

# Town of Lyme - 2011

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(See RSA 32:5,VII)**

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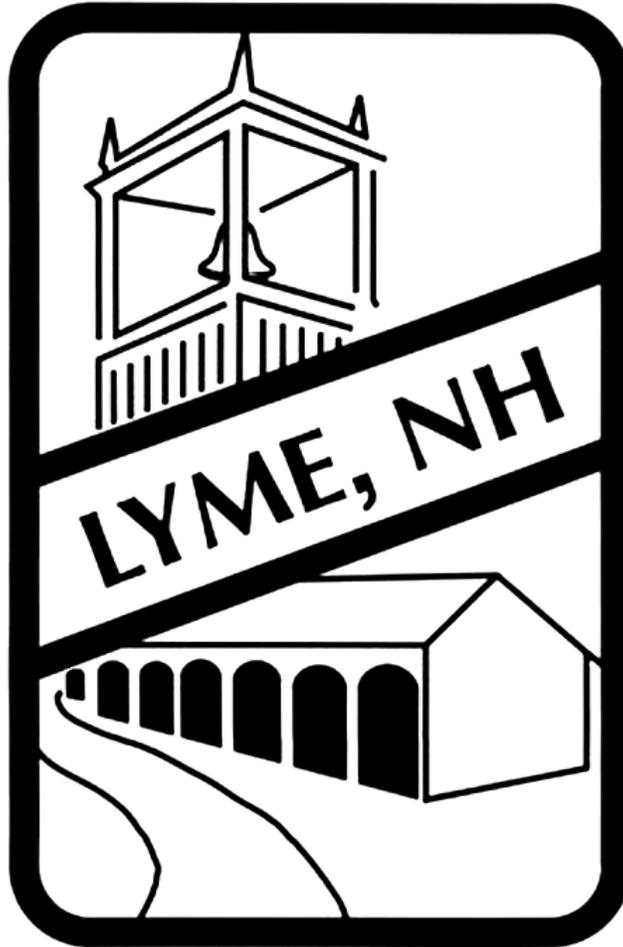
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*On the front cover: Opening Ceremony of the 250<sup>th</sup> Celebration  
 Amy Gannon, Tom Goodrich, Kristina Fjeld, Karl Furstenberg (photo by Paul Klee)*

# TOWN OF LYME



## GENERAL INFORMATION 2011

## 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 convened 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.



***We recognize and honor the following people who died in 2011.  
Each of them served the Town of Lyme in their own way.***

***Warren Birch ~ Maintenance  
Laurel Finley ~ School  
Wilbur Hutchins ~ Road Crew  
Judy Thrasher ~ Library***

## **NATIONAL ELECTED OFFICIALS 2011**

### **UNITED STATES SENATORS:**

Senator Kelly Ayotte, Republican  
144 Russell Senate Office Building  
Washington, DC 20510  
202-224-3324  
<http://ayotte.senate.gov/>

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

### **REPRESENTATIVE IN CONGRESS: (District 2)**

Representative Charles Bass, Republican  
2350 Rayburn House Office Building  
Washington, DC 20515  
202-225-5206  
<http://bass.house.gov/>

## **STATE ELECTED OFFICIALS 2011**

### **GOVERNOR:**

Governor John Lynch, Democrat  
State House  
107 North Main Street  
Concord, NH 03301  
603-271-2121  
[governorlynch@nh.gov](mailto:governorlynch@nh.gov)

### **COUNCILOR: (District 1)**

Councilor Raymond Burton, Republican  
State House, Room 207  
107 North Main Street  
Concord, N.H. 03301  
603-271-3632  
[rburton@gov.state.nh.us](mailto:rburton@gov.state.nh.us)

### **STATE SENATOR: (District 2)**

Senator Jeanie Forrester, Republican  
State House, Room 105A  
107 North Main Street  
Concord, N.H. 03301  
603-271-2104  
[jeanie.forrester@leg.state.nh.us](mailto:jeanie.forrester@leg.state.nh.us)

### **STATE REPRESENTATIVES: (District 9)**

Representative Bernard Benn, Democrat  
Hanover  
643-5058  
[bernard.benn@leg.state.nh.us](mailto:bernard.benn@leg.state.nh.us)

Representative Beatriz Pastor, Democrat  
Lyme  
795-4315  
[beatriz.pastor@leg.state.nh.us](mailto:beatriz.pastor@leg.state.nh.us)

Representative Sharon Nordgren, Democrat  
Hanover  
603-643-5068  
[sharon.nordgren@leg.state.nh.us](mailto:sharon.nordgren@leg.state.nh.us)

Representative David Pierce, Democrat  
Etna  
603-643-6010  
[david.pierce@leg.state.nh.us](mailto:david.pierce@leg.state.nh.us)

**TOWN OFFICERS,  
COMMITTEE AND BOARD MEMBERS**

**Budget Committee**

(Elected for a 3-year term)

Morton F. Bailey	Term expires 2012
Tim Cook	Term expires 2012
Elizabeth Glenshaw	Term expires 2012
Laszlo Bardos	Term expires 2013
Earl Strout	Term expires 2013
Robin Taylor	Term expires 2013
Phil Barta	Term expires 2014
Judith Lee Shelnutt Brotman, Chair	Term expires 2014
Lisa Celone	Term expires 2014
Kathleen Semple-Barta	School Board Representative
Simon Carr	Select Board Representative
Charles Ragan	Alternate Select Board Representative

**Cemetery Commission**

(Elected for a 3-year term)

Michael C. Hinsley	Term expires 2012
Jean A. Smith, Commissioner	Term expires 2013
Jennifer Cooke	Term expires 2014

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

(Appointed by the Selectmen for an indefinite term)

Henry Swan, CT River Commissioner (Appointed by the Governor)  
David Kotz, Lyme Representative  
Vacant, Representative & Alternate

**Conservation Commission**

(Appointed by the Selectmen for a 3-year term)

James Graham	Term expires 2012
Russ Hirschler	Term expires 2012
Tom Colgan	Term expires 2013
Lee Larson, Vice-Chair	Term expires 2013
Heather Toumlin, Alternate	Term expires 2013
Blake Allison, Secretary	Term expires 2014
Matthew Stevens, Chair	Term expires 2014
Richard Vidal	Select Board Representative

**Energy Committee**

(Appointed by the Selectmen for a 3-year term)

Sue MacKenzie	Term expires 2012
Carola Lea, Co-Chair	Term expires 2012
Gary Phetteplace	Term expires 2012
Matthew Brown	Term expires 2013
Daniel O'Hara	Term expires 2013
Joanna Laro	Term expires 2014
Rebecca Lovejoy, Co-Chair	Term expires 2014
Charles Ragan	Select Board Representative

**Fast Squad**  
(Volunteers)

Karen Keane, President & Captain

**Federal Emergency Management Agency Plan**

(Appointed by the Selectmen for a 3-year term)

Wallace Ragan, Director of Local Emergency Management (Retired, November 2011)

Kevin Peterson has been appointed.

Term expires 2014

**Fire Department**

(Appointed by the Selectmen for an indefinite term)

Michael Hinsley, Chief

**Forest Fire Wardens**

(Recommended by the Warden, Approved by the Selectmen, Appointed by the State)

*Don Elder	Warden	Term expires 2013
Alfred Balch	Deputy Warden	Term expires 2014
Henry S. Flickinger, Jr.	Deputy Warden	Term expires 2014
Michael Hinsley	Deputy Warden	Term expires 2014
*Stephen Maddock	Deputy Warden	Term expires 2014
Bill Nichols	Deputy Warden	Term expires 2014
A. Wayne Pike	Deputy Warden	Term expires 2014
Richard Pippin, Jr.	Deputy Warden	Term expires 2014
Charles Ragan	Deputy Warden	Term expires 2014
Tyler Rich	Deputy Warden	Term expires 2014
*Robert Sanborn	Deputy Warden	Term expires 2014
Douglas Vogt	Deputy Warden	Term expires 2014

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

**Health Officers**

(Recommended by the Selectmen, Approved & Appointed by the State)

Jeff Hanissian, Health Officer

Michael Hinsley, Deputy Health Officer

**Heritage Commission**

Ray Clark, Chair	Term expires 2012
Jane Fant	Term expires 2013
Charlotte Furstenberg	Term expires 2013
Tim Cook, Alternate	Term expires 2014
Adair Mulligan, Vice-Chair	Term expires 2014
Laurie Wadsworth, Alternate	Term expires 2014
Simon Carr	Select Board Representative

**Highway Safety Committee**

Chief Shaun O'Keefe

Dina Cutting

Charles Ragan

Police Department  
Town Office/Recreation  
Select Board Representative

**Independence Day Committee**

(Appointed by the Selectmen for a 3-year term)

J. Marie Pippin

Term expires 2012

Robert Couture, Jr.  
James Mayers  
Dina Cutting  
Marci O'Keefe

Term expires 2013  
Term expires 2013  
Term expires 2014  
Term expires 2014

### **Inspectors of Election**

(Appointed by the Selectmen for a 3-year term)

Marsha Armstrong	(Republican Nominee)	Term expires 11/2013
Laura DeGoosh	(Democratic Nominee)	Term expires 11/2013
Julia Elder	(Republican Nominee)	Term expires 11/2013
Jane Fant	(Republican Nominee)	Term expires 11/2013
Alison Farrar	(Republican Nominee)	Term expires 11/2013
George Hartmann	(Republican Nominee)	Term expires 11/2013
David Keane	(Republican Nominee)	Term expires 11/2013
Paul Klee	(Democratic Nominee)	Term expires 11/2013
Marya Klee	(Democratic Nominee)	Term expires 11/2013
Lee Larson	(Democratic Nominee)	Term expires 11/2013
Darlene Lehmann	(Republican Nominee)	Term expires 11/2013
Margot Maddock	(Democratic Nominee)	Term expires 11/2013
Stephen Maddock	(Democratic Nominee)	Term expires 11/2013
C. Jane Owen	(Republican Nominee)	Term expires 03/2013
Christina Schonenberger	(Democratic Nominee)	Term expires 03/2013
Letitia Smith	(Democratic Nominee)	Term expires 11/2013
Beverly Strout	(Republican Nominee)	Term expires 11/2013
Cindy Swart	(Democratic Nominee)	Term expires 11/2013
Peter Swart	(Democratic Nominee)	Term expires 11/2013
Janet Williams	(Democratic Nominee)	Term expires 11/2013
Barbara Woodard	(Democratic Nominee)	Term expires 11/2013

### **Library Trustees**

(Elected for a 3-year term)

Nancy Snyder	Term expires 2012
Anne Baird	Term expires 2012
Margaret Bowles	Term expires 2012
Nora Palmer Gould	Term expires 2013
Jonathan Kuniholm	Term expires 2013
Dan Lynch	Term expires 2013
Stephen Campbell	Term expires 2014
Nancy Grandine	Term expires 2014
Tom Goodrich	Term expires 2014
Betsy Eaton	Librarian

### **Lyme 250<sup>th</sup> Anniversary Observance Committee**

(Appointed by the Selectmen)

Lisa Hayes  
Patty Jenks  
O. Ross McIntyre, Co-Chair  
Rob Meyer, Co-Chair  
Nancy Snyder  
Jeff Valence  
Laurie Wadsworth

Simon Carr, Select Board Representative

**Overseer of Public Welfare**

(Elected for a 1-year term)

Nancy Elizabeth Grandine

Term expires 2012

**Planning Board**

(Elected for a 3-year term)

John Stadler, Co-Vice Chair

Term expires 2012

Sam Greene, Alternate

Term expires 2013

David Roby Sr., Chair

Term expires 2013

Vicki Smith

Term expires 2013

Tim Cook

Term expires 2014

Ben Kilham, Alternate

Term expires 2014

Freda Swan, Alternate

Term expires 2014

Simon Carr

Select Board Representative

Richard Vidal

Alternate Select Board Representative

**Police Department**

Shaun O'Keefe

Chief

**Recreation Commission**

(Appointed by the Selectmen for a 3-year term)

Dina Cutting

Term expires 2013

Robert Couture, Jr.

Term expires 2014

Peter Mulvihill

Term expires 2014

Charles Ragan

Select Board Representative

Stephen Small

Recreation Director

**Road Agent**

(Elected for a 1-year term)

Fred O. Stearns, III

Term expires 2012

**Selectmen**

(Elected for a 3-year term)

Charles Ragan, Chair

Term expires 2012

Simon Carr

Term expires 2013

Richard Vidal

Term expires 2014

**Sexton**

(Elected for a 1-year term)

William LaBombard

Term expires 2012

**Supervisors of the Checklist**

(Elected for a 6-year term)

Linda Goodrich

Term expires 2012

Alan Grestorex, Chair

Term expires 2014

Katherine Larson

Term expires 2016

**Tax Collector**

(Elected for a 3-year term)

Joanne Coburn

Term expires 2013

**Town Buildings Maintenance Committee**  
(Appointed by the Selectmen for a 3-year term)

Michael Woodard	Term expires 2012
Frank Bowles	Term expires 2013
Steve Campbell	Term expires 2013
Don Elder	Term expires 2014
Dina Cutting	Administrative Assistant
Richard Vidal	Select Board Representative

**Town Clerk**  
(Elected for a 3-year term)

Patricia G. Jenks	Term expires 2012
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**Town Moderator**  
(Elected for a 2-year term)

William Waste	Term expires 2012
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**Town Treasurer**  
(Elected for 3-year term)

Andrea Colgan	Term expires 2013
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**Trustees of the Trust Funds**  
(Elected for a 3-year term)

Marlene Green	Term expires 2012
Blake Allison	Term expires 2013
Peter Glenshaw	Term expires 2014

**Upper Valley Lake Sunapee Regional Planning Commission**  
(Appointed by the Selectmen for an Indefinite Term)

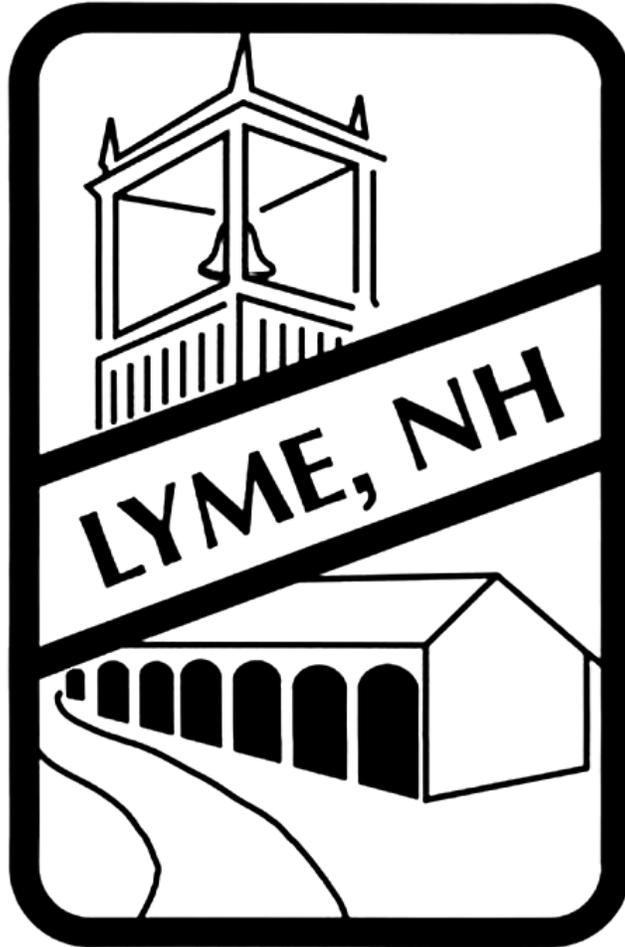
Paul Mayo

**Zoning Board of Adjustment**

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

O. Ross McIntyre, Vice-Chair	Term expires 2012
Paul Mayo, Alternate	Term Expires 2013
Walter Swift	Term expires 2013
Robert Titus	Term expires 2013
Francis Bowles	Term expires 2014
Alan Greatorex, Chair	Term expires 2014
Adair Mulligan	ZBA Recorder

**TOWN OF LYME**



**WARRANT FOR  
MARCH 13, 2012 TOWN MEETING**

**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 annual Town Meeting of the Town of Lyme, New Hampshire, will be held at the Lyme Community Gymnasium in the Lyme School on Tuesday, March 13, 2012, at 7:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Articles 1 & 2 on Tuesday, March 13, 2012, at 7:00 AM and will close at 7:00 PM, unless the Town votes to keep the polls open to a later hour. The business portion of the meeting will convene at 9:00 AM that same day, when all of the other Articles will be considered.

***ELECTION OF OFFICERS***

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

Budget Committee	Three members for 3 years
Cemetery Commissioner	One member for 3 years and one member for 2 years
Library Trustees	Three members for 3 years
Town Moderator	One member for 2 years
Overseer of Public Welfare	One member for 1 year
Planning Board members	One member for 3 years
Road Agent	One member for 1 year
Selectman	One member for 3 years
Sexton	One member for 1 year
Supervisor of the Checklist	One member for 6 years
Town Clerk	One member for 3 years
Trustee of the Trust Funds	One member for 3 years

***ZONING AMENDMENTS***

**ARTICLE 2.** Are you in favor of the adoption of Amendment #1 as proposed by the Lyme Planning Board for the Lyme Zoning Ordinance as follows:

Amend Section 5.13. E.2 so that the distance between sewage disposal systems and wells that serve public water supplies shall be as required by the State rather than 400', and the map in Appendix E. shall be amended to show the locations of all the public water supply wells as registered from time to time with the New Hampshire Department of Environmental Services.

The current state requirements are as follows:

Protective Radius(Ft)	Design Flow (GPD)
75	0 - 750
100	751 - 1,440
125	1,441 - 4,320
150	4,321 - 14,400
175	14,401 - 28,800
200	28,801 - 57,600
250	57,601 - 86,400
300	86,401 - 115,200
350	115,201 - 144,000
400	Greater than 144,001

(Majority non-partisan official ballot required) Recommended by the Planning Board)

### **TOWN OPERATING BUDGET**

**ARTICLE 3.** To see if the Town will vote to raise and appropriate the sum of one million nine hundred forty seven thousand three hundred and fifty dollars (**\$1,947,350**) 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.) (The Select Board recommended an operating budget of \$1,947,350 by a vote of 3-0.) (The Budget Committee recommended an operating budget of \$1,947,350 by a vote of 7-1.)

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

**ARTICLE 4.** To see if the Town will vote to raise and appropriate the sum of eighty six thousand one hundred thirty dollars (**\$86,130.00**) for the purpose of maintenance, construction and reconstruction of class IV & V highways; said sum to be offset from the State of New Hampshire Block Grant Aid estimated payments for the 2012 calendar year.

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

(Majority vote required.) (Recommended by the Selectmen by a vote of 3-0.)

(Recommended by the Budget Committee by a vote of 9-0.)

*Note: This appropriation will show up on the MS-2(expenditures) and the MS-4(revenues) Department of Revenue annual forms. This is an in/out and does not affect the operating budget.*

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

**ARTICLE 5.** To see if the Town will vote to raise and appropriate three hundred seventy six thousand three hundred eighty eight dollars (**\$376,388**) 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	\$100,000
Vehicle Capital Reserve Fund	\$102,174
Heavy Equipment Capital Reserve Fund	\$48,214
Emergency Highway Repair Capital Reserve Fund	\$50,000
Town Buildings Major Maintenance and Repair Fund	\$10,000
Recreation Facilities Capital Reserve Fund	<u>\$11,000</u>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$321,388</b>



(Majority vote required.) (Recommended by the Selectmen by a vote of 3-0.)

(Recommended by the Budget Committee by a vote of 7-2.)

*Note: taking these funds from the unreserved fund balance, this year the Town will be obliged to borrow against taxes earlier in the year than it does now. The anticipated impact will be that 4723 Interest on the Tax Anticipatory Note will be increased by a maximum of \$8,000 this year.*

**BACK UP ARTICLE:  
APPROPRIATE FUNDS FROM THE UNRESERVED FUND BALANCE  
TO REPAIR RIVER ROADWASH OUT**

*If this warrant article is approved, it shall only be effective if  
Warrant Article 7 is NOT approved.*

**ARTICLE 8.** To see if the Town will vote to raise and appropriate up to ninety thousand dollars (**\$90,000**) for the purpose of conducting an engineering study by a NH licensed engineer for the repair of the river bank and River Road between Marselis Parsons' property (Map 404 Lot 18) and Carola Lea's property (Map 404 Lot 16) and to fund this appropriation by authorizing the withdrawal of said sum from the unreserved fund balance as of December 31, 2011.

