$15,000.00	\$15,000.00	0.0%	
196	Payroll	\$118,529.42	\$135,284.00	\$134,295.00	\$134,295.00	\$121,955.02	\$141,382.00	\$142,065.00	\$142,065.00	5.8%	
197	Overtime	\$5,148.60	\$7,854.00	\$7,869.00	\$7,869.00	\$10,379.57	\$8,100.00	\$8,100.00	\$8,100.00	2.9%	
198	Contracted Services	\$25,375.00	\$20,000.00	\$20,000.00	\$20,000.00	\$15,750.00	\$20,000.00	\$20,000.00	\$20,000.00	0.0%	
199	Benefits	\$55,466.39	\$79,105.00	\$78,949.00	\$78,949.00	\$57,567.14	\$92,756.00	\$92,756.00	\$92,756.00	17.5%	
200	Electric	\$5,102.46	\$5,600.00	\$5,600.00	\$5,600.00	\$6,129.16	\$6,000.00	\$6,000.00	\$6,000.00	7.1%	
201	Propane	\$12,457.21	\$8,000.00	\$8,000.00	\$8,000.00	\$5,587.39	\$8,000.00	\$6,000.00	\$6,000.00	-25.0%	
202	Equipment Rental	\$6,214.95	\$20,000.00	\$20,000.00	\$20,000.00	\$9,735.00	\$20,000.00	\$10,000.00	\$10,000.00	-50.0%	
203	Roadside Mowing						\$24,375.00	\$24,375.00	\$24,375.00		
204	Supplies	\$1,802.22	\$3,000.00	\$3,000.00	\$3,000.00	\$6,827.13	\$3,000.00	\$3,000.00	\$3,000.00	0.0%	
205	Motor Fuel	\$39,197.25	\$30,000.00	\$23,000.00	\$23,000.00	\$18,172.99	\$23,000.00	\$23,000.00	\$23,000.00	0.0%	
206	Vehicle Maintenance & Repair	\$34,575.30	\$50,000.00	\$50,000.00	\$50,000.00	\$21,858.60	\$50,000.00	\$35,000.00	\$35,000.00	-30.0%	
207	Parts, Equipment	\$7,730.92	\$15,000.00	\$15,000.00	\$15,000.00	\$21,589.86	\$15,000.00	\$9,000.00	\$9,000.00	-40.0%	
208	Miscellaneous	\$58.90	\$100.00	\$100.00	\$100.00	\$276.63	\$100.00	\$100.00	\$100.00	0.0%	
209	Spare Tires	\$6,249.02	\$10,000.00	\$10,000.00	\$10,000.00	\$23,231.83	\$10,000.00	\$10,000.00	\$10,000.00	0.0%	
210	Roadside Maintenance	\$33,109.12	\$20,000.00	\$20,000.00	\$20,000.00	\$5,434.28	\$10,000.00	\$10,000.00	\$10,000.00	-50.0%	
211	Mg chloride	\$17,995.95	\$20,000.00	\$20,000.00	\$20,000.00	\$5,339.88	\$20,000.00	\$20,000.00	\$20,000.00	0.0%	
212	Safety Clothing	\$4,031.05	\$3,800.00	\$3,800.00	\$3,800.00	\$3,209.83	\$5,000.00	\$4,000.00	\$4,000.00	5.3%	
213	Training & Education	\$875.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,955.00	\$1,000.00	\$1,000.00	\$1,000.00	0.0%	
214	REGULAR:	\$536,379.19	\$584,468.00	\$576,338.00	\$576,338.00	\$470,246.01	\$613,438.00	\$580,121.00	\$580,121.00	0.7%	
215											
216	WINTER:										
217	Payroll - Winter	\$79,495.71	\$84,553.00	\$83,933.00	\$83,933.00	\$87,770.99	\$90,414.00	\$90,821.00	\$90,821.00	8.2%	
218	Overtime - Winter	\$16,847.16	\$19,635.00	\$19,672.00	\$19,672.00	\$13,774.41	\$20,125.00	\$20,223.00	\$20,223.00	2.8%	
219	Contracted Services & temp employee	\$8,382.00	\$27,000.00	\$27,000.00	\$27,000.00	\$21,495.00	\$27,000.00	\$20,000.00	\$20,000.00	-25.9%	
220	Benefits - Winter	\$48,913.09	\$48,442.00	\$49,343.00	\$49,343.00	\$42,389.98	\$57,972.00	\$57,972.00	\$57,972.00	17.5%	
221	Motor Fuel - Winter	\$30,097.99	\$23,000.00	\$23,000.00	\$23,000.00	\$23,579.00	\$23,000.00	\$23,000.00	\$23,000.00	0.0%	
222	Vehicle Maintenance & Repair - Winter	\$37,214.86	\$30,000.00	\$30,000.00	\$30,000.00	\$47,285.50	\$30,000.00	\$30,000.00	\$30,000.00	0.0%	
223	Materials - Winter	\$96,442.41	\$85,000.00	\$85,000.00	\$85,000.00	\$94,641.48	\$85,000.00	\$85,000.00	\$85,000.00	0.0%	
224	WINTER:	\$317,393.22	\$317,630.00	\$317,948.00	\$317,948.00	\$330,936.36	\$333,511.00	\$327,016.00	\$327,016.00	2.9%	
225											
226	4312 Highways and Streets:	\$853,772.41	\$902,098.00	\$894,286.00	\$894,286.00	\$801,182.37	\$946,949.00	\$907,137.00	\$907,137.00	1.4%	
227											
228	4316 Street Lighting:	\$2,670.57	\$3,700.00	\$3,700.00	\$3,700.00	\$3,172.73	\$3,700.00	\$3,700.00	\$3,700.00	0.0%	

	D	E	F	G	H	I	J	K	L	M	N
	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
1		Spent as of 12-31-2022	Dept. requests	Select Board	Voted at Town Meeting	spent as of 12/31/2023	Dept. requests	Select Board	To consider Budget Committee	% increased	
2											
3											
229											
230	SUBTOTAL for HIGHWAYS and STREETS:	<b>\$856,442.98</b>	<b>\$905,798.00</b>	<b>\$897,986.00</b>	<b>\$897,986.00</b>	<b>\$804,355.10</b>	<b>\$950,649.00</b>	<b>\$910,837.00</b>	<b>\$910,837.00</b>	1.4%	
231											
232	<b>4323 Solid Waste Collection:</b>										
233	Payroll - Station Operators	\$39,117.06	\$39,120.00	\$38,877.00	\$38,877.00	\$40,748.85	\$40,579.00	\$40,200.00	\$40,200.00	3.4%	
234	Compactor Maintenance	\$3,313.23	\$2,754.00	\$2,754.00	\$2,754.00	\$1,937.80	\$2,000.00	\$2,000.00	\$2,000.00	-27.4%	
235	Pay-Per-Throw Stickers & Cards	\$1,707.42	\$2,000.00	\$2,000.00	\$2,000.00	\$1,504.90	\$1,650.00	\$1,650.00	\$1,650.00	-17.5%	
236	Training & Certifications	\$103.17	\$1,250.00	\$1,250.00	\$1,250.00	\$1,025.12	\$1,200.00	\$600.00	\$600.00	-52.0%	
237	Safety Equipment & Signs	\$3,375.67	\$5,000.00	\$4,000.00	\$4,000.00	\$4,365.80	\$2,000.00	\$2,000.00	\$2,000.00	-50.0%	
238	Hazardous Waste Pick-Up Day	\$3,462.45	\$4,000.00	\$4,000.00	\$4,000.00	\$3,897.62	\$4,000.00	\$4,000.00	\$4,000.00	0.0%	
239	Recycling (zero sort)	\$9,044.67	\$18,000.00	\$16,000.00	\$16,000.00	\$17,009.45	\$24,050.00	\$20,000.00	\$20,000.00	25.0%	
240	<b>4323 Solid Waste Collection:</b>	<b>\$60,123.67</b>	<b>\$72,124.00</b>	<b>\$68,881.00</b>	<b>\$68,881.00</b>	<b>\$70,489.54</b>	<b>\$75,479.00</b>	<b>\$70,450.00</b>	<b>\$70,450.00</b>	2.3%	
241											
242	<b>4324 Solid Waste Disposal:</b>										
243	Haul Charges	\$8,832.89	\$20,000.00	\$20,000.00	\$20,000.00	\$12,722.16	\$17,500.00	\$17,500.00	\$17,500.00	-12.5%	
244	Municipal Waste Disposal	\$22,262.02	\$18,000.00	\$18,000.00	\$18,000.00	\$21,840.46	\$20,000.00	\$20,000.00	\$20,000.00	11.1%	
245	Mercury Disposal	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	\$750.00	\$750.00	\$750.00	0.0%	
246	<b>4324 Solid Waste Disposal:</b>	<b>\$31,094.91</b>	<b>\$38,750.00</b>	<b>\$38,750.00</b>	<b>\$38,750.00</b>	<b>\$34,562.62</b>	<b>\$38,250.00</b>	<b>\$38,250.00</b>	<b>\$38,250.00</b>	-1.3%	
247											
248	SUBTOTAL for SANITATION:	\$91,218.58	\$110,874.00	\$107,631.00	\$107,631.00	\$105,052.16	\$113,729.00	\$108,700.00	\$108,700.00	1.0%	
249											
250	<b>4415-4419 Health Agencies and Hospitals and Other:</b>										
251											
252	HEALTH AGENCIES:										
253	Visiting Nurse Alliance & Hospice	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	0.0%	
254	Headrest	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00	-50.0%	
255	West Central Behavioral Health	\$2,315.00	\$2,315.00	\$2,315.00	\$2,315.00	\$2,315.00	\$2,315.00	\$2,315.00	\$2,315.00	0.0%	
256	Wise	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	0.0%	
257	CASA for Children "Court Appointed Special Advocates "	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	0.0%	
258	Tri-Country CAP, Inc.	\$3,350.00	\$3,490.00	\$3,490.00	\$3,490.00	\$3,490.00	\$3,490.00	\$3,490.00	\$3,490.00	0.0%	
259	Public Health Council of the UV(was MVH)	\$1,309.00	\$1,309.00	\$1,309.00	\$1,309.00	\$1,309.00	\$1,309.50	\$1,309.50	\$1,309.50	0.0%	
260	Lyme Parish Nurse	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$7,000.00	\$7,000.00	\$7,000.00	16.7%	
261	Redcross		\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	0.0%	
262	HEALTH AGENCIES:	\$27,024.00	\$27,664.00	\$27,164.00	\$27,164.00	\$27,164.00	\$28,664.50	\$27,664.50	\$27,664.50	1.8%	
263											
264	HEALTH OFFICER:										
265	Salary, Health Officer	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	0.0%	

	D	E	F	G	H	I	J	K	L	M	N
1	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
2		Spent as of 12-31-2022	Dept. requests	Select Board	Voted at Town Meeting	spent as of 12/31/2023	Dept. requests	Select Board	To consider Budget Committee	% increased	
3											
266	Health Officer Expenses	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	0.0%	
267	HEALTH OFFICER:	\$500.00	\$600.00	\$600.00	\$600.00	\$500.00	\$600.00	\$600.00	\$600.00	0.0%	
268	15-4419 Health Agencies and Hospitals and Other:	\$27,524.00	\$28,264.00	\$27,764.00	\$27,764.00	\$27,664.00	\$29,264.50	\$28,264.50	\$28,264.50	1.8%	
269											
270	4441-4442 Administration and Direct Assistance:										
271	Overseer of Public Welfare Salary	\$8,250.00	\$9,033.00	\$8,968.00	\$8,968.00	\$8,967.72	\$9,237.00	\$9,237.00	\$9,237.00	3.0%	
272	Grafton Senior Citizens Council	\$1,500.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	0.0%	
273	4441-4442 Administration and Direct Assistance:	\$9,750.00	\$10,733.00	\$10,668.00	\$10,668.00	\$10,667.72	\$10,937.00	\$10,937.00	\$10,937.00	2.5%	
274											
275	SUBTOTAL for HEALTH and WELFARE:	\$37,274.00	\$38,997.00	\$38,432.00	\$38,432.00	\$38,331.72	\$40,201.50	\$39,201.50	\$39,201.50	2.0%	
276											
277	4520-4529 Parks and Recreation:										
278											
279	PARKS:										
280	Trees & Misc. Issues	\$2,205.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$2,000.00	\$2,000.00	-42.9%	
281	Mowing Contract	\$39,600.00	\$39,600.00	\$43,560.00	\$43,560.00	\$43,560.00	\$47,080.00	\$47,080.00	\$47,080.00	8.1%	
282	PARKS:	\$41,805.00	\$43,100.00	\$47,060.00	\$47,060.00	\$43,560.00	\$50,580.00	\$49,080.00	\$49,080.00	4.3%	
283											
284	RECREATION:										
285	Beach Pumping & Porta Potty	\$540.00	\$1,440.00	\$1,440.00	\$1,440.00	\$900.00	\$1,440.00	\$1,440.00	\$1,440.00	0.0%	
286	Beach Pond Program Coordinator Salary	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	-100.0%	
287	Beach Telephone	\$445.00	\$420.00	\$420.00	\$420.00	\$580.00	\$540.00	\$540.00	\$540.00	28.6%	
288	Beach Electricity	\$705.13	\$960.00	\$960.00	\$960.00	\$739.77	\$960.00	\$700.00	\$700.00	-27.1%	
289	Beach Equipment and Pond Program Supplies	\$851.10	\$1,000.00	\$1,000.00	\$1,000.00	\$5,822.83	\$1,000.00	\$1,000.00	\$1,000.00	0.0%	
290	Beach Pond Program (Camp) Staff	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	0.0%	
291	Beach Lifeguards Wages	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$21,500.00	\$21,500.00	19.4%	
292	Beach Activities Supervisor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
293	Beach Staff-Monitors	\$2,134.00	\$10,000.00	\$5,000.00	\$5,000.00	\$3,135.25	\$5,000.00	\$4,000.00	\$4,000.00	-20.0%	
294	Recreation Director Wages	\$12,160.18	\$13,328.00	\$13,234.00	\$13,234.00	\$13,500.00	\$21,000.00	\$21,000.00	\$21,000.00	58.7%	
295	Recreation Miscellaneous	\$310.00	\$300.00	\$300.00	\$300.00	\$240.00	\$300.00	\$300.00	\$300.00	0.0%	
296	RECREATION:	\$17,145.41	\$50,448.00	\$45,354.00	\$45,354.00	\$24,897.85	\$53,240.00	\$51,980.00	\$51,980.00	14.6%	
297											
298	4520-4529 Parks and Recreation:	\$58,950.41	\$93,548.00	\$92,414.00	\$92,414.00	\$68,457.85	\$103,820.00	\$101,060.00	\$101,060.00	9.4%	
299											
300	4550-4559 Library:										
301	Salaries and Wages	\$57,656.23	\$62,903.00	\$62,729.00	\$62,729.00	\$63,161.35	\$69,002.00	\$69,002.00	\$69,002.00	10.0%	
302	Librarian Benefits	\$33,366.01	\$38,766.00	\$39,471.00	\$39,471.00	\$39,315.84	\$45,000.00	\$44,622.00	\$44,622.00	13.1%	
303	Librarian's Dues/Seminars	\$954.88	\$1,100.00	\$1,100.00	\$1,100.00	\$484.60	\$1,250.00	\$1,250.00	\$1,250.00	13.6%	

	D	E	F	G	H	I	J	K	L	M	N
1	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
2		Spent as of 12-31-2022	Dept. requests	Select Board	Voted at Town Meeting	spent as of 12/31/2023	Dept. requests	Select Board	To consider Budget Committee	% increased	
3											
304	Library Assistants Wages	\$24,971.38	\$27,981.00	\$27,899.00	\$27,899.00	\$25,225.88	\$29,547.00	\$29,547.00	\$29,547.00	5.9%	
305	Library Clerk	\$10,517.36	\$19,044.00	\$19,044.00	\$19,044.00	\$9,463.50	\$17,690.00	\$17,690.00	\$17,690.00	-7.1%	
306	Janitorial Sub-Contractor	\$8,359.25	\$18,200.00	\$18,200.00	\$18,200.00	\$13,225.00	\$15,600.00	\$15,600.00	\$15,600.00	-14.3%	
307	Library Trustees Dues/Seminars	\$270.00	\$300.00	\$300.00	\$300.00	\$270.00	\$300.00	\$300.00	\$300.00	0.0%	
308	Telecommunications	\$2,524.33	\$2,500.00	\$2,500.00	\$2,500.00	\$2,454.29	\$2,500.00	\$2,500.00	\$2,500.00	0.0%	
309	Electricity	\$3,468.31	\$3,600.00	\$3,600.00	\$3,600.00	\$3,729.03	\$1,800.00	\$1,800.00	\$1,800.00	-50.0%	
310	Heat	\$4,755.85	\$5,510.00	\$5,510.00	\$5,510.00	\$5,157.71	\$5,000.00	\$5,000.00	\$5,000.00	-9.3%	
311	Water	\$879.76	\$900.00	\$900.00	\$900.00	\$897.80	\$900.00	\$900.00	\$900.00	0.0%	
312	Fire Inspection - Extinguishers	\$996.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,032.00	\$1,250.00	\$1,250.00	\$1,250.00	13.6%	
313	Building Repairs & Maintenance	\$2,699.31	\$1,750.00	\$1,750.00	\$1,750.00	\$2,234.45	\$6,750.00	\$1,750.00	\$1,750.00	0.0%	
314	Snow/Window/Rug Cleaning	\$1,730.52	\$2,100.00	\$2,100.00	\$2,100.00	\$2,084.04	\$2,150.00	\$2,150.00	\$2,150.00	2.4%	
315	Office Supplies & Postage	\$551.47	\$850.00	\$850.00	\$850.00	\$522.80	\$750.00	\$750.00	\$750.00	-11.8%	
316	Janitorial Supplies	\$1,047.03	\$350.00	\$350.00	\$350.00	\$426.51	\$400.00	\$400.00	\$400.00	14.3%	
317	Books	\$15,029.77	\$15,000.00	\$15,000.00	\$15,000.00	\$16,805.46	\$15,000.00	\$15,000.00	\$15,000.00	0.0%	
318	Magazines	\$806.78	\$1,000.00	\$1,000.00	\$1,000.00	\$876.04	\$1,200.00	\$1,200.00	\$1,200.00	20.0%	
319	Audio Tapes	\$2,073.73	\$2,500.00	\$2,500.00	\$2,500.00	\$1,065.64	\$1,500.00	\$1,500.00	\$1,500.00	-40.0%	
320	Videos	\$1,492.09	\$2,000.00	\$2,000.00	\$2,000.00	\$2,765.73	\$1,750.00	\$1,750.00	\$1,750.00	-12.5%	
321	Catalog/Processing	\$5,001.36	\$5,000.00	\$5,000.00	\$5,000.00	\$4,616.07	\$4,000.00	\$4,000.00	\$4,000.00	-20.0%	
322	Programs/Publicity	\$577.88	\$500.00	\$500.00	\$500.00	\$327.68	\$500.00	\$500.00	\$500.00	0.0%	
323	Other Expenses	\$294.19	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	0.0%	
324	Computer Maintenance & Supplies	\$3,612.54	\$2,000.00	\$2,000.00	\$2,000.00	\$1,708.32	\$2,000.00	\$2,000.00	\$2,000.00	0.0%	
325	4550-4559 Library:	\$183,636.03	\$215,054.00	\$215,503.00	\$215,503.00	\$197,829.74	\$225,939.00	\$220,561.00	\$220,561.00	2.3%	
326											
327	4583 Patriotic Purposes:										
328	Memorial Day and Flags	\$337.75	\$700.00	\$700.00	\$700.00	\$682.70	\$700.00	\$700.00	\$700.00	0.0%	
329	4583 Patriotic Purposes:	\$337.75	\$700.00	\$700.00	\$700.00	\$682.70	\$700.00	\$700.00	\$700.00	0.0%	
330											
331	SUBTOTAL for CULTURE and RECREATION:	\$242,924.19	\$309,302.00	\$308,617.00	\$308,617.00	\$266,970.29	\$330,459.00	\$322,321.00	\$322,321.00	4.4%	
332											
333	4611-4612 Administration and Purchase of Natural Resources:										
334	Conservation Commission Dues	\$250.00	\$350.00	\$350.00	\$350.00	\$250.00	\$350.00	\$350.00	\$350.00	0.0%	
335	Postage and Supplies	\$17.96	\$75.00	\$75.00	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00	0.0%	
336	Education	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	0.0%	
337	Monitoring Fund	\$200.00	\$200.00	\$200.00	\$200.00	\$271.28	\$200.00	\$200.00	\$200.00	0.0%	
338	Environmental Monitoring	\$80.00	\$250.00	\$250.00	\$250.00	\$1,472.53	\$250.00	\$250.00	\$250.00	0.0%	
339	Maintenance and Management Conservation Area	\$952.50	\$1,033.00	\$1,033.00	\$1,033.00	\$0.00	\$1,033.00	\$1,033.00	\$1,033.00	0.0%	
340	Administration and Purchase of Natural Resources:	\$1,700.46	\$2,108.00	\$2,108.00	\$2,108.00	\$2,193.81	\$2,108.00	\$2,108.00	\$2,108.00	0.0%	

	D	E	F	G	H	I	J	K	L	M	N
1	Description	2022	2023	2023	2023	Not Audited	2024	2024	2024		
2		Spent as of	Dept. requests	Select Board	Voted at Town	spent as of	Dept. requests	Select Board	To consider	%	
3		12-31-2022			Meeting	12/31/2023			Budget	increased	
341									Committee		
342	SUBTOTAL for CONSERVATION:	\$1,700.46	\$2,108.00	\$2,108.00	\$2,108.00	\$2,193.81	\$2,108.00	\$2,108.00	\$2,108.00	0.0%	
343											
344	4711 Principal:										
345	Principal-Long Term Highway Garage Bond	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0.0%	
346	Principal-Long Term Town Offices Bond	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	0.0%	
347	Solar-CDFA Loan	\$2,907.00	\$2,965.73	\$2,965.00	\$2,965.00	\$2,965.73	\$3,026.00	\$3,026.00	\$3,026.00	2.1%	
348	4711 Principal:	\$72,907.00	\$72,965.73	\$72,965.00	\$72,965.00	\$72,965.73	\$73,026.00	\$73,026.00	\$73,026.00	0.1%	
349	4721 Interest:										
350	Interest-Long Term Highway Garage Bond	\$3,199.00	\$1,949.00	\$1,949.00	\$1,949.00	\$1,949.00	\$684.00	\$684.00	\$684.00	-64.9%	
351	Interest-Long Term Town Offices Bond	\$10,453.00	\$8,540.50	\$8,541.00	\$8,541.00	\$8,540.50	\$6,628.00	\$6,628.00	\$6,628.00	-22.4%	
352	Interest-Long Term Solar-CDFA loan	\$329.59	\$270.91	\$271.00	\$271.00	\$270.94	\$212.00	\$212.00	\$212.00	-21.8%	
353	4721 Interest:	\$13,981.59	\$10,760.41	\$10,761.00	\$10,761.00	\$10,760.44	\$7,524.00	\$7,524.00	\$7,524.00	-30.1%	
354											
355	4723 Interest on Tax Anticipation Notes:	\$23,968.46	\$20,000.00	\$20,000.00	\$20,000.00	\$30,855.82	\$30,000.00	\$30,000.00	\$30,000.00	50.0%	
356											
357	SUBTOTAL for DEBT SERVICE:	\$110,857.05	\$103,726.14	\$103,726.00	\$103,726.00	\$114,581.99	\$110,550.00	\$110,550.00	\$110,550.00	6.6%	
358											
359	TOTAL OPERATING EXPENSES:	\$2,565,527.32	\$2,858,323.14	\$2,759,997.00	\$2,759,997.00	\$2,540,862.41	\$2,965,116.92	\$2,821,494.69	\$2,821,494.69	2.2%	
360											
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Revenues

	A	B	C	D
1	<b>REVENUES</b>	<b>Auditors #'s</b>	<b>2023</b>	<b>2024</b>
2		2022	Actual	Estimated
3	<b>3110 Current Year Property Tax</b>	\$9,692,559.00		
4				
5	<b>3185 Timber/Yield Taxes:</b>	<b>\$14,527.00</b>	<b>\$6,329.92</b>	10000
6				
7	<b>3186 Payment in Lieu of Taxes:</b>			
8	Great River Hydro	\$17,000.00	\$17,000.00	\$17,000.00
9	Other	\$5,036.00	\$0.00	\$5,000.00
10	<b>3186 Payment in Lieu of Taxes:</b>	<b>\$22,036.00</b>	<b>\$17,000.00</b>	<b>\$22,000.00</b>
11				
12	<b>3190 Interest &amp; Penalties on Delinquent Taxes:</b>			
13	Interest on Delinquent Taxes	\$18,305.00	\$10,862.00	\$13,000.00
14	Tax Penalties	\$0.00	\$0.00	
15	Tax Overpayments & Miscellaneous.	\$0.00	\$0.00	
16	<b>3190 Interest &amp; Penalties on Delinquent Taxes:</b>	<b>\$18,305.00</b>	<b>\$10,862.00</b>	<b>\$13,000.00</b>
17				
18	<b>JBTOTAL for TAXES (not including current year property taxes):</b>	<b>\$54,868.00</b>	<b>\$34,191.92</b>	<b>\$45,000.00</b>
19				
20	<b>3220 Motor Vehicle Permit Fees:</b>	<b>\$433,028.54</b>	<b>\$438,892.00</b>	<b>\$428,200.00</b>
21	<b>Boat Permit Fees:</b>	<b>\$1,853.46</b>	<b>\$1,181.33</b>	<b>\$1,800.00</b>
22				
23	<b>3230 Building Permits:</b>	<b>\$5,792.00</b>	<b>\$10,124.28</b>	<b>\$8,000.00</b>
24				
25	<b>3290 Other Licenses, Permits &amp; Fees:</b>			
26	Dog Licenses & Penalties	\$1,184.00	\$1,140.00	\$1,100.00
27	Town Clerk Miscellaneous	\$4,219.00	\$4,554.00	\$4,400.00
28	Town Clerk Fees	\$12,227.00	\$12,377.00	\$12,000.00
29	Marriage Fees	\$42.00	\$21.00	\$20.00
30	Dog Fees	\$443.50	\$433.00	\$430.00
31	Certified Copies	\$818.00	\$671.00	\$570.00
32	<b>3290 Other Licenses, Permits &amp; Fees:</b>	<b>\$18,933.50</b>	<b>\$19,196.00</b>	<b>\$18,520.00</b>
33				
34	<b>SUBTOTAL for LICENSES, PERMITS and FEES:</b>	<b>\$459,607.50</b>	<b>\$469,393.61</b>	<b>\$456,520.00</b>
35				
36	<b>3351 NH Shared Revenue Block Grant:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
37				
38	<b>3352 Meals &amp; Rooms Tax Distribution:</b>	<b>\$153,090.00</b>	<b>\$163,442.79</b>	<b>\$100,800.00</b>
39				
40	<b>3353 Highway Block Grant:</b>	<b>\$160,114.56</b>	<b>\$97,726.57</b>	<b>\$95,000.00</b>
41	2022-One time revenue- bill 401 (additional \$82,000) + (\$95,000)			
42	2023-HB2-one time payment separate from regular Block Grant	\$0.00	\$27,485.05	\$0.00
43	<b>3356 State &amp; Federal Forest Land Reimbursement:</b>			
44	Municipal Aid (additional funds this year and next)	\$0.00	\$0.00	\$0.00
45	<b>3359 Other (Including Railroad Tax):</b>		milfoil	
46	Other State Reimbursements	\$23,698.00	\$18,523.00	\$18,523.00
47	Forest Fire Fighting and Training			
48				
49	<b>3359 Other (Including Railroad Tax):</b>	<b>\$336,902.56</b>	<b>\$307,177.41</b>	<b>\$214,323.00</b>
50				
51	<b>3401-3406 Income from Departments:</b>			
52	Subdivision Fees	\$340.00	\$0.00	\$0.00
53	ZBA Hearing Fees	\$1,299.00	\$670.00	\$0.00
54	Planning & Zoning Document Fees	\$0.00	\$0.00	\$0.00
55	Police	\$235.35	\$1,153.00	\$0.00
56	Solid Waste (fibers)	\$0.00	\$0.00	\$0.00
57	Solid Waste (drop off fees)	\$0.00	\$0.00	\$0.00
58	Solid Waste - Sale of Trash Bags	\$51,516.70	\$44,601.00	\$44,000.00
59	Solid Waste - Recycling (scrap metal)	\$0.00	\$1,882.07	\$0.00
60	Solid Waste - Recycling	\$1,497.58	\$661.87	\$500.00
61	Copier	\$447.83	\$410.09	\$100.00
62	Cemetery fees	\$1,200.00	\$0.00	\$0.00
63	Lyme Center Academy usage fees	\$300.00	\$10,100.00	\$5,000.00
64	Highway	\$5,243.92	\$2,179.45	\$0.00
65	Conservation Commission	\$0.00	\$0.00	\$0.00
66	Fire Department	\$0.00	\$100.00	\$0.00
67	Miscellaneous	\$180.00	\$2,616.35	\$50.00
68	Pond Program	\$0.00	\$0.00	\$0.00
69	Town Clerk (Lyme Phone Book)	\$419.00	\$846.50	\$500.00
70	Electric Rec Sales	\$1,109.29	\$1,208.05	\$1,200.00
71	<b>3401-3406 Income from Departments:</b>	<b>\$63,788.67</b>	<b>\$66,428.38</b>	<b>\$51,350.00</b>
72				
73	<b>SUBTOTAL from CHARGES for SERVICES:</b>	<b>\$63,788.67</b>	<b>\$66,428.38</b>	<b>\$51,350.00</b>

Revenues

	A	B	C	D
74				
75	<b>3501 Sale of Town Property:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
76				
77	<b>3502 Interest on Investments:</b>	<b>\$646.21</b>	<b>\$518.17</b>	<b>\$500.00</b>
78				
79	<b>3503-3509 Other:</b>			
80	Dividends & Return of Contributions	\$0.00	\$0.00	\$0.00
81	Insurance Reimbursement	\$199.60	\$0.00	\$0.00
82	Disability Reimbursement	\$1,601.80	\$2,928.58	\$0.00
83	Legal Reimbursement	\$0.00	\$0.00	\$0.00
84	Ambulance Reimbursement	\$1,351.67	\$4,457.58	\$2,000.00
85	Rental Property	\$15,900.00	\$14,575.00	\$15,900.00
86	Refunds	\$3,699.19	\$0.00	\$0.00
87	<b>3503-3509 Other:</b>	<b>\$22,752.26</b>	<b>\$21,961.16</b>	<b>\$17,900.00</b>
88				
89	<b>SUBTOTAL from MISCELLANEOUS REVENUES:</b>	<b>\$23,398.47</b>	<b>\$22,479.33</b>	<b>\$18,400.00</b>
90				
91	<b>Total Revenues:</b>	<b>\$915,166.73</b>	<b>\$899,670.65</b>	<b>\$785,593.00</b>
92				
93	<b>3915 From Capital Reserve Funds:</b>			
94	Bridge Capital Reserve Fund	\$0.00	\$0.00	\$250,000.00
95	New Cemetery Capital Reserve Fund	\$0.00	\$0.00	\$0.00
96	Public Works Facility Capital Reserve Fund	\$81,716.00	\$81,717.00	\$81,717.00
97	Vehicle Capital Reserve Fund-Fire truck payment	\$82,467.00	\$81,466.23	\$82,252.00
98	Vehicle Capital Reserve Fund-Highway plow truck	\$0.00	\$0.00	\$0.00
99	Heavy Equipment Capital Reserve Fund	\$0.00	\$0.00	\$144,000.00
100	Major Highway Rebuilding Capital Reserve Fund	\$0.00	\$0.00	\$0.00
101	Emergency Highway Repair Capital Reserve Fund	\$0.00	\$0.00	\$0.00
102	Recreation Facility Capital Reserve Fund	\$965.00	\$2,848.00	\$0.00
103	Academy Building Capital Reserve Fund	\$0.00	\$0.00	\$0.00
104	Academy Building Gifts and Donations Fund	\$0.00	\$0.00	\$0.00
105	Property Reappraisal Capital Reserve Fund	\$0.00	\$0.00	\$0.00
106	Computer System Upgrade Capital Reserve Fund	\$0.00	\$0.00	\$0.00
107	Public Land Acquisition Capital Reserve Fund	\$0.00	\$0.00	\$0.00
108	Town Offices Building Capital Reserve Fund	\$0.00	\$0.00	\$0.00
109	Town Building Major Maint. & Repair CFR	\$2,227.12	\$0.00	\$0.00
110	Fire Fighting Safety Equipment	\$0.00	\$18,420.06	\$0.00
111	Class V Roads Capital Reserve Fund	\$0.00	\$2,400.00	\$0.00
112	Municipal Transportation Capital Reserve fund	\$11,600.00	\$11,765.00	\$0.00
113	<b>3915 From Capital Reserve Funds:</b>	<b>\$178,975.12</b>	<b>\$198,616.29</b>	<b>\$557,969.00</b>
114				
115	<b>3916 From Trust &amp; Agency Funds:</b>			
116				
117	Trout Pond Management Area Expendable Trust Fund	\$0.00	\$0.00	\$0.00
118	Reimbursement Perpetual Care Trust	\$0.00	\$0.00	\$0.00
119	Cemetery Gifts & Donation	\$0.00	\$0.00	\$15,991.00
120	Substance Abuse Fund	\$260.00	\$0.00	\$0.00
121	Emergency Major Equipment Rebuilding Trust Fund	\$0.00	\$0.00	\$0.00
122	Town Welfare Trust Fund	\$11,398.00	\$720.00	\$0.00
123	<b>3916 From Trust &amp; Agency Funds:</b>	<b>\$11,658.00</b>	<b>\$720.00</b>	<b>\$15,991.00</b>
124				
125	<b>3917-From Conservation Fund</b>	<b>\$16,167.00</b>	<b>\$0.00</b>	
126				
127	<b>SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:</b>	<b>\$190,633.12</b>	<b>\$199,336.29</b>	<b>\$573,960.00</b>
128				
129	<b>3934 Proceeds from Long Term Bonds &amp; Notes:</b>			
130				
131	<b>TOTAL SOURCES OF REVENUE:</b>	<b>\$1,129,198.32</b>	<b>\$1,099,006.94</b>	<b>\$1,359,553.00</b>
132				
133	<b>Independence Day WA</b>		<b>\$6,983.00</b>	<b>\$6,747.00</b>
134				
135	<b>Milfoil Grant WA</b>		<b>\$25,960.00</b>	<b>\$37,045.00</b>
136				
137				



**TOWN OF LYME, NEW HAMPSHIRE**  
**Financial Statements**  
**December 31, 2022**  
**and**  
**Independent Auditor's Report**

**TOWN OF LYME, NEW HAMPSHIRE**  
**FINANCIAL STATEMENTS**  
**December 31, 2022**

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**TOWN OF LYME, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Lyme, New Hampshire

### Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire (the Town), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town of Lyme, New Hampshire's basic financial statements as listed in the table of contents.

#### Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Permanent Funds	Unmodified
Fire Station Capital Project Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

#### Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Lyme, New Hampshire, as of December 31, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lyme, New Hampshire, as of December 31, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Lyme, New Hampshire, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

## **Matter Giving Rise to Adverse Opinion on Governmental Activities**

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town of Lyme, New Hampshire's single employer other postemployment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other postemployment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the deferred outflows of resources, liabilities, and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the deferred outflows of resources, liabilities, deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Lyme, New Hampshire's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Lyme, New Hampshire's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Lyme, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

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

### **Supplementary Information**

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

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
October 12, 2023

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2022**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2022. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town of Lyme using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Lyme's financial statements. The basic financial statements comprise three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

This report also contains supplementary information in addition to the basic financial statements.

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them being reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2022**

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental and fiduciary funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town maintains various governmental funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund, Fire Station Capital Project Fund and the Permanent Funds, which are considered major funds. Data from the other governmental funds are combined into a single, aggregate presentation.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary funds include a private-purpose trust which accounts for a program for the Lyme School District. The fiduciary funds also include custodial funds, which are the capital reserve funds held for the Lyme School District, taxes collected for Grafton County, and taxes and motor vehicle permit fees collected for the State of New Hampshire.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required Supplementary Information**

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the



**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2022**

Town's major general fund and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D). The Town's only major governmental fund with an adopted budget for 2022 is the General Fund. Also included are the schedule of changes in the Town's proportionate share of the net OPEB liability, the schedule of the Town's OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of the Town's pension contributions.

**Other Supplementary Information**

Other supplementary information includes combining financial statements for non-major governmental funds.

**Government-Wide Financial Analysis**

**Statement of Net Position**

Net position of the Town of Lyme governmental activities as of December 31, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Current and other assets:		
Capital assets (net)	\$ 9,136,028	\$ 9,479,159
Other assets	5,582,188	5,495,418
Total assets	<u>14,718,216</u>	<u>14,974,577</u>
Deferred outflows of resources:		
Deferred outflows related to OPEB	3,739	3,188
Deferred outflows related to pension	356,543	193,902
Total deferred outflows of resources	<u>360,282</u>	<u>197,090</u>
Long-term and other liabilities:		
Long-term obligations	1,957,413	1,729,197
Other liabilities	636,572	489,989
Total liabilities	<u>2,593,985</u>	<u>2,219,186</u>
Deferred inflows of resources:		
Property taxes collected in advance	-	3,429
Deferred inflows related to OPEB	-	640
Deferred inflows related to pension	47,728	281,294
Total deferred inflows of resources	<u>47,728</u>	<u>285,363</u>

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2022**

Net position:		
Net investment in capital assets	8,215,531	8,340,719
Restricted	1,662,349	1,663,636
Unrestricted	2,558,905	2,662,763
Total net position	<u>\$ 12,436,785</u>	<u>\$ 12,667,118</u>

**Statement of Activities**

Changes in net position of governmental activities for the year ending December 31, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Program revenues:		
Charges for services	\$ 85,334	\$ 115,571
Operating grants and contributions	273,840	117,011
Total program revenues	<u>359,174</u>	<u>232,582</u>
General revenues:		
Property and other taxes	2,320,822	2,312,651
Licenses and permits	464,607	472,465
Intergovernmental revenue	153,090	127,076
Interest and investment earnings (losses)	(304,732)	130,589
Miscellaneous	184,754	96,832
Total general revenues	<u>2,818,541</u>	<u>3,139,613</u>
Total revenues	<u>3,177,715</u>	<u>3,372,195</u>
Program expenses:		
General government	858,532	828,712
Public safety	566,755	473,344
Highways and streets	1,455,605	893,401
Sanitation	86,584	143,422
Health and welfare	49,172	56,702
Culture and recreation	330,826	304,470
Conservation	2,701	2,986
Interest and fiscal charges	57,873	42,504
Total expenses	<u>3,408,048</u>	<u>2,745,541</u>
Change in net position	(230,333)	626,654
Net position at beginning of year	12,667,118	12,040,464
Net position at end of year	<u>\$ 12,436,785</u>	<u>\$ 12,667,118</u>

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2022**

**Town of Lyme Governmental Activities**

As shown in the above statement the Town experienced a decrease in financial position of \$230,333 on the full accrual basis of accounting.

**Financial Analysis of the Town's Funds**

The General Fund shows a fund balance of \$3,231,380. This represents an increase in fund balance of \$270,196. As referenced above, this fund balance incorporates the Capital Reserve and Expendable Trust Funds, and the Heritage Fund, which amounts to \$2,258,309 as of December 31, 2022.

The Permanent Fund's fund balance decreased by \$233,215, to a year-end balance of \$1,301,386.

The Fire Station Capital Project Fund's fund balance decreased by \$10,585, to a year-end balance of \$9,182.

**General Fund Budgetary Highlights**

Budgetary information for the major governmental fund (the General Fund) is included in the Required Supplementary Information section.

Actual revenues on the budgetary basis were more than the budgeted amount by \$166,084. This was due to various department: interest and penalties, building permits, additional highway block grant and other state sources.

Actual expenditures on the budgetary basis were less than the budgeted amount by \$137,551. This is primarily due less legal expenses, cemetery, police personnel and parks & Recreation.

**Capital Assets**

The Town of Lyme considers a capital asset to be an asset whose costs exceed or equal \$10,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life.

The Town's investment in capital assets for its governmental activities as of December 31, 2022 is \$12,804,256. Accumulated depreciation amounts to \$3,668,228, leaving a net book value of \$9,136,028. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

**TOWN OF LYME, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2022**

**Long-Term Obligations**

During FY 2022, the Town made scheduled debt payments of \$216,730 on the outstanding notes and bonds. See Note 6 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

**Economic Factors**

The River Road continues to erode due to Great River Hydro and the production of electricity. The continuous up and down of the water level on the Connecticut River is causing serious erosion along the river banks of River Road in Lyme. The Town needs to address the south section of the River Road- complete underdrainage, including raising up the grade of the road significantly. This will be a very expensive project. The Town completed the Goose Pond Road project in 2023. The total cost of the final phase was \$550,000 +. The Select Board continues to work towards a long-range roads' maintenance plan and a plan to enable the town to fund the various projects over years to come. We have 2 red listed bridges in need of repair. Each will be over \$300,000. The remaining bridges in town are still in a state of review. The Edgell Bridge has been deemed an emergency repair. This is a 1860's wooden historic Bridge. The estimate to repair this bridge is upward of \$690,000. There is an immediate plan to use Bridge Capital Reserve Funds and private donation to fund this project. There will be a long-range plan developed for the repair and rehab of the 2 red listed bridges, in the meantime the town continues to contribute to the Bridge Capital Reserve Fund. The Fire Station solar project was not done. It was discovered that unfortunately solar panels interfere with emergency radio systems. The Town Library was the building to receive solar installed with private donations. The Town ended with no BTLA cases due to the 2021 revaluation. The concerns of growing costs for replacement vehicles, highway trucks and Fire apparatus are on the rise. The vehicle Capital Reserve Fund at present will not maintain a balance robust enough to fund these significant vehicle costs in the coming years. The yearly allocation of funds need to be increased significantly.

**Contacting the Town of Lyme's Financial Management**

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, PO Box 126, Lyme, NH 03768, telephone number 603-795-4639.

EXHIBIT A  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Net Position**  
December 31, 2022

	Governmental <u>Activities</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,678,908
Investments	3,554,073
Taxes receivable, net	<u>349,207</u>
Total Current Assets	<u>5,582,188</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,476,491
Depreciable capital assets, net	<u>7,659,537</u>
Total Noncurrent Assets	<u>9,136,028</u>
Total Assets	<u>14,718,216</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to OPEB	3,739
Deferred outflows related to pension	<u>356,543</u>
Total Deferred Outflows of Resources	<u>360,282</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	227,208
Accrued liabilities	18,990
Advances from grantors	175,356
Current portion of bonds payable	72,966
Current portion of notes payable	<u>142,052</u>
Total Current Liabilities	<u>636,572</u>
Noncurrent Liabilities:	
Bonds payable	264,679
Notes payable	440,800
OPEB liability	60,673
Net pension liability	<u>1,191,261</u>
Total Noncurrent Liabilities	<u>1,957,413</u>
Total Liabilities	<u>2,593,985</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pension	<u>47,728</u>
Total Deferred Inflows of Resources	<u>47,728</u>
<b>NET POSITION</b>	
Net investment in capital assets	8,215,531
Restricted	1,662,349
Unrestricted	<u>2,558,905</u>
Total Net Position	<u>\$ 12,436,785</u>

*See accompanying notes to the basic financial statements*

EXHIBIT B  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Activities**  
For the Year Ended December 31, 2022

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 858,532	\$ 5,295		\$ (853,237)
Public safety	566,755	495	\$ 18,699	(547,561)
Highways and streets	1,455,605	5,244	254,426	(1,195,935)
Sanitation	86,584	53,015		(33,569)
Health and welfare	49,172			(49,172)
Culture and recreation	330,826	21,285	715	(308,826)
Conservation	2,701			(2,701)
Interest and fiscal charges	57,873			(57,873)
Total governmental activities	<u>\$ 3,408,048</u>	<u>\$ 85,334</u>	<u>\$ 273,840</u>	<u>(3,048,874)</u>
General revenues:				
Property and other taxes				2,320,822
Licenses and permits				464,607
Grants and contributions:				
Rooms and meals tax distribution				153,090
Interest and investment earnings (losses)				(304,732)
Miscellaneous				184,754
Total general revenues				<u>2,818,541</u>
Change in net position				(230,333)
Net Position at beginning of year				<u>12,667,118</u>
Net Position at end of year				<u>\$ 12,436,785</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2022

	General Fund	Permanent Funds	Fire Station Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,380,378			\$ 298,530	\$ 1,678,908
Investments	2,217,364	\$ 1,302,753		33,956	3,554,073
Taxes receivable, net	349,207				349,207
Due from other funds	36,945		\$ 9,182	36,201	82,328
Prepaid items	3,000				3,000
Total Assets	<u>3,986,894</u>	<u>1,302,753</u>	<u>9,182</u>	<u>368,687</u>	<u>5,667,516</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,986,894</u>	<u>\$ 1,302,753</u>	<u>\$ 9,182</u>	<u>\$ 368,687</u>	<u>\$ 5,667,516</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 227,208				\$ 227,208
Accrued liabilities	5,404				5,404
Advances from grantors	175,356				175,356
Due to other funds	44,016	\$ 1,367		\$ 36,945	82,328
Total Liabilities	<u>451,984</u>	<u>1,367</u>	<u>\$ -</u>	<u>36,945</u>	<u>490,296</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Uncollected property taxes	303,530				303,530
Total Deferred Inflows of Resources	<u>303,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>303,530</u>
<b>FUND BALANCES</b>					
Nonspendable	3,000	1,225,667			1,228,667
Restricted	285,554	75,719	9,182	66,227	436,682
Committed	2,429,128			290,723	2,719,851
Assigned	18,290				18,290
Unassigned (deficit)	495,408			(25,208)	470,200
Total Fund Balances	<u>3,231,380</u>	<u>1,301,386</u>	<u>9,182</u>	<u>331,742</u>	<u>4,873,690</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,986,894</u>	<u>\$ 1,302,753</u>	<u>\$ 9,182</u>	<u>\$ 368,687</u>	<u>\$ 5,667,516</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C-1  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
December 31, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 4,873,690
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,136,028
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	303,530
Prepayment of debt is an asset in the governmental funds, but the repayment of debt principal reduces long-term liabilities in the statement of net position.	(3,000)
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB	3,739
Deferred outflows of resources related to net pension liability	356,543
Deferred inflows of resources related to net pension liability	(47,728)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds payable	(337,645)
Notes payable	(582,852)
Accrued interest on long-term obligations	(13,586)
OPEB liability	(60,673)
Net pension liability	<u>(1,191,261)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 12,436,785</u>

*See accompanying notes to the basic financial statements*



## EXHIBIT D

## TOWN OF LYME, NEW HAMPSHIRE

## Statement of Revenues, Expenditures and Changes in Fund Balances

## Governmental Funds

For the Year Ended December 31, 2022

	General Fund	Permanent Funds	Fire Station Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 2,358,428			\$ 4,430	\$ 2,362,858
Licenses and permits	464,607				464,607
Intergovernmental	426,930				426,930
Charges for services	64,174			21,160	85,334
Interest and investment income (loss)	(91,145)	\$ (213,773)		186	(304,732)
Miscellaneous	152,613			32,141	184,754
Total Revenues	<u>3,375,607</u>	<u>(213,773)</u>	<u>\$ -</u>	<u>57,917</u>	<u>3,219,751</u>
Expenditures:					
Current operations:					
General government	795,756	18,075			813,831
Public safety	463,495			35,708	499,203
Highways and streets	990,633				990,633
Sanitation	86,584				86,584
Health and welfare	49,172				49,172
Culture and recreation	253,918			44,059	297,977
Conservation	1,701			1,000	2,701
Capital outlay	370,971		10,585		381,556
Debt service:					
Principal retirement	72,907				72,907
Interest and fiscal charges	38,301				38,301
Total Expenditures	<u>3,123,438</u>	<u>18,075</u>	<u>10,585</u>	<u>80,767</u>	<u>3,232,865</u>
Excess revenues over (under) expenditures	<u>252,169</u>	<u>(231,848)</u>	<u>(10,585)</u>	<u>(22,850)</u>	<u>(13,114)</u>
Other financing sources (uses):					
Transfers in	18,027			1,367	19,394
Transfers out		(1,367)		(18,027)	(19,394)
Total Other financing sources (uses)	<u>18,027</u>	<u>(1,367)</u>	<u>-</u>	<u>(16,660)</u>	<u>-</u>
Net change in fund balances	270,196	(233,215)	(10,585)	(39,510)	(13,114)
Fund Balances at beginning of year	<u>2,961,184</u>	<u>1,534,601</u>	<u>19,767</u>	<u>371,252</u>	<u>4,886,804</u>
Fund Balances at end of year	<u>\$ 3,231,380</u>	<u>\$ 1,301,386</u>	<u>\$ 9,182</u>	<u>\$ 331,742</u>	<u>\$ 4,873,690</u>

See accompanying notes to the basic financial statements

## EXHIBIT D-1

**TOWN OF LYME, NEW HAMPSHIRE****Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities**

For the Year Ended December 31, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (13,114)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Current year capital outlays and depreciation expense were as follows:

Capital outlays	64,408
Depreciation expense	(407,538)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(42,036)
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Repayment of bond and note payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments are as follows:

Bond principal paid	72,907
Note principal paid	143,823

Prepayment of bond principal and interest is an asset in the governmental funds, but the repayment of principal reduces long-term liabilities in the statement of net position and the prepayment of interest is expensed in the statement of activities.	(3,000)
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Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.

Amortization of premiums	1,213
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In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	3,053
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Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	(9,449)
Net changes in pension	(40,600)

Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ (230,333)</u>
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*See accompanying notes to the basic financial statements*

EXHIBIT E  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2022

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents		\$ 2,834,965
Investments	\$ 222,981	1,235,669
Taxes receivable		292,117
Total Assets	<u>222,981</u>	<u>4,362,751</u>
<b>LIABILITIES</b>		
Due to other governments	<u>2,522</u>	<u>3,127,082</u>
Total Liabilities	<u>2,522</u>	<u>3,127,082</u>
<b>NET POSITION</b>		
Restricted for:		
Individuals and other governments	<u>220,459</u>	<u>1,235,669</u>
Total Net Position	<u>\$ 220,459</u>	<u>\$ 1,235,669</u>

*See accompanying notes to the basic financial statements*

EXHIBIT F  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended December 31, 2022

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 45,602
Total Contributions	<u>\$ -</u>	<u>45,602</u>
Investment earnings:		
Interest income (loss)	3,163	(51,661)
Realized loss on investments	(2,722)	
Net decrease in the fair value of investments	(39,758)	
Total Investment earnings (losses)	<u>(39,317)</u>	<u>(51,661)</u>
Property taxes collected for other governments		7,475,591
Motor vehicle fees collected for other governments		133,504
Total Additions	<u>(39,317)</u>	<u>7,603,036</u>
DEDUCTIONS:		
Benefits paid	2,572	70,000
Payments of property taxes to other governments		7,475,591
Payments of motor vehicle fees to other governments		133,504
Total Deductions	<u>2,572</u>	<u>7,679,095</u>
Change in net position	(41,889)	(76,059)
Net Position at beginning of year	<u>262,348</u>	<u>1,311,728</u>
Net Position at end of year	<u>\$ 220,459</u>	<u>\$ 1,235,669</u>

*See accompanying notes to the basic financial statements*

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

For the Year Ended December 31, 2022

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

The accounting policies of the Town of Lyme, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Lyme, New Hampshire (the “Town”) was incorporated in 1798. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The Town’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements:**

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**2. Fund Financial Statements:**

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

***Fund Accounting***

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

**1. Governmental Funds:**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Town's major governmental funds:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The *Permanent Funds* account for the financial transactions related to resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs.

The *Fire Station Capital Project Fund* is used to account for financial resources associated with the construction of the Fire Station.

**2. Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town's only private-purpose trust fund accounts for a program for the Lyme School District. Custodial funds are used to account for amounts collected by the Town and remitted to other individuals or governments. These assets are therefore not available to support the Town's own programs. The Town's custodial funds account for property taxes collected on behalf of the Lyme School District and Grafton County, motor vehicle fees collected on behalf of the State of New Hampshire, and the capital reserve funds of the Lyme School District, which are held by the Town as required by State law.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

***Measurement Focus***

**1. Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

**2. Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

**1. Revenues – Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 12). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for service and interest on investments.

Licenses and permits, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property taxes receivable that will not be collected within the available period have also been reported as deferred inflows of resources.

**2. Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

***Budgetary Data***

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

***Investments***

Investments are stated at their fair value in all funds. Certificates of deposit and repurchase agreements with a maturity of greater than ninety days from the date of issuance are included in investments.

***Taxes Receivable***

Taxes levied during the current year and prior and uncollected at December 31, 2022 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

***Capital Assets***

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements.

All capital assets, including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements. The Town maintains a capitalization threshold of \$10,000. The Town's infrastructure consists of roads and bridges. Improvements are capitalized; the costs of normal



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
Infrastructure		10-40
Land improvements		10
Buildings and improvements		15-40
Vehicles and equipment		3-50

***Bond Premiums***

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premiums.

***Compensated Absences***

The Town's sick leave policy allows employees to accumulate sick leave at the rate of one hour for each twenty-six hours of base compensated time, cumulative to a maximum of four hundred eighty hours. No payment for unused sick leave is made upon termination. Employees earn vacation at ten to twenty days per year dependent upon length of service. An employee may carry accumulated vacation days up to eighty hours into the next calendar year. Provision is made in the annual budget for vacation and sick leave.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the governmental fund financial statements.

***Accrued Liabilities and Long-Term Obligations***

Except for the obligation for certain other postemployment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation debt and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
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Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

***Fund Balance Policy***

The Town segregates fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- ***Nonspendable Fund Balance:*** Amounts that are not in a spendable form or are required to be maintained intact.
- ***Restricted Fund Balance:*** Amounts constrained to specific purposes stipulated by external resource providers or through enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or by the enabling legislation.
- ***Committed Fund Balance:*** Amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body's actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

- Assigned Fund Balance: Amounts the Town intends to use for specific purposes. Intent can be expressed by the Board of Selectmen or by an official to which the Board of Selectmen delegates the authority. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as “assigned”.
- Unassigned Fund Balance: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any governmental fund with a deficit fund balance.

**Spending Prioritizations**

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

**Minimum Level of Unassigned Fund Balance**

The Board will strive to achieve and maintain a minimum unassigned fund balance of between 7% and 15% of the General Fund’s annual budget, including Town, School and County appropriations.

**Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

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

***Other Postemployment Benefits – Single Employer Plan***

The Town did not implement the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its single employer OPEB plan. Statement No. 75 requires governments to account for certain other postemployment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB Statement No. 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town has only implemented the provisions of GASB Statement No. 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 7).

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

***Deficit Fund Balance***

At December 31, 2022, the AED Revolving Fund, a Nonmajor Governmental Fund, had a deficit 'Unassigned' fund balance of (\$25,208).

**NOTE 3—DEPOSITS AND INVESTMENTS**

Deposits and investments as of December 31, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 1,678,908
Investments	3,554,073
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,834,965
Investments	<u>1,458,650</u>
	<u>\$ 9,526,596</u>

Deposits and investments at December 31, 2022 consist of the following:

Deposits with financial institutions	\$ 4,547,829
Investments	<u>4,978,767</u>
	<u>\$ 9,526,596</u>

The Town requires that deposits and investments be made in interest bearing checking accounts held at Mascoma Savings Bank. The Town limits its investments to demand deposits, money market accounts and certificates of deposit in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. Investments of the Lyme Library Trustees and the Trustees of Trust Funds are made at the Trustees discretion.

***Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town has no formal policy regarding credit risk.

The following is the actual rating as of December 31, 2022 for each investment type:

<u>Investment Type</u>	<u>Aaa</u>	<u>A1</u>	<u>A2</u>	<u>A3</u>	<u>Baa1</u>	<u>Baa2</u>	<u>Not Rated</u>	<u>Total</u>
Money market mutual funds							\$ 1,033,575	\$ 1,033,575
US Treasury obligations	\$ 2,246,134							2,246,134
US government agencies	363,104						45,715	408,819
Corporate bonds	37,902	\$ 19,070	\$ 37,309	\$ 19,203	\$ 18,685	\$ 19,593		151,762
Exchange traded funds							<u>325,305</u>	<u>325,305</u>
	<u>\$ 2,647,140</u>	<u>\$ 19,070</u>	<u>\$ 37,309</u>	<u>\$ 19,203</u>	<u>\$ 18,685</u>	<u>\$ 19,593</u>	<u>\$ 1,404,595</u>	<u>\$ 4,165,595</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town has no formal policy regarding custodial credit risk.

All of the Town's deposits with financial institutions as of December 31, 2022 were covered by federal depository insurance.

As of December 31, 2022, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

<u>Investment Type</u>	<u>Amount</u>
Exchange traded funds	\$ 325,305
Equity securities	780,121
Money market mutual funds	1,033,575
US government agencies	408,819
US Treasury obligations	2,246,134
Mutual funds	33,051
Corporate bonds	151,762
	<u>\$ 4,978,767</u>

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town has no formal policy regarding interest rate risk.

Information about the sensitivity of the fair values of the Town's investments subject to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Remaining Maturity (in Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>&gt; 5 Years</u>
US Treasury obligations	\$ 2,246,134	\$ 420,451	\$ 1,586,872	\$ 238,811
US government agencies	408,819	97,088	179,771	131,960
Corporate bonds	151,762	19,593	132,169	
	<u>\$ 2,806,715</u>	<u>\$ 537,132</u>	<u>\$ 1,898,812</u>	<u>\$ 370,771</u>

***Fair Value Measurement of Investments***

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

- Level 1 Inputs - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- Level 2 Inputs - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3 Inputs - Significant unobservable inputs.

As of December 31, 2022, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Exchange traded funds	\$ 325,305			\$ 325,305
Equity securities	780,121			780,121
US government agencies		\$ 408,819		408,819
US Treasury obligations		2,246,134		2,246,134
Mutual funds		33,036		33,036
Corporate bonds		151,762		151,762
	<u>\$ 1,105,426</u>	<u>\$ 2,839,751</u>	<u>\$ -</u>	<u>\$ 3,945,177</u>

Equity securities and exchange traded funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities. Mutual funds, corporate bonds, United States Treasury obligations and US government agencies classified as Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to bench-mark quoted prices.

**NOTE 4—CAPITAL ASSETS**

The following is a summary of changes in capital assets in the governmental activities:

	<u>Balance</u> <u>1/1/2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2022</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Construction in process	1,413,191		\$ (1,413,191)	-
Total capital assets not being depreciated	<u>2,889,682</u>	<u>\$ -</u>	<u>(1,413,191)</u>	<u>1,476,491</u>
Other capital assets:				
Infrastructure	3,881,805			3,881,805
Land improvements	193,581			193,581
Buildings and improvements	2,278,274	1,423,775		3,702,049
Vehicles and equipment	3,496,507	53,823		3,550,330
Total other capital assets at historical cost	<u>9,850,167</u>	<u>1,477,598</u>	<u>-</u>	<u>11,327,765</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

Less accumulated depreciation for:

Infrastructure	(646,157)	(134,842)		(780,999)
Land improvements	(154,500)	(18,855)		(173,355)
Buildings and improvements	(860,694)	(81,381)		(942,075)
Vehicles and equipment	(1,599,339)	(172,460)		(1,771,799)
Total accumulated depreciation	(3,260,690)	(407,538)	-	(3,668,228)
Total other capital assets, net	6,589,477	1,070,060	-	7,659,537
Total capital assets, net	<u>\$ 9,479,159</u>	<u>\$ 1,070,060</u>	<u>\$ (1,413,191)</u>	<u>\$ 9,136,028</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 35,775
Public safety	93,852
Highways and streets	249,100
Culture and recreation	28,811
Total governmental activities depreciation expense	<u>\$ 407,538</u>

**NOTE 5—SHORT-TERM OBLIGATIONS**

The Town issued tax anticipation notes during the year. These borrowings are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the property tax revenue from the various taxpayers within the Town.

The changes in short-term debt obligations for the year ended December 31, 2022 are as follows:

Balance - January 1, 2022	\$ -
Additions	3,047,000
Reductions	(3,047,000)
Balance - December 31, 2022	<u>\$ -</u>

**NOTE 6—LONG-TERM OBLIGATIONS**

***Changes in Long-Term Obligations***

The changes in the Town's long-term obligations for the year ended December 31, 2022 are as follows:

	Balance 1/1/2022	Additions	Reductions	Balance 12/31/2022	Due Within One Year
Governmental activities:					
Bonds payable	\$ 407,807		\$ 72,907	\$ 334,900	\$ 72,966
Unamortized bond premium	3,958		1,213	2,745	
Total Bonds payable	411,765	\$ -	74,120	337,645	72,966
Notes payable	726,675		143,823	582,852	142,052
Total governmental activities	<u>\$ 1,138,440</u>	<u>\$ -</u>	<u>\$ 217,943</u>	<u>\$ 920,497</u>	<u>\$ 215,018</u>

Payments on general obligation bonds are paid from the General Fund. Payments on notes payable issuances are paid from the General Fund and Converse Free Library Fund, a Nonmajor Governmental Fund, as applicable to related debt.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

***General Obligation Bonds***

Bonds payable at December 31, 2022 are comprised of the following individual issues:

\$508,900 Public Works Bond due in annual installments of \$25,000 through August 2024; interest at 3.0%-5.0%	\$ 50,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4.0%-5.25%	270,000
\$29,313 Solar Project Bond due in annual installments of \$3,237 through June 2027; interest at 2.00%	<u>14,900</u>
	334,900
Add: <i>Unamortized bond premium</i>	<u>2,745</u>
	<u><u>\$ 337,645</u></u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2022 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 72,966	\$ 10,760	\$ 83,726
2024	73,026	7,523	80,549
2025	48,087	4,865	52,952
2026	48,149	2,834	50,983
2027	47,672	803	48,475
2028	<u>45,000</u>	<u>389</u>	<u>45,389</u>
Total	334,900	27,174	362,074
Add: <i>Unamortized bond premium</i>	<u>2,745</u>		<u>2,745</u>
	<u><u>\$ 337,645</u></u>	<u><u>\$ 27,174</u></u>	<u><u>\$ 364,819</u></u>

Notes payable at December 31, 2022 are comprised of the following individual issues:

\$518,000 public safety note due in annual installments of \$82,466 through December 2025; interest at 3.0%	\$ 224,889
\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030; interest at 0%	3,840
\$500,000 Fire Station note due in annual installments of \$81,716 through April 2027; interest at 3.5%	<u>354,123</u>
	<u><u>\$ 582,852</u></u>

Debt service requirements to retire general obligation notes outstanding at December 31, 2022 are as follows:



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 142,052	\$ 19,610	\$ 161,662
2024	149,766	14,896	164,662
2025	146,513	18,923	165,436
2026	77,222	4,974	82,196
2027	65,859	2,288	68,147
2028-2030	1,440		1,440
	<u>\$ 582,852</u>	<u>\$ 60,691</u>	<u>\$ 643,543</u>

**NOTE 7—OTHER POSTEMPLOYMENT BENEFITS**

***Plan Description***

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

***Benefits Provided***

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

***Funding Policy***

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and police officers were 0.31% and 3.21%, respectively, for the year ended December 31, 2022. Contributions to the OPEB plan for the Town were \$6,843 for the year ended December 31, 2022. Employees are not required to contribute to the OPEB plan.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At December 31, 2022, the Town reported a liability of \$60,673 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2021. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2022, the Town's proportion was approximately 0.0161 percent, which was an increase of 0.0036 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of \$16,595. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 166	
Town contributions subsequent to the measurement date	<u>3,573</u>	
Totals	<u>\$ 3,739</u>	<u>-</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$3,739. The Town reported \$3,573 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

<u>June 30,</u>	
2023	\$ 28
2024	7
2025	(65)
2026	196
	<u>\$ 166</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	6.60-8.85%
Private Debt	5%	7.25%
Fixed Income	25%	3.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

***Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 65,871	\$ 60,673	\$ 56,146

**NOTE 8—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301, or from their website at [www.nhrs.org](http://www.nhrs.org).

Substantially all full-time state and local government employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

***Benefits Provided***

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

***Funding Policy***

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 30.67% and 13.75%, respectively, for the year ended December 31, 2022. The Town contributed 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2022 were \$120,558.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension***

At December 31, 2022, the Town reported a liability of \$1,191,261 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2021. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2022, the Town's proportion was approximately 0.0208 percent, which was an increase of 0.0038 percentage points from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized pension expense of \$163,716. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 22,358	\$ 4,573
Change in assumptions	63,366	
Net difference between projected and actual earnings on pension plan investments	45,147	
Changes in proportion and differences between Town contributions and share of contributions	164,403	43,155
Town contributions subsequent to the measurement date	<u>61,269</u>	
Totals	<u>\$ 356,543</u>	<u>\$ 47,728</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$308,815. The Town reported \$61,269 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

Year Ending <u>June 30,</u>	
2023	\$ 77,494
2024	61,472
2025	12,815
2026	<u>95,765</u>
	<u>\$ 247,546</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	7.60-7.90%
Private Market Equity	20%	6.60-8.85%
Private Debt	5%	7.25%
Fixed Income	<u>25%</u>	3.60%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

***Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount rate</u>	<u>1% Increase</u>
Net pension liability	\$ 1,598,373	\$ 1,191,261	\$ 852,786

**NOTE 9—INTERFUND BALANCES AND TRANSFERS**

The Town has combined the cash resources of certain governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2022 are as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

	Due from			<u>Totals</u>
	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	
Due to General Fund			\$ 36,945	\$ 36,945
Fire Station Capital Project Fund	\$ 9,182			9,182
Nonmajor Governmental Funds	34,834	\$ 1,367		36,201
	<u>\$ 44,016</u>	<u>\$ 1,367</u>	<u>\$ 36,945</u>	<u>\$ 82,328</u>

During the year, several interfund transactions occurred between funds. The transfers were made in accordance with budgetary authorizations. Transfers out of the Permanent Funds to the Library Fund, a Nonmajor Governmental Fund, in the amount of \$1,367, was made to distribute income earned on investments to support Library programs. In addition, the Conservation Fund, a Nonmajor Governmental Fund, transferred \$18,027 to the General Fund to support Milfoil treatment.

**NOTE 10—RESTRICTED NET POSITION**

Net position of governmental activities is restricted for specific purposes at December 31, 2022 as follows:

Permanent Funds - Principal	\$ 1,225,667
Permanent Funds - Income	75,719
Cemetery maintenance gifts & donations	15,992
Recreation grant	3,845
Private donations	108,807
Library Fund	59,079
Fire Station Capital Project Fund	9,182
Independence Day Fund	7,148
Heritage Commission Fund	4,965
SB 401 - Highway Block Grant	82,535
SB 401 - Bridge Aid	69,410
	<u>\$ 1,662,349</u>

**NOTE 11—COMPONENTS OF FUND BALANCE**

The components of the Town's fund balance for its governmental funds at December 31, 2022 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Fire Station Capital Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable:</b>					
Prepaid items	\$ 3,000				\$ 3,000
Permanent Funds - Principal		\$ 1,225,667			1,225,667



**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

**Restricted for:**

Independence Day Fund			\$	7,148	7,148
Permanent Funds - Income		75,719			75,719
Cemetery maintenance gifts & donations	15,992				15,992
Recreation grant	3,845				3,845
Private donations	108,807				108,807
Library Fund				59,079	59,079
Heritage Commission Fund	4,965				4,965
Fire Station Capital Project Fund			\$	9,182	9,182
SB 401 - Highway Block Grant	82,535				82,535
SB 401 - Bridge Aid	69,410				69,410

**Committed for:**

Capital Reserve Funds	2,164,303				2,164,303
Expendable Trust Funds	84,572				84,572
Carryforward appropriations	180,253				180,253
Conservation Fund				263,037	263,037
Police Special Details Fund				595	595
Recreation Fund				27,091	27,091

**Assigned for:**

Subsequent years' expenditures	12,980				12,980
Conservation Commission	5,310				5,310

**Unassigned (deficit)**

	495,408			(25,208)	470,200
	<u>\$ 3,231,380</u>	<u>\$ 1,301,386</u>	<u>\$ 9,182</u>	<u>\$ 331,742</u>	<u>\$ 4,873,690</u>

**NOTE 12—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1<sup>st</sup> (\$410,895,100 as of April 1, 2022) and are due on December 6, 2022. Taxes paid after the due date accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$6,877,082 and \$598,509 for the Lyme School District and Grafton County, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

**NOTE 13—RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2022, the Town was a member of and participated in public entity risk pools (Trust) for

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended December 31, 2022

property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2022.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker's Compensation***

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**NOTE 14—CONTINGENT LIABILITIES**

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

**NOTE 15—CHANGE IN ACCOUNTING PRINCIPLE**

During the year ended December 31, 2022, the Town implemented GASB Statement No. 87, *Leases*. Under Statement No. 87, the Town is required to record a lease receivable and a deferred inflow of resources for its leasing arrangements as a lessor. The Town has entered into rental agreements as a lessor for building space. Management has determined that the effect of implementing GASB Statement No. 87 related to these leases is immaterial to its financial statements.

**NOTE 16—SUBSEQUENT EVENTS**

In June 2023, the Town entered into a tax anticipation note for \$3,500,000, due June 2024, with an interest rate of 4.5%. As of October 12, 2023, \$2,275,000 has been drawn down.