(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 Selectmen by a vote of 3-0.)

(Recommended by the Budget Committee by a vote of 6-2 with 1 abstention.)

*Note: taking these funds from the unreserved fund balance, this year the Town will be obliged to borrow against taxes earlier in the year than it does now. The anticipated impact will be that 4723 Interest on the Tax Anticipatory Note will be increased by a maximum of \$800 this year.*

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

**ARTICLE 9.** To see if the Town will vote to raise and appropriate the sum of fifteen thousand six hundred sixty three dollars (**\$15,663**) for the completion of the cemetery cremation garden 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 Selectmen by a vote of 3-0.)

(Recommended by the Budget Committee by a vote of 9-0.)

*Note: In 2006 Margaret Burdette Wise left \$30,000 to the Town of Lyme for cemetery use, the above amount is the balance left to spend.*

**TRANSFER FUNDS FROM THE CEMETERY SPECIAL REVENUE FUND INTO THE  
NEW CEMETERY CAPITAL RESERVE FUND  
(special warrant article)**

**ARTICLE 10.** To see if the Town will vote to raise and appropriate the sum of one thousand six hundred dollars (**\$1,600**) to be placed into the New Cemetery Capital Reserve Fund re-established in 2005 under the provisions of RSA 35:1, and to authorize funding this appropriation by the withdrawal of said sum from the Cemetery Special Revenue Fund established in 2005 under the provisions of RSA 31:95-c.

(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 9-0.)

**INDEPENDENCE DAY CELEBRATION  
SPECIAL REVENUE FUND**

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of eight thousand four hundred dollars (**\$8,400**) to sponsor an Independence Day celebration, including but not limited to a parade, a picnic and fireworks 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 Selectmen by a vote of 3-0.)

(Recommended by the Budget Committee by a vote of 9-0.)

**APPROPRIATING MONIES TO PUT INTO BLISTERS FOR BOOKS  
EXPENDABLE TRUST FUND**

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of six thousand and three dollars (**\$6,003**) to put into the "Blisters for Books Expendable Trust Fund" established in 2007 for the purpose of purchasing children's books, audiotapes and other resources and to fund this appropriation by authorizing the withdrawal of said sum from the 12/31/2011 unreserved fund balance. The amount represents monies taken into the general fund in 2011 from last year's Blisters for Books.

(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 Selectmen by a vote of 3-0.)

(Recommended by the Budget Committee by a vote of 9-0.)

*Note: This amount of money has already been raised from last year's Blisters for Books. The Library Trustees are appointed to expend from this fund.*

**TOWN FOREST MANAGEMENT PLAN**

**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of up to ten thousand dollars (**\$10,000**) for the purchase of service to update the Town Forest Management Plan, and to fund this appropriation by authorizing the withdrawal of said sum from the Town Forest Maintenance 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 Conservation Commission.) (Recommended by the Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 9-0.)

**WITHDRAWAL FROM CONVERSE FREE LIBRARY UNEXPENDED  
NON-CURRENT OPERATING FUNDS**

**ARTICLE 14.** To see if the Town will vote to raise and appropriate up to eight thousand dollars (**\$8,000**) for renovations to the library's building and to authorize funding this appropriation by the withdrawal of such sum from unexpended non-current funds held in the Converse Free Library's operating accounts.

(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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by vote of 9-0.)

*Note: The library seeks permission to spend up to \$8,000 of unexpended non-current funds on renovating the portico over the front door and on painting interior woodwork in the front portion of the library*

***MILFOIL TREATMENT FOR POST POND***

**ARTICLE 15.** To see if the town will vote to raise and appropriate the sum of six thousand two hundred fifty dollars (**\$6,250**) for milfoil treatment of Post Pond, to be funded 50% (\$3,125) through a grant from the New Hampshire Department of Environmental Services, with the remaining 50% (\$3,125) to be raised by taxation.

(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 Conservation Commission.) (Recommended by the Selectmen by a vote of 3-0.)

(Recommended by the Budget Committee by vote of 9-0.)

***PETITIONED WARRANT ARTICLE***

**ARTICLE 16.** To preserve and encourage the town's agricultural heritage and to insure the availability of local food sources for the residents of Lyme we the following petition the town to exempt certain agricultural buildings from local property taxes including:

1. Buildings that house animals to produce food or fiber for sale to the public.
2. Buildings used to store feed, bedding or machinery involved in agricultural food production for sale to the local public where such use of said buildings is no less than 75%, and annual receipts are no greater than \$500,000/year subject to annual review and approval by the Select Board.

(Majority vote required.) (Not recommended by the Selectmen by a vote of 3-0.)

***PETITIONED WARRANT ARTICLE***

***APPROPRIATE FUNDS FOR RE-OPENING RIVER ROAD TO ONE LANE ON TEMPORARY BASIS FROM UNRESERVED FUND BALANCE***

**ARTICLE 17.** To see if the Town will vote to raise and appropriate fifteen thousand three hundred dollars (**\$15,300**) for the purpose of re-opening River Road on a temporary basis between Marselis Parsons' property (Map 404 Lot 18) and Carola Lea's property (Map 404 Lot 16) which is the portion currently closed to vehicular traffic, to one lane of vehicular traffic, with suitable use of jersey barriers, signs, and other reasonable means of redirecting and warning said traffic, until such time as a more permanent plan is developed and adopted for reopening that section of road to two-way traffic, and to fund this appropriation by authorizing the withdrawal of said sum from the unreserved fund balance as of December 31, 2011. Such temporary re-opening to follow the design of the NH DOT and to be supervised by the Road Agent.

(This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

(Majority vote required.) (Not recommended by the Selectmen by a vote of 3-0.)

(Not recommended by the Budget Committee by vote of 5-4.)

**PETITIONED WARRANT ARTICLE**  
**BACK UP ARTICLE**

**APPROPRIATE FUNDS TO TAKE LAND BY EMINENT DOMAIN ABUTTING RIVER ROAD  
AND TO MOVE RIVER ROAD SO AS TO RE-OPEN TO TWO-WAY TRAFFIC**

If the warrant article is approved, it shall only be effective if warrant article 7 is NOT approved.

**ARTICLE 18.** To see if the Town will vote to raise and appropriate one hundred sixty-three thousand six hundred dollars (**\$163,600**) to take, by eminent domain land immediately abutting River Road on its East side between Marselis Parsons' property (Map 404 Lot 18) and Carola Lea's property (Map 404 Lot 16), which is the portion currently closed to vehicular traffic and to relocate said section of River Road east of its current location and thereby reopen to two-way traffic, and to fund this appropriation by authorizing the withdrawal of said sum from the unreserved fund balance as of December 31, 2011. The sums being made up of:

Payments to landowners and conservation easement holder:	\$14,000
Road Construction	<u>\$149,600</u>
	<b>\$163,600</b>

(This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

(Majority vote required. (Not recommended by the Selectmen by a vote of 3-0.)

(Not recommended by the Budget Committee by vote of 4-0 with 5 abstentions.)

**REPORTS OF AGENTS, AUDITORS & COMMITTEES**

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

(Majority vote required.)

**OTHER BUSINESS**

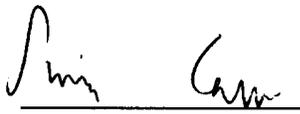
**ARTICLE 20.** To transact any other business that may be legally brought before this Town Meeting.

Given under our hands and seal of the Town of Lyme this 16th day of February, 2012.

Town of Lyme

Select Board

  
Charles R. Ragan, Chair

  
Simon L. Carr

  
Richard A. Vidal

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 17th day of February 2012.

  
Patricia G. Jenks, Town Clerk

## Amendment #1

Amend section 5.13 Setbacks section 5.13(e)(2)

### 5.13 Setbacks.

#### E. Sewage Disposal System Setbacks

1. The minimum distance between sewage disposal systems and water bodies, watercourses, drainage ways, and wetlands shall be:
  - a) 200 feet from the Connecticut River (including backwaters impounded by the Wilder Dam), Reservoir Pond, Post Pond, Trout Pond, Lily Pond, Pout Pond, or any true bog and 100 feet for other water bodies.
  - b) the minimum setbacks to water bodies shall not be reduced except in accordance with the provisions of Section 8.20.
2. ~~The minimum distance between sewage disposal systems and the wells which serve the Lyme Common community water system shall be 400 feet. See Appendix E. The State standards for separation distance between a private well and sewage disposal system shall apply.~~

The minimum distance between sewage disposal systems and wells that serve public water supply systems shall be as established by The New Hampshire Department of Environmental Services. The State standards for separation distance between a private well and sewage disposal system shall apply.

The map in Appendix E. shall be amended to show the locations of all the public water supply wells as registered from time to time with The New Hampshire Department of Environmental Services.

3. Special exceptions may be given for property line setbacks (see 5.10 Summary Table) for replacement systems only.

## River Road Warrant Article Proposal

River Road washed out just south of North Thetford Road on April 30/May 1 2011. The Selectboard determined, on advice from their engineers and supported by NH Department of Environmental Services and the US Army Corps of Engineers, that the road was not safe to re-open, even as a single lane road. The Board has subsequently worked with Holden engineers to prepare a satisfactory resolution. In so doing, they took note of the fact that this is an historic road and that closing it would threaten the historic fabric of the town. They were also concerned that other historic roads in town were threatened and that some citizens would use the closure of River Road to press for the closure of other roads. Accordingly, the Board determined that any solution needed to preserve the road and riverbank; it also needed to be a permanent fix, not a short-term solution which punted the problem for a future Selectboard to fix in five or ten years time.

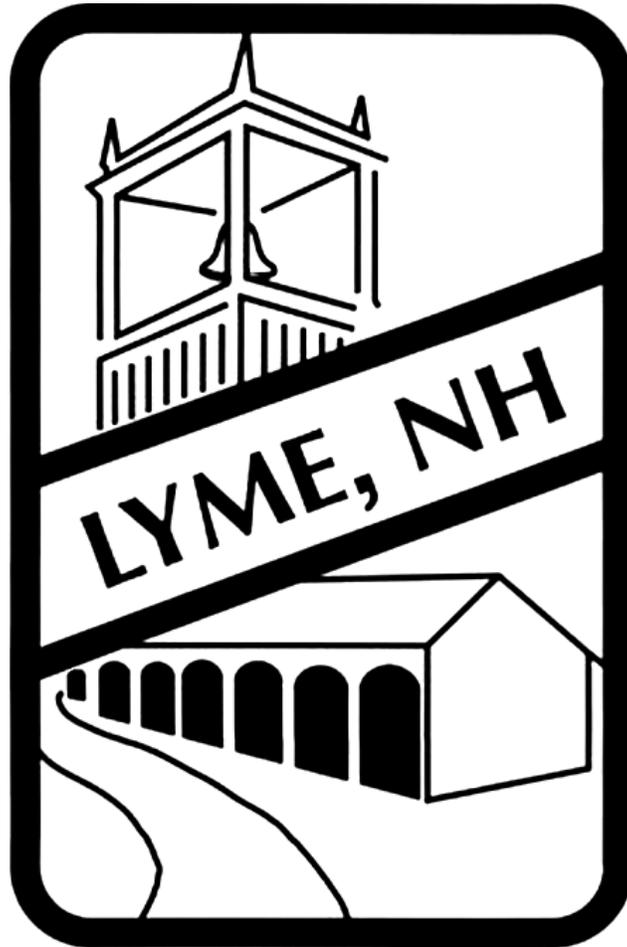
The solution that the engineers have developed and that the Board is proposing is to relocate the road approximately 30ft. farther inland and to develop a 3:1 sloped bank with rip-rap on the lower section, easing up to 8" "envirogrid" mesh filled with soil from about 4 ft above river level for another 4 ft and then planting for the 8ft above that up to the roadway level. This is a well-proven solution developed by the US Army Corps of Engineers. Ultimately the bank, although well armored, should grow back in to a well-vegetated, natural environment. The expectation with this design is that the bank should withstand a 100-year storm and that there should be no significant damage in more minor storms.

To undertake relocating the road we need to take property from the two abutters: Carola Lea and Marselis Parsons. Both abutters have been exceedingly helpful in facilitating the process. However, Carola Lea's land is in a conservation easement held by Upper Valley Land Trust. This means, that even with every party being keen on making this work, the town needs to take possession of her land by Eminent Domain. That determination by the NH Attorney General, last October, is what stopped the town from starting work in the fall. However, the process is moving forward and the Board is confident that, if Warrant Article 7 passes, they would be able to sign the necessary agreements immediately after Town Meeting.

As shown in the Article, the maximum appropriation for this project is \$590,700. This money would not come as a major tax burden, but would be covered from the Unassigned Fund Balance, which is what is left over at the end of the year after all specific expenses have been allowed for. There would be a slight effect, because we would have to borrow money earlier in the year. (The general fund varies from having \$6,000,000 in early/mid December, dropping down to zero around July and from then until November, we are borrowing against our anticipated taxes.) It is projected that the impact would be in the region of \$8,000 this year – approximately \$10 on a \$400,000 assessed house. There is a policy in place for the maximum and minimum recommended levels for the Unassigned Fund Balance – between 7% and 15% of our gross annual budget. Appropriating this sum from the Fund Balance would bring its level down close to our minimum level; we would expect to see the level restored to nearer the mid-level over the next few years.

The costs shown are those developed by the Road Agent, in conjunction with in-town contractors. Effectively every contractor with a six-wheel truck or excavator, together with the Highway Department, would be involved in the construction. The contractors and the Road Agent are confident that they would be able to further reduce some of these costs. The Highway Department would be responsible for the road construction with assistance from the contractors, while there would be a lead contractor on the riverbank work with assistance from other contractors and the Highway Department.

# TOWN OF LYME



## BUDGET FOR MARCH 13, 2012 TOWN MEETING

2012 Budget Worksheet

	D Description	E		F	G	H	I	J
		2010 Actual	2011 Voted at Town Meeting	2011 Spent as of 12-30-2011	2012 Department Request	2012 Selectmen's Budget	2012 Budget Committee	
1								
2								
3								
4	<b>4130-4139 Executive:</b>							
5	Selectmen Salary	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
6	Town Web Page	1,300.00	1,500.00	1,350.00	1,550.00	1,550.00	1,550.00	1,550.00
7	Telephone	1,816.17	2,500.00	2,209.20	2,200.00	2,200.00	2,200.00	2,200.00
8	Internet	2,726.08	2,600.00	2,758.40	2,600.00	2,600.00	2,600.00	2,600.00
9	Employee Physicals and Immunizations	0.00	200.00	132.00	200.00	200.00	200.00	200.00
10	Meetings, Seminars & Education	1,264.16	1,500.00	872.72	1,500.00	1,500.00	1,500.00	1,500.00
11	New Copier	0.00	0.00	0.00	2,900.00	2,900.00	2,900.00	2,900.00
12	Service Contract on Copier	1,235.00	1,300.00	1,008.00	1,300.00	1,300.00	1,300.00	1,300.00
13	Selectmen's Supplies	4,146.36	4,000.00	4,892.03	4,000.00	4,000.00	4,000.00	4,000.00
14	Postage	2,579.98	3,000.00	2,546.20	2,500.00	2,500.00	2,500.00	2,500.00
15	Miscellaneous	1,585.40	250.00	1,142.01	250.00	250.00	250.00	250.00
16	Contingency		2,000.00	548.38	2,000.00	2,000.00	2,000.00	2,000.00
17	Administrative Assistant Wages	47,311.90	48,880.00	51,424.37	50,737.44	50,737.44	50,737.44	50,737.44
18	Administrative Assistant Benefits	21,525.75	21,598.00	21,657.85	22,729.50	22,729.50	22,729.50	22,729.50
19	Selectmen's Clerk Wages	37,840.02	39,122.00	39,114.37	40,611.44	40,611.44	40,611.44	40,611.44
20	Selectmen's Clerk Benefits	12,815.92	13,022.25	12,602.37	13,458.09	13,458.09	13,458.09	13,458.09
21	Energy Committee	206.16	350.00	73.69	330.00	330.00	330.00	330.00
22	<b>Total</b>	<b>139,352.90</b>	<b>144,822.25</b>	<b>145,331.59</b>	<b>151,866.47</b>	<b>151,866.47</b>	<b>151,866.47</b>	<b>151,866.47</b>
23	<b>4140-4149 Elections, Registration and Vital Statistics:</b>							
24	Town Clerk Salary	29,641.04	30,056.00	30,056.00	31,198.10	31,198.10	31,198.10	31,198.10
25	Town Clerk Benefits	20,550.99	19,547.00	19,305.28	20,731.61	20,731.61	20,731.61	20,731.61
26	Town Clerk Telephone	1,029.53	1,100.00	1,065.48	900.00	900.00	900.00	900.00
27	Town Clerk Meetings, Seminars, Education and Dues	252.00	500.00	464.00	500.00	500.00	500.00	500.00
28	Town Clerk Supplies	340.47	500.00	1,124.78	700.00	700.00	700.00	700.00
29	Law Books	270.85	200.00	270.85	200.00	200.00	200.00	200.00
30	Town Clerk Postage	1,200.94	1,000.00	1,106.59	1,000.00	1,000.00	1,000.00	1,000.00
31	Computer Software	5,319.00	6,000.00	5,319.00	6,000.00	6,000.00	6,000.00	6,000.00
32	Deputy Town Clerk Wages	16,531.66	17,500.00	16,414.20	18,166.00	18,166.00	18,166.00	18,166.00
33	Election & Registration Payroll	382.45	500.00	77.94	500.00	500.00	500.00	500.00
34	Election & Registration	1,745.86	1,500.00	1,399.90	1,500.00	1,500.00	1,500.00	1,500.00
35	Lyme Phone Book	187.50	600.00	0.00	500.00	500.00	500.00	500.00
36	Copier Service Contract	295.00	300.00	295.00	300.00	300.00	300.00	300.00
37	Supervisor of the Checklist-Election & Registration	82.12	200.00	52.94	200.00	200.00	200.00	200.00
38	Supervisor of the Checklist-Payroll	844.63	300.00	257.38	600.00	600.00	600.00	600.00