SCHEDULE 1  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis) - General Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 2,372,753	\$ 2,372,753	\$ 2,316,392	\$ (56,361)
Licenses and permits	465,025	465,025	453,007	(12,018)
Intergovernmental	377,559	289,881	426,930	137,049
Charges for services	74,950	74,950	64,174	(10,776)
Interest income	2,200	2,200	646	(1,554)
Miscellaneous	42,294	42,294	152,038	109,744
Total Revenues	<u>3,334,781</u>	<u>3,247,103</u>	<u>3,413,187</u>	<u>166,084</u>
Expenditures:				
Current operations:				
General government	853,611	853,611	793,529	60,082
Public safety	486,483	486,483	463,495	22,988
Highways and streets	1,011,179	914,629	990,633	(76,004)
Sanitation	121,962	121,962	86,584	35,378
Health and welfare	37,874	37,874	37,774	100
Culture and recreation	322,521	322,521	253,918	68,603
Conservation	2,108	2,108	1,701	407
Capital outlay	574,927	403,546	367,053	36,493
Debt service:				
Principal retirement	72,907	72,907	72,907	
Interest and fiscal charges	27,805	27,805	38,301	(10,496)
Total Expenditures	<u>3,511,377</u>	<u>3,243,446</u>	<u>3,105,895</u>	<u>137,551</u>
Excess revenues over (under) expenditures	<u>(176,596)</u>	<u>3,657</u>	<u>307,292</u>	<u>303,635</u>
Other financing sources (uses):				
Transfers in	278,810	278,810	282,209	3,399
Transfers out	(410,000)	(410,000)	(410,000)	-
Total Other financing sources (uses)	<u>(131,190)</u>	<u>(131,190)</u>	<u>(127,791)</u>	<u>3,399</u>
Net change in fund balance	<u>(307,786)</u>	<u>(127,533)</u>	<u>179,501</u>	<u>307,034</u>
Fund Balance at beginning of year				
- Budgetary Basis	<u>1,101,569</u>	<u>1,101,569</u>	<u>1,101,569</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 793,783</u>	<u>\$ 974,036</u>	<u>\$ 1,281,070</u>	<u>\$ 307,034</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

**TOWN OF LYME, NEW HAMPSHIRE**

**Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability**

For the Year Ended December 31, 2022

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2022	0.01605594%	\$ 60,673	\$ 675,479	8.98%	10.64%
June 30, 2021	0.01249399%	\$ 50,033	\$ 552,033	9.06%	11.06%
June 30, 2020	0.01261817%	\$ 55,231	\$ 558,738	9.88%	7.74%
June 30, 2019	0.01428698%	\$ 62,636	\$ 582,641	10.75%	7.75%
June 30, 2018	0.01364141%	\$ 62,457	\$ 511,152	12.22%	7.53%
June 30, 2017	0.00845958%	\$ 38,680	\$ 432,677	8.94%	7.91%
June 30, 2016	0.00988020%	\$ 47,831	\$ 476,496	10.04%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*

\* 10 Year schedule, historical information not available

Significant Actuarial Assumptions					
Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

See accompanying notes to the required supplementary information

SCHEDULE 3  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Schedule of Town OPEB Contributions**  
For the Year Ended December 31, 2022

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2022	\$ 6,843	\$ (6,843)	\$ -	\$ 690,356	0.99%
December 31, 2021	\$ 6,012	\$ (6,012)	\$ -	\$ 602,330	1.00%
December 31, 2020	\$ 6,130	\$ (6,130)	\$ -	\$ 560,120	1.09%
December 31, 2019	\$ 6,280	\$ (6,280)	\$ -	\$ 587,104	1.07%
December 31, 2018	\$ 6,228	\$ (6,228)	\$ -	\$ 553,799	1.12%
December 31, 2017	\$ 5,434	\$ (5,434)	\$ -	\$ 453,041	1.20%
December 31, 2016	\$ 5,300	\$ (5,300)	\$ -	\$ 443,719	1.19%
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*

\* 10 Year schedule, historical information not available

*See accompanying notes to the required supplementary information*

SCHEDULE 4

**TOWN OF LYME, NEW HAMPSHIRE**

**Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability**

For the Year Ended December 31, 2022

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2022	0.02076768%	\$ 1,191,261	\$ 675,479	176.36%	65.12%
June 30, 2021	0.01702319%	\$ 754,454	\$ 552,033	136.67%	72.22%
June 30, 2020	0.01761495%	\$ 1,126,679	\$ 558,738	201.65%	58.72%
June 30, 2019	0.01894634%	\$ 911,632	\$ 582,641	156.47%	65.59%
June 30, 2018	0.01739256%	\$ 837,487	\$ 511,152	163.84%	64.73%
June 30, 2017	0.01618891%	\$ 796,169	\$ 432,677	184.01%	62.66%
June 30, 2016	0.01839091%	\$ 977,954	\$ 476,496	205.24%	58.30%
June 30, 2015	0.01895269%	\$ 750,816	\$ 484,773	154.88%	65.47%
June 30, 2014	0.01940923%	\$ 728,542	\$ 482,497	150.99%	66.32%
June 30, 2013	0.02130674%	\$ 916,996	\$ 526,013	174.33%	59.81%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

*See accompanying notes to the required supplementary information*

SCHEDULE 5  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Schedule of Town Pension Contributions**  
For the Year Ended December 31, 2022

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2022	\$ 120,558	\$ (120,558)	\$ -	\$ 690,356	17.46%
December 31, 2021	\$ 96,095	\$ (96,095)	\$ -	\$ 602,330	15.95%
December 31, 2020	\$ 79,510	\$ (79,510)	\$ -	\$ 560,120	14.20%
December 31, 2019	\$ 82,320	\$ (82,320)	\$ -	\$ 587,104	14.02%
December 31, 2018	\$ 78,487	\$ (78,487)	\$ -	\$ 553,799	14.17%
December 31, 2017	\$ 64,121	\$ (64,121)	\$ -	\$ 453,041	14.15%
December 31, 2016	\$ 61,171	\$ (61,171)	\$ -	\$ 443,719	13.79%
December 31, 2015	\$ 64,578	\$ (64,578)	\$ -	\$ 479,917	13.46%
December 31, 2014	\$ 58,322	\$ (58,322)	\$ -	\$ 445,607	13.09%
December 31, 2013	\$ 61,170	\$ (61,170)	\$ -	\$ 530,210	11.54%

*See accompanying notes to the required supplementary information*

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
For the Year Ended December 31, 2022

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

*General Fund*

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary revenues and expenditures, and budgetary transfers in and out.

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 3,393,634	\$ 3,123,438
Difference in property taxes meeting susceptible to accrual criteria	(42,036)	
Non-budgetary revenues and expenditures	79,616	(17,543)
Budgetary transfers	<u>264,182</u>	<u>410,000</u>
Per Schedule 1	<u>\$ 3,695,396</u>	<u>\$ 3,515,895</u>

**NOTE 2—BUDGETARY FUND BALANCE**

Components of the budgetary fund balance for the General Fund at December 31, 2022 are as follows:

<b><i>Nonspendable:</i></b>	
Prepaid items	\$ 3,000
<b><i>Restricted for:</i></b>	
Cemetery Gifts and Donations	15,992
Recreation Grant	3,845
Donations	108,807
SB 401 - Highway Block Grant	69,410
SB 401 - Bridge Aid	82,535
<b><i>Committed for:</i></b>	
Carryforward appropriations	180,253
<b><i>Assigned for:</i></b>	
Subsequent years' expenditures	12,980
Conservation commission	5,310
<b><i>Unassigned:</i></b>	
Unassigned - General operations	<u>798,938</u>
	<u>\$ 1,281,070</u>



SCHEDULE A  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
December 31, 2022

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	AED Revolving Fund	Total Nonmajor Special Revenue Funds
ASSETS							
Cash and cash equivalents			\$ 23,756	\$ 274,774			\$ 298,530
Investments			33,956				33,956
Due from other funds	\$ 595	\$ 7,148	1,367		\$ 27,091		36,201
Total Assets	595	7,148	59,079	274,774	27,091	-	368,687
DEFERRED OUTFLOWS OF RESOURCES							
Total Deferred Outflows of Resources	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	595	7,148	59,079	274,774	27,091	-	368,687
LIABILITIES							
Due to other funds				\$ 11,737		\$ 25,208	\$ 36,945
Total Liabilities	-	-	-	11,737	-	25,208	36,945
DEFERRED INFLOWS OF RESOURCES							
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Restricted		7,148	59,079	263,037	27,091		66,227
Committed	595						290,723
Unassigned (deficit)						(25,208)	(25,208)
Total Fund Balances (deficit)	595	7,148	59,079	263,037	27,091	(25,208)	331,742
Total Liabilities, Deferred Inflows of Resources and Fund Balances	595	7,148	59,079	274,774	27,091	-	368,687

SCHEDULE B  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds - All Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2022

	Police Special Detail Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	AED Revolving Fund	Total Nonmajor Special Revenue Funds
Revenues:							
Taxes				\$ 4,430	\$ 21,160		\$ 4,430
Charges for services							21,160
Interest and investment income			\$ 52	134			186
Miscellaneous			21,441	200		\$ 10,500	32,141
Total Revenues	\$ -	\$ -	21,493	4,764	21,160	10,500	57,917
Expenditures:							
Current operations:							
Public safety						35,708	35,708
Culture and recreation			17,128		26,931		44,059
Conservation			17,128	1,000			1,000
Total Expenditures	-	-	17,128	1,000	26,931	35,708	80,767
Excess revenues over (under) expenditures	-	-	4,365	3,764	(5,771)	(25,208)	(22,850)
Other financing sources (uses):							
Transfers in			1,367				1,367
Transfers out				(18,027)			(18,027)
Total Other financing sources (uses)	-	-	1,367	(18,027)	-	-	(16,660)
Net change in fund balances	-	-	5,732	(14,263)	(5,771)	(25,208)	(39,510)
Fund Balances at beginning of year	595	7,148	53,347	277,300	32,862		371,252
Fund Balances (deficit) at end of year	\$ 595	\$ 7,148	\$ 59,079	\$ 263,037	\$ 27,091	\$ (25,208)	\$ 331,742



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### Proposed Budget

### Lyme

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: Thurs., Feb. 22, 2024

#### BUDGET COMMITTEE 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.

Name	Position	Signature
HALES GREENWAY		<i>[Signature]</i>
Vincent Beek		<i>[Signature]</i>
Brian Spere		<i>[Signature]</i>
Shirley Blythe	School board rep.	<i>[Signature]</i>
Richard Deane		<i>[Signature]</i>
Richard Deane		<i>[Signature]</i>
Scott May		<i>[Signature]</i>
Tom MacCorm		<i>[Signature]</i>
Judith		<i>[Signature]</i>
JAMES GRAYMAN		<i>[Signature]</i>
Judith Coughlin/Scott		<i>[Signature]</i>

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

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



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	03	\$206,884	\$190,888	\$201,212	\$0	\$201,212	\$0
4140	Election, Registration, and Vital Statistics	03	\$109,726	\$128,974	\$140,885	\$0	\$140,885	\$0
4150	Financial Administration	03	\$54,933	\$51,814	\$53,439	\$0	\$53,439	\$0
4152	Property Assessment	03	\$31,386	\$35,865	\$38,247	\$0	\$38,247	\$0
4153	Legal Expense	03	\$34,549	\$45,000	\$60,000	\$0	\$60,000	\$0
4155	Personnel Administration	03	\$60,412	\$67,450	\$69,105	\$0	\$69,105	\$0
4191	Planning and Zoning	03	\$105,792	\$106,674	\$110,842	\$0	\$110,842	\$0
4194	General Government Buildings	03	\$89,089	\$98,843	\$102,093	\$0	\$102,093	\$0
4195	Cemeteries	03	\$19,195	\$35,941	\$18,270	\$0	\$18,270	\$0
4196	Insurance Not Otherwise Allocated	03	\$45,315	\$46,088	\$48,665	\$0	\$48,665	\$0
4197	Advertising and Regional Associations	03	\$3,309	\$3,800	\$3,800	\$0	\$3,800	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	03	\$0	\$100	\$100	\$0	\$100	\$0
General Government Subtotal			\$760,590	\$811,437	\$846,658	\$0	\$846,658	\$0
Public Safety								
4210	Police	03	\$265,576	\$336,116	\$295,333	\$0	\$295,333	\$0
4215	Ambulances	03	\$78,317	\$69,500	\$77,681	\$0	\$77,681	\$0
4220	Fire	03	\$68,381	\$60,990	\$69,112	\$0	\$69,112	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management	03	\$3,467	\$4,500	\$3,000	\$0	\$3,000	\$0
4299	Other Public Safety	03	\$33,038	\$34,945	\$35,993	\$0	\$35,993	\$0
Public Safety Subtotal			\$448,779	\$506,051	\$481,119	\$0	\$481,119	\$0



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Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Airport/Aviation Center</b>								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$801,182	\$894,286	\$907,137	\$0	\$907,137	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$3,172	\$3,700	\$3,700	\$0	\$3,700	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$95,000	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			\$804,354	\$992,986	\$910,837	\$0	\$910,837	\$0
<b>Sanitation</b>								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$70,489	\$68,881	\$70,450	\$0	\$70,450	\$0
4324	Solid Waste Disposal	03	\$34,562	\$38,750	\$38,250	\$0	\$38,250	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			\$105,051	\$107,631	\$108,700	\$0	\$108,700	\$0



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<b>Water Distribution and Treatment</b>								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric</b>								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>Health</b>								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	03	\$27,664	\$27,764	\$28,264	\$0	\$28,264	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health Subtotal</b>			\$27,664	\$27,764	\$28,264	\$0	\$28,264	\$0





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<b>Welfare</b>								
4441	Welfare Administration	03	\$10,667	\$10,668	\$10,937	\$0	\$10,937	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$10,667</b>	<b>\$10,668</b>	<b>\$10,937</b>	<b>\$0</b>	<b>\$10,937</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520	Parks and Recreation	03	\$68,457	\$92,414	\$101,060	\$0	\$101,060	\$0
4550	Library	03	\$197,829	\$215,503	\$220,561	\$0	\$220,561	\$0
4583	Patriotic Purposes	03	\$682	\$7,683	\$700	\$0	\$700	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$266,968</b>	<b>\$315,600</b>	<b>\$322,321</b>	<b>\$0</b>	<b>\$322,321</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611	Conservation Administration	03	\$2,193	\$2,108	\$2,108	\$0	\$2,108	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$25,960	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$2,193</b>	<b>\$28,068</b>	<b>\$2,108</b>	<b>\$0</b>	<b>\$2,108</b>	<b>\$0</b>



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Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Debt Service</b>								
4711	Principal - Long Term Bonds, Notes, and Other Debt	03	\$72,965	\$72,965	\$73,025	\$0	\$73,025	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$10,759	\$10,761	\$7,525	\$0	\$7,525	\$0
4723	Interest on Tax and Revenue Anticipation Notes	03	\$30,855	\$20,000	\$30,000	\$0	\$30,000	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$114,579</b>	<b>\$103,726</b>	<b>\$110,550</b>	<b>\$0</b>	<b>\$110,550</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$344,804	\$364,202	\$0	\$0	\$0	\$0
4903	Buildings		\$81,715	\$81,717	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$240,000	\$240,000	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$666,519</b>	<b>\$685,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$2,821,494</b>	<b>\$0</b>	<b>\$2,821,494</b>	<b>\$0</b>





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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4195	Cemeteries	15	\$15,991	\$0	\$15,991	\$0
	Purpose: WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS FUND					
4313	Bridges	05	\$690,000	\$0	\$690,000	\$0
	Purpose: REPAIRS TO THE EDGELL BRIDGE					
4583	Patriotic Purposes	13	\$6,747	\$0	\$6,747	\$0
	Purpose: INDEPENDENCE DAY CELEBRATIONS SPECIAL REVENUE FUND					
4619	Other Conservation	14	\$37,045	\$0	\$37,045	\$0
	Purpose: Milfoil Treatment					
4902	Machinery, Vehicles, and Equipment	08	\$82,252	\$0	\$82,252	\$0
	Purpose: WITHDRAWAL FROM VEHICLE CAPITAL RESERVE FUND					
4902	Machinery, Vehicles, and Equipment	09	\$144,000	\$0	\$144,000	\$0
	Purpose: WITHDRAWAL FROM HEAVY EQUIPMENT CRF					
4903	Buildings	07	\$81,717	\$0	\$81,717	\$0
	Purpose: WITHDRAWAL FROM PUBLIC WORKS FACILITY CRF					
4915	To Capital Reserve Funds	04	\$400,000	\$0	\$400,000	\$0
	Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS					
4916	To Expendable Trusts	04	\$10,000	\$0	\$10,000	\$0
	Purpose: TO CAPITAL RESERVE FUNDS AND TRUST FUNDS					
Total Proposed Special Articles			\$1,467,752	\$0	\$1,467,752	\$0



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Not Recommended)
4319	Other Highway, Streets, and Bridges	06	\$95,000	\$0	\$95,000	\$0
Purpose: State of New Hampshire Block Grant Appropriation						
4329	Other Sanitation	12	\$150,000	\$0	\$150,000	\$0
Purpose: REMOVE MATERIAL FROM PROPERTY						
Total Proposed Individual Articles			\$245,000	\$0	\$245,000	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	03	\$6,329	\$10,000	\$10,000
3186	Payment in Lieu of Taxes	03	\$17,000	\$17,000	\$17,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	03	\$0	\$5,000	\$5,000
3190	Interest and Penalties on Delinquent Taxes	03	\$10,862	\$13,000	\$13,000
Taxes Subtotal			\$34,191	\$45,000	\$45,000
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$440,073	\$430,000	\$430,000
3230	Building Permits	03	\$10,124	\$8,000	\$8,000
3290	Other Licenses, Permits, and Fees	03	\$19,196	\$18,520	\$18,520
Licenses, Permits, and Fees Subtotal			\$469,393	\$456,520	\$456,520
<b>From Federal Government</b>					
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
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$163,442	\$100,800	\$100,800
3353	Highway Block Grant	06	\$97,726	\$95,000	\$95,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
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	14	\$18,523	\$18,523	\$18,523
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$279,691	\$214,323	\$214,323
Charges for Services					
3401	Income from Departments	03	\$66,453	\$48,957	\$48,957
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$66,453	\$48,957	\$48,957
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	03	\$520	\$800	\$800
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations	05	\$0	\$61,411	\$61,411
3509	Revenue from Misc Sources Not Otherwise Classified	03	\$21,961	\$15,900	\$15,900
Miscellaneous Revenues Subtotal			\$22,481	\$78,111	\$78,111
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	13	\$0	\$6,747	\$6,747
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	05, 08, 07, 09	\$403,969	\$557,969	\$557,969
3916	From Trust and Fiduciary Funds	15	\$0	\$15,991	\$15,991
3917	From Conservation Funds	14	\$0	\$9,435	\$9,435
	Interfund Operating Transfers In Subtotal		\$403,969	\$590,142	\$590,142
<b>Other Financing Sources</b>					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	14	\$12,980	\$9,087	\$9,087
9999	Fund Balance to Reduce Taxes	05	\$0	\$188,589	\$188,589
	Other Financing Sources Subtotal		\$12,980	\$197,676	\$197,676
	Total Estimated Revenues and Credits		\$1,289,158	\$1,630,729	\$1,630,729



Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$2,821,494	\$2,821,494
Special Warrant Articles	\$1,467,752	\$1,467,752
Individual Warrant Articles	\$245,000	\$245,000
Total Appropriations	\$4,534,246	\$4,534,246
Less Amount of Estimated Revenues & Credits	\$1,630,729	\$1,630,729
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,903,517</b>	<b>\$2,903,517</b>



Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,534,246
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$73,026
3. Interest: Long-Term Bonds & Notes	\$7,524
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$80,550
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$4,453,696
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$445,370
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$4,979,616





Financial Report of the Budget

Lyme

For the period ending December 31, 2022

PREPARER'S EFILE 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.

Jennifer Dorr

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Judy Brotman	Chair	Judy Brotman
Ben Kitham	Vice Chair	Ben Kitham
David Kahn	MEMBER	David Kahn

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

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





New Hampshire  
Department of  
Revenue Administration

2023  
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$176,079	\$188,876
4140-4149	Election, Registration, and Vital Statistics	\$105,030	\$91,357
4150-4151	Financial Administration	\$47,360	\$56,534
4152	Revaluation of Property	\$33,950	\$33,569
4153	Legal Expense	\$158,000	\$127,209
4155-4159	Personnel Administration	\$64,761	\$56,212
4191-4193	Planning and Zoning	\$98,341	\$93,728
4194	General Government Buildings	\$86,990	\$83,152
<i>Explanation: Includes \$2,227 of expenditures as agents to expend</i>			
4195	Cemeteries	\$33,351	\$14,949
4196	Insurance	\$45,849	\$46,849
4197	Advertising and Regional Association	\$3,800	\$3,321
4199	Other General Government	\$100	\$0
<b>General Government Subtotal</b>		<b>\$853,611</b>	<b>\$795,756</b>
<b>Public Safety</b>			
4210-4214	Police	\$308,884	\$274,055
4215-4219	Ambulance	\$67,000	\$73,501
4220-4229	Fire	\$51,705	\$83,705
<i>Explanation: Includes supplemental appropriation exp of \$22,913 and agents to expend amounts of \$3,028</i>			
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$3,000	\$3,543
4299	Other (Including Communications)	\$31,500	\$31,719
<b>Public Safety Subtotal</b>		<b>\$462,089</b>	<b>\$466,523</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$927,954	\$1,190,833
<i>Explanation: Includes expenditures of \$284,871 for carryforward appropriations</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$3,700	\$2,671
4319	Other	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$931,654</b>	<b>\$1,193,504</b>



New Hampshire  
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Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Sanitation</b>			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$74,212	\$60,714
4324	Solid Waste Disposal	\$47,750	\$25,870
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$121,962	\$86,584
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
<b>Health</b>			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$26,815	\$26,715
Health Subtotal		\$26,815	\$26,715
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$11,059	\$22,457
Explanation: Includes \$11,398 of expenditures as agents to expend from XTF			
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$11,059	\$22,457
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$86,995	\$72,014
Explanation: Includes \$890 as agents to expend			
4550-4559	Library	\$194,579	\$181,026
4583	Patriotic Purposes	\$7,933	\$338
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$289,507	\$253,378



New Hampshire  
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Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$2,108	\$1,701
4619	Other Conservation	\$39,997	\$1,430
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$42,105	\$3,131
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$72,907	\$72,907
4721	Long Term Bonds and Notes - Interest	\$17,805	\$14,333
4723	Tax Anticipation Notes - Interest	\$10,000	\$23,968
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$100,712	\$111,208
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$82,467	\$82,466
4903	Buildings	\$81,716	\$81,716
4909	Improvements Other than Buildings	\$0	\$0
Capital Outlay Subtotal		\$164,183	\$164,182
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$385,000	\$385,000
4916	To Expendable Trusts/Fiduciary Funds	\$25,000	\$25,000
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$410,000	\$410,000
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$598,509
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$6,392,474
4934	Taxes Assessed for State Education	\$0	\$484,608
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$7,475,591
Total Before Payments to Other Governments		\$3,413,697	\$3,533,438



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
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**Expenditures**

Plus Payments to Other Governments		\$7,475,591
Plus Commitments to Other Governments from Tax Rate	\$7,475,591	
Less Proprietary/Special Funds	\$0	\$0
<b>Total General Fund Expenditures</b>	<b>\$10,889,288</b>	<b>\$11,009,029</b>



New Hampshire  
Department of  
Revenue Administration

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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$9,714,475
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$13,000	\$15,096
3186	Payment in Lieu of Taxes	\$22,159	\$22,159
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$15,000	\$40,253
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$50,159</b>	<b>\$9,791,983</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$431,250	\$414,486
3230	Building Permits	\$8,000	\$17,733
3290	Other Licenses, Permits, and Fees	\$25,775	\$20,788
3311-3319	From Federal Government	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$465,025</b>	<b>\$453,007</b>
<b>State Sources</b>			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$153,090	\$153,090
3353	Highway Block Grant	\$96,926	\$179,085
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$23,698	\$88,824
3379	From Other Governments	\$0	\$5,931
<b>State Sources Subtotal</b>		<b>\$273,714</b>	<b>\$426,930</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$74,950	\$64,174
3409	Other Charges	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$74,950</b>	<b>\$64,174</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$2,200	\$646
3503-3509	Other	\$17,900	\$152,038
<b>Miscellaneous Revenues Subtotal</b>		<b>\$20,100</b>	<b>\$152,684</b>



New Hampshire  
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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$6,983	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$164,183	\$281,725
<i>Explanation: Includes \$17,543 as reimbursement of agents to expend amounts</i>			
3916	From Trust and Fiduciary Funds	\$15,991	\$0
3917	From Conservation Funds	\$16,167	\$18,027
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$203,324</b>	<b>\$299,752</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$9,846,449</b>	
<b>Total General Fund Revenues</b>		<b>\$10,933,721</b>	<b>\$11,188,530</b>



New Hampshire  
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Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$3,506,111	\$4,215,343
1030	Investments	\$0	\$0
1080	Tax Receivable	\$809,129	\$414,688
1110	Tax Liens Receivable	\$232,812	\$226,636
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$4,469	\$4,469
1400	Other Current Assets	\$0	\$3,000
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
<b>Current Assets Subtotal</b>		<b>\$4,552,521</b>	<b>\$4,864,136</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$161,423	\$232,612
2030	Compensated Absences Payable	\$22,193	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$3,052,975	\$3,127,082
2080	Due to Other Funds	\$123,254	\$48,016
2220	Deferred Revenue	\$91,107	\$175,356
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$0	\$0
<b>Current Liabilities Subtotal</b>		<b>\$3,450,952</b>	<b>\$3,583,066</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$43,808	\$280,588
2460	Committed Fund Balance	\$335,505	\$180,253
2490	Assigned Fund Balance	\$7,281	\$5,310
2530	Unassigned Fund Balance	\$714,975	\$814,919
<b>Fund Equity Subtotal</b>		<b>\$1,101,569</b>	<b>\$1,281,070</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
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**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$598,509	\$0	\$6,392,474	\$484,608	\$0	\$9,714,475
Commitment	\$598,509	\$0	\$6,392,474	\$484,608		\$9,846,449
Difference	\$0	\$0	\$0	\$0		(\$131,974)

**General Fund Balance Sheet Reconciliation**

Total Revenues	\$11,188,530
Total Expenditures	\$11,009,029
Change	\$179,501
Ending Fund Equity	\$1,281,070
Beginning Fund Equity	\$1,101,569
Change	\$179,501





**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
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**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Highway Garage (General)	\$508,900	\$25,000	3%-5%	2024	\$75,000	\$0	\$25,000	\$50,000
Municipal Building (General)	\$899,420	\$45,000	4%-5.29%	2028	\$315,000	\$0	\$45,000	\$270,000
Solar project (General)	\$29,313	\$3,237	2%	2027	\$17,806	\$0	\$2,907	\$14,899
	<b>\$1,437,633</b>				<b>\$407,806</b>	<b>\$0</b>	<b>\$72,907</b>	<b>\$334,899</b>

# **NEW HAMPSHIRE MUNICIPAL BOND BANK**

2008 SERIES A

20 YEAR DEBT SCHEDULE FOR TOWN OFFICES

BOND DATED 8/15/2008

AMOUNT OF LOAN

PREMIUM

TOTAL RECEIVED

\$899,420.00

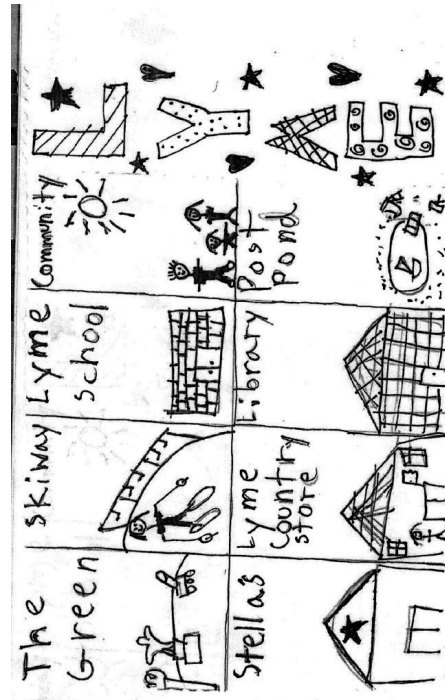
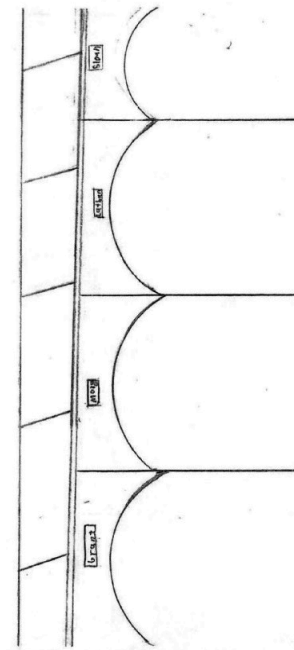
\$25,580.00

\$925,000.00

## **BOND PAYMENT SCHEDULE FOR TOWN OFFICES - LOAN DATE 2008**

DEBT YEAR	PERIOD	PRINCIPAL OUT- STANDING	PRINCIPAL	RATE	INTEREST	Refund	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2009	\$899,420.00	\$44,420.00	4.00%	\$45,201.25		\$89,621.25	\$89,621.25
2	8/15/2010	\$855,000.00	\$45,000.00	4.00%	\$40,162.50		\$85,162.50	\$85,162.50
3	8/15/2011	\$810,000.00	\$45,000.00	5.00%	\$38,362.50		\$83,362.50	\$83,362.50
4	8/15/2012	\$765,000.00	\$45,000.00	5.00%	\$36,112.50		\$81,112.50	\$81,112.50
5	8/15/2013	\$720,000.00	\$45,000.00	5.00%	\$33,862.50		\$78,862.50	\$78,862.50
6	8/15/2014	\$675,000.00	\$45,000.00	5.25%	\$31,500.00		\$76,500.00	\$76,500.00
7	8/15/2015	\$630,000.00	\$45,000.00	5.25%	\$29,137.50		\$74,137.50	\$74,137.50
8	8/15/2016	\$585,000.00	\$45,000.00	5.25%	\$26,775.00		\$71,775.00	\$71,775.00
9	8/15/2017	\$540,000.00	\$45,000.00	5.25%	\$24,412.50		\$69,412.50	\$69,412.50
10	8/15/2018	\$495,000.00	\$45,000.00	5.25%	\$22,050.00		\$67,050.00	\$67,050.00
11	8/15/2019	\$450,000.00	\$45,000.00	5.00%	\$19,687.50	-\$2,222.00	\$62,465.50	\$62,465.50
12	8/15/2020	\$405,000.00	\$45,000.00	4.13%	\$17,437.50	-\$3,279.00	\$59,158.50	\$59,158.50

13	8/15/2021	\$360,000.00	\$45,000.00	4.13%	\$15,581.26	-\$3,507.00	\$57,074.26	\$57,074.26
14	8/15/2022	\$315,000.00	\$45,000.00	4.25%	\$13,725.00	-\$3,272.00	\$55,453.00	\$55,453.00
15	8/15/2023	\$270,000.00	\$45,000.00	4.25%	\$11,812.50	-\$3,272.00	\$53,540.50	\$53,540.50
16	8/15/2024	\$225,000.00	\$45,000.00	4.25%	\$9,900.00	-\$3,272.00	\$51,628.00	
17	8/15/2025	\$180,000.00	\$45,000.00	4.38%	\$7,987.50	-\$3,272.00	\$49,715.50	
18	8/15/2026	\$135,000.00	\$45,000.00	4.38%	\$6,018.76	-\$3,272.00	\$47,746.76	
19	8/15/2027	\$90,000.00	\$45,000.00	4.50%	\$4,050.00	-\$3,272.00	\$45,778.00	
20	8/15/2028	\$45,000.00	\$45,000.00	4.50%	\$2,025.00	-\$1,636.00	\$45,389.00	
TOTALS			\$899,420.00		\$435,801.27		\$1,304,945.27	



# **NEW HAMPSHIRE MUNICIPAL BOND BANK**

2004 SERIES B

20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY

BOND DATED 8/15/2004

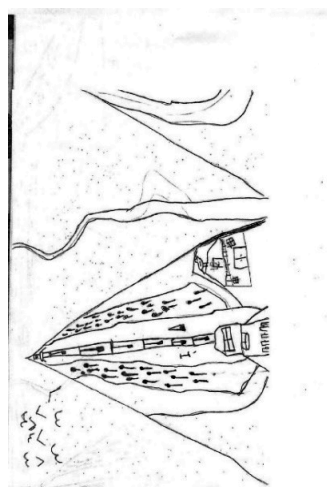
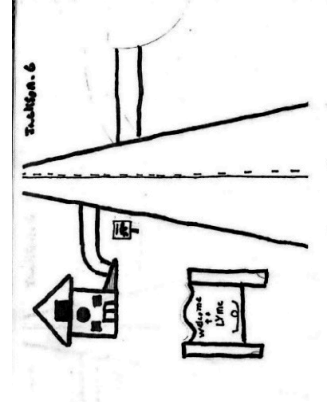
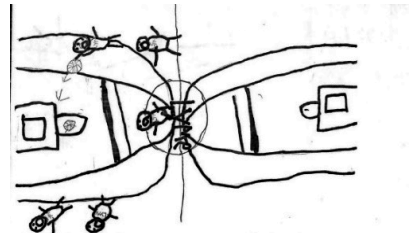
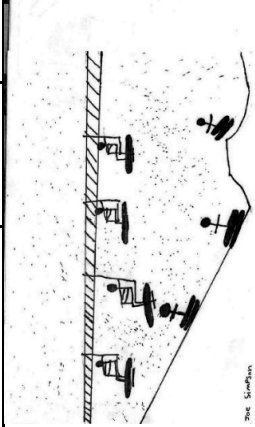
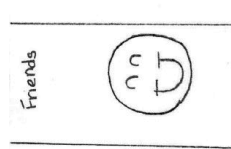
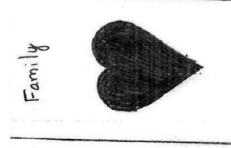
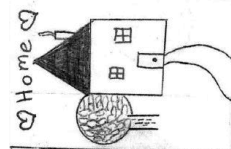
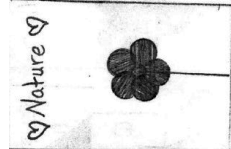
AMOUNT OF LOAN  
PREMIUM  
TOTAL RECEIVED

\$508,900.00  
\$21,100.00  
\$530,000.00

## **BOND PAYMENT SCHEDULE FOR PUBLIC WORKS FACILITY - LOAN DATE 2004**

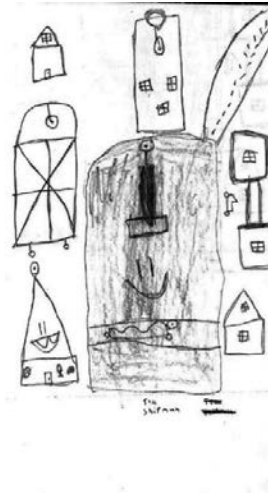
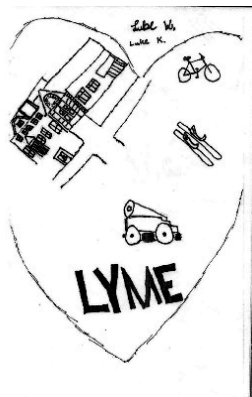
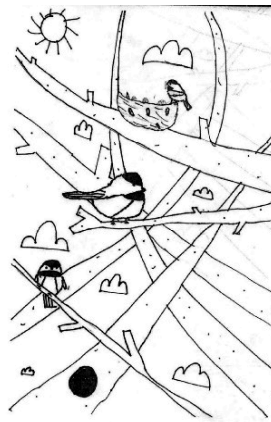
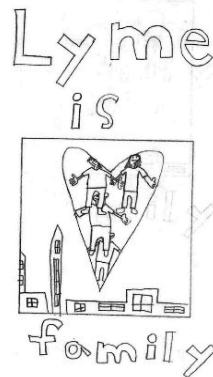
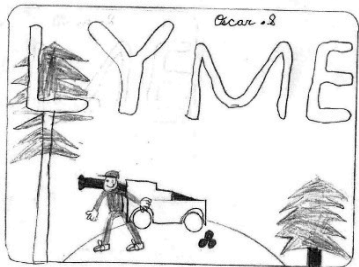
DEBT YEAR	PERIOD	PRINCIPAL OUT- STANDING	PRINCIPAL	RATE	INTEREST	Less 2010 refunding	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2005	\$508,900.00	\$28,900.00	3.00%	\$26,003.57		\$54,903.57	\$54,903.57
2	8/15/2006	\$480,000.00	\$30,000.00	4.00%	\$23,575.00		\$53,575.00	\$53,575.00
3	8/15/2007	\$450,000.00	\$25,000.00	5.00%	\$22,375.00		\$47,375.00	\$47,375.00
4	8/15/2008	\$425,000.00	\$25,000.00	5.00%	\$21,125.00		\$46,125.00	\$46,125.00
5	8/15/2009	\$400,000.00	\$25,000.00	5.00%	\$19,875.00		\$44,875.00	\$44,875.00
6	8/15/2010	\$375,000.00	\$25,000.00	5.00%	\$18,625.00		\$43,625.00	\$43,625.00
7	8/15/2011	\$350,000.00	\$25,000.00	5.00%	\$17,375.00	-\$438.00	\$41,937.00	\$41,937.00
8	8/15/2012	\$325,000.00	\$25,000.00	5.00%	\$16,125.00	-\$438.00	\$40,687.00	\$40,687.00
9	8/15/2013	\$300,000.00	\$25,000.00	5.00%	\$14,875.00	-\$438.00	\$39,437.00	\$39,437.00
10	8/15/2014	\$275,000.00	\$25,000.00	5.00%	\$13,625.00	-\$938.00	\$37,687.00	\$37,687.00
11	8/15/2015	\$250,000.00	\$25,000.00	5.00%	\$11,437.00	-\$938.00	\$36,437.00	\$36,437.00
12	8/15/2016	\$225,000.00	\$25,000.00	5.00%	\$11,125.00	-\$438.00	\$35,687.00	\$35,687.00
13	8/15/2017	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	-\$438.00	\$34,263.00	\$34,263.00

14	8/15/2018	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	-\$612.00	\$33,013.00	\$33,013.00
15	8/15/2019	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	-\$612.00	\$31,763.00	\$31,763.00
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50	-\$612.00	\$30,635.50	\$30,635.50
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00	-\$552.00	\$29,448.00	\$29,448.00
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00	-\$551.00	\$28,199.00	\$28,199.00
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00	-\$551.00	\$26,949.00	\$26,949.00
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00	-\$566.00	\$25,684.00	
TOTALS			\$508,900.00		\$260,703.07	-\$4,464.00	\$762,305.07	



	SCHEDULE OF LYME PROPERTY - 2023					
BUILDINGS with LAND:						
	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Library	38 Union Street	201	38	0.44	\$915,600
	Jail	2 Pleasant Street	201	94.100	0.07	\$27,400
	Fire Station	44 High Street	201	103	1.28	\$572,700
	Town Garage	24 High Street	201	110.1000	3.47	\$781,700
	Town Office/Police Building	1 High Street	201	120	3.11	\$1,492,300
	Post Pond Recreation Area	111 Orford Road	407	5.1000	11.80	\$391,900
	Lyme Center Academy Building	183 Dorchester Road	409	18	1.30	\$759,600
CEMETERIES:						
	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Old Lyme Cemetery & Tomb	1 Pleasant Street	201	78	3.70	\$429,100
	Highland Cemetery	24 High Street	201	110.2000	6.57	\$258,000
	Gilbert Cemetery	240 River Road	402	72	58.00	\$312,000
	Porter Cemetery	597 River Road	405	25	0.36	\$12,200
	Beal Cemetery	517 Dorchester Road	420	5	0.57	\$10,900
	Tinkhamtown Cemetery	Location Unknown				
LAND (VACANT):						
	Description	Parcel Address	Map #	Lot #	Acreage	Assessment
	Lyme Plain Common	1 On The Common	201	28	1.40	\$29,200
	Big Rock Nature Preserve	18 Market Street	201	31.2000	9.99	\$43,000
	Big Rock Nature Preserve	20 Union Street	201	47	12.82	\$103,200
	Little Common	39 Union Street	201	59	0.38	\$16,900
	Land Under Horsesheds	6 John Tomson Way	201	93.100	0.16	\$40,300
	Land on Wilmott Way	30 Wilmott Way	401	62	1.30	\$11,300
	Land on Hewes Brook	39 Shoestrap Road	402	39	1.80	\$15,700
	Hewes Brook Nature Preserve	111 River Road	402	89	1.00	\$32,300
	Land on Orford Road	263 Orford Road	406	1	8.80	\$35,000
	Lyme Town Forest	85 Orfordville Road	406	30	372.00	\$585,800
	Land adjoining Post Pond	105 Orford Road	407	4	2.2	\$40,400
	Chaffee Wildlife Sanctuary	115 Orford Road	407	5.2000	21.02	\$126,900
	Land on Mud Turtle Pond Road	36 Mud Turtle Pond	407	77	70.00	\$251,800
	Land on Post Pond Lane	Road92 Post Pond Lane	408	12	19.60	\$117,700

	Junction of Franklin/Acorn Hill Rds.	171 Acorn Hill Road	408	68	0.04	\$400
	Land on Canaan Ledge Lane	17 Canaan Ledge Lane	413	19	2.70	\$22,300
	Land on Canaan Ledge Lane	25 Canaan Ledge Lane	413	20	16.00	\$77,500
	Land on Dorchester Road	379 Dorchester Road	414	39	0.54	\$5,200
	Trout Pond Forest	4 Trout Pond Lane	415	3	385.40	\$435,200
	Reservoir Pond Access	637 Dorchester Road	421	1	0.37	\$75,600
	<b>SUMMARY</b>	Acreage				
	Buildings w/Land	21.47				
	Cemeteries	69.20				
	Land (Vacant)	927.52				
	<b>GRAND TOTALS:</b>	1018.19				







**Lyme**  
**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	
Todd Haywood (Granite State Municipal Services)	

Municipal Officials		
Name	Position	Signature
Judith Lee Shelnut-Brotman	Chair	
Ben Kilham	Vice-Chair	
David Kahn	Member	

Preparer		
Name	Phone	Email
Dina Cutting	6037954639	dina@lymenh.gov

Preparer's Signature





New Hampshire  
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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	26,003.84	\$2,511,100	
1B	Conservation Restriction Assessment RSA 79-B	125.26	\$19,900	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	3.09	\$11,500	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,485.75	\$145,353,700	
1G	Commercial/Industrial Land	72.64	\$6,865,900	
1H	<b>Total of Taxable Land</b>	<b>28,690.58</b>	<b>\$154,762,100</b>	
1I	Tax Exempt and Non-Taxable Land	5,252.21	\$16,639,900	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$242,291,000	
2B	Manufactured Housing RSA 674:31	0	\$1,339,100	
2C	Commercial/Industrial	0	\$13,418,900	
2D	Discretionary Preservation Easements RSA 79-D	6	\$84,100	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$257,133,100</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$19,142,200	
Utilities & Timber			Valuation	
3A	Utilities		\$4,725,200	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	<b>Valuation before Exemption</b>		<b>\$416,620,400</b>	
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	<b>Modified Assessed Value of All Properties</b>		<b>\$416,620,400</b>	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$67,500	1	\$67,500
13	Elderly Exemption RSA 72:39-a,b	\$0	20	\$4,138,300
14	Deaf Exemption RSA 72:38-b	\$67,500	1	\$67,500
15	Disabled Exemption RSA 72:37-b	\$135,000	2	\$270,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	71	\$1,215,000
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	<b>Total Dollar Amount of Exemptions</b>			<b>\$5,758,300</b>
21A	<b>Net Valuation</b>			<b>\$410,862,100</b>
21B	<b>Less TIF Retained Value</b>			<b>\$0</b>
21C	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$410,862,100</b>
21D	<b>Less Commercial/Industrial Construction Exemption</b>			<b>\$0</b>
21E	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$410,862,100</b>
22	<b>Less Utilities</b>			<b>\$4,725,200</b>
23A	<b>Net Valuation without Utilities</b>			<b>\$406,136,900</b>
23B	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$406,136,900</b>



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**Utility Value Appraiser**  
**GEORGE SANSOUCY**

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

<b>Electric Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
GREEN MOUNTAIN POWER CORPORATION	\$0			\$12,600	\$12,600
NEW HAMPSHIRE ELECTRIC COOP	\$2,291,200	\$414,100			\$2,705,300
PSNH DBA EVERSOURCE ENERGY	\$2,007,300				\$2,007,300
	<b>\$4,298,500</b>	<b>\$414,100</b>		<b>\$12,600</b>	<b>\$4,725,200</b>



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<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	54	\$27,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	5	\$10,000
All Veterans Tax Credit RSA 72:28-b			
Combat Service Tax Credit RSA 72:28-c			
		<b>59</b>	<b>\$37,000</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
Single	\$30,000
Married	\$40,000

<b>Deaf Asset Limits</b>	
Single	\$150,000
Married	\$150,000

<b>Disabled Income Limits</b>	
Single	\$30,000
Married	\$40,000

<b>Disabled Asset Limits</b>	
Single	\$150,000
Married	\$150,000

**Elderly Exemption Report**

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

<b>Age</b>	<b>Number</b>
65-74	0
75-79	2
80+	1

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

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	8	\$215,000	\$1,720,000	\$1,478,300
75-79	4	\$270,000	\$1,080,000	\$911,700
80+	8	\$320,000	\$2,560,000	\$1,748,300
	<b>20</b>		<b>\$5,360,000</b>	<b>\$4,138,300</b>

<b>Income Limits</b>	
Single	\$40,000
Married	\$50,000

<b>Asset Limits</b>	
Single	\$220,000
Married	\$220,000

**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:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,898.50	\$1,091,800
Forest Land	14,792.18	\$1,104,700
Forest Land with Documented Stewardship	7,665.03	\$302,300
Unproductive Land	225.72	\$4,500
Wet Land	422.41	\$7,800
	26,003.84	\$2,511,100

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	22,816.68
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	13.90
Total Number of Owners in Current Use	Owners:	308
Total Number of Parcels in Current Use	Parcels:	419

Land Use Change Tax

Gross Monies Received for Calendar Year		\$4,430
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$4,430
Monies to General Fund		

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	43.66	\$15,400
Forest Land	60.40	\$3,900
Forest Land with Documented Stewardship	21.20	\$600
Unproductive Land		
Wet Land		
	125.26	\$19,900

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	37.10
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	6
Parcels in Conservation Restriction	Parcels:	7



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation

5	6	3.09	\$11,500	\$84,100
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Map	Lot	Block	%	Description
201	117		25	creamery
407	74		40	barn
409	13		45	barn & milk house
409	49		50	barn
403	29	1000	50	barn

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	\$5,159.00	2,925.02
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
GREAT RIVER HYDRO LLC	\$17,000
	\$17,000

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
This municipality has no additional sources of PILTs.	

Notes

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## Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,107,756	\$410,862,100	<b>\$5.13</b>
County	\$537,628	\$410,862,100	<b>\$1.31</b>
Local Education	\$7,106,754	\$410,862,100	<b>\$17.30</b>
State Education	\$655,608	\$406,136,900	<b>\$1.61</b>
<b>Total</b>	<b>\$10,407,746</b>		<b>\$25.35</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$10,407,746
War Service Credits	(\$37,000)
Village District Tax Effort	
Total Property Tax Commitment	\$10,370,746

10/26/2023

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

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$3,979,850	
Net Revenues (Not Including Fund Balance)		(\$1,551,177)
Fund Balance Voted Surplus		(\$12,980)
Fund Balance to Reduce Taxes		(\$350,000)
War Service Credits	\$37,000	
Special Adjustment	\$0	
Actual Overlay Used	\$5,063	
<b>Net Required Local Tax Effort</b>	<b>\$2,107,756</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$537,628	
<b>Net Required County Tax Effort</b>	<b>\$537,628</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$8,401,512	
Net Cooperative School Appropriations		
Net Education Grant		(\$639,150)
Locally Retained State Education Tax		(\$655,608)
<b>Net Required Local Education Tax Effort</b>	<b>\$7,106,754</b>	
State Education Tax	\$655,608	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$655,608</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$410,862,100	\$410,895,100
Total Assessment Valuation without Utilities	\$406,136,900	\$405,215,200
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$410,862,100	\$410,895,100

### Village (MS-1V)

Description	Current Year
-------------	--------------

# Lyme

## Tax Commitment Verification

### 2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$10,370,746
1/2% Amount	\$51,854
Acceptable High	\$10,422,600
Acceptable Low	\$10,318,892

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

<b>Commitment Amount</b>	10,370,238.46
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

**Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.**

**Tax Collector/Deputy Signature:** *Maren D. O'Keefe* **Date:** 10/31/2023

### Requirements for Quarterly Billing

Pursuant to RSA 76:15-a		
Lyme	Total Tax Rate	Quarterly Tax Rate
Total 2023 Tax Rate	\$25.35	\$6.34
Associated Villages		
No associated Villages to report		



## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$12,279,840</b>
<b>Final Overlay</b>	<b>\$5,063</b>

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.  
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund..*  
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance.*

2023 Fund Balance Retention Guidelines: Lyme	
Description	Amount
<b>Current Amount Retained (3.68%)</b>	<b>\$451,939</b>
17% Retained ( <i>Maximum Recommended</i> )	\$2,087,573
10% Retained	\$1,227,984
8% Retained	\$982,387
5% Retained ( <i>Minimum Recommended</i> )	\$613,992

**NOTICE:** The current fund balance retained amount is below the minimum recommended threshold.



## Tax Collector's Report

For the period beginning  and ending

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

### Instructions

#### Cover Page

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

#### For Assistance Please Contact:

##### NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

### ENTITY'S INFORMATION

Municipality:  County:  Report Year:

### PREPARER'S INFORMATION

First Name  Last Name

Street No.  Street Name  Phone Number

Email (optional)



New Hampshire  
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Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2022	Year: 2021	Year: 2020
Property Taxes	3110		\$429,171.35		\$860.75
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189		\$32.50		
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2022	
Property Taxes	3110	\$10,370,238.46	\$877.94	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$13,081.00		
Yield Taxes	3185	\$7,801.83	\$113.42	
Excavation Tax	3187			
Other Taxes	3189			
other taxes	3190		\$32.50	

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022	2021	2020
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,577.35	\$11,027.77		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$10,392,698.64	\$441,255.48	\$0.00	\$860.75



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Credits**

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$9,857,875.73	\$233,707.45		
Resident Taxes				
Land Use Change Taxes	\$13,081.00			
Yield Taxes	\$7,801.83	\$113.42		
Interest (Include Lien Conversion)	\$777.60	\$11,027.77		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)	\$837.50	\$160,855.24		
Discounts Allowed	\$120.64	\$761.81		

Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes		\$33,334.62		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				





**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
	2022	2021	2020	
Property Taxes	\$515,780.73	\$2,213.34		\$869.49
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$3,501.63)			
Other Tax or Charges Credit Balance				
Total Credits	\$10,392,773.40	\$442,013.65	\$0.00	\$869.49

**For DRA Use Only**

Total Uncollected Taxes (Account #1080 - All Years)

Total Unredeemed Liens (Account #1110 - All Years)



New Hampshire  
Department of  
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2021	Year: 2020	Year: 2019
Unredeemed Liens Balance - Beginning of Year		\$70,561.65	\$39,299.35	\$27,065.73
Liens Executed During Fiscal Year				
Interest & Costs Collected (After Lien Execution)	\$3,200.01	\$194.33	\$2,380.21	\$769.20
Total Debits	\$3,200.01	\$70,755.98	\$41,679.56	\$27,834.93

Summary of Credits

	Last Year's Levy	Prior Levies		
		2021	2020	2019
Redemptions	\$10,926.73	\$14,275.22	\$2,122.23	\$5,959.98
Interest & Costs Collected (After Lien Execution) #3190	\$3,200.01	\$194.33	\$2,380.21	\$769.20
Abatements of Unredeemed Liens				\$58.75
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	(\$10,924.36)	\$56,286.43	\$37,177.12	\$21,047.00
Total Credits	\$3,202.38	\$70,755.98	\$41,679.56	\$27,834.93

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)

Total Unredeemed Liens (Account #1110 - All Years)



LYME (277)

**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

Marci

Preparer's Last Name

O'Keefe

Date

2/17/2024

**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.

*Marci O'Keefe*  
Preparer's Signature and Title

TAX COLLECTOR

**TOWN CLERK**

**2023**

Vehicle Registration Fees	\$ 439,208.00
Dog Licenses & Penalties	1,140.00
Fees (clerk, dog, marriage & certified copies)	13,502.00
Miscellaneous (mailing fees, copies, UCC's)	4,554.00
Phone Book sales	846.50
Transfer Station Inventory & Bins (Town Clerk sales only)	18,950.50
Boat Registration Fees	1,181.33
Boat Racks	525.00
Transportation Tax	11,765.00
Fees to State of NH- Motor Vehicle	133,279.82
Fees to the State of New Hampshire (dogs & vital statistics)	1,735.50
<b>TOTAL REVENUE:</b>	<b>\$ 626,687.65</b>
Number of Vehicles registered in 2023	2670

The conclusion of 2023 brought many emotions....It was a challenging year for all the staff in one way or another, and it concludes my final full year as Lyme's Town Clerk. I absolutely could not have done it without a committed and caring support staff, and they are your shining asset! Working together in communications, activities and serving the public with respect and patience is always the goal. After Town Meeting 2024, you'll see notices about contact emails changing and other important information you'll find helpful. As always, never hesitate to call the office if you have questions or concerns. 603-795-2535

Thanking you, for 40 years of a job I loved and the opportunity to literally meet each and every one who calls Lyme home for a period of time. It has truly been my pleasure. Signing off, with love. Patty



**BIRTHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING**

**DECEMBER 31, 2023**

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Parents</b>
1-26-2023	Lebanon, NH	Arlo Camden Gruber	Eric Gruber and Julie Mesiano
4-27-2023	Lebanon, NH	Edith Ina Cloud	Nevin Cloud and Jaimee Kenney

**MARRIAGES REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING  
DECEMBER 31, 2023**

<b><u>Date of Marriage</u></b>	<b><u>Name of Bride and Groom</u></b>	<b><u>Residence</u></b>
8-5-2023	Michelle Lee Whitcomb	Lyme
	Nathan Douglas LeMay	Lyme

**DEATHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING DECEMBER 31, 2023**

<u>Date of Death</u>	<u>Place of Death</u>	<u>Name</u>	<u>Name of Mother</u>	<u>Name of Father</u>
01-06-2023	Lebanon	Sanborn, Robert E	Balch, Dora	Sanborn, Harry
01-07-2023	Lebanon	Bergstrom, Jerice	Harratine, Joan	Heins, Anton
02-14-2023	Lyme	Palmer, Jane Moore	Mansell, Dorothy	Tucker, Frank
02-26-2023	Lyme	Thrasher, Garrett John Sr.	Thrasher, Helen	Thrasher, Edward
03-16-2023	Windsor, VT	Day, Roy William	Webster, Mary	Day, William
05-07-2023	Lyme	Hadley-Fisk, Donna Estelle Record	Olsen, Ada	Record, Donald
05-22-2023	Lyme	Williams, Steven Michael	Adams, Lorraine	Williams, Kenneth
05-24-2023	Lyme	Carter, Ryan James	Demers, Heather	Carter, James
05-29-2023	Lyme	Laraway, Bryan D	Willey, Beatrice	Laraway, Ellison
06-16-2023	Lyme	Aulis, Douglas E	Clogsdon, Elizabeth	Aulis, Richard
08-25-2023	Woodsville	Balch, Mertie Louise	Gilbert, Grace	Uline, Hiram
11-7-2023	Hanover	Sprague, Barbara Mae	Hood, Wilhelmine	Hood, Harold
11-22-2023	Lyme	Baker-Smith, Janet Ann	Milro, Florence	Bradley, Leo

## Report of the Treasurer for the calendar year ending December 31, 2023

## Summary of Activity

Cash on Hand January 1, 2023	\$4,136,082.19
Adjustment	(\$102.65)
Debits (including investment transfers)	\$16,083,943.76
Credits (including investment transfers)	(\$15,857,302.99)
Cash on Hand December 31, 2023	\$4,362,620.31

Note:

The Grafton County Tax was \$537,628.00                      Dina  
The Tax Anticipation Note (line of credit) was \$3,500,000.00

### Balance Sheet\*

## Assets

Cash in hands of Treasurer (General Fund)	
Mascoma Savings Bank	\$4,046,554.49
Cash on Hand	\$0.00
Uncleared Checks	(\$97,690.33)
BMSI Dec 23, MSB Jan 24 - Payroll Invoice	(\$391.07)
BMSI Dec 23, MSB Jan 24 - Deposit	\$332,430.22
BMSI Dec 23, MSB Feb 24 - Deposit	\$81,717.00
	<hr/>
	\$4,362,620.31
Uncollected Taxes	
Property Tax 2023	\$515,780.73
Yield Tax 2023	\$0.00
Unredeemed Taxes	
Levy of 2022	\$2,213.34
	<hr/>
	\$2,213.34
Reserve for Uncollectible Accounts	(\$25,000.00)
	<hr/> <hr/>
<b>Total Assets</b>	<b>\$4,855,614.38</b>

## Liabilities and Fund Equity

Accounts Owed by the Town	
School District Taxes Payable	\$3,962,362.00
Other Liabilities	\$206,007.55
<b>Total Liabilities</b>	<b>\$4,168,369.55</b>

<b>Unassigned Fund Balance</b>	<b>\$630,074.65</b>
--------------------------------	---------------------

### Assigned Fund Balance

Town Forest Maintenance Fund	\$5,309.67
Reserve for Recreation Revolving Fund	\$14,265.93
Cemetery Gifts and Donations	\$15,991.00
Heritage Commission	\$4,964.62
Police Special Detail Fund	\$568.51
Milfoil	\$9,087.50
Independence Day Fund	\$6,982.95
	<u>\$57,170.18</u>

<b>Total Liabilities &amp; Fund Equity</b>	<b>\$4,855,614.38</b>
--	-----------------------

\*These are unaudited figures.

**CONSERVATION FUND****Summary of Treasurer's Report for 2023**

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE	TROUT POND C&D
YTD Interest	\$129.38	\$116.48	\$1.28	\$3.88	\$0.00	\$7.76
Bank Fee	(\$0.29)	(\$0.29)				
Milfoil Current Use	(\$16,167.00)	(\$16,167.00)				
UV Trails Alliance	(\$7,010.00)	(\$7,010.00)				
Ecosystem Manage. Consult. Of NE	(\$3,000.00)	(\$3,000.00)				
Dep Easement Monitoring	\$200.00			\$200.00		
<b>Net Activity</b>	<b>(\$25,847.91)</b>	<b>(\$26,060.81)</b>	<b>\$1.28</b>	<b>\$203.88</b>	<b>\$0.00</b>	<b>\$7.76</b>
<b>Beginning Balance</b>	<b>\$274,773.99</b>	<b>\$251,143.21</b>	<b>\$1.93</b>	<b>\$7,263.04</b>	<b>\$310.00</b>	<b>\$16,055.81</b>
<b>Ending Balance</b>	<b>\$248,926.08</b>	<b>\$225,082.40</b>	<b>\$3.21</b>	<b>\$7,466.90</b>	<b>\$310.00</b>	<b>\$16,063.57</b>

**RECREATION FUND**

Balance as of 1/1/2023	\$17,139.36
Revenues	\$20,689.00
Expenses	(\$19,037.43)
Payroll	(\$4,525.00)
Balance as of 12/31/2023	<u>\$14,265.93</u>

**HERITAGE FUND**

Balance as of 1/1/2023	\$4,964.62
Revenues	\$0.00
Expenses	\$0.00
Balance as of 12/31/2023	<u>\$4,964.62</u>

**INDEPENDENCE DAY FUND**

Balance as of 1/1/2023	\$6,982.95
Revenues	\$0.00
Expenses	\$0.00
Balance as of 12/31/2023	<u>\$6,982.95</u>

**TOWN FOREST MAINTENANCE FUND**

Balance as of 1/1/2023	\$5,309.67
Revenues	\$0.00
Expenses	\$0.00
Balance as of 12/31/2023	<u>\$5,309.67</u>

**CEMETERY GIFTS AND DONATIONS**

Balance as of 1/1/2023	\$15,991.00
Revenues	\$0.00
Expenses	\$0.00
Balance as of 12/31/2023	<u>\$15,991.00</u>

**POLICE SPECIAL DETAIL FUND**

Balance as of 1/1/2023	\$568.51
Revenues	\$0.00
Expenses	\$0.00
Balance as of 12/31/2023	<u>\$568.51</u>

**MILFOIL NON-LAPSING FUND**

Balance as of 1/1/2023	\$19,283.00
Revenues	\$10,195.50
Expenses	(\$20,391.00)
Balance as of 12/31/2023	<u>\$9,087.50</u>



PRINCIPAL - ACCOUNTS 800006479, 800006447, 800006480  
ANNUAL TOTALS

INCOME - ACCOUNTS 800006479, 800006447, 800006480  
ANNUAL TOTALS

DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 01/01/23	NEW FUNDS	CAIN/LOSS	EXPEND	BALANCE 12/31/23
01/01/1986	Emergency Equipment Repair Fund	Capital Reserve (RBA 3403)	Capital Reserve (Other)	Common Investment	0.97%	32,040.34	-	(2.23)	-	32,038.11
01/01/1988	Town Pond Management Area	Capital Reserve (RBA 3403)	Capital Reserve (Other)	Common Investment	0.18%	6,263.69	-	(0.45)	-	6,263.24
01/01/1956	Bridge Reserve CFR	Capital Reserve (RBA 3403)	Maintenance and Repair	Common Investment	12.01%	417,274.39	50,000.00	(29.15)	-	467,245.24
01/01/1985	Property Reappraisal	Capital Reserve (RBA 3403)	Capital Reserve (Other)	Common Investment	1.56%	53,646.12	10,000.00	(3.80)	-	63,642.32
01/01/1988	Heavy Equipment	Capital Reserve (RBA 3403)	Capital Reserve (Other)	Common Investment	5.61%	192,547.73	10,000.00	(13.62)	-	202,534.11
01/01/1998	Maintenance School Building Fund	Capital Reserve (RBA 3403)	Maintenance and Repair	Common Investment	3.69%	91,645.93	-	(6.31)	-	91,639.62
01/01/1997	Emergency Hwy Repair Fund	Capital Reserve (RBA 3403)	Maintenance and Repair	Common Investment	8.14%	288,275.11	-	(19.75)	-	288,255.36
01/01/1997	Public Works Facility CRF	Capital Reserve (RBA 3403)	Capital Reserve (Other)	Common Investment	1.56%	51,090.93	50,000.00	(3.80)	-	101,087.13
01/01/1987	Special Education CRF	Capital Reserve (RBA 3403)	Educational Purpose	Common Investment	10.92%	381,796.32	-	(26.48)	-	381,769.84
01/01/1995	High School Tuition Expendable Fund	Capital Reserve (RBA 3403)	Educational Purpose	Common Investment	17.64%	613,008.11	-	(39.01)	(132,461.93)	480,507.17
01/01/1988	New Cemetery	Capital Reserve (RBA 3403)	Cemetery Trust	Common Investment	0.77%	26,883.55	800.00	(1.92)	-	27,081.63
01/01/1988	Vehicle CRF	Capital Reserve (RBA 3403)	Capital Reserve (Other)	Common Investment	14.02%	506,851.57	200,000.00	(35.48)	(82,466.23)	624,349.86
01/01/2000	Computer System Upgrade Capital Reserve Fund	Capital Reserve (RBA 3403)	Capital Reserve (Other)	Common Investment	0.30%	9,999.03	5,000.00	(0.73)	-	14,998.30
01/01/2002	Fire Fighting Safety Equipment Fund	Capital Reserve (RBA 3403)	Police Fire	Common Investment	1.81%	63,870.29	20,000.00	(4.04)	(22,874.44)	60,991.81
01/01/2005	Town Buildings Major Maintenance & Repair	Capital Reserve (RBA 3403)	Maintenance and Repair	Common Investment	0.47%	16,335.15	5,000.00	(1.15)	-	21,334.00
01/01/2006	Town Poor Expendable Trust	Capital Reserve (RBA 3403)	Post-Flight	Common Investment	0.33%	17,667.37	20,000.00	(1.29)	(720.00)	36,946.08
01/01/1989	Substance Abuse Education Fund	Capital Reserve (RBA 3403)	Educational Purpose	Common Investment	0.23%	7,964.23	-	(0.56)	-	7,963.67
01/01/1998	Troust Fund Gift & Donation Fund	Capital Reserve (RBA 3403)	Capital Reserve (Other)	Common Investment	0.00%	(38.01)	-	-	-	(38.01)
01/01/2009	Recreation Facility Fund	Capital Reserve (RBA 3403)	Maintenance and Repair	Common Investment	0.44%	15,864.41	5,000.00	(1.08)	(2,248.00)	18,615.33
01/01/2013	Class V Roads Rehab CRF	Capital Reserve (RBA 3403)	Maintenance and Repair	Common Investment	13.19%	466,215.19	10,000.00	(31.89)	(240,000.00)	236,183.30
01/01/2015	Annual Leave Expendable Trust Fund	Capital Reserve (RBA 3403)	Benefit of the Town	Common Investment	0.50%	17,525.10	5,000.00	(1.19)	-	22,323.91
01/01/2016	Lyme School Post Retirement	Capital Reserve (RBA 3403)	Educational Purpose	Common Investment	1.67%	58,067.78	-	(4.05)	-	58,063.73
01/01/2016	Lyme School Enrollment Response	Capital Reserve (RBA 3403)	Educational Purpose	Common Investment	3.25%	114,107.58	-	(7.32)	(20,381.59)	93,518.67
01/01/2018	Municipal Transportation Fund	Capital Reserve (RBA 3403)	Capital Reserve (Other)	Common Investment	1.13%	40,112.69	-	(2.74)	-	40,109.95
CAPITAL RESERVE FUND TOTALS					180%	\$ 3,489,014.40	\$ 390,800.00	\$ (238.94)	\$ (501,345.19)	\$ 3,378,314.37

DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 01/01/23	NEW FUNDS	CAIN/LOSS	EXPEND	BALANCE 12/31/23
01/01/1960	Library Fund	Trust	Library	Common Investment	6.89%	91,384.90	-	41.29	-	91,426.19
01/01/1903	Cemetery Fund	Trust	Cemetery	Common Investment	93.82%	1,173,385.05	-	307.08	-	1,173,692.13
01/01/1988	Bessie Hall Revenue Fund	Trust	Fire Department	Common Investment	0.29%	-	-	-	-	-
COMMON TRUST FUND TOTALS					100%	\$ 1,264,769.95	\$ -	\$ 348.37	\$ -	\$ 1,265,118.32

BALANCE 01/01/23	Gross Income	Mgmt Fees	Transf Income/Exp	BALANCE 12/31/23	TOTAL TAX COST
1,026.51	780.79	(159.92)	-	1,647.38	33,685.49
229.06	153.31	(31.39)	-	350.98	6,614.22
14,087.14	10,185.46	(2,086.34)	-	22,186.36	489,431.60
2,576.50	1,327.55	(271.93)	-	3,632.12	67,274.44
8,991.14	4,758.80	(974.74)	-	12,775.20	215,309.31
1,909.31	2,209.07	(452.48)	-	3,665.90	95,305.52
4,094.14	6,903.52	(1,414.02)	-	9,583.64	297,839.00
4,980.85	1,323.99	(271.19)	-	6,033.65	107,120.78
10,370.83	9,260.00	(1,896.67)	-	17,734.16	399,504.00
20,646.73	13,592.52	(2,808.28)	(27,348.07)	4,082.90	484,590.07
862.19	667.54	(136.73)	-	1,393.00	29,074.63
18,446.89	12,403.52	(2,540.56)	-	28,309.85	652,659.71
716.46	253.01	(51.81)	-	917.66	15,915.96
1,114.05	1,380.20	(282.09)	(1,599.11)	613.05	61,604.86
549.79	398.69	(81.67)	-	866.81	22,200.81
1,480.12	452.11	(92.61)	-	1,839.62	38,785.70
288.57	194.88	(39.93)	-	443.52	8,407.19
23.28	(0.34)	0.12	-	23.06	(14.95)
27.85	375.26	(76.85)	-	326.26	18,941.59
6,104.31	11,152.60	(2,284.39)	-	14,972.52	251,155.82
290.34	420.66	(86.17)	-	624.83	23,148.74
1,948.86	1,417.13	(290.27)	-	3,075.72	61,139.45
2,760.67	2,548.89	(525.77)	(3,996.64)	787.15	94,305.82
348.68	955.34	(195.71)	-	1,108.31	41,218.26
CAPITAL RESERVE FUND TOTALS					\$ 3,515,218.02

1,367.39	2,521.91	(650.79)	(1,367.39)	1,871.12	93,297.31
75,718.88	34,308.54	(8,849.36)	(350.00)	100,828.06	1,274,520.19
3,920.50	178.49	(45.53)	2,790.31	6,843.77	6,843.77
COMMON TRUST FUND TOTALS					\$ 1,374,661.27

1,367.39	2,521.91	(650.79)	(1,367.39)	1,871.12	93,297.31
75,718.88	34,308.54	(8,849.36)	(350.00)	100,828.06	1,274,520.19
3,920.50	178.49	(45.53)	2,790.31	6,843.77	6,843.77
COMMON TRUST FUND TOTALS					\$ 1,374,661.27



PRINCIPAL - ACCOUNTS 8000006479, 8000006447, 8000006480									
ANNUAL TOTALS									
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 01/01/23	NEW FUNDS	GAIN/LOSS	EXPEND
						BALANCE 12/31/23			
01/01/1918	Lyme School Fund	Trust	Educational Purpose	Common Investment	92.73%	200,271.24	-	3,235.06	-
01/01/1986	Cemetery General Maintenance Fund	Trust	Cemetery Trust (Other)	Common Investment	10.09%	19,054.87	-	354.14	-
NH PUBLIC TRUST FUND TOTALS						\$ 219,326.11	\$ -	\$ 3,589.20	\$ -

INCOME - ACCOUNTS 8000006479, 8000006447, 8000006480									
ANNUAL TOTALS									
						BALANCE 01/01/23	Gross Income	Migrant Fees	Transf Income/ Exp
						BALANCE 12/31/23			
						3,113.03	6,019.81	(1,160.25)	(3,113.03)
						3,083.33	663.03	(127.58)	-
						\$ 6,196.36	\$ 6,682.84	\$ (1,287.83)	\$ (3,113.03)
						\$ 8,478.34			

TOTAL TAX COST	208,365.86
	23,027.79
	\$ 231,393.65

**Public Funds**      **Capital Reserve and Trust Funds held by Trustees of the Trust Funds**

<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Appropriation</b>	<b>Authority for Expenditure</b>
1918	<b>School Trust Fund</b>	Income-only fund. Revenue is paid directly to the School.		School Board
1956	<b>Bridge Reserve</b>	Maintenance and repair of all town bridges. Bridges are inspected by the State on regular basis.	Town Meeting	Select Board
1985	<b>Property Reappraisal</b>	Provides for the regular reappraisal of property in accordance with State requirements.	Town Meeting	Town Meeting
1986	<b>Cemetery General Maintenance Trust Fund</b>	Income-only fund. Revenue from this fund may be used at the discretion of the Trustees of Trust Funds in consultation with the Cemetery Trustees for maintenance of town cemeteries.		Trustees of the Trust Funds
1986	<b>Emergency Major Equipment Rebuilding &amp; Maintenance</b>	Covers major repair or maintenance to Town equipment and vehicles and is only available for repairs or maintenance that exceeds \$2,900.	Town Meeting	Select Board
1988	<b>Heavy Equipment</b>	Covers the major items of heavy equipment used by the town, such as the grader, loader, roller and backhoe.	Town Meeting	Town Meeting
1988	<b>Vehicle</b>	Covers the replacement of the Town's vehicles, currently the Highway Department trucks, Police Department SUVs and Fire Department/FAST squad vehicles.	Town Meeting	Town Meeting
1988	<b>New Cemetery</b>	Intention is to provide for a new cemetery when Highland Cemetery is full. Value of plot determined by Selectboard.	Revenue from plot purchases.	Town Meeting
1989	<b>Substance Abuse Education</b>	Community Education related to substance abuse.	Revenue from drug or alcohol fines imposed on minors in Town.	Chief of Police



<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Appropriation</b>	<b>Authority for Expenditure</b>
1995	<b>High School Tuition</b>	To address and even out the required expenditure for High School education.	School Meeting	School Board
1997	<b>Public Works Facility</b>	Construction projects	Town Meeting	Town Meeting
1997	<b>Emergency Highway Repair</b>	There is no lower limit but it is generally used for such items as exceptionally severe Mud Season issues and to cover damage from major storms.	Town Meeting	Selectboard
1997	<b>Special Education</b>	To address Special Education costs.	School Meeting	School Board
1998	<b>Trout Pond Management Area</b>	Covers management costs of Trout Pond Forest.	Town Meeting or proceeds from logging operations in Trout Pond Forest	Conservation Commission
1998	<b>Maintenance School Building Fund</b>	Covers long-term capital building and maintenance projects.	School Meeting	School Meeting
2000	<b>Computer System Upgrade</b>	Provides for the rolling replacement of the town and police computer systems, including printers. Generally, equipment is replaced at five-year intervals, although this may be extended to accommodate major revisions of the operating system or applications.	Town Meeting	Town Meeting
2002	<b>Fire Fighting Safety Equipment</b>	Routine replacement of fire fighters' equipment.	Town Meeting	Select Board <i>(Voted in 2023)</i>
2005	<b>Town Buildings Major Maintenance &amp; Repair</b>	This fund is to ensure that the town's property stock is maintained at a suitable standard. The Building Maintenance committee makes recommendations on up-coming needs and their priorities.	Town Meeting	Selectboard

<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Appropriation</b>	<b>Authority for Expenditure</b>
2006	<b>Town Poor Expendable</b>	The necessary appropriation in to the fund is set by a discussion between the Overseer and the Selectboard. It is determined both by the Overseer's knowledge of current and likely future cases, together with an assessment of the economic climate.	Town Meeting	Overseer of Public Welfare
2009	<b>Recreation Facility</b>	Originally set up for the renovation of the Ball field. It is now a maintenance fund for all recreation facilities.	Town Meeting	Recreation Commission
2013	<b>Class V Roads Rehabilitation</b>	To cover the planned rehabilitation of Town (Class V) roads.	Town Meeting	Town Meeting
2015	<b>Annual Leave Expendable Trust Fund</b>	To cover vacation and comp time payments to Town employees on the departure of such an employee from Town employment	Town Meeting	Selectboard
2016	<b>School Enrollment Response</b>	To address costs or operating expenses triggered by changes in enrollment. Closed and re-opened by School Meeting 2016	School Meeting	School Meeting
2016	<b>School Post Retirement Benefit</b>	To address costs brought about by staff retirements	School Meeting	School Meeting
2017	<b>Municipal Transportation</b>	To address such transportation expenses as may be deemed necessary.	Levy on every vehicle taxed in Lyme	Town Meeting

### **Private Trust Funds**

<b>Created</b>	<b>Title</b>	<b>Purpose</b>	<b>Authority for Expenditure</b>
1903	<b>Cemetery</b>	Income-only Fund. Created to address the perpetual care and maintenance of Cemeteries. This was originally funded by legacies from citizens. In 1998, the Town went to the Court for a writ of Cy Pres. Revenue from this fund addresses the perpetual care cost portion of Cemetery maintenance.	Cemetery Trustees

1960	<b>Library</b>	Income-only Fund. The revenue from this fund is paid directly to the Library Trustees.	Library Trustees
<b>1983</b>	<b>Bessie Hall Revenue</b>	Income-only Fund. The revenue from the Bessie M. Hall Unitrust, held by Bank of America, is paid into this fund.	Fire Chief

## **SELECT BOARD**

2023 proved to be a good year for the Town. The future outlook is positive thanks to many volunteers who are willing to step up and give of their time to the various boards, committees and commissions. The Town is grateful for their service.