2012 Budget Worksheet

	D Description	E		F		G		H		I		J	
		2010 Actual	2011 Voted at Town Meeting	2011 Spent as of 12-30-2011	2012 Department Request	2012 Selectmen's Budget	2012 Budget Committee						
1													
2													
3													
39	Vital Records		2,500.00	2,432.00									
40	Power Gate			0.00								1,500.00	1,500.00
41			<b>82,303.00</b>	<b>79,641.34</b>								<b>84,495.71</b>	<b>84,495.71</b>
42	<b>4150-4151 Financial Administration:</b>												
43	Refunds & Miscellaneous	322.58	500.00	518.15	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
44	Audit	9,500.00	9,750.00	9,750.00	9,750.00	9,750.00	9,800.00	9,800.00	9,800.00	9,800.00	9,800.00	9,800.00	9,800.00
45	Tax Map Updates	2,717.00	3,000.00	2,200.00	3,000.00	3,000.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
46	Tax Collector Salary	11,604.24	11,766.00	11,766.48	11,766.00	11,766.48	12,213.59	12,213.59	12,213.59	12,213.59	12,213.59	12,213.59	12,213.59
47	Recording Fees Grafton County Register of Deeds	268.72	300.00	295.73	300.00	295.73	300.00	300.00	300.00	300.00	300.00	300.00	300.00
48	Tax Collector Telephone	503.52	600.00	290.52	600.00	290.52	400.00	400.00	400.00	400.00	400.00	400.00	400.00
49	Tax Collector Meetings, Seminars, Education and Dues	90.00	125.00	90.00	125.00	90.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00
50	Tax Collector Supplies	496.27	700.00	446.04	700.00	446.04	600.00	600.00	600.00	600.00	600.00	600.00	600.00
51	Tax Collector Postage	643.48	700.00	816.38	700.00	816.38	800.00	800.00	800.00	800.00	800.00	800.00	800.00
52	Deputy Tax Collector Wages	700.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
53	Timber Tax Consultant	780.00	1,000.00	960.00	1,000.00	960.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
54	Treasurer Salary	3,999.96	4,000.00	3,999.96	4,000.00	3,999.96	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
55	Treasurer Supplies	65.00	100.00	0.00	100.00	0.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
56	Computer Consultant	2,399.16	3,500.00	3,062.63	3,500.00	3,062.63	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
57	Town Report	3,990.60	5,000.00	3,802.48	5,000.00	3,802.48	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
58	Computer Software	4,182.32	4,546.00	4,735.34	4,546.00	4,735.34	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00
59	Budget Committee Expenses	24.00	100.00	80.00	100.00	80.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
60		<b>42,286.85</b>	<b>46,487.00</b>	<b>43,613.71</b>	<b>47,738.59</b>	<b>47,738.59</b>	<b>47,738.59</b>	<b>47,738.59</b>	<b>47,738.59</b>	<b>47,738.59</b>	<b>47,738.59</b>	<b>47,738.59</b>	<b>47,738.59</b>
61	<b>4152 Revaluation of Property:</b>												
62	Assessor	12,636.25	14,080.00	14,616.25	14,080.00	14,616.25	14,080.00	14,080.00	14,080.00	14,080.00	14,080.00	14,080.00	14,080.00
63	Utility Appraiser	3,031.00	3,300.00	3,300.00	3,300.00	3,300.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
64	Miscellaneous	0.00	250.00	20.00	250.00	20.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
65	Assessing Software	0.00	3,200.00	3,100.00	3,200.00	3,100.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
66	Meetings, Dues & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	Mileage	1,552.05	2,000.00	1,604.30	2,000.00	1,604.30	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
68	Per Diem	1,384.50	1,600.00	1,535.10	1,600.00	1,535.10	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
69		<b>18,603.80</b>	<b>24,430.00</b>	<b>24,175.65</b>	<b>25,330.00</b>	<b>25,330.00</b>	<b>25,330.00</b>	<b>25,330.00</b>	<b>25,330.00</b>	<b>25,330.00</b>	<b>25,330.00</b>	<b>25,330.00</b>	<b>25,330.00</b>
70													
71	<b>4153 Legal Expense:</b>												
72		<b>35,752.91</b>	<b>45,000.00</b>	<b>29,909.38</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>
73	<b>4155-4159 Personnel Administration:</b>												

2012 Budget Worksheet

	D Description	E		F		G		H		I		J	
		2010	Actual	2011	Voted at Town Meeting	2011	Spent as of 12-30-2011	2012	Department Request	2012	Selectmen's Budget	2012	Budget Committee
1													
2													
3													
74	Town Portion OASDI (6.2% of total payroll)	34,712.26		34,819.00		35,837.14		36,085.21		36,085.21		36,085.21	
75	Medicare, Town Portion (1.45% of total payroll)	9,414.79		9,737.00		9,556.47		10,093.59		10,093.59		10,093.59	
76	Payroll Contract	2,361.58		2,500.00		2,312.45		2,500.00		2,500.00		2,500.00	
77	<b>Total</b>	<b>46,488.63</b>		<b>47,056.00</b>		<b>47,706.06</b>		<b>48,678.80</b>		<b>48,678.80</b>		<b>48,678.80</b>	
78	<b>4191-4193 Planning and Zoning:</b>												
79	Recording Fees	0.00		250.00		0.00		250.00		250.00		250.00	
80	UVLS Regional Planning Commission Dues	2,081.20		2,117.00		2,116.58		2,143.28		2,143.28		2,143.28	
81	Training	120.00		1,000.00		0.00		1,000.00		1,000.00		1,000.00	
82	Supplies	0.00		100.00		79.95		100.00		100.00		100.00	
83	Administrator's Wages	41,820.00		45,323.00		45,320.51		47,045.48		47,045.48		47,045.48	
84	Administrator's Benefits	23,912.60		23,994.00		23,553.96		25,419.93		25,419.93		25,419.93	
85	ZBA Recorder	625.00		1,200.00		725.00		1,200.00		1,200.00		1,200.00	
86	Mileage	136.00		750.00		0.00		750.00		750.00		750.00	
87	Advertising	458.49		1,000.00		567.40		1,000.00		1,000.00		1,000.00	
88	Postage	517.75		2,500.00		925.92		2,500.00		2,500.00		2,500.00	
89	Printing	0.00		750.00		0.00		750.00		750.00		750.00	
90	Publications and Maps	949.50		1,000.00		933.00		1,000.00		1,000.00		1,000.00	
91	Miscellaneous	0.00		100.00		0.00		100.00		100.00		100.00	
92	<b>Total</b>	<b>70,620.54</b>		<b>80,084.00</b>		<b>74,222.32</b>		<b>83,258.69</b>		<b>83,258.69</b>		<b>83,258.69</b>	
93	<b>4194 General Government Buildings:</b>												
94	General Government Buildings payroll	0.00		500.00		29.00		500.00		500.00		500.00	
95	Utilities - Academy Building	1,451.43		1,800.00		1,507.10		1,800.00		1,800.00		1,800.00	
96	Heat - Academy Building	2,740.13		2,600.00		2,751.10		3,900.00		3,900.00		3,900.00	
97	Operation of Academy Building	2,025.10		1,500.00		1,285.30		2,000.00		2,000.00		2,000.00	
98	Operation of Town Offices	4,242.00		6,500.00		4,239.73		7,000.00		7,000.00		7,000.00	
99	Utilities - Town Offices	3,835.95		3,900.00		3,959.87		4,200.00		4,200.00		4,200.00	
100	Heat - Town Offices	1,184.02		1,750.00		1,668.84		2,015.00		2,015.00		2,015.00	
101	Maintenance Town Buildings - Other	2,450.79		1,000.00		2,232.21		1,500.00		1,500.00		1,500.00	
102	Pike House Safety & Maintenance	0.00		2,500.00		0.00		2,500.00		2,500.00		2,500.00	
103	<b>Total</b>	<b>17,929.42</b>		<b>22,050.00</b>		<b>17,673.15</b>		<b>25,415.00</b>		<b>25,415.00</b>		<b>25,415.00</b>	
104	<b>4195 Cemeteries:</b>												
105	Wages/Payroll	12,768.62		13,000.00		12,752.39		13,000.00		13,000.00		13,000.00	
106	Electric	146.19		200.00		161.48		200.00		200.00		200.00	
107	Headstone Repair	0.00		200.00		0.00		200.00		200.00		200.00	
108	Truck Rental (Equipment Rental)	3,500.00		3,500.00		3,500.00		3,500.00		3,500.00		3,500.00	

2012 Budget Worksheet

1	2	3	D Description	E		F		G		H		I		J	
				2010 Actual	2011 Voted at Town Meeting	2011 Spent as of 12-30-2011	2012 Department Request	2012 Selectmen's Budget	2012 Budget Committee						
109			Materials	282.92	400.00	119.32	400.00	400.00	400.00	400.00	400.00				
110			Equipment Maintenance & Repair	1,072.09	1,500.00	1,125.73	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00				
111			Gasoline	1,595.54	1,000.00	1,710.64	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
112			Propane Heat	138.59	400.00	144.51	400.00	400.00	400.00	400.00	400.00				
113			Other Expenses	0.00	300.00	255.00	300.00	300.00	300.00	300.00	300.00				
114			Perpetual Care Expenses	16,231.62	20,656.00	16,194.05	20,645.00	20,645.00	20,645.00	20,645.00	20,645.00				
115			Sexton Salary	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00				
116			<b>Total</b>	<b>36,235.57</b>	<b>41,656.00</b>	<b>36,463.12</b>	<b>41,645.00</b>	<b>41,645.00</b>	<b>41,645.00</b>	<b>41,645.00</b>	<b>41,645.00</b>				
117			<b>4196 Insurance:</b>												
118			Property Liability Insurance	25,750.04	26,910.00	26,809.88	27,309.00	27,309.00	27,309.00	27,309.00	27,309.00				
119			Unemployment Compensation Insurance	1,987.94	2,000.00	2,094.93	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00				
120			Workers Compensation Insurance	19,714.90	21,510.00	19,944.63	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00				
121			Insurance Deductible	550.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
122			<b>Total</b>	<b>48,002.88</b>	<b>51,420.00</b>	<b>48,849.44</b>	<b>53,309.00</b>	<b>53,309.00</b>	<b>53,309.00</b>	<b>53,309.00</b>	<b>53,309.00</b>				
123			<b>4197 Advertising and Regional Association:</b>												
124			Advertising	615.43	500.00	417.40	500.00	500.00	500.00	500.00	500.00				
125			Dues	1,603.41	1,885.00	1,774.45	1,885.00	1,885.00	1,885.00	1,885.00	1,885.00				
126			<b>Total</b>	<b>2,218.84</b>	<b>2,385.00</b>	<b>2,191.85</b>	<b>2,385.00</b>	<b>2,385.00</b>	<b>2,385.00</b>	<b>2,385.00</b>	<b>2,385.00</b>				
127															
128			<b>SUBTOTAL for GENERAL GOVERNMENT:</b>	<b>536,166.38</b>	<b>587,693.25</b>	<b>549,777.61</b>	<b>609,122.26</b>	<b>609,122.26</b>	<b>609,122.26</b>	<b>609,122.26</b>	<b>609,122.26</b>				
129			<b>4210-4214 Police:</b>												
130			Wages and Salaries	109,891.95	105,437.00	74,616.40	110,822.00	110,822.00	110,822.00	110,822.00	110,822.00				
131			Benefits	56,929.13	58,070.00	43,303.55	60,129.39	60,129.39	60,129.39	60,129.39	60,129.39				
132			Telephone & Communications	793.79	1,500.00	2,019.87	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00				
133			Uniforms & Equipment	3,977.43	1,500.00	2,539.04	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00				
134			Gasoline	4,999.35	6,500.00	4,380.48	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00				
135			Vehicle Repair & Maintenance	1,617.51	1,500.00	2,064.55	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00				
136			Miscellaneous	1,401.05	500.00	649.21	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
137			Major Equipment	231.80	100.00	0.00	200.00	200.00	200.00	200.00	200.00				
138			Computer Hardware and Software	1,725.00	2,000.00	1,795.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00				
139			Building and Office Maintenance	3.07	100.00	359.98	0.00	0.00	0.00	0.00	0.00				
140			Training & Education	2,505.22	1,700.00	1,758.98	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00				
141			Professional Associations	100.00	300.00	100.00	300.00	300.00	300.00	300.00	300.00				
142			Animal Control (Cat & Dog)	0.00	500.00	95.00	500.00	500.00	500.00	500.00	500.00				
143			<b>Total</b>	<b>184,175.30</b>	<b>179,707.00</b>	<b>133,682.06</b>	<b>188,151.39</b>	<b>188,151.39</b>	<b>188,151.39</b>	<b>188,151.39</b>	<b>188,151.39</b>				

2012 Budget Worksheet

	D Description	E		F		G		H		I		J	
		2010 Actual	2011 Voted at Town Meeting	2011 Spent as of 12-30-2011	2012 Department Request	2012 Selectmen's Budget	2012 Budget Committee						
1													
2													
3													
144													
145	<b>4215-4219 Ambulance:</b>	<b>41,127.08</b>	<b>42,620.00</b>	<b>42,332.03</b>	<b>44,651.00</b>	<b>44,651.00</b>					<b>44,651.00</b>		<b>44,651.00</b>
146													
147	<b>4220-4229 Fire:</b>												
148	Administration	0.00	250.00	0.00	250.00	0.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
149	Training	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
150	Dues	300.00	2,875.00	500.00	2,875.00	500.00	2,875.00	2,875.00	2,875.00	2,875.00	2,875.00	2,875.00	2,875.00
151	Miscellaneous	939.93	300.00	1,320.86	300.00	1,320.86	300.00	300.00	300.00	300.00	300.00	300.00	300.00
152	Chief Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
153	Insurance	6,656.00	6,700.00	6,656.00	6,700.00	6,656.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00
154	Fire Trucks Parts and Supplies	5,045.99	3,000.00	3,637.99	3,000.00	3,637.99	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
155	Station Parts and Supplies	29.14	0.00	468.51	0.00	468.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
156	Motor Fuel	704.76	1,000.00	879.96	1,000.00	879.96	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
157	Fire Trucks Major Equipment	5,321.35	3,200.00	3,828.50	3,200.00	3,828.50	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
158	Hazmat Equipment		450.00	0.00	450.00	0.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00
159	Radio Repairs	113.99	1,000.00	2,300.75	1,000.00	2,300.75	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
160	Electric	1,446.66	1,700.00	1,560.66	1,700.00	1,560.66	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
161	Heat	5,977.41	6,200.00	4,923.44	6,200.00	4,923.44	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
162	Station Maintenance and Repair	4,372.33	2,400.00	1,110.91	2,400.00	1,110.91	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
163	Fire Trucks Maintenance and Repair	2,636.53	3,500.00	5,577.62	3,500.00	5,577.62	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
164	Breathing Apparatus Maintenance and Repair	1,170.00	1,200.00	1,235.00	1,200.00	1,235.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
165	Equipment Maintenance and Repair	1,386.88	500.00	1,247.50	500.00	1,247.50	500.00	500.00	500.00	500.00	500.00	500.00	500.00
166	FAST Squad Equipment and Supplies	2,681.93	3,500.00	3,214.68	3,500.00	3,214.68	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
167		<b>39,782.90</b>	<b>39,775.00</b>	<b>39,462.38</b>	<b>39,775.00</b>	<b>39,462.38</b>	<b>39,775.00</b>	<b>39,775.00</b>	<b>39,775.00</b>	<b>39,775.00</b>	<b>39,775.00</b>	<b>39,775.00</b>	<b>39,775.00</b>
168	<b>4290-4298 Emergency Management:</b>												
169	Forest Fire Suppression	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	Warden Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
171	Warden & Deputies Training & Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
172	Forest Fire Equipment	0.00	400.00	0.00	400.00	0.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
173	Emergency Management Planning and Training	750.00	750.00	338.55	750.00	338.55	750.00	750.00	750.00	750.00	750.00	750.00	750.00
174		<b>750.00</b>	<b>1,150.00</b>	<b>338.55</b>	<b>1,150.00</b>	<b>338.55</b>	<b>1,150.00</b>	<b>1,150.00</b>	<b>1,150.00</b>	<b>1,150.00</b>	<b>1,150.00</b>	<b>1,150.00</b>	<b>1,150.00</b>
175													
176	<b>4299 Other Public Safety:</b>	<b>20,637.02</b>	<b>21,097.00</b>	<b>21,325.27</b>	<b>21,835.00</b>	<b>21,325.27</b>	<b>21,835.00</b>	<b>21,835.00</b>	<b>21,835.00</b>	<b>21,835.00</b>	<b>21,835.00</b>	<b>21,835.00</b>	<b>21,835.00</b>
177													
178	<b>SUBTOTAL for PUBLIC SAFETY:</b>	<b>286,472.30</b>	<b>284,349.00</b>	<b>237,140.29</b>	<b>295,562.39</b>	<b>237,140.29</b>	<b>295,562.39</b>	<b>295,562.39</b>	<b>295,562.39</b>	<b>295,562.39</b>	<b>295,562.39</b>	<b>295,562.39</b>	<b>295,562.39</b>

2012 Budget Worksheet

	D Description	E		F	G	H	I	J
		2010 Actual	2011 Voted at Town Meeting	2011 Spent as of 12-30-2011	2012 Department Request	2012 Selectmen's Budget	2012 Budget Committee	
179								
180	<b>4312 Highways and Streets:</b>							
181	REGULAR:							
182	Highway Agent Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
183	Telephone	1,292.57	1,300.00	1,229.20	1,300.00	1,300.00	1,300.00	1,300.00
184	Alcohol and Drug Testing	132.00	300.00	230.45	300.00	300.00	300.00	300.00
185	Building Maintenance & Repair	16,750.79	3,000.00	5,724.47	4,000.00	4,000.00	4,000.00	4,000.00
186	Materials and Maintenance (Gravel and Dirt Roads)	51,865.53	50,000.00	69,178.43	60,000.00	60,000.00	60,000.00	60,000.00
187	Asphalt, Cold Patch and Shimming	17,649.18	15,000.00	1,257.80	15,000.00	15,000.00	15,000.00	15,000.00
188	Culverts	5,274.30	5,000.00	5,080.03	5,000.00	5,000.00	5,000.00	5,000.00
189	Payroll	96,533.07	103,408.00	102,594.04	104,349.72	104,349.72	104,349.72	104,349.72
190	Overtime				2,988.67	2,988.67	2,988.67	2,988.67
191	Benefits	56,256.02	58,305.00	58,650.34	63,020.53	63,020.53	63,020.53	63,020.53
192	Electric	4,551.53	6,000.00	4,908.47	5,000.00	5,000.00	5,000.00	5,000.00
193	Heat	6,497.62	6,000.00	7,758.23	7,000.00	7,000.00	7,000.00	7,000.00
194	Propane					1,500.00	1,500.00	1,500.00
195	Equipment Rental	13,037.50	10,000.00	12,565.00	15,000.00	15,000.00	15,000.00	15,000.00
196	Supplies	2,705.94	3,000.00	3,610.15	3,000.00	3,000.00	3,000.00	3,000.00
197	Motor Fuel	20,106.16	20,000.00	22,996.28	20,000.00	20,000.00	20,000.00	20,000.00
198	Vehicle Maintenance & Repair	19,152.95	17,500.00	18,715.21	20,000.00	20,000.00	20,000.00	20,000.00
199	Parts, Equipment	5,733.47	3,000.00	239.40	3,000.00	3,000.00	3,000.00	3,000.00
200	Miscellaneous	160.17	100.00	205.64	100.00	100.00	100.00	100.00
201	Spare Tires	4,152.76	4,000.00	3,798.13	4,000.00	4,000.00	4,000.00	4,000.00
202	Roadside Maintenance	3,403.46	2,500.00	3,540.87	4,000.00	4,000.00	4,000.00	4,000.00
203	Safety Clothing	0.00	2,000.00	1,847.88	1,000.00	1,000.00	1,000.00	1,000.00
204	REGULAR:	326,255.02	311,413.00	325,130.02	339,058.92	338,558.92	338,558.92	338,558.92
205	WINTER:							
206	Payroll - Winter	85,953.85	93,892.00	104,391.66	76,539.63	76,539.63	76,539.63	76,539.63
207	Overtime - Winter				20,920.63	20,920.63	20,920.63	20,920.63
208	Benefits - Winter	46,220.73	48,145.00	46,598.00	50,084.18	50,084.18	50,084.18	50,084.18
209	Motor Fuel - Winter	14,393.35	20,000.00	29,845.63	25,000.00	25,000.00	25,000.00	25,000.00
210	Vehicle Maintenance & Repair - Winter	28,155.27	20,000.00	21,378.65	20,000.00	20,000.00	20,000.00	20,000.00
211	Materials - Winter	56,553.38	57,000.00	38,232.33	57,000.00	57,000.00	57,000.00	57,000.00
212	WINTER:	231,276.58	239,037.00	240,446.27	249,544.44	249,544.44	249,544.44	249,544.44
213								