There were some challenges which arose during 2023 and the Board spent many hours reviewing and discussing possible solutions. We are trying to be proactive in keeping assessed property values in line with Department of Revenue Administration (DRA) rules and recommendations. By statute, the Town is due for a town-wide revaluation in 2026. This every-five-year revaluation is a requirement of the DRA and New Hampshire law. The Select Board is tentatively planning on moving this revaluation up to 2025. These changes are spurred by recent changes in the Lyme real-estate market.

The Select Board made some security changes to the Town office building. After a review, it was clear security was less than ideal for Town office employees' safety. Along with some physical building changes, the Board moved to limit public access to certain employee work areas. These important changes to safety for Town office employees totaled \$13,655.

The Board continues to work with Road Agent Scott Bailey to address long term solutions that are practical and economical for our roads. This year, the Goose Pond Road project was completed. This final stage was carried out by the Town's Road crew and Blacktop Paving. We welcomed new faces to the highway crew this year. Aaron Apigian, Kaleb O'Keefe and Joshua Malone have all become full time equipment operators, along with Matt Thebodo and Alan Rowell to fill in part-time on the big storms.

The Board holds biweekly meetings on Thursdays at 10:00AM and offers zoom for those who cannot attend in person. Residents wishing to discuss items or meet with the Board can call the Select Board office to set up an appointment.

Very sadly, we will be saying 'See You Around The Town' to our beloved Town Clerk, Patty Jenks, who has served Lyme as either Deputy Town Clerk or Town Clerk for 40 years. Whew, can you imagine the changes she's seen?! We're going to miss her, but we have a very capable crew stepping up to take over the Town Clerk's office.

Lastly, we remember long-time Parks and Cemetery employee Wayne Bates, who left us too soon. He will be missed by all.

Select Board members Judy Brotman, Ben Kilham, David Kahn

## ASSESSING

In 2023, approximately 250 properties were visited as part of an ongoing cyclical database maintenance program. In addition, there were over 135 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2022. These properties were adjusted accordingly.

Data verification of all properties will continue this year. We expect to visit another 200-250 properties. Our goal is to verify the physical data to ensure the assessments are accurate. If no one is at home, we will take the opportunity to verify the exterior measurements of all primary improvements (buildings, etc.).

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

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

The Town of Lyme conducted a town-wide reassessment pursuant to Section 2, Article 6 of the NH Constitution and RSA 75:8-a in 2021. The next required town-wide revaluation project must be completed in 2026. The town may choose to do this project sooner should the real-estate market dictate the need.

The official ratio study has not been completed by the NH Dep. Of Revenue Administration, which is expected in mid-March 2024. However, the draft results of the Department of Revenue Administration's annual equalization ratio study are as follows; the weighted mean is 66.1%, this is the statistic used to determine Lyme's apportionment of shared budget such as county and state school. The median assessment to sale ratio is projected to be 64.8%. This is the statistic used to equalize the statutory assessments such as current use, telecommunication assets, utility assets and property tax appeals (abatement). The coefficient of dispersion (COD) which is the measure of assessing fairness is projected to be 17.8%. The price related differential (PRD) which is the statistic that indicates assessment bias was 1.05 which indicates the assessments are favoring the higher valued properties.

Please take the time to review your property record card which can be found at the town office. If you disagree with any of the information, please feel free to call the Selectmen's Office to address any concerns.

I would like to thank you for your continued cooperation.

Sincerely,

Todd Haywood, RES, CNHA

Lyme Assessing Agent

## CONVERSE FREE LIBRARY

### COLLECTION

Number of items at the beginning of the year: **34,986**; end of year: **37,695** (21.6 items per capita)

### CIRCULATION

Number of physical volumes lent for the year: **24,308** (3.1% increase over 2022)

Number of electronic items lent: **9,591** (21% increase over 2022)

Number of items lent, in total: **33,899** (about 19 items per capita; 7.9% increase overall)

### PATRONS

Number of new borrowers added during year: **130** (includes new students and new school staff)

Number of active accounts during the year: **890** (includes family accounts; number of actual borrowers is greater).

We were pleased to see our lending statistics continue to rise post-pandemic. We broke lending records in school circulation, interlibrary loans both in and out, downloadable audiobooks and e-magazines, and streaming video plays. The highest number of people since 2019—14,956—walked through our doors. Program attendance numbered 2,601 individuals in 2023, surpassed only one other time since 2006, in 2017!

The Board of Trustees is developing a strategic plan for the present and future of the library; they encourage everyone's input. We thank: our generous donors (particularly the Byrne Foundation for their generous gift, allowing us to repaint all the white trim on the exterior of the library building); Dina Cutting, Jordan Toland, and the Select Board; Matt Thebedo; Friends of Lyme Library; Lyme School Principal John D'Entremont and School Media Specialist Becky Neuroth; and of course, our highly competent staff of Margaret Caffry and Ursula Slate, and our dedicated corps of volunteers. We are grateful to outgoing trustees Brigitte Cameron and Julie Goodrich for their time and dedication to the library.

This has been a year of development and growth as the school library became a more fully formed school department, still in collaboration - and sharing a catalog - with the public library, but now governed by its own policies and procedures. As technology and approaches to education continuously evolve, it is essential that we keep abreast of the changes and distinctions between the two entities. I believe we will continue to bolster one another's goals and resources while operating separately.

### FINANCIAL (Deb Robinson, Treasurer)

#### 2023 Non- Town Income

Trustee of Trust Funds	\$ 1,367
Donations	\$17,333
Book Sales, Reimbursements	\$ 447
Blisters For Books	\$ 10,467
Birthday Book Club	\$ 59

#### 2022 Non-Town Expenses

Books & Other Media	\$ 3,693
Blisters for Books	\$ 7,673
Supplies	\$ 241
Renovations/Equip	\$ 21,394
NY Times	\$ 941

Copier and Fax Fees	\$ 665	Copier Contract (2 yrs.)	\$ 650
		Elevator Maintenance	\$ 786
Other Sources	\$ 91	Other	\$ 1,695
<b>Total Income</b>	<b>\$ 30,429</b>	<b>Total Expenses</b>	<b>\$ 37,073</b>

At the end of 2023, the Library Reserve Fund (CD) totaled \$20,200. The Checking Account balance was \$31,016.

Respectfully submitted,  
Library Director Judith G. Russell, on behalf of the Converse Free Library Board of Trustees

## CEMETERY TRUSTEES

This year we were glad to welcome Dina Cutting as the newest Trustee, with her extensive knowledge of the town, its residents, and the working of the offices.

Our former Sexton moved away, so Dina and Matt Thebodo provided the services needed for burials. Matt and Kaleb O’Keefe also worked to clean up overgrowth and invasive plants in Highland, while Krista Meyerhoff continued to maintain the Memorial Garden there.

We continued our work to maintain all five cemeteries, keeping in mind our Town’s history, safety for both visitors and the monuments, and above all, honoring the deceased and their families. To these ends, we were happy to again hire Jonathan Appel to work on the maintenance and repair of the old headstones in the Old Cemetery. If you see him working in there in the summer, stop in and ask him about his work — it’s fascinating!

For 2024, we plan to repair the fences around the Old Cemetery, and honor our enslaved citizens with a stone at their graves in Beal. Thanks again to Jay Cary for his extensive research and work to get this accomplished.

Dina Cutting, Michael Hinsley, Laurie Wadsworth  
*Cemetery Trustees*

## CONSERVATION COMMISSION

### **Trails and Land Management**

A watershed moment in Lyme trails access was achieved in 2023 when the Conservation Commission installed its first “all persons accessible” trail on one of its properties. The new trail was put in during July in the Chaffee Wildlife Sanctuary. It is comprised of a 1000-yard-long Americans with Disabilities Act compliant path that runs from The Chaffee’s newly refurbished parking area out to the wildlife viewing blind that overlooks Little Post Pond. The project was completed working in partnership with the Upper Valley Trails Alliance’s High School Trails Corps. Generous financial support from the Lyme Foundation and matching dollars from the Lyme Conservation Fund were integral for funding the work.

On a different tack at the Chaffee, The Utility Club of Lyme submitted a proposal to establish a pollinator



plant garden. This plot will be used as an outdoor classroom to encourage Lyme gardeners to make more widespread use in their gardens of pollinator plants for the benefit of local insect populations such as bees and butterflies.

Elsewhere, on Town nature properties, the Lyme Biodiversity Working Group (LBWG) continued its ongoing program of Japanese knotweed eradication in the Big Rock Preserve. Now five years old, the LBWG's program has realized significant progress in controlling and suppressing the knotweed using a hand cutting, no herbicide strategy.

At Post Pond, efforts continued to contain the spread of Eurasian milfoil using a two-prong approach that employs divers manually hand pulling the plants along with a limited herbicide treatment. The goal is to move away from the current herbicide-based control program.

Also, of note for Post Pond, a group of residents have formed a "Friends of Post Pond" group whose purpose will be to develop strategies for promoting and enhancing use of the pond's considerable resources. Among the first steps taken in that regard, was the installation at the state boat launch of a new information kiosk designed and built by James Mason using funding provided by the Lyme Conservation Commission.

### **Outreach and Education**

Thanks to considerable logistical support from *CommunityCare of Lyme*, the always popular "Green up Day" took place in early May with almost 90 individuals participating to remove litter from nearly 35 miles of the Town's roadways.

### **Commission 2023 Membership**

There were no changes in Commission membership in 2023. Blake Allison continued as Commission Chair. Voting members were Lin Brown, Tom Colgan, Ann Flood (Secretary), Sue MacKenzie (Vice Chair), Meg Sheehan and Matt Stevens. Alternates were Russell Hirschler, David Lysy, Jill Niles and Sara Zahendra. Ben Kilham served as the Select Board's representative. We are grateful for each member's selfless gift of their time and talent.



More information about the Commission, its properties and activities can be found at:

<http://www.lymenh.gov/conservation-commission>

The newly installed all person's access path at The Chaffee.

## **ENERGY COMMITTEE**

In 2023, the Energy Committee continued to pursue sources of clean, renewable electricity for our municipal buildings. For example, in mid-September, Catamount Solar installed a 20-kW net-metered solar photovoltaic (PV) system on the roof of the Converse Free Library. This system was privately funded by a number of generous Lyme residents, and should provide the vast majority of the library's annual electricity consumption for many years to come. Delays from Eversource meant that we could not actually energize the system until December 1st, but in its first full month of operations (December 2023—a dreary month

from a sunshine perspective), the system generated 726 kWh, which was 61% of the building's total electricity consumption. Solar production should pick up in future months as the days get longer.

The committee has also been investigating why the Lyme School's PV system is not currently working. The 15-year-old inverter is the likely culprit, and Catamount Solar will be installing a replacement part that will hopefully solve the problem. But given the age of the system, the Committee is also discussing with the school's Facilities Committee various options for optimizing PV generation at the school.

Meanwhile, the PV system at the Town Office building generated 17,907 kWh in 2023, or 88% of total building consumption. The 2023 solar production was less than usual (it is typically ~20,000 kWh/year) because one of the two inverters (controlling half of the system) failed partway through the year. Fortunately, once we learned of the problem, we were able to install a new replacement inverter in relatively short order. Because the inverters are still under their 10-year warranties, there was no charge for the replacement inverter.

The Energy Committee supports the work of the Lyme Electric Aggregation Committee and voted 5-0 to endorse the warrant article to launch Lyme Community Power. We continue to work with the Planning Board to coordinate resources as we chart the best course for Lyme to achieve its goal of 100% reliance on clean renewable energy for electricity by 2030, and for heating and transportation by 2050.

The Committee encourages any residents who are interested in this work to attend our meetings and to consider joining the Committee. Jim Nourse, Chair

### **LYME ELECTRIC AGGREGATION COMMITTEE (LEAC)**

The Lyme Electric Aggregation Committee (LEAC) was established by the Select Board on September 1, 2022 to investigate how community power might benefit Lyme, to develop a community power plan for consideration by the Select Board, and to present the approved plan to the voters at town meeting in March 2024.

The LEAC has worked diligently over the past 18 months to develop an electric aggregation plan for Lyme under the auspices of the Community Power Coalition of New Hampshire (CPCNH). The community power program empowers NH municipal governments to choose the source of electricity for their residents and businesses, with the intent of providing less expensive power and potentially increasing reliance on renewable energy. Lyme Community Power becomes the default supplier within the town, and allows Lyme residents to benefit from renewable, cost-effective energy. Eversource and New Hampshire Electric Co Op (NHEC) continue to own and operate the "poles and wires" that deliver electricity to consumers and to respond to outages. All customers maintain the ability change their electric supplier at any time.

More than 40 New Hampshire communities have joined CPCNH, with 16 already buying their electricity through a Community Power Program, including Hanover, Lebanon, Enfield and Plainfield. CPCNH has consistently been able to supply power below the rates of the commercial suppliers.

LEAC has held an information session and two public hearings on the proposed plan. The plan is also available on the town website: <https://www.lymenh.gov/lyme-electric-aggregation-committee> – (see the green box on the left). The Lyme Community Power plan has been submitted to the Public Utilities Commission for approval. LEAC has drafted a warrant article to be voted on at town meeting. If the article is approved, Lyme Community Power will launch. Please reach out to any of the committee members for more information.

For the committee, James Graham, Jim Nourse, David Perlman, Hebe Quinton, Hunter Snyder.

## FIRE DEPARTMENT AND EMS (FAST SQUAD)

We hosted two long certification classes in the new station's meeting room this year. The first was an EMT class (110 hours) which was fully funded for all Lyme EMT student's tuition (a total of \$10,500) from a grant through the WorkinvestNH program. This grant took considerable time and effort to get processed, and we want to thank Dina Cutting for her assistance in helping this become a reality. This regional EMT class hosted here was taught by the Life Safety Institute and was attended by students from Lyme, Hanover, Enfield, Norwich and beyond.

Congratulations to the newly minted EMT's in town who have completed the licensure, **Michael Mundy**, **Kym Williams** and **Ramon Graham** and to two additional future Lyme EMS members who have completed the class and are in the final steps for certification – **Rowen Hutchins** and **Jada Rich**. We are excited to have them all become a part of the Lyme EMS team.

This EMT class was immediately followed with a Firefighter 1 class taught by the NH Fire Academy with students from all over the Upper Valley in attendance. A huge congratulations to **Dan Breton**, **Ben Hass** and **Rowen Hutchins** for completing the Firefighter 1 class with another member **Stephen Castellani** still working on final items towards completion. This certification not a small undertaking, requiring 200+ hours in addition to normal training, drills and calls.

Both classes improve our ability to respond with newly certified and trained members who are integrating with our existing responders. It was a great experience to host these classes in the new building and we hope to utilize this space going forward for more regional training opportunities.

The Fire Department responded to 150 calls for Service in 2023, including a partial list of 15 calls to car accidents, 6 wilderness rescues (many mutual aid), 20 fire/co alarm activations, 25+ calls associated to major storm events, a structure hit by lightning and a horse rescue for good measure.

Lyme EMS responded to 107 medical calls in 2023, and both departments responded together to a number of car accidents, carbon monoxide activations, and cardiac events. Together we responded to 257 calls throughout the year, we are extremely fortunate to have Firefighters and EMTs working hand in hand to help our community.

Our EMS crew is looking in 2024 to improve community outreach and education. This includes topics like Hands only CPR, EMS and Fire Presence at town events, and additional CPR training hosted at the Fire Station. We are fully equipping our new members with new bags and equipment to respond and will be looking to purchase a few additional AEDs to continue to improve that critical lifesaving tools availability to first responders.

Whatever your thoughts on the current weather patterns, our call volumes have shifted over the last decade because of the intense storms. We have months of "normal" followed by what seems like 2-3 storm surges annually instead of once every 5 years now that create numerous calls across multiple days of cleanup/restoration. Our departments are always looking for ways to continue to meet and improve on our responses to these evolving challenges and needs. These events often require closing roads, rerouting traffic, removing tree's, assisting, and requesting assistance from our highway department, checking on citizens, opening the fire station to town citizens during emergencies and working to communicate in conjunction with Emergency Management, PD, Highway and more.

In the next year we will be working to put forward our plan for the replacement of the current SUV "Rescue" which was previously a Police vehicle. Our goal is to improve the response capabilities of this vehicle while maintaining a platform that can more easily be maneuvered in tight spaces and to respond to calls that a fire engine is not needed to accomplish. This vehicle will also provide our department with the ability to tow the Emergency Management Trailer, Forestry Trailer and the Search and Rescue trailer that contains

our UTV for wilderness response to scenes or events. Currently this trailer is moved by personal vehicles to accomplish this goal.

In a time where public service can be contentious, we appreciate the community's commitment and support to our mission of providing life safety, emergency services and property protection to our townspeople and neighboring communities. We are proud of our Fire and EMS members' continued dedication to others, appreciative of the great leadership, guidance and examples the past Chiefs and EMS Captains set for our department and excited about what the future will bring.

Sincerely, Aaron Rich – Lyme Fire Chief and Andy Miller – Lyme EMS Captain

## **FOREST FIRE**

This year was a wet one, because of this we only had one brush/ grass fire in town. However, we stayed busy working on grants, training and issuing permits. This year Lyme fire and wardens was able to host a live fire training and search and rescue field day thanks to a generous land owner. We were also treated to delicious BBQ from a volunteer chef. This event gave us an opportunity to test out gear and techniques and the same site was also made available for the Firefighter 1 class that Lyme hosted this fall.

Burn permits are required for all outdoor wood burning fires when there is no snow cover. Paper permits are available from Deputy Warden Ragan or myself. Online permits are available @ [www.nhfirepermit.com](http://www.nhfirepermit.com). There is a fee of \$ 5.50 for the online permit. If you have questions about the permits or would prefer an in-person site visit the best way to reach me is email. The forest fire warden email address is [forestfirewarden@lyme.gov](mailto:forestfirewarden@lyme.gov) In an emergency call 911.

This year the town utilized the federal excess equipment program to receive a large portable generator that can be used in emergencies for backup power in town building and shelters. Thank you to Deputy Chief and Emergency Management Director Hinsley for going to Concord to pick this up.

The town also applied and were awarded a matching grant from the state for new wildland fire PPE and hose. We received this equipment in time for our field day and were able to practice with it.

I would like to thank the deputy fire wardens, Lyme fire department and our mutual aid partners for all the time and hard work that was put into these projects and for their help with forest fire protection.

Thank You  
Ernst Kling  
Lyme Forest Fire Warden

## **POLICE DEPARTMENT**

I would like to thank all of you for supporting the efforts of the Lyme Police Department. We do our very best to keep everyone safe while upholding the Laws of New Hampshire.

In 2023 Department responded to over 1800 calls for service. Much of these calls were: Traffic Stops, Fire and Ambulance calls, Accidents, DUI, Identity Theft, Theft of Property, Scam calls, and calls that were civil in nature.

**SCAMS: As we have all learned recently, the scam calls are non-stop!!! Please remember that the IRS, Social Security Administration, and ANY other State or Federal Entity will NOT contact you via telephone and request personal information over the phone.**

**ALSO remember that anyone asking for this information or asking for you to pay money to receive a “prize” is an absolute scam!! I know the calls are annoying and tiresome but, please do not fall prey! Your money will be gone with NO recourse for return....**

**The latest scams appear to be:**

- 1- Hey Grandpa or Grandma, I have been arrested and need “X” amount of bail money asap to get out. These are not your grandchildren or any other family member. If you get this call, hang up.**
- 2- We have a warrant for your arrest and you must pay us “X” amount or you will be arrested.**
- 3- There are countless other scams taking place as well. BE CAREFUL AND MINDFUL ABOUT WHO YOU GIVE MONEY AND INFORMATION TO!!!**

I would encourage everyone to make sure your houses and vehicles are locked when you are not home. You should never leave your keys or valuables in your vehicles overnight. And you should always remove purses, wallets, and other valuables whenever possible if you are out in public places. If you find that you have been victimized, PLEASE Notify the Police Immediately.

**JESSICA’S LAW-New Hampshire RSA 265:79-b: Whoever upon any way drives a vehicle negligently or causes a vehicle to be driven negligently, as defined in RSA 626:2 II (d), or in a manner that endangers or is likely to endanger any person or property SHALL be guilty of a violation and SHALL be fined not less than \$250.00 nor more than \$500.00 for a first offense and not less than \$500.00 nor more than \$1,000.00 for a second or subsequent offense.**

**New Hampshire RSA 265:79-c: Use of Mobile Electronic Devices while Driving: PROHIBITED. The use of ANY Hand-Held device used to transmit via voice or data will be prohibited to ALL drivers whether the vehicle is in motion or not. Fines will range from \$100.00 for first offense to \$500.00 for any and all subsequent offenses.**

Please drive safely, watch for things that are out of place and report them, take care of your neighbors and “Do The Right Thing.”

I would like to wish everyone a Safe and Happy 2024.

Thanks,

Chief Shaun J. O’Keefe

## **HIGHWAY DEPARTMENT**

In 2023, the Highway Department completed the final phase of the Goose Pond Road. The cost of this phase was \$579,623.00. The expenditures for this project came from the Class V Road Capital Reserve Fund, State of NH Block Grant and the 2023 operating budget. The Highway Department replaced culverts, installed additional drainage and added road fabric in hopes of increasing the longevity of this road work. Blacktop came in to put a base coat down, overlaid and paved the section from the bottom of Hewes Hill to the 4 corners intersection at Baker Hill and Goose Pond Road. They also performed final paving from the start of Goose Pond Road east to the Hanover town line. The Highway Department would like to thank the town for their patience and support in completing this project.

The Highway Department welcomed 3 new employees to the crew. Heavy Equipment Operators, Aaron Apigian, Kaleb O’Keefe and Josh Malone. Matt Thebodo and Allen Rowell are also part-time workers that fill in and help with larger projects and winter storms. The Town is fortunate to have these committed and

talented workers. The crew members have taken various safety courses and received certifications throughout this year. These skills will be put to work on future road projects.

The 2024 projects include repaving Acorn Hill Road and Grafton Turnpike including guardrail replacement. This project includes sweep, tack, shimming and final paving of the two roads. The project will be funded by the carryover of Block Grant funds and the 2024 Block Grant funds. Along with this project, the Road Crew will be replacing and repairing various culverts and performing the necessary road maintenance and repairs as needed.

Road Agent, Scott Bailey would like to thank the residents of Lyme for their support and patience as we continue working to keep the roads safe and repairs as fiscally responsible as possible. Now let's hope for a calm mud season in 2024.



## TRANSFER STATION

**Transfer Station:** a site where recyclables and refuse are collected and sorted in preparation for processing or landfill.

In 2023 the transfer station collected refuse, recyclables, fluorescent bulbs, mercury devices, batteries of all types and hosted a single day electronics collection event. We were also part of five regional Hazardous waste collections events put on by the Upper Valley Lake Sunapee Regional Planning Commission.

We collected 206.16 tons of Household Waste, 119.19 tons of recyclables, 1,774 lbs. of electronic waste, 106 lbs. of PCB ballasts, 19 lbs. of lithium cell batteries and 9 lbs. of mercury containing devices.

Our Household Waste is transported to the Lebanon Landfill in a 40yard compactor 26 times a year. That is approximately 39.8 miles round trip. The total miles for one truck to haul our trash is approximately 1,034.8 miles a year. Yikes! Can you imagine every car in town driving there once or twice a week.

Our Recycling is transported to Rutland in bulk trucking. Rutland hosts Casellas MRF (Material Recovery Facility). This facility is where all the single stream recycling is sorted into different categories to go to market.

At our one-day electronics collection we recycled 1,774 lbs. of electronic waste. This saved enough energy to power 50 homes for one day! By recycling these materials, we avoided approximately 1,544.84 lbs. of carbon dioxide emissions.

All of our Universal waste which includes fluorescent bulbs, mercury devices, lithium cell batteries and pcb ballasts are shipped out with NLR (Next Level Recycling.) All of our rechargeable batteries are sent out through Call2Recycle.

We like to stress the importance of safety and are proud that we had no incidents at the transfer station in 2023. As always, we like to emphasize the Department of Environmental Services hierarchy of recycling: REDUCE, Reuse, recycle...



## RECREATION COMMISSION

The majority of Lyme children participate in one or more Recreation programs. The following list represents 2023 numbers: Soccer 139 participants, Skiing/Snowboarding 118 participants, Basketball 73 participants, Baseball Rec-29 Cal ripkin-28 participants, Lacrosse 24 participants and Rugby 55 participants.

**To our dedicated volunteer coaches. THANK YOU! Without your generous gift of time and dedication we would not be able to offer the variety of youth sports we do.** Please consider volunteering, you do not have to be a parent of a child in the program, we welcome all gifts and talents. We are always looking for more volunteer coaches, officials and team organizers.

We continue to do our best to keep the recreation facility in a safe and fun atmosphere. This facility has had numerous additions in the past few years. Thanks to the Swan Fund, a playground, table tennis, picnic tables, benches, changing rooms, wind screen for the resurfaced tennis/pickleball and basketball courts were added to the facility. In 2024 the plan is to install a couple more boat racks, tether ball, bike racks and a new volleyball set up.

The Recreation Commission also sanctions the following adult programs: soccer, futsal, men's and women's pick-up basketball, tennis, pickleball, and slow pitch softball. Community functions that come under the Recreation umbrella include the Lyme Town band concerts, Memorial Day celebration, Utility Club Tree Festival, Pumpkin Festival and additional off-season pick-up programs for basketball, soccer and baseball.

With the addition of youth and adult sports and the increase in demand for organizing everything included in our programs the Recreation Commission has developed a new job description (see below) and requested an increase in this salaried part-time position. See the Town web site at [www.lymenh.gov](http://www.lymenh.gov) for information about this and all the recreation sports.

### Recreation Director job description

Youth sports K-8<sup>th</sup> grade and adult recreation sports

#### General description of duties:

- Attend Recreation Commission monthly meetings and prepare reports to up date the commission.
- Prior to the start of each season, prepare and present a program budget to the Recreation Commission.
- Organize and conduct program registration for each sport on the Web site for the following sports: Soccer, Basketball, baseball, Skiing program, Lacrosse, Rugby and Cal Ripken baseball (separate league. Additional scheduling issues with some sports).
- Uniform distribution and collection.
- Making sure collection of fees, health forms, and other documents have all been filled out and are submitted on the registration website.
- Meeting with coaches-commissioners
- Scheduling meetings with UVRA, outside towns, Cal Ripken baseball league and ADs for Jr. High schedules.
- Attend Upper Valley Rec Assoc. meetings.
- Scheduling and coordinating Recreation facility use for adult sports- softball, soccer, pickleball, tennis, futsal.
- Scheduling and tracking all activities taking place in the school gym and recreation facilities for youth programs.
- Recruiting coaches and officials and arranging for training for officials.



- Scheduling officials for all games.
- Running background checks for all adults involved with the program - for coaches primarily.
- Managing the Lyme Ski program - includes scheduling buses, coordinating with the Lyme School Staff, shuffling groups each week as abilities improve and shuffling instructors on a weekly basis as many are only available for certain days of the program or out sick, etc.
- Website management- trouble shoot online platforms issues with parents, coaches, refs etc.
- Addressing financial aid with families
- Lining each field (2 at school 2 at Recreation Facility)
- Fielding questions, comment, and concerns from parents, coaches, opponents etc.
- Tracking and updating the public calendar on the Town web site.
- Take appropriate action with complaints.
- Coordinate field care and equipment procurement.
- Keep records of any injury reports.
- Provide a wrap-up presentation to the Commission at the end of each sport season.
- Tracking and reviewing all adult sports (i.e. applications, calendar, addressing any issues, reviewing with Commission to make sure they qualify)

12/31/2022	Recreation revolving fund beginning balance	\$17,139.36
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	Expenses for 2023	\$19,037.43
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	Payroll	\$4,525.00
--	---------	------------

	Revenue	\$20,689.00
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12/31/2023	Funds remaining	\$14,265.93
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## AMERICAN RED CROSS



### Grafton County Service Delivery July 1, 2022 - June 30, 2023

#### Disaster Response

In the past year, the American Red Cross has responded to **24 disaster cases** in **Grafton County**, providing assistance to **44 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave people of your local Fire and Police Departments as they answer the call to keep your residents safe.

Town/City	Disaster Events	Individuals	Town/City	Disaster Events	Individuals
Campton	1	3	Plymouth	2	7
Canaan	3	3	Rumney	2	3
Holderness	2	5	Thornton	1	2
Landaff	1	1	West Lebanon	1	3
Lebanon	8	10	Woodsville	2	5
North Woodstock	1	2			

#### Home Fire Campaign

Last year, Red Cross staff and volunteers worked throughout Grafton County to educate residents on fire, safety and preparedness. We made **36 homes safer** by helping families develop emergency evacuation plans.

#### Blood Drives

We collected **3,638** pints of lifesaving blood at **128** drives in Grafton County.

#### Training Services

Last year, **2,113 Grafton County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



#### Service to the Armed Forces

We proudly assisted **39** of **Grafton County's Service Members, veterans, and their families** by providing emergency communications and other services, including counseling and financial assistance.

#### Volunteer Services

Grafton County is home to **36 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.



## COMMUNITY CARE OF LYME (CCL)



*Involving neighbors in a coordinated effort to care for one another, helping to build an even healthier, happier, more welcoming community, where everyone matters and everyone belongs.*

CommunityCare of Lyme is nearing its 10th anniversary on July 1, 2024! 2023 was another year of growth, as individuals and organizations across the community worked toward a new “normal” after the pandemic. CCL answered the community helpline with a warm voice every day for individuals and organizations seeking information, help, or ways to help others. We responded to >400 calls and emails. **Anyone, any time may call 603-795-0603 or email [help@cclyme.org](mailto:help@cclyme.org).** The CCL Living Room is open Monday, Tuesday, and Thursday 11am-1pm, Wednesday 9-11am, and by appointment. We answered questions and coordinated care and assistance, with the Lyme Parish Nurses, Those Guys, other organizations, neighbors, and family members. CCL connected volunteers with neighbors needing rides, meals, outside help, and more. The CCL Jenks Fund lifted spirits and provided critical funding to families experiencing extraordinary loss. Kathy Sherrieb continued to lead the Lyme Food Pantry crew of 27+ volunteers, offering fresh food farmers market style and custom-packaged pantry staples weekly for 15+ households/65+ individuals, and also sharing 25-30 roasts and “fixings” for three special holiday meals. Volunteers distributed 80 Thanksgiving meals prepared by Sacred Heart parish. The CCL Welcome Fund distributed almost \$50,000 of support to Afghan refugees and others displaced by challenging circumstances. We gave away hundreds of free Covid tests. Stephanie Carney offered 158 free Reiki treatments in the warm space of the CCL Living Room.

CCL offered programs both in person and online to involve people in a variety of different ways. The CCL Mental Health team, led by Laurie Veillette and Phil Kinsler, hosted nine expert-led community conversations, with participation across the Upper Valley and beyond. Aging in Our Community discussions focused on safety, life planning, healthy eating, and more. “Tea with Shelby” warm gatherings have been a comfortable time for meaningful connections.

Events brought people from Lyme and beyond together throughout the year: Galentine’s Day at Martha Tecca’s home (16 special women), Lyme’s Day of Service and community breakfast (20+ projects and 100+ participants); the Lawn Party Luncheon at Teccas’ in Orford (75+ participants); a Thai Meal with Phaphan’s incredible food, raising money for Lyme Congregational Church and CCL (200 meals served, 25+ volunteers); an expanded Health and Wellness Fair (50+ organizations and 250+ participants, 60+ volunteers); *Blue Jeans and Bluegrass* community appreciation event at the Lyme Center Academy Building (Dan & the Dinosaurs music, Snellings pig roast, 100+ attendees and volunteers, despite the chilly rain). *Jingle & Mingle* and the PTO Kids’ Gift Shop were back! (120+ attendees and 50+ volunteers.)

We shared weekly community news and information, health and wellness tips and recipes, and opportunities to connect with friends, neighbors, and healthy activities. The website, calendar, and directory remain trusted resources, thanks to broad community input. We collaborated with organizations and businesses throughout the Upper Valley, strengthening ties with our neighbors. We are sustained by the growing involvement in CommunityCare of Lyme, through generous financial contributions, partnership, volunteerism, and trust. Everyone plays an important role.

You are the heart of our work. *Please contact us if there's any way you think we can be helpful to you or someone you know: [help@cclyme.org](mailto:help@cclyme.org) • 603-795-0603* or reach out to any member of the CCL team. Our board: Dan Freihofer, *interim chair*; Martha Tecca *executive director*, Patty Jenks *chief community advocate*, Jennifer Boylston, Nancy Allison, Julie Davis, Kathy Sherrieb, and Marilyn Wanner. Shelby Wood is our *manager of volunteer participation*.

## **COURT APPOINTED SPECIAL ADVOCATES (CASA) OF NEW HAMPSHIRE**

### **Who we are:**

For more than 30 years, Court Appointed Special Advocates (CASA) of New Hampshire has strived to protect the right of our state's most vulnerable children and to enable them to grow in a safe, permanent and nurturing home.



### **Our impact:**

At any given time, CASA of NH provides personalized advocacy for more than 1,000 children. We provided more than 600 volunteer CASA/GALs to serve as child advocates for 87% of the cases in the state in 2022. Our goal is to have a trained CASA volunteer advocate available for 100% of cases.

In 2022, 1,552 children in New Hampshire received the advocacy of a CASA volunteer. Of those children, CASA served 77 in Grafton County with 45 volunteers. Our vital work continues with the assistance of town funding and other revenue sources.

For more information and volunteer opportunities please visit [www.casanh.org](http://www.casanh.org).

## **CONNECTICUT RIVER – UPPER VALLEY LOCAL RIVER SUBCOMMITTEE**

The Upper Valley Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by riverfront municipalities, with allowance for alternates. Throughout 2023, the Subcommittee has maintained a hybrid meeting format where a quorum of participating municipalities is required to be present in person. Current members of Vermont are Ben Dana and Peter Berger from Fairlee; Lynn Bohi and David Barrell from Hartford; Bill Bridge and Linda Matteson from Thetford; Ted Unkles from Bradford; and openings in Norwich. Current members of New Hampshire are Alice Creagh from Hanover; Ruth Bleyler and Eric Agterberg from Lebanon; Bill Malcolm from Lyme; Carl Schmidt and Edmond Cooley from Orford; and openings in Piermont. Those with one representative have an opening for a second volunteer. During 2023, Bill Malcolm served as chair. Meetings and events are open to the public.

Upper Valley is one of the five subcommittees a part of the CRJC since 1989. The Subcommittees provide a local voice to help steward the resources on or affecting the Connecticut River, particularly on topics related to the maintenance of good water quality, wildlife habitat, and appropriate development. Specific responsibilities include providing feedback on proposed permits and plans to NH Department of Environmental Services, VT Agency of Natural Resources, and municipalities. In addition, CRJC is responsible for maintaining a bi-state watershed plan.

During 2023, Upper Valley engaged several issues. Projects that were reviewed include a RT12A bridge replacement, erosion control and stormwater discharges off residential and



commercial properties, water reclamation project in Hanover, gas station development, stream alteration permits, and relicensing of Wilder Dam. Upper Valley is also following the relicensing of the Glen Hydro Facility on the Mascoma River.

CRJC supported outreach efforts in service of the Connecticut River, including the Making Room series: Planning for those who are here and those on their way; as well as the Connecticut River Watershed Partnership meeting in coordination with Friends of Conte. Further, Upper Valley supported water quality monitoring efforts along the Connecticut River.

In 2024, Upper Valley will continue their activities in management, outreach, and learning for the Connecticut River. Upper Valley welcomes local participation in permit reviews, educational events, watershed planning, and water quality monitoring. If you are interested to learn more, please contact us at [info@crjc.org](mailto:info@crjc.org).



## **GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.**

### **REPORT 2022/2023**



Grafton County Senior Citizens Council, Inc. (GCSCC) is a private nonprofit organization that provides programs and services that support the health and well-being of our communities' older citizens as well as adults with disabilities. GCSCC's programs enable community members to remain independent in their own homes and communities for as long as possible.

GCSCC operates eight senior centers (located in Bristol, Canaan, Haverhill, Lebanon, Lincoln, Littleton, Orford, and Plymouth) and sponsors the Grafton County ServiceLink Resource Center and RSVP Volunteer Center (an AmeriCorps Seniors project). Through GCSCC's network, older adults and their families take part in a range of community-based long-term services including home-delivered meals, community dining programs, transportation, outreach and counseling, chore/home repair services, recreational and educational programs, and volunteer opportunities.

From July 1, 2022 through June 30, 2023, 55 older residents of Lyme were served by one or more of GCSCC's programs offered through the Orford Senior Services. In addition, 15 residents were served through ServiceLink.

- Older adults from Lyme enjoyed 1,514 meals prepared by GCSCC.
- Lyme residents received wellness checks, assistance with problems, crises, or issues of long-term care through 36 contacts with a trained outreach worker and 37 contacts with ServiceLink.
- Lyme residents participated in 196 health, education, or social activities.

The cost for GCSCC to provide services for Lyme residents in 2022-2023 was \$22,846.57.

Such services can be critical for older adults and adults with disabilities who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty. Doing so saves tax dollars that would otherwise be expended for nursing home care. GCSCC's programs also contribute to a higher quality of life for older friends and neighbors. As our population ages, supportive services such as those offered by GCSCC are becoming even more critical.

GCSCC would very much appreciate Lyme's support for our programs that enhance the independence and dignity of older adults and adults with disabilities. GCSCC enables our community members to meet the challenges of aging, while remaining in the security and comfort of their own communities and homes.

Kathleen Vasconcelos, Executive Director

### **LYME PARISH NURSE PROGRAM**

Founded 16 years ago by the Lyme Congregational church, the Parish Nurse Program serves ALL the citizens of Lyme. Currently we have one part-time nurse, Missy Ball RN. Paster Amy Hayden and the Health Ministry at LCC supervise the nurses. The services we provide are free to the community. We raised funds this year from the town of Lyme, the Lyme Foundation, the Bryne Foundation, the Women's Fellowship, the Utility Club, Those Guys, the Baptist Church, and many individual donations. We are grateful to all of these donors; we could not do this without you.

Our services include health assessments, obtaining the resources needed to maintain or improve good health, transition from DH to APD to home, medication support and management, balance issues, food insecurity, COVID-19 question, blood pressure checks and much more. We have served as a model nursing program for the Upper Valley.

"They are always there when you need them" is our motto.

### **PEARL DIMICK FUNDS**

The Pearl Dimick Funds are three funds under the umbrella of the Lyme Foundation. It is administered by a committee of community members, representatives from the school, and churches. This group reviews requests for short-term emergency funds for individuals and families. These three funds are the Pearl Dimick Fund, the Dorcas Chaffee Fund and the Woodard Fix-It Fund. The Pearl Dimick Fund was established by Lyme's former Town Clerk, Pearl Dimick, and provides emergency assistance for Lyme residents. The Dorcas Chaffee Fund provides emergency assistance for both Lyme residents and former Lyme residents who have maintained significant contacts with the community. The Woodard Fix-It fund was established in memory of Michael Woodard and provides emergency financial assistance for home or auto repairs for Lyme residents.

The Dorcas Chaffee Fund provides emergency assistance for both Lyme residents and former Lyme residents who have maintained significant contacts with the community. The Woodard Fix-It fund was established in memory of Michael Woodard and provides emergency financial assistance for home or auto repairs for Lyme residents.

Together, these funds provide financial assistance in the form of grants from applicants that meet the above criteria. These funds also provide heating, camp and holiday assistance. In 2023, the following grants were made:

- Emergency Grants:
  - Pearl Dimick Fund: \$3,415.81
  - Dorcas Chaffee Fund: \$1,779
  - Woodard Fix-It Fund\*: \$450
- Heating Assistance Grants (2022-2023 season): \$16,500
  - 22 Households
- Summer Camp Grants: \$2,200
  - 13 Households
- Holiday Assistance Grants: \$5,350
  - 30 Households

\*New Fund in June 2023

In 2023, the following revenues were received from individual donors:

- Pearl Dimick Fund: \$11,450
- Dorcas Chaffee Fund: \$400
- Woodard Fix-It Fund: \$ 2,450

If you are in need of assistance, please contact Tara McGovern at 603-795-2466 or [taradaktyl1@gmail.com](mailto:taradaktyl1@gmail.com) or Community Care of Lyme at 603-795-0603 or [help@cclyme.org](mailto:help@cclyme.org). ALL REQUESTS ARE CONFIDENTIAL.

Donations are gratefully accepted to The Lyme Foundation and note that the donation should be applied to either the Pearl Dimick, Dorcas Chaffee or Fix-It Fund. Donate online at [www.lymefoundation.org/donate](http://www.lymefoundation.org/donate) or PO Box 292, Lyme NH 03768.

## **PUBLIC HEALTH COUNCIL**

PHC is our region's trusted leader in public health, supporting the people, professionals, and organizations who, together, make our communities healthier places to live, work, and play. Our mission is to improve the health of all Upper Valley residents. We do this in four ways:



1. Unify the public health priorities of the region to promote collaboration and progress towards shared goals.
2. Work alongside health and human services organizations and policy makers to develop actionable plans to address community priorities.
3. Aggregate and disseminate public health information across the region and bring people together to share ideas, experiences, and expertise.
4. Function as backbone support for underserved members of the community by serving as fiscal sponsor for program development, providing technical assistance, and advocating for health equity.

Our work in 2023 included:

- Released a new Community Health Improvement Plan.



- Hosted regular meetings for PHC partners to share information and resources.
- Distributed COVID test kits to organizations for vulnerable residents.
- Provided staff support to Upper Valley Strong's response to flooding.
- Hosted six flu clinics, providing approximately 1,500 free vaccines.
- Hosted the Upper Valley Community Health Equity Partnership, funded through the US Centers for Disease Control and Prevention.
- Collaborated with local school districts and the Hartford Community Coalition to provide summer meals for children.

PHC appreciates the opportunity to serve the residents of Lyme and will continue to work hard to meet

your needs in 2024. For more information, visit us at [www.uvpublichealth.org](http://www.uvpublichealth.org).

### **TRI-COUNTY COMMUNITY ACTION**

Tri County CAP is a Family of Programs, serving families in Coos, Carroll, and Grafton Counties. We are dedicated to improving the lives and well-being of New Hampshire's individuals, families, and communities. We provide opportunities and supports for people to learn and grow in self-sufficiency and to get involved in helping their neighbors and improving the conditions in their communities. We seek to eliminate the root causes of poverty through the development of programs that allow low-income individuals the opportunity to meaningfully participate in the State and National economy and the social fabric of their communities through programs that address: Education; Emergency Support; Economic Development; Food Self Sufficiency; Marshalling of Local Resources; and Transportation.

Tri County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

Annually we serve more than 24,000 individuals that reside over 4,455 sq. miles of Northern New Hampshire. TCCAP and our 16 service programs provide services to all residents of Coos, Carroll, and Grafton County's requesting and needing support.

During our Fiscal Year 2023 we served a Total of 48 Lyme Clients valuing \$88,314 in services provided.

Tri County Community Action Program thanks all communities and counties that we serve for their financial support of the programs, so that we may be able to continue to provide services to our community families in need.

Respectfully,



Brenda Gagne  
Chief Programs Officer  
Tri County Community Action Program, Inc

## UNIVERSITY OF NEW HAMPSHIRE COOPERATIVE EXTENSION

The mission of **UNH Cooperative Extension** is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions, working in collaboration with county, state and federal government.

In support of this mission, **Health and Well-Being** programming in Grafton County was expanded to focus on reducing healthcare costs and boosting nutrition, physical activity, food access, mental health and offering skills to support others in crisis. **4-H** provided opportunities for intergenerational activities that resulted in positive interactions with youth and older adults. And, the **Community & Economic Development** team facilitated numerous Housing Academy trainings where participants assess needs, identify strategies that fit their own communities' goals and implement strategies to address the housing crisis in NH.

**Food & Agriculture** staff presented a 4-part twilight meeting series in Grafton County on high tunnel management, which included dealing with pests, diseases, and ventilation. **Master Gardeners** managed several community gardens that resulted in donations to food pantries and took on projects to promote beneficial pollinators. **Food Safety** training classes were provided for food service and food pantry workers, along with workshops for NH homestead food processors.

The **Natural Resources** program provided workshops and trainings on a variety of forestry and wildlife topics, reaching over 1,000 participants across Grafton County, from adult learners to elementary students.

To learn more about programs and resources that are available, please visit [extension.unh.edu](https://extension.unh.edu).

Respectfully submitted by

Donna Lee - UNH Extension, Grafton County Office Administrator

## VISITING NURSE AND HOSPICE FOR VERMONT AND NEW HAMPSHIRE

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between providing individuals and families with the care they need with the comfort of their own home allows them to maintain comfort and dignity throughout the time of care.

VNH services reduce cost associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2021 and June 30, 2022, VNH made 1068 In-home visits to 40 residents. This included approximately \$9,640 in unreimbursed care to residents.

- Home Health Care. 324 home visits to 35 residents with short term medical or physical needs.
- Hospice Services. 700 home visits to 4 residents who were in the final stages of their lives.
- Skilled Pediatric Care 44 home visits to 1 resident for well-baby, preventative and palliative medical care

VNH serves many of Lyme's most vulnerable citizens — the frail elderly and disabled, at-risk families, people with terminal illnesses, children with chronic medical needs and the uninsured and underinsured. We are dedicated to delivering outstanding home health and hospice services that enrich the lives of the people we serve.

It is with your help that we are able to provide services like this to those in need. Lyme's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Sincerely,

*Anthony Knox*

Anthony Knox  
Community Relations Manager

## WEST CENTRAL BEHAVIORAL HEALTH

In fiscal year 2023 (July 1, 2022 - June 30, 2023), West Central Behavioral Health (West Central) served 1092 adults and 538 children, providing behavioral health services at outpatient clinics across the region, residential care for adults, community-based programs, substance use treatment, and 24-hour mobile crisis response. Over 50,398 services were delivered, 18,378 of which were to children ages 3 -17. Additionally, 24/7 Mobile Crisis Response (MCR) services were made available via the NH Regional Response Access Point (NHRRAP).

As the only provider of comprehensive, community-based mental health treatment and support services in the area, West Central was pleased to provide mental and behavioral health services for those in Lyme during the last fiscal year. With your support, a total of 229 services were provided to 7 residents, including 2 children. We were grateful to receive \$2315 in funding from the Town of Lyme, which was crucial in providing services for adults, families, and children in need. By supporting access to mental health care, the Town of Lyme is investing in the health and safety of the town and its residents. Mental health affects every facet of a community's welfare, and is more important than ever in these difficult times. We are grateful to be able to support the residents of Lyme, and the larger community, as they educate their children and provide for their families.

Mental Health services continued to be high demand throughout our region last year. Our Mobile Crisis Response program is fully operational. Notably, last year the Crisis Response team impacted the accessibility of care in communities by:

- Conducting 205 outreaches (MCR dispatched into the community by NHRRAP); o 119 in home, 43 in school, 41 in the community and 1 in jail and 1 in shelter.
- Of the 205 dispatches, 37 involved Police or EMS (RRAP or MCRT contacting local police/EMS)
- Completing 146 Urgent Appointment Requests initiated by the Rapid Response Access Point (crisis is triaged by RRAP and then follow-up was made by West Central MCR via telephone, telehealth sessions or in-person appointment) within 48 hours post RRAP contact
- Performing 529 evaluations at Valley Regional Hospital or Alice Peck Day Memorial Hospital.

West Central is one of ten community mental health centers (CMHCs) delivering behavioral health services to individuals and families throughout New Hampshire. West Central provides services for individuals of all ages including:

- Adult Outpatient Programs, which provide services to treat a full range of mental health disorders. Services include individualized therapy, case management, psychiatric care, integrated care, supported employment, and wellness programs. This program helps to maintain our most vulnerable community members.
- Child and Family Services, to assist children and families in navigating the challenges of childhood and relationships, and help clients cope with divorce, trauma, addiction, and other problems. For children who suffer from symptoms of depression, anxiety, and ADHD, West Central provides individualized care, depending on the needs of each child and caregiver. Early childhood services are available for children ages 0-5.
- Arbor View, a licensed community residence in Newport for adults diagnosed with severe and persistent mental illness. The residence provides up to 16 clients with round-the-clock supervision, therapeutic services, and case management.
- Mobile Crisis Response teams are available 24/7 through New Hampshire's Rapid Response Access Point (NHRRAP) crisis helpline. Licensed clinicians answer calls, evaluate the need and dispatch mobile crisis teams to provide critical interventions to people in their own communities. This evidence-based program is designed to relieve the strain on emergency departments, law enforcement and first responders, and to provide immediate community-based clinical support for those in crisis. 24/7 crisis services are also available through the National Suicide & Crisis Lifeline by dialing 988.
- Employee Assistance Programs, available to area businesses to provide confidential mental health services for employees. Through these programs, West Central provides assistance with a wide range of mental health issues, from stress and substance abuse to depression.
- Community-based services, provided year 'round in schools, nursing homes, workplaces, and correctional facilities. West Central helped establish the state's first school-based mental health clinic and led the integration of mental health into local primary health care settings.

85 Mechanic Street, Suite C2-1, Box A-10, Lebanon, NH 03766 | 603.448.0126 | *24-Hour Crisis Response* 833.710.6477 [wcbh.org](http://wcbh.org)

## WISE

### **Mission Statement:**

WISE leads the Upper Valley to end gender-based violence through survivor-centered advocacy, prevention, education and mobilization for social change.

Since 1971, WISE has been dedicated to providing trauma-informed advocacy and support for victims of domestic violence, sexual violence, stalking, and human trafficking within 23 communities in Windsor and Orange Counties, VT and Grafton County, NH. WISE supports people through the confidential and free 24-hour crisis line, on-site emergency housing and housing advocacy, legal services, safety planning, groups, and in-person advocacy at the WISE Program Center, police stations, courthouses, hospitals, social service agencies, and at Dartmouth College. In FY23 (7/1/22-6/30/23), WISE provided advocacy and other critical support services to a total of 1333 people. Among the advocacy responses sought from WISE, emergency shelter, legal advocacy, and accompaniments were the most common. WISE advocates are available every hour, every day at 866-348-WISE, or text at 603-836-9472 or chat online at [resourceconnect.com/wiseuv/chat](https://resourceconnect.com/wiseuv/chat).



# Annual Report

## Lyme School District

### Eighth Grade



For the year ending December 31, 2023





## **Lyme School District School Board**

	<b>Term Expires</b>
Yolanda Bujarski, Chair	2024
Jennifer Boylston, Vice Chair	2024
Elizabeth Glenshaw, Secretary	2024
James Komarmi	2025
Jonathan Voegele	2025
Leigh Prince	2026
Kristin Roth	2026

## **School District Officials**

Moderator – William Waste  
Clerk – Elise Garrity  
Treasurer – Dina Cutting  
Deputy Treasurer – Andrea Colgan (appointed)

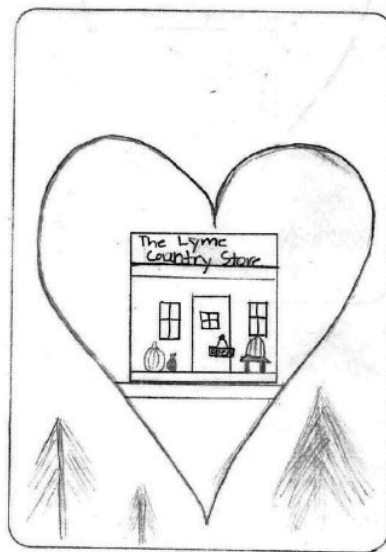
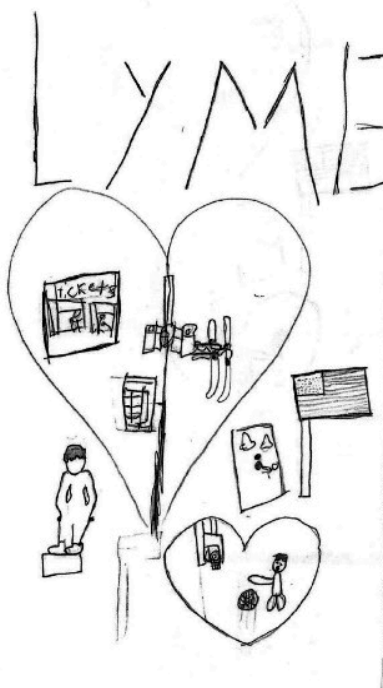
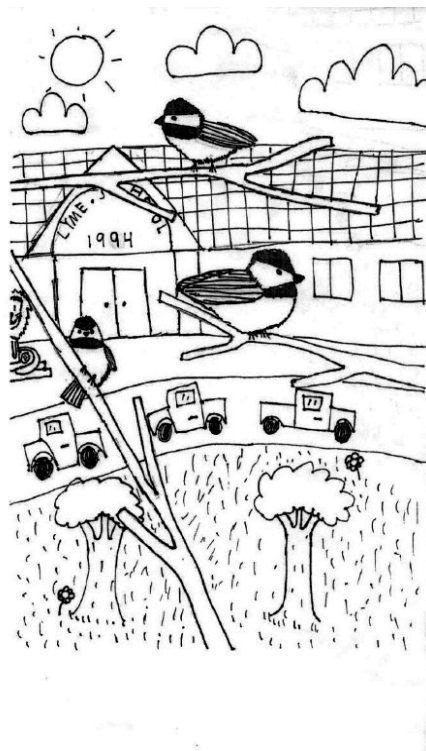
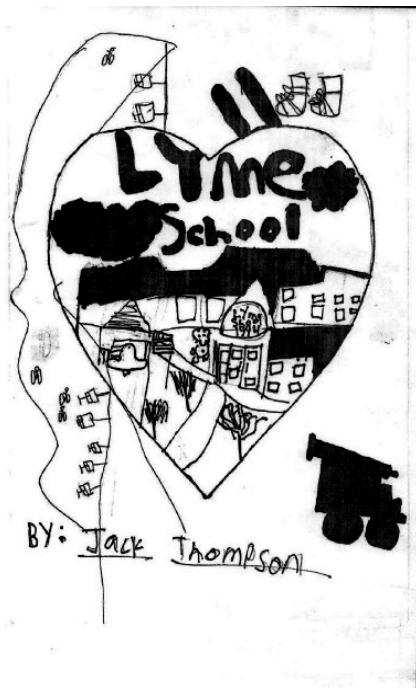
## **Administration**

Frank Perotti	Superintendent
John D’Entremont	Principal
Geoffrey Tomlinson	Director of Special Services
Elise Foxall	Academic Director
Janet Mitchell	Coordinator of Business Services

**Lyme School District  
Instructional Staff  
As of January 1, 2024**

**Instructional Staff**

Connie Balch	Student Success Coordinator
Brian Betournay	Design Lab
Amanda Burns	Grade 5
Mo Chandler	Spanish, Grades 6-8
Rebecca Chase	Math, Grades 6-8
Jillian Collins	Social Studies, Grades 6-8
Kate Cook	Math Interventionist
Emily Cushman	Grade 1
Lisa Damren	Physical Education & Health
Jennifer Fox	English Language Arts, Grades 6-8
Leslie Gannon	Grade 2
Trisha Gautreau	Grade 3
Emily Girdwood	Art
Thomas Harkins	Spanish, Grades K-5
Stephanie Kocurek	Special Educator, Grades 6-8
Sarah McBride	Special Educator, Grades K-3
Rebecca Neuroth	Library/Media
Shannon O'Leary	Music
Kristen Pizarro	Science, Grades 6-8
Tyler Rooke	Special Educator, Grades 4,5
Ashley Sanders	Kindergarten
Heather Stadheim	Grade 4
Rachel Stanton	School Counselor
Tori Thayer	Grade 2
Jennifer Wilcox	Reading Interventionist



## 2023 Lyme School District Eighth Grade Graduates

Harper Bellamy  
Joanna Bujarski  
Aila Butler  
Deming Dwyer  
Drayce Gaines  
Astrid Girdwood  
Stella Girdwood  
Karissa Goodwin  
Ryan Gray  
Ariella Hirschler  
William Ketterer

Tanner LaHaye  
Matthew Lepene  
Evelyn McBride  
Nova Merrill-Osmer  
Lillian Miller  
Leo Moore  
Sebastian Perdrizet  
Malia Pratt  
Abe Prince  
Aiden Teal  
Andre Whyte  
Isla Wise

## 2023 Lyme District High School Graduates

### **Hanover**

June Clark  
Noah Day  
Grayson Guerin  
Rowan Hutchins  
Dylan Jopp  
Xavier Khan  
Elsa May

### **St Johnsbury**

Ryan Callaghan  
Elsie Prince

### **Thetford Academy**

Kolby Patenaude  
Jada Rich  
Robina Wilmott

## Lyme High School Students as of October 1, 2023

Hanover High School	77
St. Johnsbury Academy	2
Thetford Academy	14
Out of District	1
Total	94



New Hampshire  
Department of  
Revenue Administration

2024  
**WARRANT**




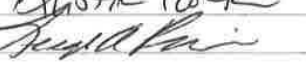



**Lyme School District**

The inhabitants of the School District of Lyme School District in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

Date: March 7, 2024  
Time: 6:00 pm  
Location: Lyme School Gymnasium

**GOVERNING BODY CERTIFICATION**

We certify and attest that on or before February 20th, a true and attested copy of this document was posted at the place of meeting and at Lyme Town Office and Lyme Post Office and that an original was delivered to the School District Clerk.

Name	Position	Signature
Yolanda Bujarski	Chair	
Jennifer Boylston	Vice Chair	
Elizabeth Glenshaw	Secretary	
James Komarmi		
Jonathan Voegele		
Kristin Roth		
Leigh Prince		



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**Article 01 To hear the reports of others**

To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto.

---

**Article 02 Hazardous Material Abatement Project**

Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the Budget Committee. To see if the District will vote to raise and appropriate the sum of \$2,599,317 (two million, five hundred ninety-nine thousand, three hundred seventeen dollars) for the abatement of asbestos and lead paint and the subsequent renovations of the affected areas of the building to include: design, permitting, construction, renovation, and equipping the Lyme School (the "Project"); to authorize \$2,599,317 (two million, five hundred ninety-nine thousand, three hundred seventeen dollars) of such sum to be raised through the issuance of bonds or notes in accordance with the Municipal Finance Act (RSA Ch. 33); to authorize the School Board to issue and negotiate such bonds or notes and to determine the date, maturities, interest rate, and other details of such bonds or notes; to authorize the School Board to apply for, accept, and expend any federal, state, or private funds that may become available in respect of the Project to reduce the amount that must be bonded or to pay debt service on such bonds or notes; and further to raise and appropriate the sum of \$64,983 for the first debt service payment in connection with the Project due in February 2025. The School Board recommends this appropriation as amended (7-0). The Budget Committee does not recommend this appropriation (3-7). 3/5 ballot vote required.

---

**Article 03 Collective Bargaining Agreement**

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Lyme School Board and the Lyme Education Association which calls for the following estimated increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year 2025	Estimated Increase \$223,351
Fiscal Year 2026	Estimated Increase \$115,981
Fiscal Year 2027	Estimated Increase \$104,779

and further to raise and appropriate \$223,351 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (10-0). (Majority vote required)





**Article 04    Operating Budget**

To see if the Lyme School District will vote to raise and appropriate \$8,814,328 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in any special or individual articles addressed separately, except for the amounts in article 6. The School Board recommends this appropriation (6-1). The Budget Committee recommends this appropriation (6-4).

**Article 05    Transfer from Surplus to Maintenance Capital Reserve Fund**

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$100,000.00 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting March 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (10-0).

**Article 06    Salaries of District Officials**

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825; School District Clerk \$100; School District Moderator \$100. The amounts in this article are included in Article 3. The School Board recommends this appropriation (7-0). The Budget Committee recommends this appropriation (10-0).

**Article 07    Other business**

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

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 12, 2024

**GRAFTON S.S.**

**SCHOOL DISTRICT OF LYME**

To the inhabitants of the School District of Lyme, in the County of Grafton, and State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Lyme Community Gymnasium in Lyme, New Hampshire, on Tuesday, March 12, 2024, at 7:00 in the morning to act on the following subjects:

To choose by ballot a Moderator, a Clerk, and a Treasurer, each to serve one year, three members of the School Board, each to serve three years.

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 7, 2024, AT 6:00 PM AT THE LYME COMMUNITY GYMNASIUM.

Polls will open at 7:00 AM and will close no earlier than 7:00 PM.

Given under our hands and seals at said Lyme this twenty-sixth day of January 2024.

A TRUE COPY ATTEST:

Yolanda Bujarski, Chair

Jennifer Boylston

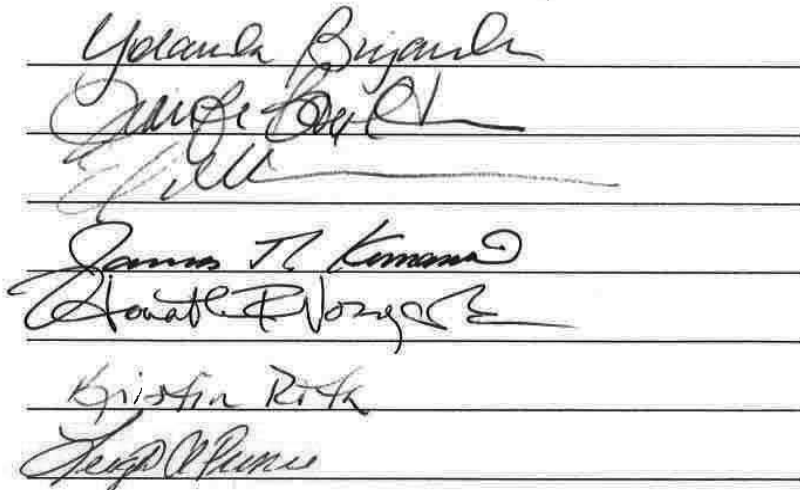
Elizabeth Glenshaw

James Komarmi

Jonathan Voegelé

Kristin Roth

Leigh Prince

The block contains seven horizontal lines, each with a handwritten signature. The signatures are: Yolanda Bujarski, Jennifer Boylston, Elizabeth Glenshaw, James Komarmi, Jonathan Voegelé, Kristin Roth, and Leigh Prince. Each signature is written in black ink and is positioned above its corresponding name on the left.

School Board, School District of Lyme, New Hampshire














New Hampshire  
Department of  
Revenue Administration

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MS-27

Proposed Budget  
Lyme School District

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2024 to June 30, 2025  
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: TUES, FEB 20, 2024  
**SCHOOL BUDGET COMMITTEE 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.