2012 Budget Worksheet

	D Description	E		F		G		H		I		J	
		2010 Actual	2011 Voted at Town Meeting	2011 Spent as of 12-30-2011	2012 Department Request	2012 Selectmen's Budget	2012 Budget Committee						
1													
2													
3													
214	SECONDARY ROAD BLOCK GRANT:												
215	Equipment Rental - Block Grant	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	Upgrade Project - Block Grant	86,745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
217	SECONDARY ROAD BLOCK GRANT:	90,245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
218	<b>Total</b>	<b>647,776.60</b>	<b>550,450.00</b>	<b>565,576.29</b>	<b>588,603.36</b>	<b>588,103.36</b>	<b>588,103.36</b>	<b>588,103.36</b>	<b>588,103.36</b>	<b>588,103.36</b>	<b>588,103.36</b>	<b>588,103.36</b>	<b>588,103.36</b>
219													
220	<b>4316 Street Lighting:</b>	<b>2,739.78</b>	<b>2,747.00</b>	<b>2,892.72</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>2,800.00</b>
221													
222	<b>SUBTOTAL for HIGHWAYS and STREETS:</b>	<b>650,516.38</b>	<b>553,197.00</b>	<b>568,469.01</b>	<b>591,403.36</b>	<b>590,903.36</b>	<b>590,903.36</b>	<b>590,903.36</b>	<b>590,903.36</b>	<b>590,903.36</b>	<b>590,903.36</b>	<b>590,903.36</b>	<b>590,903.36</b>
223	<b>4323 Solid Waste Collection:</b>												
224	Payroll - Station Operators	17,293.76	20,912.00	16,067.25	20,912.00	20,912.00	20,912.00	20,912.00	20,912.00	20,912.00	20,912.00	20,912.00	20,912.00
225	Bin and Dumpster Rent	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226	Pay-per-Throw Trash Bags	4,609.00	6,000.00	6,034.50	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
227	Miscellaneous	1,725.84	1,800.00	1,531.07	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
228	Equipment & Signs	124.28	1,500.00	787.53	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
229	Hazardous Waste Pick-Up Day	2,774.24	3,000.00	704.96	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
230	Recycling	1,127.40	2,000.00	357.50	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
231	<b>Total</b>	<b>28,054.52</b>	<b>35,212.00</b>	<b>25,482.81</b>	<b>33,912.00</b>	<b>33,912.00</b>	<b>33,912.00</b>	<b>33,912.00</b>	<b>33,912.00</b>	<b>33,912.00</b>	<b>33,912.00</b>	<b>33,912.00</b>	<b>33,912.00</b>
232	<b>4324 Solid Waste Disposal:</b>												
233	Haul Charges	16,823.45	20,000.00	18,707.40	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
234	Trash and C & D Disposal	19,034.10	25,000.00	22,513.90	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
235	Co-mingled Disposal	198.60	1,000.00	1,197.15	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
236	Freon Collection and Disposal	306.00	300.00	0.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
237	<b>Total</b>	<b>36,362.15</b>	<b>46,300.00</b>	<b>42,418.45</b>	<b>46,300.00</b>	<b>46,300.00</b>	<b>46,300.00</b>	<b>46,300.00</b>	<b>46,300.00</b>	<b>46,300.00</b>	<b>46,300.00</b>	<b>46,300.00</b>	<b>46,300.00</b>
238													
239	<b>SUBTOTAL for SANITATION:</b>	<b>64,416.67</b>	<b>81,512.00</b>	<b>67,901.26</b>	<b>80,212.00</b>	<b>80,212.00</b>	<b>80,212.00</b>	<b>80,212.00</b>	<b>80,212.00</b>	<b>80,212.00</b>	<b>80,212.00</b>	<b>80,212.00</b>	<b>80,212.00</b>
240	<b>4415-4419 Health Agencies and Hospitals and Other:</b>												
241	HEALTH AGENCIES:												
242	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	10,950.00	10,950.00	10,950.00	10,950.00
243	Headrest	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
244	West Central Behavioral Health	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00
245	Wise	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
246	HIV/HCV Resource Center (Acom)	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
247	CASA for Children "Court Appointed Special Advocates "	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
248	Tri-Country CAP, Inc	656.00	697.00	697.00	656.25	656.25	656.25	656.25	656.25	656.25	656.25	656.25	656.25

2012 Budget Worksheet

	D Description	E 2010		F 2011	G 2011	H 2012	I 2012	J 2012
		Actual		Voted at Town Meeting	Spent as of 12-30-2011	Department Request	Selectmen's Budget	Budget Committee
1								
2								
3								
249	Second Growth			0.00	0.00	500.00	0.00	0.00
250	Bridge House Homeless Shelter			0.00	0.00	0.00	0.00	0.00
251	HEALTH AGENCIES:	15,826.00		15,867.00	15,867.00	16,326.25	15,826.25	15,826.25
252	HEALTH OFFICER:							
253	Salary, Health Officer	500.00		500.00	0.00	500.00	500.00	500.00
254	Health Officer Expenses	0.00		100.00	45.00	100.00	100.00	100.00
255	HEALTH OFFICER:	500.00		600.00	45.00	600.00	600.00	600.00
256	<b>Total</b>	<b>16,326.00</b>		<b>16,467.00</b>	<b>15,912.00</b>	<b>16,926.25</b>	<b>16,426.25</b>	<b>16,426.25</b>
257	<b>4441-4442 Administration and Direct Assistance:</b>							
258	Overseer of Public Welfare Salary	4,500.00		4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
259	Town Poor	0.00		100.00	0.00	100.00	100.00	100.00
260	Community Action Outreach (LISTEN)	850.00		850.00	850.00	850.00	850.00	850.00
261	Grafton Senior Citizens Council	1,578.00		4,939.83	4,939.83	3,200.00	3,200.00	3,200.00
262	<b>Total</b>	<b>6,928.00</b>		<b>10,389.83</b>	<b>10,289.83</b>	<b>8,650.00</b>	<b>8,650.00</b>	<b>8,650.00</b>
263	<b>SUBTOTAL for HEALTH and WELFARE:</b>	<b>23,254.00</b>		<b>26,856.83</b>	<b>26,201.83</b>	<b>25,576.25</b>	<b>25,076.25</b>	<b>25,076.25</b>
264	<b>4520-4529 Parks and Recreation:</b>							
265	PARKS:							
266	Wages/Payroll	23,603.19		24,500.00	22,010.25	24,500.00	24,500.00	24,500.00
267	Benefits	8,628.45		8,570.00	8,501.46	9,105.22	9,105.22	9,105.22
268	Equipment Maintenance & Repairs	495.31		500.00	0.00	500.00	1,500.00	1,500.00
269	Gas	679.96		500.00	354.54	500.00	500.00	500.00
270	Trees on the Common	0.00		0.00	0.00	0.00	2,500.00	2,500.00
271	Miscellaneous	0.00		500.00	450.00	500.00	500.00	500.00
272	PARKS:	33,406.91		34,570.00	31,316.25	35,105.22	38,605.22	38,605.22
273	RECREATION:							
274	Beach Pumping & Porta Potty	105.00		350.00	210.00	350.00	350.00	350.00
275	Beach Pond Program Coordinator Salary	2,300.00		2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
276	Beach Telephone	1,385.02		1,020.00	907.36	1,020.00	1,020.00	1,020.00
277	Beach Electricity	586.27		550.00	611.47	550.00	550.00	550.00
278	Beach Equipment and Pond Program Supplies	1,216.43		1,500.00	1,426.39	1,500.00	1,500.00	1,500.00
279	Beach Trash Removal	0.00		0.00	0.00	0.00	0.00	0.00
280	Beach Repairs	56.35		1,000.00	0.00	1,000.00	1,000.00	1,000.00
281	Beach Pond Program (Camp) Staff	2,410.71		1,700.00	1,044.03	1,500.00	1,500.00	1,500.00
282	Beach Lifeguards Wages	8,093.66		7,500.00	7,796.95	8,000.00	8,000.00	8,000.00
283	Beach Activities Supervisor	2,955.09		3,000.00	2,958.75	3,000.00	3,000.00	3,000.00

2012 Budget Worksheet

	D Description	E		F		G		H		I		J	
		2010 Actual	2011 Voted at Town Meeting	2011 Spent as of 12-30-2011	2012 Department Request	2012 Selectmen's Budget	2012 Budget Committee						
1													
2													
3													
284	Recreation Director Wages	9,046.38	9,046.00	9,046.49	9,389.75	9,389.75	9,389.75	9,389.75	9,389.75	9,389.75	9,389.75	9,389.75	9,389.75
285	Recreation Miscellaneous	274.90	200.00	80.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
286		28,429.81	28,166.00	26,381.44	28,809.75	28,809.75	28,809.75	28,809.75	28,809.75	28,809.75	28,809.75	28,809.75	28,809.75
287	<b>RECREATION:</b>	<b>61,836.72</b>	<b>62,736.00</b>	<b>57,697.69</b>	<b>63,914.97</b>	<b>63,914.97</b>	<b>63,914.97</b>	<b>63,914.97</b>	<b>63,914.97</b>	<b>63,914.97</b>	<b>63,914.97</b>	<b>63,914.97</b>	<b>63,914.97</b>
288	<b>4550-4559 Library:</b>												
289	Salaries and Wages	40,054.81	42,000.00	41,125.00	43,596.00	43,596.00	43,596.00	43,596.00	43,596.00	43,596.00	43,596.00	43,596.00	43,596.00
290	Librarian Benefits	21,227.93	21,289.00	20,785.05	22,507.85	22,507.85	22,507.85	22,507.85	22,507.85	22,507.85	22,507.85	22,507.85	22,507.85
291	Librarian's Dues/Seminars	429.93	630.00	178.80	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
292	Library Assistants Wages	23,167.30	23,892.00	25,104.57	24,419.00	24,419.00	24,419.00	24,419.00	24,419.00	24,419.00	24,419.00	24,419.00	24,419.00
293	Custodial Services	6,760.00	6,240.00	5,340.00	6,240.00	6,240.00	6,240.00	6,240.00	6,240.00	6,240.00	6,240.00	6,240.00	6,240.00
294	Library Trustees Dues/Seminars	230.00	330.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00
295	Telecommunications	2,781.76	2,795.00	3,283.10	2,021.00	2,021.00	2,021.00	2,021.00	2,021.00	2,021.00	2,021.00	2,021.00	2,021.00
296	Electricity	5,202.67	5,000.00	4,916.29	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
297	Heat	4,134.64	6,000.00	4,778.80	6,305.00	6,305.00	6,305.00	6,305.00	6,305.00	6,305.00	6,305.00	6,305.00	6,305.00
298	Water	114.29	741.00	596.55	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
299	Fire Inspection - Extinguishers	599.00	1,060.00	571.00	1,085.00	1,085.00	1,085.00	1,085.00	1,085.00	1,085.00	1,085.00	1,085.00	1,085.00
300	Building Repairs & Maintenance	5,831.49	4,086.00	4,780.68	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
301	Snow/Window/Rug Cleaning	200.00	1,750.00	1,860.99	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00
302	Office Supplies & Postage	2,898.27	2,110.00	2,262.73	2,295.00	2,295.00	2,295.00	2,295.00	2,295.00	2,295.00	2,295.00	2,295.00	2,295.00
303	Janitorial Supplies	235.28	250.00	0.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
304	Books	7,772.31	7,911.00	7,548.57	8,307.00	8,307.00	8,307.00	8,307.00	8,307.00	8,307.00	8,307.00	8,307.00	8,307.00
305	Magazines	1,168.56	1,340.00	1,338.15	1,495.00	1,495.00	1,495.00	1,495.00	1,495.00	1,495.00	1,495.00	1,495.00	1,495.00
306	Audio Tapes	1,883.00	1,654.00	1,455.65	1,654.00	1,654.00	1,654.00	1,654.00	1,654.00	1,654.00	1,654.00	1,654.00	1,654.00
307	Videos	1,313.70	1,102.00	889.45	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
308	Catalog/Processing	1,001.50	1,244.00	1,752.50	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
309	Programs/Publicity	943.53	700.00	463.45	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00
310	Other Expenses	0.00	200.00	40.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
311	Computer Maintenance & Supplies	751.05	2,085.00	1,432.91	2,630.00	2,630.00	2,630.00	2,630.00	2,630.00	2,630.00	2,630.00	2,630.00	2,630.00
312	<b>Total</b>	<b>128,701.02</b>	<b>134,409.00</b>	<b>130,684.24</b>	<b>138,384.85</b>	<b>138,384.85</b>	<b>138,384.85</b>	<b>138,384.85</b>	<b>138,384.85</b>	<b>138,384.85</b>	<b>138,384.85</b>	<b>138,384.85</b>	<b>138,384.85</b>
313	<b>4563 Patriotic Purposes:</b>												
314	Memorial Day and Flags	759.98	700.00	950.17	850.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00
315		<b>759.98</b>	<b>700.00</b>	<b>950.17</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>
316													
317	<b>SUBTOTAL for CULTURE and RECREATION:</b>	<b>191,297.72</b>	<b>197,845.00</b>	<b>189,332.10</b>	<b>203,149.82</b>	<b>203,149.82</b>	<b>203,149.82</b>	<b>203,149.82</b>	<b>203,149.82</b>	<b>203,149.82</b>	<b>203,149.82</b>	<b>203,149.82</b>	<b>203,149.82</b>
318													

2012 Budget Worksheet

	D Description	E		F	G	H	I	J
		2010 Actual	2011 Voted at Town Meeting	2011	Spent as of 12-30-2011	2012 Department Request	2012 Selectmen's Budget	2012 Budget Committee
319	<b>4611-4612 Administration and Purchase of Natural Resources:</b>							
320	Conservation Commission Dues	230.00	350.00	300.00	300.00	300.00	300.00	300.00
321	Postage and Supplies	47.49	100.00	44.00	44.00	75.00	75.00	75.00
322	Education	0.00	200.00	100.00	100.00	200.00	200.00	200.00
323	Monitoring Fund	200.00	200.00	200.00	200.00	200.00	200.00	200.00
324	Environmental Monitoring	140.00	250.00	0.00	0.00	250.00	250.00	250.00
325	Maintenance and Management Conservation Areas	254.98	750.00	529.85	529.85	1,000.00	1,000.00	1,000.00
326	<b>Total</b>	<b>872.47</b>	<b>1,850.00</b>	<b>1,173.85</b>	<b>1,173.85</b>	<b>2,025.00</b>	<b>2,025.00</b>	<b>2,025.00</b>
327								
328	<b>SUBTOTAL for CONSERVATION:</b>	<b>872.47</b>	<b>1,850.00</b>	<b>1,173.85</b>	<b>1,173.85</b>	<b>2,025.00</b>	<b>2,025.00</b>	<b>2,025.00</b>
329								
330	<b>4711 Principal:</b>							
331	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
332	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
333	<b>Total</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>
334	<b>4721 Interest:</b>							
335	Interest-Long Term Highway Garage Bond	18,625.00	16,937.00	16,937.00	16,937.00	15,687.00	15,687.00	15,687.00
336	Interest-Long Term Town Offices Bond	40,172.50	38,362.50	38,362.50	38,362.50	36,112.50	36,112.50	36,112.50
337	<b>Total</b>	<b>58,797.50</b>	<b>55,299.50</b>	<b>55,299.50</b>	<b>55,299.50</b>	<b>51,799.50</b>	<b>51,799.50</b>	<b>51,799.50</b>
338	<b>4723 Interest on Tax Anticipation Notes:</b>	<b>7,933.86</b>	<b>5,800.00</b>	<b>8,044.21</b>	<b>8,044.21</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>16,000.00</b>
339								
340	<b>Emergency Energy Contingency:</b>		<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
341	<b>SUBTOTAL for DEBT SERVICE:</b>	<b>136,731.36</b>	<b>131,099.50</b>	<b>133,343.71</b>	<b>133,343.71</b>	<b>137,799.50</b>	<b>137,799.50</b>	<b>137,799.50</b>
342								
343	<b>TOTAL OPERATING EXPENSES:</b>	<b>1,889,727.28</b>	<b>1,889,402.58</b>	<b>1,773,339.66</b>	<b>1,773,339.66</b>	<b>1,944,850.58</b>	<b>1,947,350.58</b>	<b>1,947,350.58</b>
344								
345								
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2012 Budget Worksheet

	D Description	E 2010		F 2011	G 2011	H 2012	I 2012	J 2012
		Actual		Voted at Town Meeting	Spent as of 12-30-2011	Department Request	Selectmen's Budget	Budget Committee
1								
2								
3								
354	<b>4901: Land and Improvements</b>							
355	Land: Forest	0.00		0.00	0.00	0.00	0.00	0.00
356	Land	0.00		0.00	0.00	0.00	0.00	0.00
357	<b>4901 Land and Improvements:</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
358								
359	<b>4902 Machinery, Vehicles and Equipment:</b>							
360	Emergency Major Equipment Rebuilding Trust Fund	9,199.73		0.00	37,723.13	0.00	0.00	0.00
361	Fire Fighting Safety Equipment	4,000.00		4,000.00	0.00	4,000.00	4,000.00	4,000.00
362	Vehicle Capital Reserve Fund:	250,801.93		0.00	0.00	0.00	0.00	0.00
363	Heavy Equipment Capital Reserve Fund:	0.00		0.00	0.00	0.00	0.00	0.00
364	Fire Fighter Equipment Trust Fund (Bessie M. Hall)	4,500.00		2,316.00	2,316.00	0.00	0.00	0.00
365	Computer System Upgrade Capital Reserve Fund	510.20		12,000.00	12,000.00	0.00	0.00	0.00
366	<b>4902 Machinery, Vehicles and Equipment:</b>	<b>269,011.86</b>		<b>18,316.00</b>	<b>52,039.13</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
367								
368	<b>4903 Buildings:</b>							
369	Town Buildings Major Maint. & Repair Fund CRF	3,777.02		0.00	5,127.73	0.00	0.00	0.00
370	<b>4903 Buildings:</b>	<b>3,777.02</b>		<b>0.00</b>	<b>5,127.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
371								
372	<b>4909 Improvements Other Than Buildings:</b>							
373	Bridge Capital Reserve Fund	2,375.00		0.00	56,738.03	0.00	0.00	0.00
374	Public Works Facility Capital Reserve Fund			0.00	0.00	0.00	0.00	0.00
375	Emergency Highway Repair Capital Reserve Fund			0.00	109,539.87	0.00	0.00	0.00
376	Property Reappraisal Capital Reserve Fund Payroll			0.00	9,625.00	0.00	0.00	0.00
377	Property Reappraisal Capital Reserve Fund			13,020.00	3,395.00	0.00	0.00	0.00
378	Recreational Facilities CRF	3,050.00		0.00	11,670.00	0.00	0.00	0.00
379	<b>4909 Improvements Other Than Buildings:</b>	<b>5,425.00</b>		<b>13,020.00</b>	<b>190,967.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
380								
381	<b>SUBTOTAL for CAPITAL OUTLAY:</b>	<b>278,213.88</b>		<b>31,336.00</b>	<b>248,134.76</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
382								
383	<b>4915 To Capital Reserve Fund:</b>							
384	Bridge Capital Reserve Fund	1,000.00		20,000.00	20,000.00	100,000.00	100,000.00	100,000.00
385	Vehicle Capital Reserve Fund	175,000.00		120,700.00	120,700.00	102,174.00	102,174.00	102,174.00
386	Heavy Equipment Capital Reserve Fund	48,000.00		89,500.00	89,500.00	48,214.00	48,214.00	48,214.00
387	Property Reappraisal Capital Reserve Fund	5,000.00		5,000.00	5,000.00	0.00	0.00	0.00
388	Public Works Facility Capital Reserve Fund	5,000.00		3,000.00	3,000.00	0.00	0.00	0.00