Name	Position	Signature
Richard Jones	Chair	
Jennifer Boylston	School Board Representative	
Vincent Berk		
Judith Brozman		
Richard Brown		
James Graham		
Hayes Greenway		
William Malcolm		
Scott May		
Wilkes McClave		
Brian Spence		

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>  
For assistance please contact: NH DRA Municipal and Property Division (603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire  
Department of  
Revenue Administration

2024  
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Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	04	\$4,784,936	\$5,202,019	\$5,153,699	\$0	\$5,153,699	\$0
1200-1299	Special Programs	04	\$920,738	\$782,701	\$895,330	\$0	\$895,330	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	04	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	04	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Instruction Subtotal</b>		<b>\$5,705,674</b>	<b>\$5,984,720</b>	<b>\$6,049,029</b>	<b>\$0</b>	<b>\$6,049,029</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	04	\$333,600	\$402,191	\$408,282	\$0	\$408,282	\$0
2200-2299	Instructional Staff Services	04	\$98,791	\$134,112	\$191,432	\$0	\$191,432	\$0
	<b>Support Services Subtotal</b>		<b>\$432,391</b>	<b>\$536,303</b>	<b>\$599,714</b>	<b>\$0</b>	<b>\$599,714</b>	<b>\$0</b>
<b>General Administration</b>								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	04	\$38,032	\$30,034	\$69,034	\$0	\$69,034	\$0
	<b>General Administration Subtotal</b>		<b>\$38,032</b>	<b>\$30,034</b>	<b>\$69,034</b>	<b>\$0</b>	<b>\$69,034</b>	<b>\$0</b>
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	04	\$482,995	\$524,878	\$524,630	\$0	\$524,630	\$0
2400-2499	School Administration Service	04	\$393,086	\$421,542	\$431,388	\$0	\$431,388	\$0



New Hampshire  
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Proposed Budget

2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	04	\$526,770	\$597,769	\$528,506	\$0	\$528,506	\$0	\$0
2700-2799	Student Transportation	04	\$143,211	\$139,315	\$149,260	\$0	\$149,260	\$0	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$1,546,062	\$1,683,504	\$1,633,784	\$0	\$1,633,784	\$0	\$0
Non-Instructional Services									
3100	Food Service Operations	04	\$119,813	\$115,550	\$180,782	\$0	\$180,782	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$119,813	\$115,550	\$180,782	\$0	\$180,782	\$0	\$0
Facilities Acquisition and Construction									
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays									
5110	Debt Service - Principal	04	\$133,537	\$143,972	\$149,482	\$0	\$149,482	\$0	\$0
5120	Debt Service - Interest	04	\$81,070	\$74,515	\$67,503	\$0	\$67,503	\$0	\$0
Other Outlays Subtotal			\$214,607	\$218,487	\$216,985	\$0	\$216,985	\$0	\$0
Fund Transfers									
5220-5221	To Food Service	04	\$48,264	\$25,000	\$65,000	\$0	\$65,000	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0



**New Hampshire**  
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**Proposed Budget**

5230-5239	To Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal	\$48,264	\$25,000	\$65,000	\$0	\$65,000	\$0	\$0
	Total Operating Budget Appropriations		\$8,814,328	\$0	\$8,814,328	\$0		\$0





New Hampshire  
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Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	02	\$2,599,317	\$0	\$0	\$2,599,317
Purpose: Hazardous Material Abatement Project						
5120	Debt Service - Interest	02	\$64,983	\$0	\$0	\$64,983
Purpose: Hazardous Material Abatement Project						
5251	To Capital Reserve Fund	05	\$100,000	\$0	\$100,000	\$0
Purpose: Transfer from Surplus to Maintenance Capital Reser						
Total Proposed Special Articles			\$2,764,300	\$0	\$100,000	\$2,664,300





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Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025				School Board's Appropriations for period ending 6/30/2025				Budget Committee's Appropriations for period ending 6/30/2025				Budget Committee's Appropriations for period ending 6/30/2025			
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
1100-1199	Regular Programs	03	\$223,351		\$0		\$223,351				\$223,351							
Purpose: Collective Bargaining Agreement																		
Total Proposed Individual Articles			\$223,351		\$0		\$223,351				\$223,351							\$0



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Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$300	\$300	\$300
1600-1699	Food Service Sales	04	\$90,000	\$115,782	\$115,782
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	04	\$900	\$900	\$900
<b>Local Sources Subtotal</b>			<b>\$91,200</b>	<b>\$116,982</b>	<b>\$116,982</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid	04	\$19,685	\$23,431	\$23,431
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$19,685</b>	<b>\$23,431</b>	<b>\$23,431</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0



**New Hampshire**  
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**Proposed Budget**

4570	Disabilities Programs	04	\$55,770	\$60,770	\$60,770
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	04	\$431	\$370	\$370
Federal Sources Subtotal			\$56,201	\$61,140	\$61,140

**Other Financing Sources**

5110-5139	Sale of Bonds or Notes	02	\$0	\$2,599,317	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources	04	\$25,000	\$65,000	\$65,000
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05	\$0	\$100,000	\$100,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$25,000	\$2,764,317	\$165,000

Total Estimated Revenues and Credits			\$192,086	\$2,965,870	\$366,553
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**New Hampshire**  
**Department of**  
**Revenue Administration**

**2024**  
**MS-27**

**Proposed Budget**

Item	School Board	Budget Committee
	Period ending 6/30/2025 (Recommended)	Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$8,814,328	\$8,814,328
Special Warrant Articles	\$2,764,300	\$100,000
Individual Warrant Articles	\$223,351	\$223,351
Total Appropriations	\$11,801,979	\$9,137,679
Less Amount of Estimated Revenues & Credits	\$2,965,870	\$366,553
Less Amount of State Education Tax/Grant	\$721,386	\$721,386
Estimated Amount of Taxes to be Raised	\$8,114,723	\$8,049,740



**New Hampshire**  
**Department of**  
**Revenue Administration**

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**Proposed Budget**

<b>1. Total Recommended by Budget Committee</b>	<b>\$9,137,679</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$149,482
3. Interest: Long-Term Bonds & Notes	\$67,503
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$216,985
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$8,920,694</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$892,069
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$223,351
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b>	<b>\$10,029,748</b>
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	

## SAU #76 - Lyme School District

### Proposed Budget 2025

Account Number / Description	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
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#### 1100 High School Instruction

10-1-1100-5310-00000 Secondary 504 Services	\$6,000.00	\$6,000.00	\$6,000.00	\$7,500.00	\$1,500.00	25.00%
10-1-1100-5561-00000 Tuition, In-State	\$1,285,403.00	\$1,360,191.81	\$1,635,112.00	\$1,822,000.00	\$186,888.00	11.43%
10-1-1100-5562-00000 Tuition, Out of State	\$407,426.00	\$463,807.00	\$475,532.00	\$357,420.00	-\$118,112.00	(24.84)%
10-1-1100-5563-00000 Vocational Tuition	\$38,796.00	\$69,016.75	\$39,116.00	\$23,900.00	-\$15,216.00	(38.90)%
<b>1100 High School Instruction</b>	<b>\$1,737,625.00</b>	<b>\$1,899,015.56</b>	<b>\$2,155,760.00</b>	<b>\$2,210,820.00</b>	<b>\$55,060.00</b>	<b>2.55%</b>

#### 1200 High School Special Ed.

10-1-1200-5110-00000 Salaries	\$51,739.73	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5130-00000 Extended Year Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5211-00000 Health Insurance	\$10,311.30	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5212-00000 Dental Insurance	\$477.36	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5213-00000 Life/LTD Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5220-00000 Social Security	\$3,125.79	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5221-00000 Medicare	\$731.03	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5232-00000 Retirement	\$10,597.50	\$0.00	\$0.00	\$0.00	\$0.00	75.00%
10-1-1200-5234-00000 403B	\$1,512.54	\$0.00	\$0.00	\$0.00	\$0.00	
10-1-1200-5320-00000 Contracted Services	\$32,740.00	\$7,268.00	\$20,000.00	\$35,000.00	\$15,000.00	(20.00)%
10-1-1200-5321-00000 Staff Development	\$2,400.00	\$900.00	\$0.00	\$0.00	\$0.00	0.00%
10-1-1200-5360-00000 Legal Expenses	\$2,800.00	\$2,325.07	\$2,500.00	\$2,000.00	-\$500.00	
10-1-1200-5561-00000 Non Residential Tuition	\$135,500.00	\$69,485.36	\$118,500.00	\$118,500.00	\$0.00	0.00%
10-1-1200-5562-00000 Residential Tuition	\$25,000.00	\$119,041.28	\$0.00	\$0.00	\$0.00	
10-1-1200-5580-00000 Travel Reimbursement	\$1,000.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10-1-1200-5810-00000 Dues & Fees	\$2,325.00	\$1,555.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
<b>1200 High School Special Ed.</b>	<b>\$280,260.25</b>	<b>\$200,574.71</b>	<b>\$144,500.00</b>	<b>\$159,000.00</b>	<b>\$14,500.00</b>	<b>10.03%</b>

#### 1100 Regular Instruction

10-2-1100-5110-00000 Teacher Salaries	\$1,494,108.95	\$1,579,775.61	\$1,577,035.60	\$1,536,113.76	-\$40,921.84	(2.59)%
10-2-1100-5111-00000 Staff Salaries	\$128,653.98	\$59,382.78	\$102,011.00	\$55,504.32	-\$46,506.68	(45.59)%
10-2-1100-5120-00000 Substitute Salaries	\$21,530.00	\$22,060.69	\$26,912.00	\$21,530.00	-\$5,382.00	(20.00)%
10-2-1100-5130-00000 Extra Curricular Stipends	\$6,459.00	\$1,200.00	\$7,500.00	\$10,200.00	\$2,700.00	36.00%
10-2-1100-5210-00000 Health Buybacks	\$18,640.00	\$16,000.00	\$12,000.00	\$10,400.00	-\$1,600.00	(13.33)%
10-2-1100-5211-00000 Health Insurance	\$365,556.31	\$382,853.78	\$474,355.81	\$489,190.32	\$14,834.51	3.13%
10-2-1100-5212-00000 Dental Insurance	\$26,173.57	\$24,620.48	\$26,203.49	\$26,029.23	-\$174.26	(0.67)%
10-2-1100-5213-00000 Life/LTD Insurance	\$7,000.00	\$3,873.94	\$7,000.00	\$7,000.00	\$0.00	0.00%
10-2-1100-5214-00000 Short Term Disability Ins	\$7,000.00	\$5,933.81	\$7,000.00	\$7,000.00	\$0.00	0.00%

Account Number / Description	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
10-2-1100-5215-00000 HRA Administration	\$630.00	\$555.00	\$630.00	\$630.00	\$0.00	0.00%
10-2-1100-5220-00000 Social Security	\$101,767.00	\$101,124.55	\$104,844.88	\$99,325.09	-\$5,519.79	(5.26)%
10-2-1100-5221-00000 Medicare	\$23,800.34	\$23,650.41	\$24,520.18	\$23,229.28	-\$1,290.90	(5.26)%
10-2-1100-5232-00000 Teacher Retirement	\$290,085.12	\$327,361.81	\$331,492.46	\$296,241.66	-\$35,250.80	(10.63)%
10-2-1100-5234-00000 403B	\$44,013.75	\$39,326.56	\$40,621.77	\$38,090.78	-\$2,530.99	(6.23)%
10-2-1100-5250-00000 Unemployment Comp	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
10-2-1100-5260-00000 Workers Comp	\$10,109.00	\$6,059.58	\$10,000.00	\$10,000.00	\$0.00	0.00%
10-2-1100-5290-00000 Wellness Program	\$1,000.00	\$64.86	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-1100-5310-00000 504 Services	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1100-5320-00000 Contracted Service	\$15,000.00	\$50,217.91	\$9,500.00	\$7,000.00	-\$2,500.00	(26.32)%
10-2-1100-5321-00000 Assessment	\$900.00	\$1,322.00	\$1,400.00	\$1,800.00	\$400.00	28.57%
10-2-1100-5322-00000 Enrichment	\$25,187.00	\$356.25	\$402.00	\$17,984.00	\$17,582.00	4,374%
10-2-1100-5330-00000 ESL Services	\$5,000.00	\$0.00	\$200.00	\$0.00	-\$200.00	(100.00)%
10-2-1100-5430-00000 Repairs to Equipment	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1100-5442-00000 Copier/Laminator Leases	\$9,600.00	\$4,433.01	\$5,000.00	\$7,500.00	\$2,500.00	50.00%
10-2-1100-5610-00000 Supplies	\$34,800.00	\$30,290.98	\$23,746.85	\$29,100.48	\$5,353.63	22.54%
10-2-1100-5611-00000 Supplies - Design Lab	\$2,000.00	\$1,032.58	\$0.00	\$0.00	\$0.00	
10-2-1100-5640-00000 Books	\$33,355.00	\$33,155.62	\$21,714.18	\$33,741.07	\$12,026.89	55.39%
10-2-1100-5650-00000 Software	\$0.00	\$0.00	\$1,338.50	\$3,450.00	\$2,111.50	157.75%
10-2-1100-5733-00000 Furniture	\$3,500.00	\$1,745.16	\$3,117.00	\$2,406.50	-\$710.50	(22.79)%
10-2-1100-5739-00000 Equipment	\$0.00	\$0.00	\$4,001.98	\$62.00	-\$3,939.98	(98.45)%
10-2-1100-5740-00000 Computer Equipment	\$0.00	\$387.87	\$0.00	\$0.00	\$0.00	
<b>1100 Regular Instruction</b>	<b>\$2,678,169.02</b>	<b>\$2,717,285.24</b>	<b>\$2,824,047.70</b>	<b>\$2,735,028.49</b>	<b>(\$89,019.21)</b>	<b>(3.15)%</b>
<b>Reg Instruction - Technology</b>						
10-2-1120-5110-00000 Salaries	\$0.00	\$41,045.47	\$43,071.00	\$17,228.40	-\$25,842.60	(60.00)%
10-2-1120-5111-00000 Staff Salaries	\$0.00	\$27,687.16	\$30,630.60	\$56,784.00	\$26,153.40	85.38%
10-2-1120-5211-00000 Health	\$0.00	\$24,275.60	\$27,188.80	\$40,095.12	\$12,906.32	47.47%
10-2-1120-5212-00000 Dental	\$0.00	\$1,143.87	\$1,374.37	\$873.03	-\$501.34	(36.48)%
10-2-1120-5213-00000 Life/LTD - Technology	\$0.00	\$123.84	\$0.00	\$0.00	\$0.00	
10-2-1120-5220-00000 Social Security	\$0.00	\$3,881.83	\$4,569.50	\$4,588.77	\$19.27	0.42%
10-2-1120-5221-00000 Medicare	\$0.00	\$907.82	\$1,068.67	\$1,073.18	\$4.51	0.42%
10-2-1120-5231-00000 Staff Retirement	\$0.00	\$2,530.80	\$0.00	\$7,683.00	\$7,683.00	
10-2-1120-5232-00000 Retirement	\$0.00	\$8,627.27	\$9,053.46	\$3,383.64	-\$5,669.82	(62.63)%
10-2-1120-5234-00000 403b	\$0.00	\$1,738.15	\$2,211.03	\$1,652.51	-\$558.52	(25.26)%
10-2-1120-5320-00000 Contracted Svs	\$0.00	\$650.00	\$46,080.00	\$7,000.00	-\$39,080.00	(84.81)%
10-2-1120-5431-00000 Repairs - Technology	\$3,000.00	\$363.50	\$3,000.00	\$2,500.00	-\$500.00	(16.67)%
10-2-1120-5532-00000 On-line Svs	\$18,898.00	\$12,011.85	\$17,504.00	\$18,165.00	\$661.00	3.78%
10-2-1120-5610-00000 Supplies - Technology	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
10-2-1120-5650-00000 Software	\$10,970.00	\$9,916.42	\$8,483.00	\$11,200.00	\$2,717.00	32.03%



Account Number / Description	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
10-2-1120-5651-00000 Student Info Sys	\$15,251.00	\$7,454.50	\$2,386.00	\$2,500.00	\$114.00	4.78%
10-2-1120-5739-00000 Equipment	\$8,648.00	\$8,757.32	\$2,475.00	\$2,471.00	-\$4.00	(0.16)%
10-2-1120-5740-00000 Computer Equip	\$21,500.00	\$17,519.87	\$23,115.00	\$30,153.00	\$7,038.00	30.45%
<b>Technology</b>	<b>\$78,267.00</b>	<b>\$168,635.27</b>	<b>\$222,210.43</b>	<b>\$207,850.65</b>	<b>(\$14,359.78)</b>	<b>(6.46)%</b>
<b>1200 Elementary Special Ed</b>						
10-2-1200-5110-00000 Teacher Salaries	\$359,762.23	\$203,033.50	\$211,121.00	\$211,121.00	\$0.00	0.00%
10-2-1200-5111-00000 Staff Salaries	\$254,136.40	\$152,774.78	\$182,050.40	\$176,327.11	-\$5,723.29	(3.14)%
10-2-1200-5112-00000 Pre-School Salaries	\$0.00	\$2,080.38	\$0.00	\$0.00	\$0.00	
10-2-1200-5130-00000 Extended Year Services	\$15,000.00	\$32,296.96	\$15,000.00	\$15,000.00	\$0.00	0.00%
10-2-1200-5210-00000 Health Buybacks	\$12,000.00	\$9,340.00	\$10,000.00	\$12,000.00	\$2,000.00	20.00%
10-2-1200-5211-00000 Health Insurance	\$162,409.70	\$91,588.82	\$117,270.49	\$95,292.13	-\$21,978.36	(18.74)%
10-2-1200-5212-00000 Dental Insurance	\$7,877.04	\$872.03	\$5,144.41	\$3,935.22	-\$1,209.19	(23.50)%
10-2-1200-5213-00000 Life/LTD Insurance	\$0.00	\$1,530.98	\$0.00	\$0.00	\$0.00	
10-2-1200-5220-00000 Social Security	\$38,723.68	\$22,218.00	\$24,996.64	\$24,765.76	-\$230.88	(0.92)%
10-2-1200-5221-00000 Medicare	\$9,056.36	\$5,196.09	\$5,846.01	\$5,792.02	-\$53.99	(0.92)%
10-2-1200-5232-00000 Retirement	\$75,343.87	\$44,711.64	\$44,377.84	\$41,464.28	-\$2,913.56	(6.57)%
10-2-1200-5234-00000 403B	\$11,521.67	\$8,699.37	\$10,994.34	\$8,822.73	-\$2,171.61	(19.75)%
10-2-1200-5320-00000 Contracted Services	\$21,240.00	\$78,393.24	\$0.00	\$128,750.00	\$128,750.00	
10-2-1200-5321-00000 Pre-School Consultant	\$8,500.00	\$0.65	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-2-1200-5322-00000 Assessment	\$3,200.00	\$130.40	\$2,000.00	\$3,360.00	\$1,360.00	68.00%
10-2-1200-5323-00000 Professional Dev	\$0.00	\$1,979.80	\$1,000.00	\$1,500.00	\$500.00	50.00%
10-2-1200-5360-00000 Legal Expenses	\$1,500.00	\$524.16	\$2,500.00	\$2,500.00	\$0.00	0.00%
10-2-1200-5560-00000 Preschool Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-1200-5561-00000 K-8 Tuition - In State	\$0.00	\$35,554.70	\$0.00	\$0.00	\$0.00	
10-2-1200-5562-00000 K-8 Tuition - Out of State	\$0.00	\$13,406.11	\$0.00	\$0.00	\$0.00	(40.00)%
10-2-1200-5580-00000 Travel Reimbursement	\$800.00	\$8,440.23	\$500.00	\$300.00	-\$200.00	0.00%
10-2-1200-5610-00000 Supplies	\$4,550.00	\$3,473.93	\$1,400.00	\$1,400.00	\$0.00	0.00%
10-2-1200-5640-00000 Books	\$1,700.00	\$1,371.59	\$500.00	\$500.00	\$0.00	
10-2-1200-5650-00000 Software	\$550.00	\$1,283.28	\$0.00	\$0.00	\$0.00	0.00%
10-2-1200-5733-00000 Furniture	\$2,500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
10-2-1200-5739-00000 Equipment	\$1,200.00	\$698.00	\$1,000.00	\$1,000.00	\$0.00	
10-2-1200-5740-00000 Computer Equip	\$1,700.00	\$564.83	\$0.00	\$0.00	\$0.00	
<b>1200 Elementary Special Ed</b>	<b>\$993,270.95</b>	<b>\$720,163.47</b>	<b>\$638,201.13</b>	<b>\$736,330.25</b>	<b>\$98,129.12</b>	<b>15.38%</b>
<b>2120 Guidance</b>						
10-2-2120-5110-00000 Salaries	\$61,023.00	\$61,023.00	\$64,482.00	\$64,482.00	\$0.00	0.00%
10-2-2120-5211-00000 Health Insurance	\$27,842.88	\$27,842.88	\$31,237.70	\$33,412.60	\$2,174.90	6.96%
10-2-2120-5212-00000 Dental Insurance	\$1,674.40	\$1,699.86	\$1,725.62	\$1,806.74	\$81.12	4.70%
10-2-2120-5213-00000 Life/LTD Insurance	\$0.00	\$189.84	\$0.00	\$0.00	\$0.00	

Account Number / Description	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
10-2-2120-5220-00000 Social Security	\$3,783.43	\$3,317.68	\$3,997.88	\$3,997.88	\$0.00	0.00%
10-2-2120-5221-00000 Medicare	\$884.83	\$776.00	\$934.99	\$934.99	\$0.00	0.00%
10-2-2120-5232-00000 Retirement	\$12,827.10	\$12,827.10	\$13,554.06	\$12,664.34	-\$889.72	(6.56)%
10-2-2120-5234-00000 403b	\$1,830.66	\$1,830.66	\$1,934.40	\$1,934.40	\$0.00	0.00%
10-2-2120-5320-00000 Contracted Services	\$6,445.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2120-5610-00000 Supplies	\$1,000.00	\$661.06	\$470.00	\$691.00	\$221.00	47.02%
10-2-2120-5650-00000 Software	\$195.00	\$197.00	\$197.00	\$197.00	\$0.00	0.00%
<b>2120 Guidance</b>	<b>\$117,506.30</b>	<b>\$110,365.08</b>	<b>\$118,533.65</b>	<b>\$120,120.95</b>	<b>\$1,587.30</b>	1.34%
<b>2130 Health Services</b>						
10-2-2130-5110-00000 Salaries	\$68,356.00	\$55,165.99	\$71,773.00	\$74,641.00	\$2,868.00	4.00%
10-2-2130-5111-00000 Staff Salaries	\$0.00	\$16,368.70	\$0.00	\$0.00	\$0.00	
10-2-2130-5210-00000 Health Buybacks	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
10-2-2130-5213-00000 Life/LTD Insurance	\$0.00	\$179.04	\$0.00	\$0.00	\$0.00	
10-2-2130-5220-00000 Social Security	\$4,337.27	\$4,534.28	\$4,549.13	\$4,726.94	\$177.81	3.91%
10-2-2130-5221-00000 Medicare	\$1,014.36	\$1,060.41	\$1,063.91	\$1,105.49	\$41.58	3.91%
10-2-2130-5234-00000 403B	\$1,640.52	\$1,643.58	\$2,153.14	\$2,239.16	\$86.02	4.00%
10-2-2130-5240-00000 Professional Dev	\$0.00	\$343.00	\$0.00	\$0.00	\$0.00	
10-2-2130-5430-00000 Repairs	\$0.00	\$570.00	\$0.00	\$0.00	\$0.00	
10-2-2130-5610-00000 Supplies	\$1,300.00	\$1,092.09	\$550.00	\$650.00	\$100.00	18.18%
10-2-2130-5651-00000 Software	\$895.00	\$943.50	\$895.00	\$936.50	\$41.50	4.64%
10-2-2130-5739-00000 Equipment	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>2130 Health Services</b>	<b>\$79,843.15</b>	<b>\$83,500.59</b>	<b>\$82,584.18</b>	<b>\$85,899.09</b>	<b>\$3,314.91</b>	4.01%
<b>2140 Psychological Services</b>						
10-2-2140-5320-00000 Psychogical Services	\$19,500.00	\$23,182.50	\$35,000.00	\$25,000.00	-\$10,000.00	(28.57)%
<b>2140 Psychological Services</b>	<b>\$19,500.00</b>	<b>\$23,182.50</b>	<b>\$35,000.00</b>	<b>\$25,000.00</b>	<b>(\$10,000.00)</b>	<b>(28.57)%</b>
<b>2150 Speech Services</b>						
10-2-2150-5220-00000 Social Security	\$5,981.76	\$6,807.60	\$6,138.00	\$6,696.00	\$558.00	9.09%
10-2-2150-5221-00000 Medicare	\$1,398.96	\$1,592.12	\$1,435.50	\$1,566.00	\$130.50	9.09%
10-2-2150-5320-00000 Speech Services	\$96,480.00	\$63,237.00	\$99,000.00	\$108,000.00	\$9,000.00	9.09%
10-2-2150-5321-00000 Extended Year Program	\$6,460.00	\$6,400.00	\$6,500.00	\$6,500.00	\$0.00	0.00%
<b>2150 Speech Services</b>	<b>\$110,320.72</b>	<b>\$78,036.72</b>	<b>\$113,073.50</b>	<b>\$122,762.00</b>	<b>\$9,688.50</b>	8.57%
<b>2160 OT/PT Services</b>						
10-2-2160-5220-00000 Social Security	\$447.64	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2160-5221-00000 Medicare	\$104.69	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2160-5320-00000 OT/PT Services	\$60,000.00	\$36,030.70	\$53,000.00	\$53,000.00	\$0.00	0.00%
10-2-2160-5321-00000 Extended Year Services	\$4,306.00	\$1,868.03	\$0.00	\$1,500.00	\$1,500.00	2.83%

Account Number / Description	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
10-2-2160-5610-00000 Supplies	\$0.00	\$616.70	\$0.00	\$0.00	\$0.00	
<b>2160 OT/PT Services</b>	<b>\$64,858.33</b>	<b>\$38,515.43</b>	<b>\$53,000.00</b>	<b>\$54,500.00</b>	<b>\$1,500.00</b>	2.83%
<b>2210 Improvement/Instruction</b>						
10-2-2210-5220-00000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	27.51%
10-2-2210-5221-00000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-2-2210-5232-00000 Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5240-00000 Teacher Reimb- Conf	\$18,000.00	\$17,576.86	\$25,000.00	\$37,000.00	\$12,000.00	
10-2-2210-5241-00000 Incent/TeacherExcellence	\$10,000.00	\$4,518.30	\$15,000.00	\$15,000.00	\$0.00	
10-2-2210-5242-00000 SS Reimb - Conferences	\$1,000.00	\$180.00	\$0.00	\$0.00	\$0.00	0.00%
10-2-2210-5320-00000 Contracted Svs	\$0.00	\$850.00	\$0.00	\$0.00	\$0.00	0.00%
10-2-2210-5321-00000 Inservice Contract Serv	\$3,500.00	\$900.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5329-00000 Wellness Program	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
10-2-2210-5580-00000 Travel Expense	\$0.00	\$1,804.90	\$2,619.00	\$2,619.00	\$0.00	
10-2-2210-5610-00000 Supplies	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2210-5640-00000 Prof. Library/Publication	\$250.00	\$552.96	\$0.00	\$0.00	\$0.00	
<b>2210 Improvement/Instruction</b>	<b>\$34,000.00</b>	<b>\$26,383.02</b>	<b>\$43,619.00</b>	<b>\$55,619.00</b>	<b>\$12,000.00</b>	27.51%
<b>2211 Supervision/Improvement</b>						
10-2-2211-5322-00000 Evaluators	\$8,600.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
10-2-2211-5532-00000 On-Line Serv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>2211 Supervision/Improvement</b>	<b>\$8,600.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	0.00%
<b>2220 Library</b>						
10-2-2220-5110-00000 Teacher Salaries	\$41,045.50	\$41,045.53	\$43,071.00	\$68,913.60	\$25,842.60	60.00%
10-2-2220-5211-00000 Health Insurance	\$5,155.67	\$13,922.09	\$15,618.85	\$26,730.08	\$11,111.23	71.14%
10-2-2220-5212-00000 Dental Insurance	\$248.17	\$849.99	\$862.81	\$1,445.39	\$582.58	67.52%
10-2-2220-5213-00000 Life/LTD	\$0.00	\$96.00	\$0.00	\$0.00	\$0.00	
10-2-2220-5220-00000 Social Security	\$2,544.82	\$2,222.29	\$2,670.40	\$4,272.64	\$1,602.24	60.00%
10-2-2220-5221-00000 Medicare	\$595.16	\$519.72	\$624.53	\$999.25	\$374.72	60.00%
10-2-2220-5232-00000 Teacher Retirement	\$8,627.71	\$8,628.20	\$9,053.46	\$13,534.56	\$4,481.10	49.50%
10-2-2220-5234-00000 403b	\$1,231.36	\$1,231.42	\$1,292.07	\$2,067.31	\$775.24	60.00%
10-2-2220-5610-00000 Supplies	\$1,000.00	\$839.03	\$2,300.00	\$2,500.00	\$200.00	8.70%
10-2-2220-5640-00000 Books	\$4,500.00	\$3,053.83	\$5,000.00	\$5,350.00	\$350.00	7.00%
<b>2220 Library</b>	<b>\$64,948.39</b>	<b>\$72,408.10</b>	<b>\$80,493.12</b>	<b>\$125,812.83</b>	<b>\$45,319.71</b>	56.30%
<b>2310 School Board</b>						
10-2-2310-5110-00000 Salaries	\$1,025.00	\$2,413.12	\$1,025.00	\$1,025.00	\$0.00	0.00%
10-2-2310-5220-00000 Social Security	\$78.41	\$149.61	\$79.00	\$79.00	\$0.00	0.00%
10-2-2310-5221-00000 Medicare	\$0.00	\$34.99	\$0.00	\$0.00	\$0.00	

Account Number / Description	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
10-2-2310-5320-00000 Contracted Services	\$2,400.00	\$9,173.00	\$6,000.00	\$43,000.00	\$37,000.00	616.67%
10-2-2310-5360-00000 Legal Services	\$2,000.00	\$7,880.90	\$5,000.00	\$5,000.00	\$0.00	0.00%
10-2-2310-5370-00000 Audit	\$9,500.00	\$12,200.00	\$11,000.00	\$13,000.00	\$2,000.00	18.18%
10-2-2310-5540-00000 Advertising	\$2,000.00	\$2,673.89	\$3,000.00	\$3,000.00	\$0.00	0.00%
10-2-2310-5610-00000 Supplies	\$350.00	\$127.23	\$350.00	\$350.00	\$0.00	0.00%
10-2-2310-5810-00000 Dues and Fees	\$3,500.00	\$3,378.96	\$3,580.00	\$3,580.00	\$0.00	0.00%
<b>2310 School Board</b>	<b>\$20,853.41</b>	<b>\$38,031.70</b>	<b>\$30,034.00</b>	<b>\$69,034.00</b>	<b>\$39,000.00</b>	129.85%
<b>2320 SAU Administration</b>						
10-2-2320-5110-00000 Salaries	\$205,983.19	\$323,824.89	\$272,870.39	\$314,162.00	\$41,291.61	15.13%
10-2-2320-5111-00000 Staff Salaries	\$0.00	\$15,007.03	\$66,260.76	\$46,415.28	-\$19,845.48	(29.95)%
10-2-2320-5210-00000 Health Buybacks	\$1,250.00	\$1,250.00	\$3,240.00	\$1,804.00	-\$1,436.00	(44.32)%
10-2-2320-5211-00000 Health Insurance	\$47,415.31	\$53,441.84	\$77,265.84	\$57,988.34	-\$19,277.50	(24.95)%
10-2-2320-5212-00000 Dental Insurance	\$1,959.12	\$2,403.60	\$3,732.86	\$2,610.19	-\$1,122.67	(30.08)%
10-2-2320-5213-00000 Life/LTD	\$0.00	\$711.60	\$0.00	\$0.00	\$0.00	
10-2-2320-5220-00000 Social Security	\$12,733.13	\$20,750.72	\$20,964.05	\$22,467.65	\$1,503.60	7.17%
10-2-2320-5221-00000 Medicare	\$2,977.91	\$4,852.88	\$4,902.89	\$5,254.53	\$351.64	7.17%
10-2-2320-5231-00000 Staff Retirement	\$12,637.89	\$12,637.89	\$13,269.62	\$13,280.28	\$10.66	0.08%
10-2-2320-5232-00000 Retirement	\$17,656.92	\$17,867.04	\$18,760.30	\$18,229.90	-\$530.40	(2.83)%
10-2-2320-5234-00000 403B	\$6,123.60	\$6,195.27	\$9,011.34	\$6,818.50	-\$2,192.84	(24.33)%
10-2-2320-5320-00000 Contracted Services	\$700.00	\$103.32	\$700.00	\$700.00	\$0.00	0.00%
10-2-2320-5321-00000 Professional Dev	\$2,750.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	0.00%
10-2-2320-5430-00000 Repairs	\$200.00	\$548.00	\$200.00	\$200.00	\$0.00	0.00%
10-2-2320-5431-00000 Network/Comp Maint	\$14,500.00	\$16,056.25	\$15,500.00	\$16,500.00	\$1,000.00	6.45%
10-2-2320-5531-00000 Telephone	\$1,200.00	\$1,439.32	\$1,400.00	\$1,400.00	\$0.00	0.00%
10-2-2320-5534-00000 Postage	\$850.00	\$961.10	\$900.00	\$900.00	\$0.00	0.00%
10-2-2320-5580-00000 Travel	\$1,000.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
10-2-2320-5590-00000 Hiring/Pre Employment	\$500.00	\$517.65	\$500.00	\$500.00	\$0.00	0.00%
10-2-2320-5610-00000 Supplies	\$1,000.00	\$905.90	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2320-5733-00000 Furniture	\$250.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
10-2-2320-5739-00000 Equipment	\$0.00	\$851.12	\$0.00	\$0.00	\$0.00	
10-2-2320-5740-00000 Computer Equip	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2320-5810-00000 Dues and Fees	\$500.00	\$2,670.00	\$1,900.00	\$1,899.27	-\$0.73	(0.04)%
<b>2320 SAU Administration</b>	<b>\$333,187.07</b>	<b>\$482,995.42</b>	<b>\$524,878.05</b>	<b>\$524,629.94</b>	<b>(\$248.11)</b>	<b>(0.05)%</b>
<b>2400 School Administration</b>						
10-2-2400-5110-00000 Salaries	\$227,494.32	\$210,126.25	\$215,413.57	\$220,532.00	\$5,118.43	2.38%
10-2-2400-5111-00000 Staff Salaries	\$35,911.20	\$35,859.41	\$42,094.86	\$40,425.12	-\$1,669.74	(3.97)%
10-2-2400-5211-00000 Health Insurance	\$58,776.94	\$58,776.96	\$65,947.39	\$70,540.27	\$4,592.88	6.96%
10-2-2400-5212-00000 Dental Insurance	\$3,125.31	\$3,173.07	\$3,221.02	\$3,372.57	\$151.55	4.71%

Account Number / Description	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
10-2-2400-5213-00000 Life/LTD	\$0.00	\$547.48	\$0.00	\$0.00	\$0.00	
10-2-2400-5220-00000 Social Security	\$15,888.56	\$14,920.99	\$15,692.59	\$16,303.34	\$610.75	3.89%
10-2-2400-5221-00000 Medicare	\$3,715.87	\$3,489.65	\$3,670.04	\$3,812.87	\$142.83	3.89%
10-2-2400-5231-00000 Staff Retirement	\$5,330.42	\$5,381.32	\$5,745.61	\$5,740.05	-\$5.56	(0.10)%
10-2-2400-5232-00000 Retirement	\$45,898.38	\$42,635.46	\$44,612.88	\$43,312.62	-\$1,300.26	(2.91)%
10-2-2400-5234-00000 403B	\$7,627.81	\$6,789.40	\$7,144.35	\$7,424.46	\$280.11	3.92%
10-2-2400-5320-00000 Staff Development	\$4,900.00	\$247.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
10-2-2400-5321-00000 Staff Training	\$0.00	\$650.00	\$0.00	\$0.00	\$0.00	
10-2-2400-5531-00000 Telephone	\$4,500.00	\$4,915.43	\$5,200.00	\$5,200.00	\$0.00	0.00%
10-2-2400-5534-00000 Postage	\$700.00	\$626.75	\$700.00	\$700.00	\$0.00	0.00%
10-2-2400-5539-00000 Substitute Serv	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
10-2-2400-5580-00000 Travel	\$1,000.00	\$249.79	\$0.00	\$0.00	\$0.00	
10-2-2400-5610-00000 Supplies	\$250.00	\$599.24	\$2,300.00	\$2,650.00	\$350.00	15.22%
10-2-2400-5640-00000 Publications	\$200.00	\$326.97	\$300.00	\$300.00	\$0.00	0.00%
10-2-2400-5739-00000 Office Equipment	\$0.00	\$695.83	\$0.00	\$1,250.00	\$1,250.00	
10-2-2400-5810-00000 Dues and Fees	\$0.00	\$1,074.98	\$1,500.00	\$1,825.00	\$325.00	21.67%
<b>2400 School Administration</b>	<b>\$417,318.81</b>	<b>\$393,085.98</b>	<b>\$421,542.31</b>	<b>\$431,388.30</b>	<b>\$9,845.99</b>	<b>2.34%</b>
<b>2600 Building &amp; Grounds</b>						
10-2-2600-5110-00000 Salaries	\$95,160.00	\$71,067.44	\$107,244.80	\$115,440.00	\$8,195.20	7.64%
10-2-2600-5112-00000 Summer Custodian Help	\$8,230.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	
10-2-2600-5120-00000 Custodial Substitutes	\$2,153.00	\$136.50	\$0.00	\$0.00	\$0.00	
10-2-2600-5211-00000 Health Insurance	\$36,841.94	\$28,333.48	\$60,968.44	\$31,051.48	-\$29,916.96	(49.07)%
10-2-2600-5212-00000 Dental Insurance	\$1,011.77	\$587.99	\$1,495.52	\$1,071.20	-\$424.32	(28.37)%
10-2-2600-5213-00000 Life/LTD	\$0.00	\$236.36	\$0.00	\$0.00	\$0.00	
10-2-2600-5220-00000 Social Security	\$5,899.92	\$4,079.28	\$6,649.18	\$7,157.28	\$508.10	7.64%
10-2-2600-5221-00000 Medicare	\$1,379.82	\$954.06	\$1,555.05	\$1,673.88	\$118.83	7.64%
10-2-2600-5231-00000 Retirement	\$13,379.48	\$9,780.56	\$15,078.70	\$15,619.24	\$540.54	3.58%
10-2-2600-5234-00000 403B	\$1,705.32	\$2,012.44	\$3,217.24	\$1,362.92	-\$1,854.32	(57.64)%
10-2-2600-5260-00000 Worker's Comp	\$0.00	\$2,754.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5320-00000 Contracted Services	\$0.00	\$131,993.66	\$107,500.00	\$100,000.00	-\$7,500.00	(6.98)%
10-2-2600-5421-00000 Trash Removal	\$10,000.00	\$14,070.60	\$10,000.00	\$15,000.00	\$5,000.00	50.00%
10-2-2600-5424-00000 Snow Removal	\$5,300.00	\$3,181.40	\$5,000.00	\$5,000.00	\$0.00	0.00%
10-2-2600-5430-00000 Repairs to Building	\$30,000.00	\$63,417.53	\$65,000.00	\$65,000.00	\$0.00	0.00%
10-2-2600-5431-00000 Grounds Upkeep	\$8,000.00	\$6,123.01	\$10,000.00	\$10,000.00	\$0.00	0.00%
10-2-2600-5432-00000 Building Renovations	\$70,000.00	\$80,260.18	\$50,000.00	\$0.00	-\$50,000.00	(100.00)%
10-2-2600-5433-00000 LWA Water Fee	\$3,600.00	\$3,811.90	\$4,000.00	\$4,100.00	\$100.00	2.50%
10-2-2600-5434-00000 Generator Repairs/Maint	\$0.00	\$2,388.55	\$1,500.00	\$2,000.00	\$500.00	33.33%
10-2-2600-5435-00000 Equip Repairs/Maint	\$10,000.00	\$11,638.72	\$8,000.00	\$10,000.00	\$2,000.00	25.00%
10-2-2600-5441-00000 Rental Fees	\$0.00	\$820.00	\$0.00	\$0.00	\$0.00	