2012 Budget Worksheet

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		Actual		Voted at Town Meeting	Spent as of 12-30-2011	Department Request	Selectmen's Budget	Budget Committee
1								
2								
3								
389	Town Offices Building Capital Reserve Fund	0.00		0.00	0.00	0.00	0.00	0.00
390	Public Land Acquisition Capital Reserve Fund	0.00		5,000.00	5,000.00	0.00	0.00	0.00
391	Emergency Highway Repair Capital Reserve Fund	10,000.00		10,000.00	10,000.00	50,000.00	50,000.00	50,000.00
392	Computer System Upgrade Capital Reserve Fund	7,500.00		5,250.00	5,250.00	0.00	0.00	0.00
393	Town Buildings Major Maintenance and Repair Fund	20,000.00		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
394	Fire Fighting Safety Equipment Capital Reserve Fund	7,750.00		7,300.00	7,300.00	0.00	0.00	0.00
395	New Cemetery Capital Reserve Fund	0.00		0.00	0.00	0.00	0.00	0.00
396	Recreation Facilities Capital Reserve Fund	11,000.00		11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
397	<b>4915 To Capital Reserve Fund:</b>	<b>290,250.00</b>		<b>286,750.00</b>	<b>286,750.00</b>	<b>321,388.00</b>	<b>321,388.00</b>	<b>321,388.00</b>
398								
399	<b>4916 To Expendable Trust Funds (except # 4919):</b>							
400	Trout Pond Management Area Expendable Trust Fund	0.00		0.00	0.00	0.00	0.00	0.00
401	Emergency Major Equipment Rebuilding Trust Fund	5,000.00		10,000.00	10,000.00	20,000.00	20,000.00	20,000.00
402	Town Poor Expendable Trust Fund	26,000.00		20,000.00	20,000.00	25,000.00	35,000.00	35,000.00
403	<b>4916 To Expendable Trust Funds (except # 4919):</b>	<b>31,000.00</b>		<b>30,000.00</b>	<b>30,000.00</b>	<b>45,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>
404								
405	<b>SUBTOTAL for INTERFUND TRANSFERS OUT:</b>	<b>321,250.00</b>		<b>316,750.00</b>	<b>316,750.00</b>	<b>366,388.00</b>	<b>376,388.00</b>	<b>376,388.00</b>
406								
407	<b>TOTAL CAPITAL EXPENSES:</b>	<b>599,463.88</b>		<b>348,086.00</b>	<b>564,884.76</b>	<b>370,388.00</b>	<b>380,388.00</b>	<b>380,388.00</b>
408								
409	<b>TOTAL APPROPRIATIONS:</b>	<b>2,489,191.16</b>		<b>2,237,488.58</b>	<b>2,338,224.42</b>	<b>2,315,238.58</b>	<b>2,327,738.58</b>	<b>2,327,738.58</b>
410								
411	<b>LESS TOTAL ESTIMATED REVENUES:</b>	<b>-583,922.41</b>		<b>-548,991.65</b>	<b>-548,991.65</b>	<b>-492,668.00</b>	<b>-492,668.00</b>	<b>-492,668.00</b>
412								
413	<b>ESTIMATED AMOUNT TO BE RAISED BY TAXES:</b>	<b>1,905,268.75</b>		<b>1,688,496.93</b>	<b>1,789,232.77</b>	<b>1,822,570.58</b>	<b>1,835,070.58</b>	<b>1,835,070.58</b>

2012 Budget Worksheet  
Revenues

	D	E	F	G	H
	Description	2009 Actual	2010 Actual	2011 As of 12/30/2011	2012 Estimated
5	<b>3110 Current Year Property Tax</b>	<b>6,025,576.45</b>	<b>6,110,630.07</b>	<b>6,190,574.18</b>	<b>0.00</b>
8	<b>3185 Timber/Yield Taxes:</b>	<b>14,621.05</b>	<b>9,709.93</b>	<b>9,571.65</b>	<b>9,000.00</b>
10	<b>3186 Payment in Lieu of Taxes:</b>				
11	Other	4,255.00	4,419.00	4,246.00	4,420.00
12	<b>3186 Payment in Lieu of Taxes:</b>	<b>4,255.00</b>	<b>4,419.00</b>	<b>4,246.00</b>	<b>4,420.00</b>
14	<b>3190 Interest &amp; Penalties on Delinquent Taxes:</b>				
15	Interest on Delinquent Taxes	20,346.96	25,909.44	49,792.46	30,300.00
16	<b>3190 Interest &amp; Penalties on Delinquent Taxes:</b>	<b>20,346.96</b>	<b>25,909.44</b>	<b>49,792.46</b>	<b>30,300.00</b>
18	<b>SUBTOTAL for TAXES (not including current year property taxes):</b>	<b>39,223.01</b>	<b>40,038.37</b>	<b>63,610.11</b>	<b>43,720.00</b>
20	<b>3220 Motor Vehicle Permit Fees:</b>	<b>274,265.83</b>	<b>274,662.91</b>	<b>277,940.95</b>	<b>274,000.00</b>
22	<b>3230 Building Permits:</b>	<b>6,730.00</b>	<b>7,557.40</b>	<b>8,942.89</b>	<b>8,500.00</b>
24	<b>3290 Other Licenses, Permits &amp; Fees:</b>				
25	Dog Licenses & Penalties	1,585.24	1,588.90	1,468.50	2,000.00
26	Town Clerk Miscellaneous	2,171.85	1,995.90	3,064.21	1,800.00
27	Town Clerk Fees	8,515.80	9,011.05	9,138.40	9,000.00
28	Marriage Fees	62.00	119.00	70.00	70.00
29	Dog Fees	452.00	440.00	485.00	400.00
30	Certified Copies	211.00	195.00	319.00	200.00
31	<b>3290 Other Licenses, Permits &amp; Fees:</b>	<b>12,997.89</b>	<b>13,349.85</b>	<b>14,545.11</b>	<b>13,470.00</b>
33	<b>SUBTOTAL for LICENSES, PERMITS and FEES:</b>	<b>293,993.72</b>	<b>295,570.16</b>	<b>301,428.95</b>	<b>295,970.00</b>
35	<b>3351 NH Shared Revenue Block Grant:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
37	<b>3352 Meals &amp; Rooms Tax Distribution:</b>	<b>75,830.47</b>	<b>75,859.16</b>	<b>76,653.26</b>	<b>76,653.00</b>
39	<b>3353 Highway Block Grant:</b>	<b>86,646.52</b>	<b>90,217.11</b>	<b>0.00</b>	<b>0.00</b>
41	<b>3356 State &amp; Federal Forest Land Reimbursement:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
43	<b>3359 Other (Including Railroad Tax):</b>				
44	Other State Reimbursements	0.00	0.00	0.00	0.00
45	Forest Fire Fighting and Training	0.00	0.00	0.00	0.00



2012 Budget Worksheet  
Revenues

	D Description	E 2009		F 2010	G 2011	H 2012
		Actual		Actual	As of 12/30/2011	Estimated
2						
3						
4						
88	<b>3915 From Capital Reserve Funds:</b>					
89	Bridge Capital Reserve Fund	14,708.05		2,375.00	56,738.03	0.00
90	New Cemetery Capital Reserve Fund	0.00		0.00	0.00	0.00
91	Public Works Facility Capital Reserve Fund	0.00		0.00	0.00	0.00
92	Vehicle Capital Reserve Fund	231,000.00		250,801.93	0.00	0.00
93	Heavy Equipment Capital Reserve Fund	0.00		0.00	0.00	0.00
94	Major Highway Rebuilding Capital Reserve Fund	0.00		0.00	0.00	0.00
95	Emergency Highway Repair Capital Reserve Fund	7,032.50		0.00	109,539.87	0.00
96	Academy Building Capital Reserve Fund	0.00		0.00	0.00	0.00
97	Academy Building Gifts and Donations Fund (to close fund)	0.00		0.00	29.67	0.00
98	Property Reappraisal Capital Reserve Fund	0.00		9,689.20	13,020.00	0.00
99	Computer System Upgrade Capital Reserve Fund	0.00		970.45	18,989.80	0.00
100	Public Land Acquisition Capital Reserve Fund	0.00		0.00	0.00	0.00
101	Town Offices Building Capital Reserve Fund (to close fund)	0.00		0.00	877.41	0.00
102	Town Building Major Maint. & Repair CRF	15,000.00		3,777.02	5,127.73	0.00
103	Fire Fighting Safety Equipment Capital Reserve Fund	1,515.34		4,000.00	0.00	4000.00
104	Recreation Facility CRF			3,050.00	11,670.00	0.00
105	<b>3915 From Capital Reserve Funds:</b>	<b>269,255.89</b>		<b>274,663.60</b>	<b>215,992.51</b>	<b>4,000.00</b>
106						
107	<b>3916 From Trust &amp; Agency Funds:</b>					
108	Fire Fighter Equipment (Bessie M. Hall)	4,500.00		4,500.00	0.00	0.00
109	Trout Pond Management Area Expendable Trust Fund	0.00		0.00	0.00	0.00
110	Reimbursements Perpetual Care Trust	27,257.81		19,101.62	19,150.05	0.00
111	Cemetery Gifts & Donation	4,446.00		0.00	0.00	0.00
112	Cemetery Special Revenue Fund	400.00		0.00	0.00	0.00
113	Substance Abuse Fund	0.00		0.00	0.00	0.00
114	Emergency Major Equipment Rebuilding Trust Fund	0.00		9,199.73	37,723.13	0.00
115	Town Poor Exp Trust Fund	0.00		27,965.08	33,808.74	0.00
116	Blisters for Books	7,046.36		5,985.25	6,311.00	0.00
117	<b>3916 From Trust &amp; Agency Funds:</b>	<b>43,650.17</b>		<b>66,751.68</b>	<b>96,992.92</b>	<b>0.00</b>
118						
119	<b>SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:</b>	<b>312,906.06</b>		<b>341,415.28</b>	<b>312,985.43</b>	<b>4,000.00</b>
120						
121	<b>3934 Proceeds from Long Term Bonds &amp; Notes:</b>	0.00		0.00	0.00	0.00
122						
123	<b>TOTAL SOURCES OF REVENUE:</b>	<b>586,717.08</b>		<b>583,922.41</b>	<b>548,991.65</b>	<b>492,668.00</b>
124						

# BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: LYME

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

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2012, to December 31, 2012

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

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

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

This form was posted with the warrant on : February 20th, 2012

### BUDGET COMMITTEE

*Please sign in ink.*

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
 MUNICIPAL SERVICES DIVISION  
 P.O. BOX 487, CONCORD, NH 03302-0487  
 (603)230-5090

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEES APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEES APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
<b>GENERAL GOVERNMENT</b>								
4130-4139	Executive	3	\$ 144,822.00	\$ 145,331.59	\$ 151,866.47		\$ 151,866.47	
4140-4149	Election, Reg. & Vital Statistics	3	\$ 82,303.00	\$ 79,641.34	\$ 84,495.71		\$ 84,495.71	
4150-4151	Financial Administration	3	\$ 46,487.00	\$ 43,613.71	\$ 47,738.59		\$ 47,738.59	
4152	Revaluation of Property	3	\$ 24,430.00	\$ 24,175.65	\$ 25,330.00		\$ 25,330.00	
4153	Legal Expense	3	\$ 45,000.00	\$ 29,909.38	\$ 45,000.00		\$ 45,000.00	
4155-4159	Personnel Administration	3	\$ 47,056.00	\$ 47,706.06	\$ 48,678.80		\$ 48,678.80	
4191-4193	Planning & Zoning	3	\$ 80,084.00	\$ 74,222.32	\$ 83,258.69		\$ 83,258.69	
4194	General Government Buildings	3	\$ 22,050.00	\$ 17,673.15	\$ 25,415.00		\$ 25,415.00	
4195	Cemeteries	3	\$ 41,656.00	\$ 36,463.12	\$ 41,645.00		\$ 41,645.00	
4196	Insurance	3	\$ 51,420.00	\$ 48,849.44	\$ 53,309.00		\$ 53,309.00	
4197	Advertising & Regional Assoc.	3	\$ 2,385.00	\$ 2,191.85	\$ 2,385.00		\$ 2,385.00	
4199	Other General Government		\$ -	\$ -	\$ -		\$ -	
<b>PUBLIC SAFETY</b>								
4210-4214	Police	3	\$ 179,707.00	\$ 133,682.06	\$ 188,151.39		\$ 188,151.39	
4215-4219	Ambulance	3	\$ 42,620.00	\$ 42,332.03	\$ 44,651.00		\$ 44,651.00	
4220-4229	Fire	3	\$ 39,775.00	\$ 39,462.38	\$ 39,775.00		\$ 39,775.00	
4240-4249	Building Inspection		\$ -	\$ -	\$ -		\$ -	
4290-4298	Emergency Management	3	\$ 1,150.00	\$ 338.55	\$ 1,150.00		\$ 1,150.00	
4299	Other (Including Communications)	3	\$ 21,097.00	\$ 21,325.27	\$ 21,835.00		\$ 21,835.00	
<b>AIRPORT/AVIATION CENTER</b>								
4301-4309	Airport Operations		\$ -	\$ -	\$ -		\$ -	
<b>HIGHWAYS &amp; STREETS</b>								
4311	Administration		\$ -	\$ -	\$ -		\$ -	
4312	Highways & Streets	3	\$ 550,450.00	\$ 565,576.29	\$ 588,103.36		\$ 588,103.36	
4313	Bridges		\$ -	\$ -	\$ -		\$ -	

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
<b>HIGHWAYS &amp; STREETS (cont.)</b>								
4316	Street Lighting	3	\$2,747.00 \$	2,892.72 \$	2,800.00 \$		\$ 2,800.00	
4319	Other	3	\$25,000.00 \$	- \$	- \$			
<b>SANITATION</b>								
4321	Administration		\$0.00		\$ -			
4323	Solid Waste Collection	3	\$35,212.00 \$	25,482.81 \$	33,912.00 \$		\$ 33,912.00	
4324	Solid Waste Disposal	3	\$46,300.00 \$	42,418.45 \$	46,300.00 \$		\$ 46,300.00	
4325	Solid Waste Clean-up		\$0.00 \$	- \$	- \$			
4326-4329	Sewage Coll. & Disposal & Other		\$0.00 \$	- \$	- \$			
<b>WATER DISTRIBUTION &amp; TREATMENT</b>								
4331	Administration		\$0.00 \$	- \$	- \$			
4332	Water Services		\$0.00 \$	- \$	- \$			
4335-4339	Water Treatment, Conserv. & Other		\$0.00 \$	- \$	- \$			
<b>ELECTRIC</b>								
4351-4352	Admin. and Generation		\$0.00 \$	- \$	- \$			
4353	Purchase Costs		\$0.00 \$	- \$	- \$			
4354	Electric Equipment Maintenance		\$0.00 \$	- \$	- \$			
4359	Other Electric Costs		\$0.00 \$	- \$	- \$			
<b>HEALTH/WELFARE</b>								
4411	Administration		\$0.00 \$	- \$	- \$			
4414	Pest Control		\$0.00 \$	- \$	- \$			
4415-4419	Health Agencies & Hosp. & Other	3	\$16,467.00 \$	15,912.00 \$	16,426.25 \$		\$ 16,426.25	
4441-4442	Administration & Direct Assist.	3	\$10,389.00 \$	10,239.83 \$	8,650.00 \$		\$ 8,650.00	
4444	Intergovernmental Welfare Payments		\$0.00 \$	- \$	- \$			
4445-4449	Vendor Payments & Other		\$0.00 \$	- \$	- \$			

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
<b>CULTURE &amp; RECREATION</b>								
4520-4529	Parks & Recreation	3	\$ 62,736.00	\$ 57,697.69	\$ 67,414.97		\$ 67,414.97	
4550-4559	Library	3	\$ 134,409.00	\$ 130,684.24	\$ 138,384.85		\$ 138,384.85	
4583	Patriotic Purposes	3	\$ 700.00	\$ 950.17	\$ 850.00		\$ 850.00	
4589	Other Culture & Recreation		\$ -	\$ -	\$ -		\$ -	
<b>CONSERVATION</b>								
4611-4612	Admin. & Purch. of Nat. Resources	3	\$ 1,850.00	\$ 1,173.85	\$ 2,025.00		\$ 2,025.00	
4619	Other Conservation		\$ -	\$ -	\$ -		\$ -	
<b>REDEVELOPMENT AND HOUSING</b>								
4631-4632	Redevelopment and Housing		\$ -	\$ -	\$ -		\$ -	
4651-4659	Economic Development		\$ -	\$ -	\$ -		\$ -	
<b>DEBT SERVICE</b>								
4711	Princ. - Long Term Bonds & Notes	3	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00		\$ 70,000.00	
4721	Interest-Long Term Bonds & Notes	3	\$ 55,299.00	\$ 55,299.50	\$ 51,799.50		\$ 51,799.50	
4723	Int. on Tax Anticipation Notes	3	\$ 5,800.00	\$ 8,044.21	\$ 16,000.00		\$ 16,000.00	
4790-4799	Other Debt Service		\$ -	\$ -	\$ -		\$ -	
<b>CAPITAL OUTLAY</b>								
4901	Land		\$ -	\$ -	\$ -		\$ -	
4902	Machinery, Vehicles & Equipment		\$ -	\$ -	\$ -		\$ -	
4903	Buildings		\$ -	\$ -	\$ -		\$ -	
4909	Improvements Other Than Bldgs.		\$ -	\$ -	\$ -		\$ -	
<b>OPERATING TRANSFERS OUT</b>								
4912	To Special Revenue Fund		\$ -	\$ -	\$ -		\$ -	
4913	To Capital Projects Fund		\$ -	\$ -	\$ -		\$ -	
4914	To Enterprise Fund		\$ -	\$ -	\$ -		\$ -	
	- Sewer		\$ -	\$ -	\$ -		\$ -	
	- Water		\$ -	\$ -	\$ -		\$ -	

MS-7 Budget - Town of \_\_\_\_\_Lyme\_\_\_\_\_ FY 2012\_\_\_\_\_

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensigning Fiscal Year (Recommended)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensigning Fiscal Year (Recommended)	(Not Recommended)
<b>OPERATING TRANSFERS OUT (cont.)</b>								
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
	<b>OPERATING BUDGET TOTAL</b>		\$ 1,889,402.00	\$ 1,773,339.66	\$ 1,947,350.00		\$ 1,947,350.00	

\*\*SPECIAL WARRANT ARTICLES\*\*

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

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEES APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEES APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
4915	To Capital Reserve Fund	5	\$ 286,750.00		\$ 324,388.00		\$ 324,388.00	
4916	To Exp.Tr.Fund	5	\$ 30,000.00		\$ 55,000.00		\$ 55,000.00	
	Put into Blisters for Books	12	\$ 6,311.00		\$ 6,003.00		\$ 6,003.00	
	Block Grant appropriation	4	\$ -		\$ 86,130.00		\$ 86,130.00	
	Appropriate fund from unassigned fund balance	7	\$ 125,000.00		\$ 590,700.00		\$ 590,700.00	
	Appropriate fund from unassigned fund balance	8	\$ 50,000.00		\$ 90,000.00		\$ 90,000.00	
	Petitioned-Appropriation from Unassigned Fund Balance	17	\$ -		\$ -	\$ 15,300.00	\$ -	\$ 15,300.00
	Petitioned-Appropriation from Unassigned Fund Balance	18	\$ -		\$ -	\$ 163,600.00	\$ -	\$ 163,600.00
	Cemetery lots purchase revenue	10	\$ -		\$ 1,600.00		\$ 1,600.00	
	Appropriate fund from unassigned fund balance		\$ 907.00					
	<b>SPECIAL ARTICLES RECOMMENDED</b>		\$ 498,968.00		\$ 1,150,821.00		\$ 1,150,821.00	

\*\*INDIVIDUAL WARRANT ARTICLES\*\*

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEES APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEES APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
	Withdrawal from CRF & Trust Funds	6	\$ 31,336.00		\$ 4,000.00		\$ 4,000.00	
	Cemetery Maintenance	9	\$ 15,633.00		\$ 15,633.00		\$ 15,633.00	
	Independence Day Celebration	11	\$ 8,400.00		\$ 8,400.00		\$ 8,400.00	
	Converse Free Library Water		\$ 9,600.00					
	Town Forest Management Plan	13			\$ 10,000.00		\$ 10,000.00	
	Withdrawal from Library operating fund	14			\$ 8,000.00		\$ 8,000.00	
	Milfoil Treatment for Post Pond	15			\$ 6,250.00		\$ 6,250.00	
	<b>INDIVIDUAL ARTICLES RECOMMENDED</b>		\$ 64,969.00		\$ 52,283.00		\$ 52,283.00	