Account Number / Description	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
10-2-2600-5520-00000 Building Insurance	\$12,198.00	\$14,264.39	\$16,560.00	\$16,560.00	\$0.00	0.00%
10-2-2600-5580-00000 Travel	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-2-2600-5610-00000 Custodial Supplies	\$18,000.00	\$16,850.79	\$20,000.00	\$20,000.00	\$0.00	0.00%
10-2-2600-5621-00000 LP Gas	\$7,000.00	\$4,569.70	\$10,000.00	\$10,000.00	\$0.00	0.00%
10-2-2600-5622-00000 Electricity	\$34,000.00	\$32,769.72	\$68,000.00	\$46,470.00	-\$21,530.00	(31.66)%
10-2-2600-5624-00000 Wood Pellets	\$23,000.00	\$17,304.02	\$23,000.00	\$23,000.00	\$0.00	0.00%
10-2-2600-5626-00000 Diesel Fuel	\$1,500.00	\$951.47	\$1,500.00	\$1,500.00	\$0.00	0.00%
10-2-2600-5733-00000 Furniture/Furniture Rep	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
10-2-2600-5739-00000 Equipment	\$2,000.00	\$2,412.13	\$0.00	\$0.00	\$0.00	
<b>2600 Building &amp; Grounds</b>	<b>\$402,259.25</b>	<b>\$526,769.88</b>	<b>\$597,768.93</b>	<b>\$528,506.00</b>	<b>(\$69,262.93)</b>	<b>(11.59)%</b>
<b>2700 Transportation</b>						
10-2-2700-5260-00000 Worker's Comp	\$0.00	\$6.00	\$0.00	\$0.00	\$0.00	
10-2-2700-5320-00000 Contracted Services	\$0.00	\$11,607.74	\$0.00	\$134,260.00	\$134,260.00	
10-2-2700-5440-00000 Field Trips	\$5,000.00	\$4,752.22	\$5,000.00	\$5,000.00	\$0.00	0.00%
10-2-2700-5443-00000 Bus Lease	\$120,315.00	\$120,315.00	\$124,315.00	\$0.00	-\$124,315.00	(100.00)%
10-2-2700-5626-00000 Bus Fuel	\$2,000.00	\$6,529.96	\$10,000.00	\$10,000.00	\$0.00	0.00%
<b>2700 Transportation</b>	<b>\$127,315.00</b>	<b>\$143,210.92</b>	<b>\$139,315.00</b>	<b>\$149,260.00</b>	<b>\$9,945.00</b>	<b>7.14%</b>
<b>5100 Debt Service</b>						
10-2-5100-5830-00000 Bond Interest	\$81,124.28	\$81,069.64	\$74,515.40	\$67,502.66	-\$7,012.74	(9.41)%
10-2-5100-5910-00000 Bond Principal	\$133,482.72	\$133,537.36	\$143,971.60	\$149,481.84	\$5,510.24	3.83%
<b>5100 Debt Service</b>	<b>\$214,607.00</b>	<b>\$214,607.00</b>	<b>\$218,487.00</b>	<b>\$216,984.50</b>	<b>(\$1,502.50)</b>	<b>(0.69)%</b>
<b>5221 Transfer to Food Service</b>						
10-2-5221-5930-00000 Transfer to Food Service	\$26,435.45	\$48,263.99	\$25,000.00	\$65,000.00	\$40,000.00	160.00%
<b>5221 Transfer to Food Service</b>	<b>\$26,435.45</b>	<b>\$48,263.99</b>	<b>\$25,000.00</b>	<b>\$65,000.00</b>	<b>\$40,000.00</b>	<b>160.00%</b>
<b>Total General Fund Budget</b>	<b>\$7,809,145.10</b>	<b>\$7,985,030.58</b>	<b>\$8,478,048.00</b>	<b>\$8,633,546.00</b>	<b>\$155,498.00</b>	<b>1.83%</b>
<b>3100 Food Service</b>						
21-2-3100-5110-00000 Salaries	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00	
21-2-3100-5111-00000 Assistant Salaries	\$0.00	\$0.00	\$0.00	\$13,876.08	\$13,876.08	
21-2-3100-5211-00000 Health Insurance	\$0.00	\$0.00	\$0.00	\$18,563.82	\$18,563.82	
21-2-3100-5212-00000 Dental Insurance	\$0.00	\$0.00	\$0.00	\$803.44	\$803.44	
21-2-3100-5213-00000 Life/LTD	\$0.00	\$8.00	\$0.00	\$0.00	\$0.00	
21-2-3100-5220-00000 Social Security	\$0.00	\$0.00	\$0.00	\$4,890.32	\$4,890.32	
21-2-3100-5221-00000 Medicare	\$0.00	\$0.00	\$0.00	\$1,143.70	\$1,143.70	
21-2-3100-5231-00000 Retirement	\$0.00	\$0.00	\$0.00	\$9,139.02	\$9,139.02	
21-2-3100-5234-00000 403B	\$0.00	\$0.00	\$0.00	\$2,366.32	\$2,366.32	

Account Number / Description	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
21-2-3100-5320-00000 Contracted Services	\$135,000.00	\$119,234.00	\$115,000.00	\$0.00	-\$115,000.00	(100.00)%
21-2-3100-5610-00000 Supplies	\$0.00	\$549.00	\$550.00	\$4,999.30	\$4,449.30	808.96%
21-2-3100-5630-00000 Food Purchases	\$0.00	\$21.62	\$0.00	\$60,000.00	\$60,000.00	
<b>Total Food Service</b>	<b>\$135,000.00</b>	<b>\$119,812.62</b>	<b>\$115,550.00</b>	<b>\$180,782.00</b>	<b>\$65,232.00</b>	<b>56.45%</b>
<b>Total Operating Budget</b>	<b>\$7,944,145.10</b>	<b>\$8,104,843.20</b>	<b>\$8,593,598.00</b>	<b>\$8,814,328.00</b>	<b>\$220,730.00</b>	<b>2.57%</b>
<b>Ideab Grant ARP #82609</b>						
22-2-1200-5320-82609 Contracted Service	\$0.00	\$291.00	\$0.00	\$0.00	0.00	
22-2-1200-5562-82609 Tuition	\$0.00	\$14,953.00	\$0.00	\$0.00	0.00	
<b>Ideab Grant ARP #82609</b>	<b>\$0.00</b>	<b>\$15,244.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Ideab Grant #02549</b>						
22-2-1100-5110-02549 Salaries	\$0.00	\$404.32	\$0.00	\$0.00	\$0.00	
22-2-1200-5320-02549 Contracted Services	\$0.00	\$2,112.14	\$0.00	\$0.00	\$0.00	
22-2-1200-5562-02549 Tuition Out of State	\$0.00	\$11,532.00	\$0.00	\$0.00	\$0.00	
22-2-2150-5320-02549 Speech Services	\$0.00	\$39,402.00	\$0.00	\$0.00	\$0.00	
22-2-2160-5320-02549 OT/PT	\$0.00	\$10,418.00	\$0.00	\$0.00	\$0.00	
<b>Ideab Grant #02549</b>	<b>\$0.00</b>	<b>\$63,868.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Ideab Grant #02742</b>						
22-2-2150-5320-02742 Speech Services	\$0.00	\$761.00	\$0.00	\$0.00	\$0.00	
<b>Ideab Grant #02742</b>	<b>\$0.00</b>	<b>\$761.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Esser III</b>						
22-2-1100-5320-02753 Contracted Services	\$0.00	\$25,691.25	\$0.00	\$0.00	\$0.00	
<b>Esser III Grant</b>	<b>\$0.00</b>	<b>\$25,691.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Title I Grant #70159</b>						
22-2-1100-5110-70159 Salaries	\$0.00	\$11,453.73	\$0.00	\$0.00	\$0.00	
22-2-1100-5220-70159 Social Security	\$0.00	\$791.31	\$0.00	\$0.00	\$0.00	
22-2-1100-5221-70159 Medicare	\$0.00	\$1,148.89	\$0.00	\$0.00	\$0.00	
22-2-1100-5232-70159 Retirement	\$0.00	\$1,707.77	\$0.00	\$0.00	\$0.00	
<b>Title I Grant #70159</b>	<b>\$0.00</b>	<b>\$15,101.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Title II Grant #58837</b>						
22-2-2210-5320-58837 Staff Training	\$0.00	\$2,075.00	\$0.00	\$0.00	\$0.00	
22-2-2210-5640-58837 Books	\$0.00	\$717.94	\$0.00	\$0.00	\$0.00	
<b>Title II Grant #58837</b>	<b>\$0.00</b>	<b>\$2,792.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	



	FY23 Revised Budget 7/1/2022 - 6/30/2023	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference	%
Account Number / Description						

**Title II Grant #68848**

22-2-2210-5320-68848 Prof. Dev. \$0.00 \$1,750.00 \$0.00 \$0.00 \$0.00

**Title II Grant #68848 \$0.00 \$1,750.00 \$0.00 \$0.00 \$0.00**

**Title IV Grant #88848**

22-2-1100-5610-88848 Supplies \$0.00 \$4,479.30 \$0.00 \$0.00 \$0.00

22-2-2210-5320-88848 Professional Dev \$0.00 \$1,440.00 \$0.00 \$0.00 \$0.00

**Title IV Grant #88848 \$0.00 \$5,919.30 \$0.00 \$0.00 \$0.00**

**Small Rural Schools Grant**

22-2-2190-5320-00000 Contracted Service \$0.00 \$11,506.65 \$0.00 \$0.00 \$0.00

22-2-2190-5430-00000 Repairs to the Building \$0.00 \$14,717.00 \$0.00 \$0.00 \$0.00

**Small Rural Schools Grant \$0.00 \$26,223.65 \$0.00 \$0.00 \$0.00**

**Total Grants \$0.00 \$157,352.30 \$0.00 \$0.00 \$0.00**

**Total Budget with Grants \$7,944,145.10 \$8,262,195.50 \$8,593,598.00 \$8,814,328.00 \$220,730.00 2.57%**

**5251 TR to Capital Reserves**

10-2-5251-5930-00000 Transfer from Surplus \$0.00 \$45,602.00 \$0.00 \$0.00 \$0.00

**5251 TR to Capital Reserves \$0.00 \$45,602.00 \$0.00 \$0.00 \$0.00**

**Total Fund Transfers \$0.00 \$45,602.00 \$0.00 \$0.00 \$0.00**

**Total Operations \$7,944,145.10 \$8,307,797.50 \$8,593,598.00 \$8,814,328.00 \$220,730.00 2.57%**

1/23/2024 2:15:04PM

# SAU #76 - Lyme School District

## Proposed Revenue Budget FY25

Account Number / Description	FY23 Actual 7/1/2022 - 6/30/2023	FY24 Revised Budget 7/1/2023 - 6/30/2024	FY25 Budget 7/1/2024 - 6/30/2025	Difference
<b>10 GENERAL FUND</b>				
10-0-1111-4000-00000 Current Appropriations	(6,392,474.00)	(7,106,754.00)	(7,211,104.00)	(104,350.00)
10-0-1311-4000-00000 Individual Tuition	(31,138.70)	0.00	0.00	0.00
10-0-1510-4000-00000 Interest on Investments	(238.38)	(300.00)	(300.00)	0.00
10-0-1990-4000-00000 Other Local Revenue	(15,535.99)	(900.00)	(900.00)	0.00
10-0-1991-4000-00000 Scholarship Income	(3,113.03)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(484,608.00)	(655,608.00)	(615,285.00)	40,323.00
10-0-3110-4000-00000 Equitable Ed Aid	(820,289.46)	(639,150.00)	(721,386.00)	(82,236.00)
10-0-3290-4000-00000 Other State Income	(30,753.43)	0.00	0.00	0.00
10-0-3240-4000-00000 Vocational Aid	(22,060.06)	(19,685.00)	(23,431.00)	(3,746.00)
10-0-4810-4000-00000 Federal Forest Reserve	(431.30)	(431.00)	(370.00)	61.00
10-0-5251-4000-00000 High School Expend Trust	(159,810.00)	0.00	0.00	0.00
10-0-5251-4000-00002 Enrollment Resp Capital Resv	(24,578.23)	0.00	0.00	0.00
<b>TOTAL 10 GENERAL FUND</b>	<b>(\$7,985,030.58)</b>	<b>(\$8,422,828.00)</b>	<b>(\$8,572,776.00)</b>	<b>(\$149,948.00)</b>
<b>21 FOOD SERVICE</b>				
21-0-1600-4000-00000 Food Service Sales	(71,548.63)	(90,000.00)	(115,782.00)	(25,782.00)
21-0-5221-4000-00000 Fund Transfers	(48,263.99)	(25,000.00)	(65,000.00)	(40,000.00)
<b>TOTAL 21 FOOD SERVICE</b>	<b>(\$119,812.62)</b>	<b>(\$115,000.00)</b>	<b>(\$180,782.00)</b>	<b>(\$65,782.00)</b>
<b>22 SPECIAL REVENUES</b>				
22-0-4520-4000-00000 Small Rural Schools Grant	(26,223.65)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(63,868.46)	0.00	0.00	0.00
22-0-4501-4000-02742 Idea Preschool Grant	(761.00)	0.00	0.00	0.00
22-0-4500-4000-02753 Esser III Grant Revenue	(25,691.25)	0.00	0.00	0.00
22-0-4500-4000-44449 Ideab Grant - 44440	0.00	(55,000.00)	(60,000.00)	(5,000.00)
22-0-4510-4000-44450 Ideab PreK 44450	0.00	(770.00)	(770.00)	0.00
22-0-4522-4000-58837 Title II Grant	(2,792.94)	0.00	0.00	0.00
22-0-4522-4000-68848 Title II Grant	(1,750.00)	0.00	0.00	0.00
22-0-4521-4000-70159 Title I Grant	(15,101.70)	0.00	0.00	0.00
22-0-4500-4000-82609 Ideab Grant #82609	(15,244.00)	0.00	0.00	0.00
22-0-4524-4000-88848 Title IV Revenue	(5,919.30)	0.00	0.00	0.00
<b>TOTAL 22 SPECIAL REVENUES</b>	<b>(\$157,352.30)</b>	<b>(\$55,770.00)</b>	<b>(\$60,770.00)</b>	<b>(\$5,000.00)</b>
<b>GRAND TOTAL</b>	<b>(\$8,262,195.50)</b>	<b>(\$8,593,598.00)</b>	<b>(\$8,814,328.00)</b>	<b>(\$220,730.00)</b>

## Accounting of Actual Special Education Expenses and Revenues\*

### Special Education Revenues

Account	Description	Actual 2022	Actual 2023
<b>Local Funds</b>			
1111	**Current Appropriation	\$ 1,070,461	\$ 879,220
<b>State Funds</b>			
3100	Adequacy	\$ 106,014	\$ 112,758
3105	State Taxes	\$ 118,314	\$ 66,515
3230	Catastrophic Aid	\$ -	\$ -
	Subtotal	\$ 224,328	\$ 179,273
<b>Federal Funds</b>			
4500	Special Education Grants	\$ 41,040	\$ 79,469
4500	Other Federal Grants	\$ 34,388	\$ -
4580	Medicaid Distribution	\$ -	\$ -
	Subtotal	\$ 75,428	\$ 79,469
<b>Other Funds</b>			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 1,370,217	\$ 1,137,962

### Special Education Expenditures

Account	Description	Actual 2022	Actual 2023
1200	Regular Special Education	\$ 874,453	\$ 747,072
1230	High School Special Education	\$ 233,371	\$ 200,575
2140	Psychological Services	\$ 39,150	\$ 23,183
2150	Speech Language Services	\$ 128,615	\$ 118,200
2160	OT/PT Services	\$ 60,240	\$ 48,933
2190	Other Student Services	\$ 34,388	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ -	\$ -
	Total	\$ 1,370,217	\$ 1,137,962

\*As required by NH RSA 32:11-a.

\*\* Approximately 13.75% of total appropriations

State of New Hampshire  
**Lyme School District - Annual Meeting**  
March 9, 2023, 6:00 p.m.  
Lyme Elementary School Gymnasium  
Minutes

Moderator William Waste brought this meeting to order at 6:01 p.m. on Thursday, March 9, 2023.

Election of Officers will be held on Tuesday, March 14, 2023.

Covid-19 protocols and minor adjustments of this meeting were reviewed, followed by the Pledge of Allegiance.

In attendance, representing the school were: Janet Mitchell, Coordinator of Business Services, Principal Dr. John D'Entremont, Interim Superintendent, Dr. Frank Perotti and Director of Student Services Geoffrey Tomlinson and Tom Harkins of the LEA. Voice without vote was asked for and then granted to these five individuals.

There were approximately 160 members of the public in attendance. School Board Members present: Chair, Yolanda Bujarski, Vice Chair, Jennifer Boylston, Secretary, Vincent Berk, Elizabeth Glenshaw, Hayes Greenway, James Komarmi, and Jonathan Voegelé.

The Rules of Decorum and Order were reviewed. A simplified version based on Robert's Rules of Order will be in use. Moderator Waste indicated that the rules are outlined on page six of the 2022 Annual Town Report.

Moderator Waste stated that Article 2 will be by paper ballot card vote as will any important amendments to Article 2. Articles 3 through 6 will be by voice ballot unless a paper ballot is requested, in writing, by five registered voters prior to voice vote or seven registered voters after an initial voice vote.

**Article 01: To hear the reports of others.**

To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto.

Moderator Waste called for any additions or clarifications to the reports as listed in the School District section of the Annual Report for the Town of Lyme. Seeing none, the reports will be considered as presented.

Moderator Waste called for voice vote.

**Article 01 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

School Board members were introduced as were various members of the administrative staff. School Board Chair Bujarski made some brief remarks regarding school operations, on-going projects, and the efforts regarding the preparation of the budget. Dr. Perotti gave a brief power point presentation outlining Lyme School enrollment figures, high school enrollment, the budget development process and driving forces behind the budget. The general operating plan for the next school year and the proposed budget to be presented in Article Two were reviewed. Controllable, uncontrollable, and hard to control costs were discussed. The status of the various trust funds was reviewed. The audience was offered an opportunity to ask general questions regarding the presentation.

### **Article 02: Operating Budget**

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$8,404,274.00 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in any special or individual articles addressed separately, except for the amounts in article 06. The School Board recommends this appropriation (4-2). The Budget Committee recommends this appropriation (8-0).

MOVED BY: Jonathan Voegelé

SECONDED BY: Judith Lee Shelnuitt Brotman

Moderator Waste called for discussion;

AMENDMENT MOVED: Kristin Roth moved an amendment to increase the presented Budget by \$139,324 in order to return the budget to the current funded level of the school budget.

AMENDMENT SECONDED BY: Leigh Prince.

The highlights of the discussion that followed include:

Richard Jones provided some background on the Budget Committee's thought process while asking the School Board to make some adjustments, as well as the efforts to balance the needs of both the school and children as well as all tax payers.

Jan Williams asked why the specific amount of the requested amendment. Ms. Roth clarified, stating that the School Board had reduced a draft budget by that amount at the January 12, 2023 School Board when working with the Town Budget Committee.

James Graham asked if the budget presented fully funds the current programs at the school and if not, what does the administration plan to cut.

Dr. Perotti stated that although the presented budget is the \$139,324 short of current funding, specific areas for reduction have not been identified at this time.

Leigh Prince stated that the Tech Integration Specialist and Library Aide line that were removed impact students directly as well as support of staff as they work with students.

Lee Larson, speaking against the amendment and encouraged the School Board and School Administrators to find ways to work within the proposed budget, citing concerns for an even greater increase in the budget and expressing concerns for the tax-burden on elderly and work-force tax-payers.

Steve Rayes informed the meeting that an increase of \$139,324 represents would only reflect (roughly) \$82.00 per taxpayer and feels this would not be burdensome to taxpayers.

Jennifer Boylston spoke to concerns the School Board has regarding the sustainability of an ever-increasing budget and presented a slide showing School budget increases between 2010 and the proposed 2024, as well as projections based on the 2010-2024 data.

Tara McGovern thanked the Board for the thoughtfulness with which they approached the Budget process with and the balance they are trying to find between the budget as well as existing contractual obligations and the human cost of those that could potentially be affected.

Cybil Merrick also supported the additional amount and inquired what the cost of a broken contract would be to the school.

Dr. Perotti reminded all that it is a bottom-line budget and indicated he has confidence that the administrators would offer a thoughtful decision before making any adjustments.

A citizen reminds the body of across-the-board cost of living increases we are all experiencing and applauds the Board for bringing this budget forward however expresses concerns regarding teachers feeling that they are already driven to their maximum potentials and the possibility that the tech integration specialist and library aide positions, if eliminated, could ultimately drive teachers away.

Hebe Quinton felt this may be the perfect time to use the High School Trust fund.

A speaker supported the increase rather than a decrease that appears to “cut” a teacher, and fears that making Lyme a mediocre school district will ultimately result in lower housing values. She would rather vote for an increase than face an ambiguous decision of where the School Board might make “cuts” to account for the decreased budget.

School Board Chair Bujarski stated that this is not a budget cut and is, in fact, an increase of roughly 5% and that it will be up to the Administrators to identify the specific areas for adjustment, not the School Board.

Jeff Snelling expressed thanks to the School Board for efforts toward fiscal responsibility.

Kevin Peterson asked if there was a mechanism in this setting where the registered voters present could make a motion/vote to approve a transfer of funds from the High School Tuition Trust Fund line.

Simon Carr provided some background on this issue stating that he believed originally the School District Meeting did have to vote to transfer funds from the trust funds but at some point this matter was changed to allow the School Board to make transfers following a public hearing to do so. He does not feel that there is a way at the School District meeting to do this, although the meeting can ask the Board to do so as a non-binding resolution.

Dave Schafer clarified the Board can only take money out of a trust fund for the specific purpose the trust is designated for and not as a means to augment the bottom line of the budget.

A general discussion followed regarding the Board policy of having \$400,000 in the High School Tuition. Although this is not a statutory amount, it is the guideline established by earlier Boards.

A speaker residing on River Road stated that his parents were “chased” out of their home due to increased taxes and that a broader/longer view is important. Although he supports the schools and school children, he wants to remind all that there are others citizens in town to consider as well.

Kathy Larson asked to call the question.

Moderator Waste declined her request, acknowledging there were still those that have not spoken.

Ian Smith is concerned that a slide for dates prior to 2010 the budget would have shown an annual increase and is concerned that the Board is choosing now to address the annually increasing of a budget and is in favor of amendment.

Judy Russell spoke in favor of the proposed amendment. January 12, 2023 seems late in the Budget process for adjustments and feels like the specific lines addressed in the adjustments are of value and if they were cut it would ultimately result in cost-shifting of services to the library.

John Gartner sought clarification on how the reduction to a high school tuition line would then be reflected into the budget. The Board reviewed the process.

Board member Jonathan Voegele stated that there are 44 FTE's for 196 students representing a robust staff/pupil ratio. The School Board has been working on the budget for many months and that the Tech Integration position was intended to be temporary position to meet DOE requirements several years ago as technology was ramping up in schools, but is no longer a DOE requirement.

Moderator Waste accepted the motion to call the question at this time (8:01 p.m.).

Moderator Waste called for a paper ballot on the Amendment.

**Article 2 Amendment to increase budget by \$139,324 for a total of \$8,543,598. Paper Ballot. YES: 96 NO: 51. Amendment Passed.**

**The amendment having passed, Moderator Waste called for a vote on Article 2 as amended and returned to debate on Article 02.**



**Seeing none, he called for the vote via paper ballot.**

**Article 02 passed with a vote: YES:105 NO:29.**

**Article 03: Building Maintenance Projects**

To see if the Lyme School District will vote to raise and appropriate the School Board's recommended amount of \$50,000.00 for the purpose of engaging an architect to assess renovation needs and site safety issues of the school building beyond the annual Buildings and Grounds expenditures. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (8-0).

MOVED BY: James Komarmi

SECONDED BY: Kathy Larson

Moderator Waste called for discussion;

Kevin Peterson reminded those in attendance that the Lyme School and Community Room was heavily supported with private donations and wants to remind all that this is truly a School and Community facility.

James Graham sought clarification on exactly what the \$50,000 is intended to be spent on. Board member Voegele stated that it will be used for an overall assessment of the issues and concerns facing the aging school buildings and recommendations to best remedy identified issues.

Seeing no further discussion Moderator Waste called for a voice vote.

**Article 3 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Majority).**

**Article 04: Transfer from Surplus to Maintenance Capital Reserve Fund**

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$100,000 to be added to the Maintenance Capital Reserve Fund previously established at the Lyme School District Meeting March, 1996. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (8-0).

MOVED BY: Vincent Berk

SECONDED BY: Richard Jones

Moderator Waste called for discussion; seeing none, he called for a voice vote.

**Article 4 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

**Article 05: To Authorize the Sale of the School Van**

To see if the Lyme School District will authorize the School Board to sell its 2019 Ford Transit Wagon on such terms and conditions as the School Board deems reasonable and prudent and to take any other and further actions necessary to give effect to this authorization. (Majority Vote Required)

MOVED BY: Jennifer Boylston

SECONDED BY: Shaun O'Keefe

Moderator Waste called for discussion; seeing none, he called for a voice vote.

**Article 5 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

**Article 06: Salaries of District Officials**

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825; School District Clerk \$100; School District Moderator \$100. The amounts in this article are included in Article 2. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (8-0).

MOVED BY: Hayes Greenway

SECONDED BY: Kevin Peterson

Moderator Waste called for discussion; seeing none, he called for a voice vote.

**Article 6 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (Unanimous).**

**Article 07: Other Business:**

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

Yolanda Bujarski asked the community to join the Board in recognizing the time and efforts of Mr. Steven Dayno. He is retiring after 34 years as a teacher in the Lyme School.

Chair Bujarski also recognized and thanked School Board members Vincent Berk and Hayes Greenway for their service to the Board in numerous capacities and for countless hours over the past years.

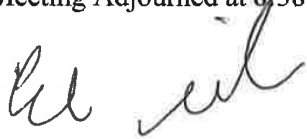
Tom Harkin, representing the LEA, on behalf of teachers expresses deep gratitude to Steve Dayno, Jean Ball (also retiring after 26 years with the Lyme School), Hayes Greenway and Vincent Berk.

Motion to adjourn by Moderator Waste

Seconded by Richard Jones

Moderator Waste saw no objections.

Meeting Adjourned at 8:38 p.m.

A handwritten signature in cursive script, appearing to read 'Elise Garrity', written in dark ink.

---

Elise Garrity, School District Clerk



**The Lyme School**

**35 Union Street • Lyme, NH 03768 • Tel: (603) 795-2125**

**ANNUAL REPORT 2022-2023**

**“Education is not preparation for life; education is life itself.” - John Dewey**

It is always difficult to sum up an entire academic year in a brief report. It is even more difficult when you are still fairly new to the community joining July 2022.

2022-2023 was a strong year for the Lyme School in many ways. The school stayed true to its mission and core values. Our Mission Statement is and our Core Values are:

*Lyme School students and staff, in partnership with the community,  
will pursue excellence and embrace school values.*

- **Fairness** ● **Acceptance of Others** ● **Integrity** ● **Responsibility**
- **Perseverance** ● **Individuality** ● **Compassion** ● **Courage**

Our School enrolled 195 students in kindergarten through grade eight. Our enrollment has been steady and strong and the Lyme School continues to be a desirable place where families want their children to learn.

The School District was led by Interim Superintendent Frank Perotti, Jr. for the 2022-2023 school year. Geoff Tomlinson served as the Director of Student Services and Elise Foxall served as the Academic Director.

At the conclusion of the 2022-2023 school year, the school said goodbye to a number of staff members who decided to move on or retire. We said goodbye to the following staff members:

Jean Ball, Educational Assistant  
Steven Dayno, 4th Grade  
Andrea Geoghegan, Education Assistant  
Sue Merrill, 5th - 6th Grade Math  
Jen Pratt, 6th - 7th Grade Math

We welcomed the following staff for the 2023-2024 school year:

Becci Chase, 6th - 8th Grade Math  
Jennifer Fox, 6th - 8th Grade ELA  
Carrie Malone, Educational Assistant  
Jennifer Ricker, Educational Assistant

The School continued to focus its energies around the goals laid out in the 2019-2024 Strategic Plan during the 2022-2023 academic year. The school continued to emphasize inquiry based learning, incorporating more research and information literacy across all subjects, and examining and creating standard practices for differentiation/small group instruction in literacy and math.

Since the start of the COVID-19 Pandemic began, this was the first ‘normal’ school year. School stayed open for the entire school year, and we were able to return to large indoor gatherings. Visitors were again welcome in the building and we had a thriving all-school morning meeting program and a variety of public events such as our middle school drama production of James and the Giant Peach, Jr.

Academically, our students continued to fare well both on internal and external assessments. Our students’ progress is monitored three times a year with an assessment called Track My Progress. Track My Progress is a simple to use and easy to understand Common Core assessment that gauges student progress. In the spring, students participate in the required NHSAS state testing. Grades 3-8 students are assessed in language arts and mathematics. Grades 5 and 8 are assessed in science. In 2023, our students performed well on these assessments and well above the state average in almost all grade levels.

*The following table includes the percentage of students at level 3 or above on the New Hampshire State Assessment (NHSAS) compared to the State in the various subject areas.*

	<b>Lyme ELA</b>	<b>NH ELA</b>	<b>Lyme Math</b>	<b>NH Math</b>	<b>Lyme Science</b>	<b>NH Science</b>
<b>Grade 3</b>	70%	46%	90%	52%		
<b>Grade 4</b>	72%	50%	77%	50%		
<b>Grade 5</b>	96%	54%	52%	39%	70%	37%
<b>Grade 6</b>	64%	53%	50%	42%		
<b>Grade 7</b>	95%	54%	91%	39%		
<b>Grade 8</b>	72%	51%	59%	35%	55%	35%

Curricularly, the school made strides on piloting and evaluating a new reading program for grades K-5. In the middle school, we prioritized our advisory program and looked for ways to expand it for the future. The school spent time examining its academic schedule and academic structures and looked for ways to improve it for the future. Teachers and administrators collaborated on the creation of a new schedule for 2023-2024 and a Program of Studies that outlined the course of study in each course at each grade level. Although the Program of Studies work did not get finished in the 2022-2023 academic year, the school is positioned well to complete this work.

Aside from the usual wear and tear on the building and grounds and the usual upkeep, there were a number of changes to the school in the summer of 2022. There was a lot of painting done all over the building both in hallways and classrooms. A number of improvements were made in the portion of the building built in the 1990s due to a passed warrant article including:

- The hallway floor by the gym was replaced.
- The upstairs hallway was recarpeted.
- Four classrooms had flooring replaced.

- A few windows were replaced both in our Library Commons Space and in a downstairs office.
- The gymnasium floor was completely refurbished.

These were all necessary repairs that were long overdue.

There were also a number of large improvements/systems that were created and implemented during the 2022-2023 school year for the school's future:

- Began using a staff shared Google team drive that was utilized to organize all staff documents.
- Created a bi-weekly newsletter titled the "Pulse of the Pride".
- Created an initial facilities improvement plan.
- Began work and completed a staff handbook.
- Began work and completed a student and family handbook.
- School emergency operations plans were created.
- Rekeyed all exterior door locks and implemented a new badge fob system.
- A new hiring process was put into place.
- A new facilities usage request system was developed.
- Developed and implemented a process for volunteers and visitors.
- The school launched a new student information system called ALMA.
- The professional development system was reorganized and implemented.
- Revised the budgeting process for the future using a zero based model.

Even though the year was a year of transitional leadership, the School accomplished many significant projects and the work continues. A big thank you to colleagues who diligently work to serve the students of the town of Lyme.

Thank you for your partnership in the education of the children of Lyme.

Respectfully Submitted,

John P. D'Entremont, Principal

**LYME SCHOOL DISTRICT  
COMPARATIVE YEARLY ENROLLMENTS  
For October First of Each Year**

<b>YEAR</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>SPEC</b>	<b>TOTAL</b>
1995	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1996	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1997	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
1998	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
1999	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2000	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2001	19	10	22	27	15	17	16	18	27	24	27	25	23	2	272
2004	13	20	14	22	29	15	18	17	16	28	24	23	28	0	267
2005	20	15	18	14	23	29	13	22	17	20	28	23	25	0	267
2006	19	21	16	19	16	26	30	17	20	22	18	25	25	2	276
2007	18	20	19	18	19	15	27	26	16	20	24	16	26	2	266
2008	20	18	21	22	20	19	16	28	27	21	19	22	15	1	269
2009	23	19	19	23	26	20	17	16	24	27	21	18	26	0	279
2010	20	29	22	18	24	26	19	18	18	28	29	19	19	0	289
2011	20	24	30	23	18	22	28	18	18	20	28	27	20	1	297
2012	12	26	21	34	24	20	24	28	20	18	19	30	28	1	305
2013	16	16	25	17	35	25	19	20	26	17	20	19	29	1	285
2014	18	16	14	28	18	36	27	18	19	25	17	20	20	2	278
2015	19	22	18	22	25	18	36	26	20	25	24	17	19	3	294
2016	15	21	21	18	23	25	18	34	28	22	25	25	18	2	295
2017	22	14	22	17	18	24	25	18	36	23	24	22	24	1	290
2018	17	25	18	22	18	22	25	25	19	32	26	21	23	1	294
2019	18	17	24	19	22	22	22	27	26	16	31	21	20	0	285
2020	16	18	15	26	18	24	22	21	25	28	14	30	22	0	279
2021	23	19	19	19	27	20	22	24	25	24	28	15	30	1	296
2022	18	26	17	21	20	28	20	21	22	25	24	27	13	1	283
2023	18	20	27	18	21	19	29	18	20	21	25	20	27	1	284







**Little Town Meeting**

Tuesday March 5<sup>th</sup>, 2024 6:30 PM – School Gymnasium/Community Room

**School District**

Thursday March 7<sup>th</sup>, 2024 6:00 PM – School Gymnasium/Community Room

**Town Meeting – Elections & Official Ballots**

Tuesday March 12<sup>th</sup>, 2024 7:00 AM – 7:00 PM

Location: School Gymnasium/Community Room

Official Ballot Issues

Election of Town and School Officers

**Town Meeting – Business Meeting**

Tuesday March 12<sup>th</sup>, 2024 begins at 9:00 AM

Location: School Gymnasium/Community Room