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>TAXES</b>					
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes		\$ 9,571.65	\$ 9,000.00	\$ 9,000.00
3186	Payment in Lieu of Taxes		\$ 4,246.00	\$ 4,420.00	\$ 4,420.00
3189	Other Taxes		\$ -	\$ -	\$ -
3190	Interest & Penalties on Delinquent Taxes		\$ 49,792.46	\$ 30,300.00	\$ 30,300.00
	Inventory Penalties		\$ -	\$ -	\$ -
3187	Excavation Tax (\$.02 cents per cu yd)		\$ -	\$ -	\$ -
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits		\$ -	\$ -	\$ -
3220	Motor Vehicle Permit Fees		\$ 277,940.95	\$ 274,000.00	\$ 274,000.00
3230	Building Permits		\$ 8,942.89	\$ 8,500.00	\$ 8,500.00
3290	Other Licenses, Permits & Fees		\$ 14,545.11	\$ 13,470.00	\$ 13,470.00
<b>3311-3319</b>	<b>FROM FEDERAL GOVERNMENT</b>		\$ -	\$ -	\$ -
<b>FROM STATE</b>					
3351	Shared Revenues		\$ -	\$ -	\$ -
3352	Meals & Rooms Tax Distribution		\$ 76,653.26	\$ 76,653.00	\$ 76,653.00
3353	Highway Block Grant		\$ -	\$ -	\$ -
3354	Water Pollution Grant		\$ -	\$ -	\$ -
3355	Housing & Community Development		\$ -	\$ -	\$ -
3356	State & Federal Forest Land Reimbursement		\$ -	\$ -	\$ -
3357	Flood Control Reimbursement		\$ -	\$ -	\$ -
3359	Other (Including Railroad Tax)		\$ -	\$ -	\$ -
<b>3379</b>	<b>FROM OTHER GOVERNMENTS</b>		\$ -	\$ -	\$ -
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		\$ 72,062.58	\$ 56,225.00	\$ 56,225.00
3409	Other Charges		\$ -	\$ -	\$ -
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property		\$ -	\$ -	\$ -
3502	Interest on Investments		\$ 4,065.35	\$ 4,500.00	\$ 4,500.00
3503-3509	Other		\$ 31,171.40	\$ 15,600.00	\$ 15,600.00
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds		\$ -	\$ -	\$ -
3913	From Capital Projects Funds		\$ -	\$ -	\$ -



## BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)

(RSA 32:18, 32:19, & 32:21)

Use VERSION #1 if budget does not contain Collective Bargaining Cost Items; RSA 32:21 Water Costs; or RSA 32:18-a Bond Override

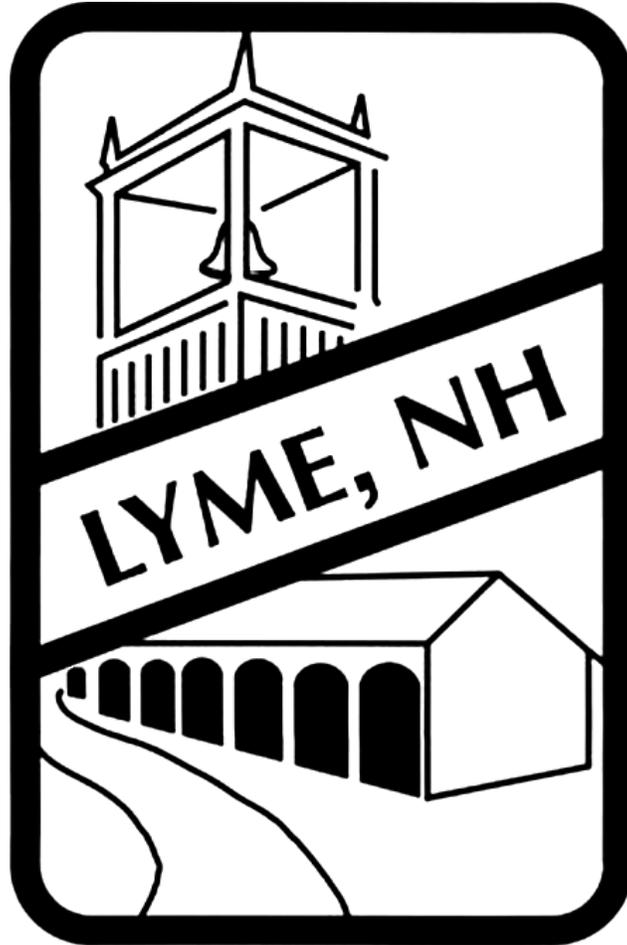
LOCAL GOVERNMENTAL UNIT: Town of Lyme      FISCAL YEAR END 12/31/2012

	RECOMMENDED AMOUNT
1. Total <b>RECOMMENDED</b> by Budget Committee (See Posted Budget MS-7, 27, or 37)	3,150,454
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	70,000
3. Interest: Long-Term Bonds & Notes	51,799
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	
5. Mandatory Assessments	
6. Total exclusions (Sum of rows 2 - 5)	< 121,799 >
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	3,028,655
8. Line 7 times 10%	302,865
9. Maximum Allowable Appropriations (lines 1 + 8)	3,453,319

Line 8 is the maximum allowable increase to budget committee's recommended budget.

**Attach a copy of this completed supplemental schedule to the back of the budget form.**

# TOWN OF LYME



## MINUTES FOR MARCH 8, 2011 TOWN MEETING

**Town of Lyme**  
**Town Meeting**  
March 8, 2011

**MINUTES**

The Moderator Bill Waste called this meeting to order at 9:03 A.M. Attendees of this meeting numbered approximately 130. The polls were opened at 7:00 A.M. and will close at 7:00 P.M. for voting on Articles 1, 2, 3 and 4.

Representing the Board of Selectmen were: Simon Carr, Richard Jones and Charles Ragan.

Troop #273 of the Lyme Boy Scouts presented the Colors and led the Pledge of Allegiance. Troop members present included Randy Snelling, Matt Borst and Wyatt Ulman.

For the Past:

Matthew Brown, Deacon of the First Baptist Church presented names of Lyme friends who died in 2010.

(Moderator Waste directed that Matthew's words become part of these minutes).

*"Gathering a few hours each year to work together on the business of the Town is a reminder that time passes and that all of us are here for a while and then we are gone. Our spirits, however, live into eternity in the way that the relationships we make, the work we do, the smiles we share, the lives we lead shape each other's lives and shape the life of our community and our world. No word spoken, no handshake, no deed, no life is without its influence. Mr. Moderator, I would wish we recognize this fact by sharing individually the names of the various and special persons associated with the Town of Lyme who finished their time on earth in this most recent calendar year."*

*Alan Hewitt  
Albert Carrier  
Melissa Minnick  
Marjorie Pike  
Roland Smith  
David Hildreth*

*Bill Piper  
Dorothy Edson  
Penelope Grant  
Robert Murphy  
Luke Fletcher*

For the Present:

Jeff Valence, member of The Lyme Foundation introduced Patty Jenks to present the 2011 *Citizen of the Year* to Charles R. Balch.

In recognition of out-going Selectman Richard Jones, Selectman Charles Ragan and former Selectman Judy Brotman presented Dick with a box of cigars and a clock for his 15 years of service, along with words of appreciation.

For the Future: Lorry Kenton, Parish Nurse announced the names of new babies born to families in Lyme in 2010.

Moderator Waste gave general instructions and meeting protocol to attendees.

***Voice without Vote was authorized by VOICE VOTE*** for Planning & Zoning Administrator David Robbins.

***ELECTION OF OFFICERS***

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

Budget Committee:	Three members for 3 years:	Phil Barta Judith Lee Shelnuttt Brotman Lisa Celone
Cemetery Commission:	One member for 3 years:	Jennifer Cooke
Library Trustees:	Three Trustees for 3 years:	Stephen Campbell Thomas Goodrich Nancy Elizabeth Grandine
	One Trustee for 1 year:	Nancy Snyder
Overseer of Public Welfare:	One Overseer for 1 year:	Nancy Elizabeth Grandine
Planning Board:	One member for 3 years:	Timothy Cook
Road Agent:	One Road Agent for 1 year:	Fred O. Stearns III
Selectman:	One Selectman for 3 years:	Richard A. Vidal
Sexton:	One Sexton for 1 year:	William H. LaBombard
Trustee of the Trust Funds:	One Trustee for 3 years:	Peter T. Glenshaw

***ZONING AMENDMENTS***

**ARTICLE 2.** Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Add the definitions of expanded and expansion to Article II.

Expanded. Increased footprint, gross floor area, height, volume, activity or intensity of use.

Expansion. The result of being expanded.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board.)

**ARTICLE 2 WAS VOTED BY OFFICIAL BALLOT: YES 112 NO 275**

**ARTICLE 3.** Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows: Amend section 4.53 Driveways so that driveways located more than 1000 feet from a Class V road will no longer be permitted by special exception. *Note: Full text after warrant* (Majority non-partisan official ballot required.) (Recommended by the Planning Board.)

**ARTICLE 3 WAS VOTED BY OFFICIAL BALLOT: YES 68 NO 321**

**ARTICLE 4.** Are you in favor of the adoption of Amendment # 3 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows: Add a Small Wind Energy Systems Ordinance which accommodates small wind energy systems in appropriate locations, while protecting the public’s health, safety and welfare and which provides a permitting process for small wind energy systems to ensure compliance with the provisions of the requirements and standards established in the Ordinance. *Note: Full text after warrant.* (Majority non-partisan official ballot required.) (Recommended by the Planning Board.)

**ARTICLE 4 WAS VOTED BY OFFICIAL BALLOT: YES 214 NO 172**

**ARTICLE 5. Judy Brotman made the motion** that the Town vote to raise and appropriate the sum of one million eight hundred sixty four thousand four hundred and two dollars (**\$1,864,402**) 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.) (The Select Board recommended an operating budget of \$1,864,402 by a vote of 3-0.) (The Budget Committee recommended an operating budget of \$1,864,402 by a vote of 7-2.)

**SECONDED**

**Selectman Simon Carr made the motion to AMEND Article 5 : ‘To see if the Town will vote to raise and appropriate the sum of One million, Eight hundred eighty nine thousand, Four hundred and two dollars (\$1,889,402.00) which represents an increase of \$25,000.00 on the operating budget as recommended by the Budget Committee.’**

Mr. Carr went on to explain the Board of Selectmen’s concerns about the anticipated increase in energy/fuel costs. This would be an “Emergency Energy Contingency”.

**SECONDED**

**The AMENDMENT was passed on a voice vote**

There was a short discussion, after which the Moderator called for a vote.

**ARTICLE 5, as AMENDED WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE bringing the total bottom line for the Operating Budget to \$1,889,402.00.**

**ARTICLE 6. Ross McIntrye made the MOTION** that the Town vote to raise and appropriate three hundred sixteen thousand seven hundred fifty dollars (**\$316,750**) 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	\$20,000
Vehicle Capital Reserve Fund	\$120,700
Heavy Equipment Capital Reserve Fund	\$89,500
Property Reappraisal Capital Reserve Fund	\$5,000
Public Works & Safety Facility Capital Reserve Fund	\$3,000
Public Land Acquisition Capital Reserve Fund	\$5,000
Emergency Highway Repair Capital Reserve Fund	\$10,000
Computer System Upgrade Capital Reserve Fund	\$5,250
Town Buildings Major Maintenance and Repair Fund	\$10,000
Firefighting Safety Equipment Capital Reserve Fund	\$7,300
Recreation Facilities Capital Reserve Fund	\$11,000

**Capital Reserve Funds Subtotal: \$286,750**

**Expendable Trust Funds:**

Emergency Major Equipment Rebuilding Trust Fund	\$10,000
Town Poor Expendable Trust Fund	\$20,000

**Expendable Trust Funds Subtotal: \$30,000**

**Capital Reserve Funds and Expendable Trust Funds Total: \$316,750**

(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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**SECONDED**

Selectman Simon Carr provided an explanation of Articles 6 through 9.

There were questions concerning the Overseer of Public Welfare, which has had increases in the past year. Selectman Richard Jones explained that the Town has an obligation to help with shelter and food expenses for people living in Lyme experiencing financial distress and who are at risk if unable to pay for these needs.

There being no further discussion the Moderator called for a vote.

**Article 6 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 7. Steve Campbell made the MOTION** that the Town will vote to raise and appropriate thirty one thousand three hundred and thirty six dollars (**\$31,336**) and to fund this appropriation by authorizing the withdrawal of such funds from the Capital Reserve and Trust Funds for the purposes for which they were created as submitted by the Budget Committee as follows:

**Machinery, Vehicles & Equipment:**

Fire Fighter Equipment Trust Fund (Bessie M. Hall Trust) (Fire Fighting Protection & Major Equipment)	\$2,316
Firefighting Safety Equipment Capital Reserve Fund (Firefighter Protective Clothing)	\$4,000
Computer Systems Upgrade Capital Reserve Fund (Town Office/Town Clerk/Treasurer/Tax Collector/Planning & Zoning Computers.)	\$12,000
<b>Machinery, Vehicles &amp; Equipment:</b>	<b>\$18,316</b>

**Improvements Other than Buildings:**

Property Reappraisal Capital Reserve Fund	\$13,020
<b>Improvements Other than Buildings:</b>	<b>\$13,020</b>

<b>Withdrawals from Capital Reserve Fund</b>	<b>Total:</b>	<b>\$ 31,336</b>
--	---------------	------------------

(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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**SECONDED**

Selectman Simon Carr provided a brief explanation of this article. There being no further discussion the Moderator called for a vote.

**ARTICLE 7 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 8. Judy Brotman made the MOTION** that the Town vote to raise and appropriate fifty thousand dollars (**\$50,000**) to be added to the Recreation Facilities Capital Reserve Fund to be used for the purpose for which it was created, and to fund this appropriation by authorizing the withdrawal of said sum from the unreserved fund balance as of December 31, 2010.

(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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**SECONDED**

Selectman Simon Carr explained that this article addresses repairs to the tennis courts and building funds for the beach and ball field at Post Pond which will be done now and in the future.

After a short discussion with input from Dina Cutting and Peter Mulvihill providing information on behalf of the Recreation Commission, the Moderator called for a vote.

**Article 8 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 9. Judy Brotman made the MOTION** that the Town vote to raise and appropriate one hundred and twenty five thousand dollars (**\$125,000**) to be added to the Bridge Capital Reserve Fund to be used for the purpose which it was created, and to fund this appropriation by authorizing the withdrawal of said sum from the unreserved fund balance as of December 31, 2010.

(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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**SECONDED**

Selectman Simon Carr explained this article. There being no discussion the Moderator called for a vote.

**Article 9 was VOTED IN THE AFFIRMATIVE by VOICE VOTE**

**ARTICLE 10. Nora Gould made the MOTION** that the town vote to raise and appropriate the sum of nine thousand six hundred dollars (**\$9,600**) to be used towards an upgrade of the water system that services the Converse Free Library and to authorize the execution of a promissory note for this amount in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate the promissory note and to determine the rate of interest thereon.

(This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

(2/3 ballot vote required.) (Recommended by the Selectmen by a vote of 2-1.) Recommended by the Budget Committee by a vote of 8-0.)

*Note: The \$9,600 will be paid back by an annual installment of \$480.00 per year for 20 years. Each year this payment will come from the Library's operational budget.*

**SECONDED**

**A paper ballot was required for this vote. Yes/No ballots (#1) were distributed to registered voters.**

**Article 10 was VOTED IN THE AFFIRMATIVE by PAPER BALLOT-**

**Total ballots cast =110**

**YES 105 NO 5**

During the time the vote was being taken, Ross McIntyre provided some information regarding the upcoming 250<sup>th</sup> Town Celebration.

**ARTICLE 11. Susan MacKenzie made the MOTION that** the Town vote to raise and appropriate the sum of fifteen thousand six hundred thirty three dollars (**\$15,633.00**) for the completion of the cemetery cremation garden 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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.) *Note: In 2006 Margaret Burdette Wise left \$30,000 to the Town of Lyme for cemetery use, the above amount is the balance left to spend.*

**SECONDED**

There being no discussion the Moderator called for a vote.

**Article 11 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 12. Laurie Wadsworth made the MOTION that** the Town vote to raise and appropriate the sum of eight thousand four hundred dollars (**\$8,400**) to sponsor an Independence Day celebration, including but not limited to a parade, a picnic and fireworks 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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**SECONDED**

There being no discussion the Moderator called for a vote.

**Article 12 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 13. Lee Larson made the MOTION that** the Town vote to raise and appropriate the sum of six thousand three hundred eleven dollars (**\$6,311**) to put into the “Blisters for Books Expendable Trust Fund” established in 2007 for the purpose of purchasing children’s books, audiotapes and other resources and to fund this appropriation by authorizing the withdrawal of said sum from the 12/31/2010 unreserved fund balance. The amount represents monies taken into the general fund in 2010 from last year’s Blisters for Books.

(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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

*Note: This amount of money has already been raised from last year’s Blisters For Books. The Library Trustees are appointed to expend from this fund.*

**SECONDED**

**Article 13 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 14. Blake Allison made the MOTION that** the town vote to discontinue the Lyme Center Academy Building Restoration Capital Reserve Fund established in 1996, said funds with accumulated interest to date of withdrawal, are to be transferred to the general fund.

(Majority vote required.)

**SECONDED**

Selectman Richard Jones explained that both Articles 14 and 15 address funds that hold very small balances. State law required that these accounts cannot be moved directly to the Public Works Facilities Fund but must be transferred through (or into and then out of) the General Fund.

**Article 14 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 15. Blake Allison made the MOTION** that the town vote to discontinue the Town Offices Building Capital Reserve Fund established in 2006, said funds with accumulated interest to date of withdrawal, are to be transferred to the general fund.

(Majority vote required.)

**SECONDED**

**Article 15 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 16. Put Blodgett made the MOTION** that the town vote to raise and appropriate nine hundred and seven dollars (**\$907**) to be added to the Public Works Facility Capital Reserve Fund, for the purposes for which it was created, said sum to come from the unreserved fund balance.

(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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0.)

**SECONDED**

Nancy Grandine questioned the wording of this article, concerned about where the money was actually going. Selectman Simon Carr confirmed that the unassigned fund balance is part of the general fund. There being no further questions the Moderator called for a vote.

**Article 16 was voted in the AFFIRMATIVE by VOICE VOTE**

**ARTICLE 17. Jack Elliott made the MOTION** that the Town vote to discontinue Davis Lane, a Class V road, from the point where Washburn Hill Road intersects Davis Lane (0.98 miles northeast of Route 10) for a length of 0.10 mile, which is the portion of Davis Lane which abuts a certain parcel of land now owned by Steffey Maple Grove Farm (know as Tax Map 409, Lot 99).

(Majority vote required.)

**SECONDED**

Selectman Richard Jones explained the location of this “roadway” is what is known as the “old Whittemore driveway.” This article was placed on the warrant at the request of the current land-owner.

**Article 17 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 18. Jane Fant made the MOTION** that the town vote to establish a Heritage Commission in accordance with the provisions of RSA 673:1 and RSA 674:44-a, to consist of five members and up to three alternates to be appointed by the Board of Selectmen pursuant to RSA 673:4-a and RSA 673:4; and further to disband the History Committee established in 1997 by the Board of Selectmen.

(Majority vote required.)

**SECONDED**

Jane gave a brief explanation regarding the article. There being no questions or comments the Moderator called for a vote.

**Article 18 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 19.** Moderator Waste moved to hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.

(Majority vote required.)

Selectmen Richard Jones pointed out that on pages 94 and 95 of the 2010 Town Report the bond payment schedule should read for the Town Offices and Police Station; not for Public Works Facilities. There being no further discussion or explanation the Moderator called for a vote.

**Article 19 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 20.** To transact any other business that may be legally brought before this Town Meeting. Each issue brought forth in this Article received a round of applause and voiced appreciation.

-Katherine Larson suggested that the family donating the mitigation land be thanked by a round of applause. (The family wishes to remain anonymous, and the appreciation was extended).

-Judy Brotman offered appreciation to the Board of Selectmen, Budget Committee and School Board for coming up with budgets that were well thought out and ones that people can live with this coming year.

-Jeff Lehmann acknowledged out-going Selectman Richard Jones.

-Susan Musty acknowledged with appreciation the Road Crew for their considerable efforts in this challenging winter.

-Selectman Simon Carr invited all to an open house to honor Richard Jones on Monday

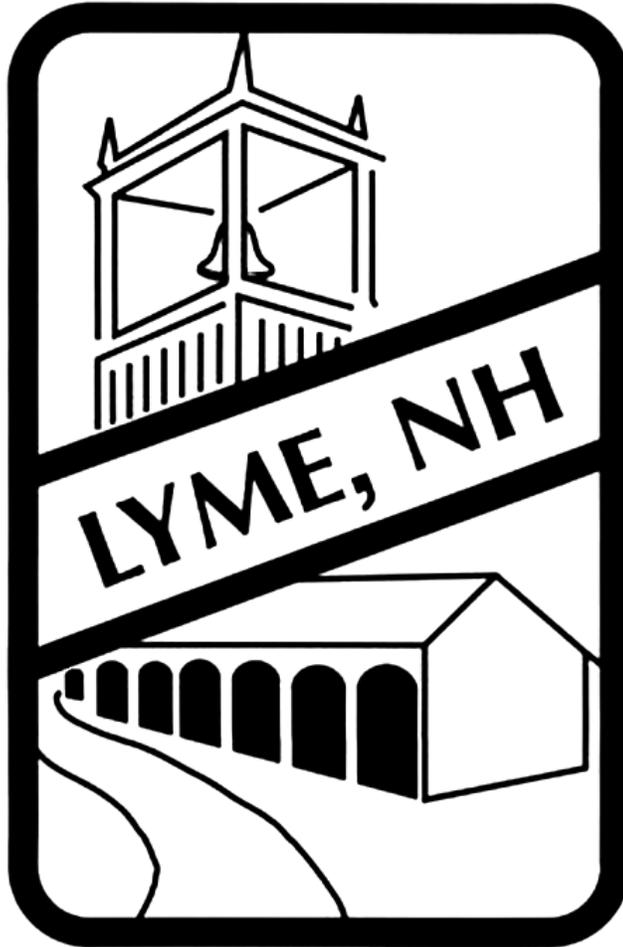
March 14, 2011.

The Moderator adjourned this meeting at 10:50 AM.

Respectfully Submitted,

Patricia G. Jenks  
Town Clerk  
2011

# TOWN OF LYME



## FINANCIAL REPORTS 2011

**REPORT ON INTERNAL CONTROL BASED ON  
AN AUDIT OF BASIC FINANCIAL STATEMENTS**

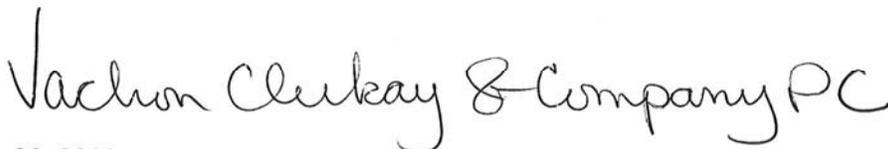
To the Board of Selectmen  
Town of Lyme, New Hampshire

In planning and performing our audit of the financial statements of the Town of Lyme, New Hampshire as of and for the year ended December 31, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Lyme, New Hampshire's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Lyme, New Hampshire's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Lyme, New Hampshire's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



October 20, 2011

February 13, 2012

Board of Selectmen  
Town of Lyme  
PO Box 126  
Lyme, NH 03768

Dear Members of the Board:

We expect to complete the fieldwork in connection with the audit of the Town of Lyme's December 31, 2011 financial statements by May 15, 2012. Unless we encounter circumstances beyond our control, the completed reports will be available no later than June 30, 2012.

Very truly yours,

*Vachon Clukay & Company PC*

**TOWN OF LYME, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2010**

**and**

**Independent Auditor's Report**

**TOWN OF LYME, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2010**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Lyme, New Hampshire

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, 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 2 to the financial statements, management has not recorded a liability for other post-employment benefits 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 post-employment 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 liabilities, reduce the net assets, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Town of Lyme, New Hampshire, as of December 31, 2010, or the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lyme, New Hampshire, as of December 31, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison information on pages i-v and 21-23, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited

procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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 fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

*Vachon Clukay & Company PC*

October 20, 2011

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2010

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2010. 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:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains supplementary information in addition to the 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 assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets 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 assets changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

### **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

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2010

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 assets and statement of activities.

The Town maintains several individual government 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, Capital Reserve Fund and the Permanent Funds, all of which are considered major funds. Data from the other governmental funds are combined into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget.

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 the capital reserve funds held for the Lyme School District and a private-purpose trust which accounts for a program for the Lyme School District.

**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.

**Government-Wide Financial Analysis**

**Statement of Net Assets**

Net assets of the Town of Lyme as of December 31, 2010 and 2009 are as follows:

	Governmental Activities	
	<u>2010</u>	<u>2009</u>
Current and other assets:		
Capital assets (net)	\$ 4,591,329	\$ 4,468,551
Other assets	<u>5,197,655</u>	<u>4,966,434</u>
Total assets	<u>9,788,984</u>	<u>9,434,985</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2010

	Governmental Activities	
	<u>2010</u>	<u>2009</u>
Long-term and other liabilities:		
General obligation bonds payable	1,160,000	1,230,000
Compensated absences	-	32,772
Other liabilities	<u>1,873,135</u>	<u>1,546,614</u>
Total liabilities	<u>3,033,135</u>	<u>2,809,386</u>
Net assets:		
Invested in capital assets, net of related debt	3,400,249	3,198,425
Restricted	1,856,462	1,791,560
Unrestricted	<u>1,499,138</u>	<u>1,635,614</u>
Total net assets	<u>\$ 6,755,849</u>	<u>\$ 6,625,599</u>

**Statement of Activities**

Change in net assets for the year ending December 31, 2010 and 2009 are as follows:

	Governmental Activities	
	<u>2010</u>	<u>2009</u>
Program revenues:		
Charges for services	\$ 89,362	\$ 99,220
Operating grants and contributions	97,795	116,612
Capital grants and contributions	14,223	
Total program revenues	<u>201,380</u>	<u>215,832</u>
General revenues:		
Property and other taxes	1,486,105	1,712,034
Licenses and permits	295,570	293,994
Intergovernmental revenue	75,859	80,496
Interest and investment earnings (loss)	101,113	157,144
Miscellaneous	45,661	295,247
Total general revenues	<u>2,004,308</u>	<u>2,538,915</u>
Total revenues	<u>2,205,688</u>	<u>2,754,747</u>
Program expenses:		
General government	588,712	590,871
Public safety	342,347	365,005
Highways and streets	726,132	739,746
Health and welfare	51,219	49,907
Sanitation	68,269	81,120
Culture and recreation	242,216	295,072
Interest and fiscal charges	56,543	63,489
Total expenses	<u>2,075,438</u>	<u>2,185,210</u>
Change in net assets	130,250	569,537
Net assets - beginning of year	<u>6,625,599</u>	<u>6,056,062</u>
Net assets - ending of year	<u>\$ 6,755,849</u>	<u>\$ 6,625,599</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2010

**Town of Lyme Governmental Activities**

As shown in the above statement the Town experienced a favorable change in financial position of \$130,250 on the full accrual basis of accounting.

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

The General Fund shows a fund balance of \$895,643. This represents a decrease in fund balance of \$234,902 from the prior year.

The Capital Reserve funds recorded net operating transfers of \$638 which contributed to the fund's \$2,153 increase in fund balance.

The Permanent Fund's fund balance increased by \$67,734, to a year end balance of \$868,287. This was mostly due to the increase in the market values of investments.

**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 \$56,560. This is primarily due to higher revenues than anticipated from the charges from services of \$30,111.

The Town under expended its budget by \$106,711. This year there were a number of departments that under spent their budget.

**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, 2010 is \$5,378,039. Accumulated depreciation amounts to \$786,710, leaving a net book value of \$4,591,329. Major capital asset additions in FY 2010 consisted of two highway trucks and a police vehicle. See Note 6 in the Notes to the Basic Financial Statements for a summary of all capital assets.

**Long-Term Obligations**

During FY 2010, the Town made scheduled debt payments of \$70,000. See Note 10 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

**Economic Factors**

The Town is in good financial condition. Long term debt is limited to the highway garage and town offices bond repayments. Most, but not all, capital reserve funds are adequately funded to meet anticipated future needs. Three funds give cause for concern: The vehicle and heavy equipment capital reserve funds are significantly under-funded. There may be a need to undertake a rescheduling of the

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2010

replacement of various vehicles and heavy equipment to ensure that there are not major adverse impacts on the Town tax rate and that the funds may be restored in a controlled manner. The town buildings maintenance fund will require building up to reflect the towns' increased building stock and its necessary maintenance. The general fund's unassigned fund balance is sufficient to limit any near-term tax rate increases to a reasonable level. The Town is facing a possible depletion of the unreserved fund balance due to the washout of a 1000' section of River Road. The estimated of fixing this washout by our engineers is just over 1 million dollars.

**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 Assets**  
December 31, 2010

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,684,054
Investments	1,860,892
Taxes receivable, net	639,143
Accounts receivable	5,674
Due from other governments	7,892
Total Current Assets	<u>5,197,655</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,476,491
Depreciable capital assets, net	3,114,838
Total Noncurrent Assets	<u>4,591,329</u>
Total Assets	<u>\$ 9,788,984</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 59,310
Accrued expenses	46,972
Deferred revenue	19,427
Due to other governments	1,716,346
Current portion of deferred bond premium	3,643
Current portion of bonds payable	70,000
Total Current Liabilities	<u>1,915,698</u>
Noncurrent Liabilities:	
Deferred bond premium	27,437
Bonds payable	1,090,000
Total Noncurrent Liabilities	<u>1,117,437</u>
Total Liabilities	<u>3,033,135</u>
NET ASSETS	
Invested in capital assets, net of related debt	3,400,249
Restricted	1,856,462
Unrestricted	1,499,138
Total Net Assets	<u>6,755,849</u>
Total Liabilities and Net Assets	<u>\$ 9,788,984</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, 2010

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
General government	\$ 588,712	\$ 3,214			\$ (585,498)
Public safety	342,347	1,921	\$ 7,578	\$ 9,223	(323,625)
Highways and streets	726,132	1,978	90,217	5,000	(628,937)
Sanitation	68,269	46,233			(22,036)
Health and welfare	51,219				(51,219)
Culture and recreation	242,216	36,016			(206,200)
Debt service	56,543				(56,543)
Total governmental activities	<u>\$ 2,075,438</u>	<u>\$ 89,362</u>	<u>\$ 97,795</u>	<u>\$ 14,223</u>	<u>(1,874,058)</u>
General revenues:					
Property and other taxes					1,486,105
Licenses and permits					295,570
Grants and contributions:					
Rooms and meals tax distribution					75,859
Interest and investment earnings					101,113
Miscellaneous					45,661
Total general revenues					<u>2,004,308</u>
Change in net assets					130,250
Net assets - beginning					<u>6,625,599</u>
Net assets - ending					<u>\$ 6,755,849</u>

See accompanying notes to the basic financial statements

EXHIBIT C  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2010

	General Fund	Capital Reserve Funds	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,465,692	\$ 764	\$ 2,909	\$ 214,689	\$ 2,684,054
Investments		782,027	887,389	191,476	1,860,892
Taxes receivable, net	639,143				639,143
Accounts receivable	3,358	2,316			5,674
Due from other governments	5,792			2,100	7,892
Due from other funds	22,924	19		26,508	49,451
Total Assets	<u>\$ 3,136,909</u>	<u>\$ 785,126</u>	<u>\$ 890,298</u>	<u>\$ 434,773</u>	<u>\$ 5,247,106</u>
LIABILITIES					
Accounts payable	\$ 48,414			\$ 10,896	\$ 59,310
Accrued expenses	26,070				26,070
Deferred revenue	426,837				426,837
Due to other governments	1,716,346				1,716,346
Due to other funds	23,599	\$ 3,086	\$ 22,011	755	49,451
Total Liabilities	<u>2,241,266</u>	<u>3,086</u>	<u>22,011</u>	<u>11,651</u>	<u>2,278,014</u>
FUND BALANCES					
Reserved for encumbrances	24,856				24,856
Reserved for endowments			747,400		747,400
Reserved for Town forest	12,550				12,550
Unreserved, reported in:					
General fund	858,237				858,237
Special revenue funds		782,040		421,758	1,203,798
Capital project fund				1,364	1,364
Permanent funds			120,887		120,887
Total Fund Balances	<u>895,643</u>	<u>782,040</u>	<u>868,287</u>	<u>423,122</u>	<u>2,969,092</u>
Total Liabilities and Fund Balances	<u>\$ 3,136,909</u>	<u>\$ 785,126</u>	<u>\$ 890,298</u>	<u>\$ 434,773</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	4,591,329
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	407,410
Deferred bond premiums are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	(31,080)
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	(1,160,000)
Accrued interest on long-term obligations	(20,902)
Net assets of governmental activities	<u>\$ 6,755,849</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, 2010

**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, 2010

	General Fund	Capital Reserve Funds	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 1,388,784			\$ 21	\$ 1,388,805
Licenses and permits	295,570				295,570
Intergovernmental	182,877				182,877
Charges for services	75,611		\$ 89,744	13,751	89,362
Interest and investment income	6,074	\$ 2,473		2,822	101,113
Miscellaneous	21,439	4,467		16,096	42,002
<b>Total Revenues</b>	<u>1,970,355</u>	<u>6,940</u>	<u>89,744</u>	<u>32,690</u>	<u>2,099,729</u>
<b>Expenditures:</b>					
Current operations:					
General government	544,069			3,777	547,846
Public safety	299,236				299,236
Highways and streets	640,273			20,096	660,369
Sanitation	65,417				65,417
Health and welfare	23,254			27,965	51,219
Culture and recreation	203,163			29,925	233,088
Capital outlay	260,926	5,425		9,488	275,839
Debt service:					
Principal retirement	70,000				70,000
Interest and fiscal charges	66,732				66,732
<b>Total Expenditures</b>	<u>2,173,070</u>	<u>5,425</u>	<u>-</u>	<u>91,251</u>	<u>2,269,746</u>
Excess revenues over (under) expenditures	(202,715)	1,515	89,744	(58,561)	(170,017)
Other financing sources (uses):					
Transfers in	295,398	270,600		59,894	625,892
Transfers out	(327,585)	(269,962)	(22,010)	(6,335)	(625,892)
<b>Total other financing sources (uses)</b>	<u>(32,187)</u>	<u>638</u>	<u>(22,010)</u>	<u>53,559</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(234,902)</u>	<u>2,153</u>	<u>67,734</u>	<u>(5,002)</u>	<u>(170,017)</u>
Fund balances at beginning of year, as restated	1,130,545	779,887	800,553	428,124	3,139,109
<b>Fund balances at end of year</b>	<u>\$ 895,643</u>	<u>\$ 782,040</u>	<u>\$ 868,287</u>	<u>\$ 423,122</u>	<u>\$ 2,969,092</u>

Net Change in Fund Balances--Total Governmental Funds \$ (170,017)

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. This is the amount by which capital outlay exceeds depreciation expense in the current period. 114,119

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the gain of disposed capital assets reduced by the actual proceeds received from the sale of capital assets. 3,659

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 97,300

Donations of capital assets are not reported in the funds, but the in-kind donations increase net assets. 5,000

In the statement of activities, deferred debt bond premiums are amortized and included with interest expense. 9,046

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 70,000

Some expenses reported in the statement of activities, such as accrued interest, do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Change in Net Assets of Governmental Activities \$ 130,250

See accompanying notes to the basic financial statements

EXHIBIT E  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
December 31, 2010

	<u>Private- Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents	\$ 2,011	
Investments	116,217	\$ 916,933
Total assets	<u>\$ 118,228</u>	<u>\$ 916,933</u>
LIABILITIES		
Due to other governments	<u>\$ 2,011</u>	<u>\$ 916,933</u>
Total liabilities	<u>2,011</u>	<u>\$ 916,933</u>
NET ASSETS		
Held in trust	<u>116,217</u>	
Total net assets	<u>116,217</u>	
Total liabilities and net assets	<u>\$ 118,228</u>	

*See accompanying notes to the basic financial statements*

EXHIBIT F  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
For the Year Ended December 31, 2010

	<u>Private- Purpose Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Realized gains on investments	\$ 2,024
Net increase in the fair value of investments	<u>12,610</u>
Total Investment Earnings	<u>14,634</u>
Total Additions	<u>14,634</u>
DEDUCTIONS:	
Benefits	<u>2,011</u>
Total Deductions	<u>2,011</u>
Change in net assets	12,623
Net assets - beginning of year	<u>103,594</u>
Net assets - end of year	<u>\$ 116,217</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, 2010**

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2010**

***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 liabilities 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 *Capital Reserve Funds* account for all financial resources of the various trust arrangements held by the Trustees of Trust Funds in which the principal and income benefit the various departments of the Town.

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.

**2. Fiduciary Funds:**

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private purpose trust funds and agency 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. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds account for the capital reserve funds of the Lyme School District, which are held by the Town as required by State Law.

***Measurement Focus***

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2010**

**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 and current liabilities 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 private purpose trust fund is 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, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

In the government-wide financial statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989.

**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 3). 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.

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

**TOWN OF LYME, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2010**

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

**2. Deferred Revenue:**

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**3. 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.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2010, the Town applied \$325,000 of its unappropriated fund balance to reduce taxes.

***Investments***

Investments are stated at their fair value in all funds.

***Taxes Receivable***

Taxes levied during the current year and prior and uncollected at December 31, 2010 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 assets, but are not reported in the governmental fund financial statements.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2010**

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair values as of the date received. The Town maintains a capitalization threshold of \$10,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records are to be maintained effective January 1, 2004. There have been no capitalized infrastructure improvements that have met the capitalization threshold as of December 31, 2010.

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. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Buildings and improvements	39
Vehicles and equipment	6-24

***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 earned in the current year 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 other post-employment 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 year. General obligation bonds that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Deferred Bond Premium***

The issuance of general obligation bonds resulted in a difference between the acquisition price and the carrying value of the debt. This difference, reported in the accompanying financial statements as deferred

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2010**

bond premium, is being amortized as a component of interest expense over the remaining life of the related debt. The balance of the deferred bond premium as of December 31, 2010 is \$31,080.

***Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are 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.

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

***Fund Balance Reserves***

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, endowments, and the Town forest.

***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. Significant estimates include depreciation expense and the allowance for uncollectible taxes.

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

***Other Post-Employment Benefits***

The Town did not implement GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 45 were required to be implemented by the Town during the year ended December 31, 2009.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2010**

**NOTE 3—PROPERTY TAXES**

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$321,174,600 as of April 1, 2010) and are due on December 1, 2010. Taxes paid after the due date accrue interest at 12% 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. These priority tax liens accrue interest at 18% 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 \$4,166,346 and \$465,724 for the Lyme School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

**NOTE 4—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, 2010, the Town was a member of the Local Government Center (LGC). The Town currently reports all of its risk management activities in its General Fund. This Trust is classified as a "Risk Pool" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreement permits 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 Trust foresees 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, 2010.

***Property and Liability Insurance***

The LGC provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the LGC, 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 \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2010**

*Worker's Compensation*

The LGC 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 5—DEPOSITS AND INVESTMENTS**

The Town has combined the cash resources of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance.

Deposits and investments as of December 31, 2010 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and cash equivalents	\$ 2,684,054
Investments	1,860,892
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	2,011
Investments	<u>1,033,150</u>
	<u>\$ 5,580,107</u>

Deposits and investments at December 31, 2010 consist of the following:

Deposits with financial institutions	\$ 2,768,160
Investments	<u>2,811,947</u>
	<u>\$ 5,580,107</u>

The Town requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. 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 by 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 policy regarding credit risk.

The following are the actual ratings as of December 31, 2010, for each investment type:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2010**

<u>Investment Type</u>	<u>Not Rated</u>
State investment pool	\$ 1,713,235
Money market mutual funds	234,969
Mutual funds	<u>863,743</u>
	<u>\$ 2,811,947</u>

***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 to it. 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 policy regarding custodial credit risk.

Of the Town’s deposits with financial institutions at year end, \$2,390,836 was collateralized by securities held by the bank in the bank’s name. As of December 31, 2010, 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>Reported Amount</u>
Mutual funds	\$ 863,743
Money market funds	<u>232,618</u>
	<u>\$ 1,096,361</u>

***Investment in NHPDIP***

The Town is a voluntary participant in the New Hampshire Public Deposit Investment Pool (NHPDIP). The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

Investments in the NHPDIP are not investment securities and, as such, are not categorized by risk. The Town’s exposure to derivatives is indirect through its participation in the NHPDIP. The Town’s proportional share of these derivatives is not available. The fair value of the position in the investment pool is equal to the value of the pool shares.

**NOTE 6—CAPITAL ASSETS**

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2010**

	Restated Balance <u>01/01/10</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/10</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Total capital assets not being depreciated	<u>1,476,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,476,491</u>
Other capital assets:				
Buildings and improvements	2,190,765			2,190,765
Vehicles and equipment	<u>1,544,105</u>	<u>277,427</u>	<u>(110,749)</u>	<u>1,710,783</u>
Total other capital assets at historical cost	<u>3,734,870</u>	<u>277,427</u>	<u>(110,749)</u>	<u>3,901,548</u>
Less accumulated depreciation for:				
Buildings and improvements	(180,080)	(55,536)		(235,616)
Vehicles and equipment	<u>(562,730)</u>	<u>(90,172)</u>	<u>101,808</u>	<u>(551,094)</u>
Total accumulated depreciation	<u>(742,810)</u>	<u>(145,708)</u>	<u>101,808</u>	<u>(786,710)</u>
Total other capital assets, net	<u>2,992,060</u>	<u>131,719</u>	<u>(8,941)</u>	<u>3,114,838</u>
Total capital assets, net	<u>\$ 4,468,551</u>	<u>\$ 131,719</u>	<u>\$ (8,941)</u>	<u>\$ 4,591,329</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,631
Public safety	42,522
Highways and streets	63,388
Sanitation	2,852
Culture and recreation	<u>2,315</u>
Total governmental activities depreciation expense	<u>\$ 145,708</u>

**NOTE 7—DUE TO OTHER GOVERNMENTS**

In accordance with State law, the Town collects taxes for the Lyme School District, Grafton County, and the State of New Hampshire, all independent governmental units, which are remitted to them as required by law. At December 31, 2010, the balance of the property tax appropriation due to the Lyme School District is \$1,716,346.

**NOTE 8—DEFINED BENEFIT PLAN**

*Plan Description*

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. 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.

**TOWN OF LYME, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2010**

***Funding Policy***

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% 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 13.66% and 9.16% respectively, through June 30, 2010 and 14.63% and 9.16%, respectively, thereafter. The Town contributes 70% of the employer cost for public safety officers employed by the Town, and the State contributes the remaining 30% of the employer cost, through June 30, 2010 and 75% and 25%, respectively, thereafter. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire of \$5,325 have been reported as a revenue and expenditure in the General Fund of these financial statements.

Per RSA-100:16, 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 years ending December 31, 2010, 2009, and 2008 were \$51,334, \$54,611, and \$54,762, respectively, equal to the required contributions for each year.

**NOTE 9—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 received in December from the various taxpayers within the Town.

The changes in short-term debt obligations for the year ended December 31, 2010 are as follows:

Balance - January 1, 2010	\$ -
Additions	1,875,000
Reductions	<u>(1,875,000)</u>
Balance - December 31, 2010	<u>\$ -</u>

**NOTE 10—LONG-TERM OBLIGATIONS**

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

The changes in the Town's long-term obligations for the year ended December 31, 2010 are as follows:

	Balance <u>01/01/10</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/10</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 1,230,000	<u>          </u>	\$ 70,000	\$ 1,160,000	\$ 70,000
Total governmental activities	<u>\$ 1,230,000</u>	<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ 1,160,000</u>	<u>\$ 70,000</u>

Payments on the general obligation bonds are paid out of the General Fund.

As included on the Statement of Activities (Exhibit B), interest for the year ended December 31, 2010 was \$57,644 on general obligation debt for governmental activities.

**TOWN OF LYME, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2010**

***General Obligation Bonds***

Bonds payable at December 31, 2010 are comprised of the following individual issues:

\$508,900 Public Works Bond due in annual installments of \$30,000 through August 2024; interest at 3.0%-5.0%	\$ 350,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4-5.25%	<u>810,000</u>
	<u>\$ 1,160,000</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2010 are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2011	\$ 70,000	\$ 55,300	\$ 125,300
2012	70,000	51,800	121,800
2013	70,000	48,299	118,299
2014	70,000	44,687	114,687
2015	70,000	41,074	111,074
2016-2020	350,000	151,276	501,276
2021-2025	325,000	71,506	396,506
2026-2028	<u>135,000</u>	<u>12,094</u>	<u>147,094</u>
	<u>\$ 1,160,000</u>	<u>\$ 476,036</u>	<u>\$ 1,636,036</u>

**NOTE 11—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, 2010 are as follows:

	General Fund	Due from			Totals
		Capital Reserve Funds	Permanent Funds	Nonmajor Governmental Funds	
Due to General Fund		\$ 3,086	\$ 19,102	\$ 736	\$ 22,924
Capital Reserve Funds				19	19
Nonmajor Governmental Funds	\$ 23,599		2,909		26,508
	<u>\$ 23,599</u>	<u>\$ 3,086</u>	<u>\$ 22,011</u>	<u>\$ 755</u>	<u>\$ 49,451</u>

During the year, several interfund transactions occurred between funds. The transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2010 are as follows:

**TOWN OF LYME, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2010**

		Transfer from			
	General	Capital	Permanent	Nonmajor	
	Fund	Reserve	Funds	Governmental	Totals
		Funds		Funds	
Transfer to General Fund		\$ 269,962	\$ 19,101	\$ 6,335	\$ 295,398
Capital Reserve Funds	\$ 270,600				270,600
Nonmajor Governmental Funds	56,985		2,909		59,894
	<u>\$ 327,585</u>	<u>\$ 269,962</u>	<u>\$ 22,010</u>	<u>\$ 6,335</u>	<u>\$ 625,892</u>

**NOTE 12—PERMANENT FUNDS**

Permanent funds account for 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. Principal and income balances at December 31, 2010 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 663,806	\$ 115,034	\$ 778,840
Library Funds	73,594		73,594
Miscellaneous Funds	10,000	5,853	15,853
	<u>\$ 747,400</u>	<u>\$ 120,887</u>	<u>\$ 868,287</u>

**NOTE 13—RESTRICTED NET ASSETS**

Net assets are restricted for specific purposes as follows:

Endowments	\$ 747,400
Recreation revolving fund	3,787
Conservation fund	206,264
Capital reserve funds	782,040
Capital project fund	1,364
Independence day fund	9,089
Expendable trust funds	106,518
Total per Exhibit A	<u>\$ 1,856,462</u>

**NOTE 14—CONTINGENT LIABILITIES**

***Litigation***

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance, are immaterial and would not affect the financial position of the Town.

**TOWN OF LYME, NEW HAMPSHIRE  
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)  
For the Year Ended December 31, 2010**

**NOTE 15— RESTATEMENT OF EQUITY**

*Fund Financial Statements*

During the year ended December 31, 2010, it was determined that accrued expenses for short-term compensated absences were understated by \$28,742. Fund balance of the General Fund as of January 1, 2010 has been restated as follows:

Fund Balance, January 1, 2010 (as previously reported)	\$ 1,163,317
Amount of restatement due to:	
Understatement of accrued expenses	<u>(32,772)</u>
Fund Balance, January 1, 2010 - as restated	<u>\$ 1,130,545</u>

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,488,844	\$ 1,488,844	\$ 1,486,084	\$ (2,760)
Licenses and permits	297,350	297,350	295,570	(1,780)
Intergovernmental	166,076	166,076	177,552	11,476
Charges for services	45,500	45,500	75,611	30,111
Interest income	8,000	8,000	6,074	(1,926)
Miscellaneous			21,439	21,439
Total Revenues	<u>2,005,770</u>	<u>2,005,770</u>	<u>2,062,330</u>	<u>56,560</u>
Expenditures:				
Current:				
General government	596,734	596,734	544,069	52,665
Public safety	296,574	296,574	293,911	2,663
Highways and streets	690,764	690,764	665,129	25,635
Sanitation	82,132	82,132	65,417	16,715
Health and welfare	23,454	23,454	23,254	200
Culture and recreation	196,224	196,224	203,163	(6,939)
Capital outlay	307,929	279,643	260,926	18,717
Debt service:				
Principal retirement	70,000	70,000	70,000	-
Interest and fiscal charges	63,787	63,787	66,732	(2,945)
Total Expenditures	<u>2,327,598</u>	<u>2,299,312</u>	<u>2,192,601</u>	<u>106,711</u>
Excess revenues over (under) expenditures	<u>(321,828)</u>	<u>(293,542)</u>	<u>(130,271)</u>	<u>163,271</u>
Other financing sources (uses):				
Transfers in	300,118	293,128	295,398	2,270
Transfers out	<u>(327,585)</u>	<u>(327,585)</u>	<u>(327,585)</u>	<u>-</u>
Total other financing sources (uses)	<u>(27,467)</u>	<u>(34,457)</u>	<u>(32,187)</u>	<u>2,270</u>
Net change in fund balance	(349,295)	(327,999)	(162,458)	165,541
Fund balance at beginning of year, as restated				
- Budgetary Basis	<u>1,440,655</u>	<u>1,440,655</u>	<u>1,440,655</u>	<u>(4,030)</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,095,390</u>	<u>\$ 1,116,686</u>	<u>\$ 1,278,197</u>	<u>\$ 161,511</u>

See accompanying notes to the required supplementary information

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2010**

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund 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. Budgetary revenues and expenditures were adjusted for on-behalf payments for fringe benefits. Budgetary expenditures were also adjusted for encumbrances.

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 2,265,753	\$ 2,500,655
Difference in property taxes meeting susceptible to accrual criteria	97,300	
Encumbrances, December 31, 2010		24,856
On-behalf fringe benefits	<u>(5,325)</u>	<u>(5,325)</u>
Per Schedule 1	<u>\$ 2,357,728</u>	<u>\$ 2,520,186</u>

***Major Special Revenue Fund***

Budgetary information in these financial statements has been presented only for the General Fund as there is no adopted budget for the Capital Reserve and Permanent Funds.

**NOTE 2—ENCUMBRANCES**

Functional encumbrances at December 31, 2010 are as follows:

Highways and streets	<u>\$ 24,856</u>
----------------------	------------------

**NOTE 3—BUDGETARY FUND BALANCES**

The components of the budgetary fund balance for the General Fund are as follows:

Unreserved:	
Designated for carryforward appropriations	\$ 21,296
Designated for subsequent years' expenditures	25,865
Undesignated	<u>1,231,036</u>
	<u>\$ 1,278,197</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)**  
**December 31, 2010**

**NOTE 4—UNRESERVED DESIGNATED FUND BALANCES**

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of unreserved fund balance and are detailed as follows:

Computer system upgrade	\$ 6,990
Planning publications and maps	<u>21,296</u>
	28,286
Less: revenues not susceptible to accrual	<u>(6,990)</u>
	<u>\$ 21,296</u>

SCHEDULE A  
**TOWN OF LYME, NEW HAMPSHIRE**  
 Combining Balance Sheet  
 Governmental Funds - All Nonmajor Funds  
 December 31, 2010

	Special Revenue Funds										
	Cemetery Lot Sales Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Independence Day Fund	Expendable Trust Funds	Special Revenue Funds	Total Special Revenue Funds	Capital Project Fund	Combining Totals	
<b>ASSETS</b>											
Cash and cash equivalents		\$ 8,446	\$ 206,243			\$ 107,031	\$ 214,689			\$ 214,689	
Investments		84,445					191,476			191,476	
Due from other governments	\$ 300	2,909	21	\$ 3,787	\$ 9,089	10,402	26,508		\$ 2,100	2,100	
Due from other funds	\$ 300	\$ 95,800	\$ 206,264	\$ 3,787	\$ 9,089	\$ 117,433	\$ 432,673		\$ 2,100	26,508	
Total Assets										\$ 434,773	
<b>LIABILITIES</b>											
Accounts payable						\$ 10,896	\$ 10,896			\$ 10,896	
Due to other funds						19	19			755	
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,915	\$ 10,915		\$ 736	755	
<b>FUND BALANCES</b>											
Unreserved, reported in:											
Special revenue funds	300	95,800	206,264	3,787	9,089	106,518	421,758			421,758	
Capital project fund									1,364	1,364	
Total Fund Balances	\$ 300	\$ 95,800	\$ 206,264	\$ 3,787	\$ 9,089	\$ 106,518	\$ 421,758		\$ 1,364	\$ 423,122	
Total Liabilities and Fund Balances	\$ 300	\$ 95,800	\$ 206,264	\$ 3,787	\$ 9,089	\$ 117,433	\$ 432,673		\$ 2,100	\$ 434,773	

SCHEDULE B  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds - All Nonmajor Funds**  
For the Year Ended December 31, 2010

	Special Revenue Funds										Capital Project Fund	Combining Totals
	Cemetery Lot Sales Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Independence Day Fund	Expendable Trust Funds	Special Revenue Funds	Total Special Revenue Funds				
Revenues:												
Taxes			\$ 21	\$ 13,751			\$ 21					\$ 21
Charges for services												13,751
Interest and investment income		\$ 1,891	609	20	\$ 49	\$ 253						2,822
Miscellaneous		8,675	453		6,968							16,096
Total Revenues	\$ -	10,566	1,083	13,771	7,017	253						32,690
Expenditures:												
Current operations:												
General government												3,777
Highways and streets												20,096
Health and welfare												27,965
Culture and recreation		2,540		14,618	7,008	5,759						29,925
Capital outlay		3,425	338								5,725	9,488
Total Expenditures	-	5,965	338	14,618	7,008	57,597					5,725	91,251
Excess revenues over (under) expenditures	-	4,601	745	(847)	9	(57,344)					(5,725)	(58,561)
Other financing sources (uses):												
Transfers in		2,909										59,894
Transfers out	(350)	(5,985)										(6,335)
Total other financing sources (uses)	(350)	(3,076)	-	-	-							53,559
Net change in fund balances	(350)	1,525	745	(847)	9	(359)						(5,002)
Fund balances at beginning of year	650	94,275	205,519	4,634	9,080	106,877						428,124
Fund balances at end of year	\$ 300	\$ 95,800	\$ 206,264	\$ 3,787	\$ 9,089	\$ 106,518					\$ 1,364	\$ 423,122

**NEW HAMPSHIRE MUNICIPAL BOND BANK**

2004 SERIES B	AMOUNT OF LOAN	\$508,900.00
20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY	PREMIUM	\$21,100.00
BOND DATED 8/15/2004	TOTAL RECEIVED	\$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	8/15/05	\$508,900.00	\$28,900.00	3.00%	\$26,003.57		\$54,903.57	\$54,903.57
2	8/15/06	\$480,000.00	\$30,000.00	4.00%	\$23,575.00		\$53,575.00	\$53,575.00
3	8/15/07	\$450,000.00	\$25,000.00	5.00%	\$22,375.00		\$47,375.00	\$47,375.00
4	8/15/08	\$425,000.00	\$25,000.00	5.00%	\$21,125.00		\$46,125.00	\$46,125.00
5	8/15/09	\$400,000.00	\$25,000.00	5.00%	\$19,875.00		\$44,875.00	\$44,875.00
6	8/15/10	\$375,000.00	\$25,000.00	5.00%	\$18,625.00		\$43,625.00	\$43,625.00
7	8/15/11	\$350,000.00	\$25,000.00	5.00%	\$17,375.00	-\$438.00	\$41,937.00	\$41,937.00
8	8/15/12	\$325,000.00	\$25,000.00	5.00%	\$16,125.00	-\$438.00	\$40,687.00	
9	8/15/13	\$300,000.00	\$25,000.00	5.00%	\$14,875.00	-\$438.00	\$39,437.00	
10	8/15/14	\$275,000.00	\$25,000.00	5.00%	\$13,625.00	-\$438.00	\$38,187.00	
11	8/15/15	\$250,000.00	\$25,000.00	5.00%	\$12,375.00	-\$438.00	\$36,937.00	
12	8/15/16	\$225,000.00	\$25,000.00	5.00%	\$11,125.00	-\$438.00	\$35,687.00	
13	8/15/17	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	-\$438.00	\$34,263.00	
14	8/15/18	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	-\$612.00	\$33,013.00	
15	8/15/19	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	-\$612.00	\$31,763.00	
16	8/15/20	\$125,000.00	\$25,000.00	4.75%	\$6,187.50		\$31,187.50	
17	8/15/21	\$100,000.00	\$25,000.00	5.00%	\$5,000.00		\$30,000.00	
18	8/15/22	\$75,000.00	\$25,000.00	5.00%	\$3,750.00		\$28,750.00	
19	8/15/23	\$50,000.00	\$25,000.00	5.00%	\$2,500.00		\$27,500.00	
20	8/15/24	\$25,000.00	\$25,000.00	5.00%	\$1,250.00		\$26,250.00	
<b>TOTALS</b>			\$508,900.00		\$261,641.07	-\$4,464.00	\$766,077.07	

**NEW HAMPSHIRE MUNICIPAL BOND BANK**

2008 SERIES A

AMOUNT OF LOAN \$899,420.00

20 YEAR DEBT SCHEDULE FOR TOWN OFFICES

PREMIUM \$25,580.00

BOND DATED 8/15/2008

TOTAL RECEIVED \$925,000.00

**BOND PAYMENT SCHEDULE FOR PUBLIC WORKS FACILITY - LOAN DATE 2008**

DEBT YEAR	PERIOD	PRINCIPAL OUT-STANDING	PRINCIPAL	RATE	INTEREST	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/09	\$899,420.00	\$44,420.00	4.00%	\$45,201.25	\$89,621.25	\$89,621.25
2	8/15/10	\$855,000.00	\$45,000.00	4.00%	\$40,162.50	\$85,162.50	\$85,162.50
3	8/15/11	\$810,000.00	\$45,000.00	5.00%	\$38,362.50	\$83,362.50	\$83,362.50
4	8/15/12	\$765,000.00	\$45,000.00	5.00%	\$36,112.50	\$81,112.50	
5	8/15/13	\$720,000.00	\$45,000.00	5.00%	\$33,862.50	\$78,862.50	
6	8/15/14	\$675,000.00	\$45,000.00	5.25%	\$31,500.00	\$76,500.00	
7	8/15/15	\$630,000.00	\$45,000.00	5.25%	\$29,137.50	\$74,137.50	
8	8/15/16	\$585,000.00	\$45,000.00	5.25%	\$26,775.00	\$71,775.00	
9	8/15/17	\$540,000.00	\$45,000.00	5.25%	\$24,412.50	\$69,412.50	
10	8/15/18	\$495,000.00	\$45,000.00	5.25%	\$22,050.00	\$67,050.00	
11	8/15/19	\$450,000.00	\$45,000.00	5.00%	\$19,687.50	\$64,687.50	
12	8/15/20	\$405,000.00	\$45,000.00	4.13%	\$17,437.50	\$62,437.50	
13	8/15/21	\$360,000.00	\$45,000.00	4.13%	\$15,581.26	\$60,581.26	
14	8/15/22	\$315,000.00	\$45,000.00	4.25%	\$13,725.00	\$58,725.00	
15	8/15/23	\$270,000.00	\$45,000.00	4.25%	\$11,812.50	\$56,812.50	
16	8/15/24	\$225,000.00	\$45,000.00	4.25%	\$9,900.00	\$54,900.00	
17	8/15/25	\$180,000.00	\$45,000.00	4.38%	\$7,987.50	\$52,987.50	
18	8/15/26	\$135,000.00	\$45,000.00	4.38%	\$6,018.76	\$51,018.76	
19	8/15/27	\$90,000.00	\$45,000.00	4.50%	\$4,050.00	\$49,050.00	
20	8/15/28	\$45,000.00	\$45,000.00	4.50%	\$2,025.00	\$47,025.00	
<b>TOTALS</b>			\$899,420.00		\$435,801.27	\$1,335,221.27	

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SUMMARY INVENTORY OF VALUATION**  
**FORM MS-1 FOR 2011**  
Municipal Services Division  
PO BOX 487, Concord, NH 03302-0487 Phone (603) 230-5950  
Email Address: equalization@rev.state.nh.us

Original Date: \_\_\_\_\_  
Copy (check box if copy)   
Revision Date: \_\_\_\_\_

CITY/TOWN OF Lyme IN Grafton COUNTY

**CERTIFICATION**

This is to certify that the information provided in this report was taken from the official records and is correct to the best of our knowledge and belief.  
Rev 1707.03(d)(7)

<b>PRINT NAMES OF CITY/TOWN OFFICIALS</b>	<b>SIGNATURES OF CITY/TOWN OFFICIALS* (Sign in ink)</b>
Charles R. Ragan	
Simon L. Carr	
Richard A. Vidal	
<p>*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.</p> <p>Date Signed <u>9/1/2011</u> Check one: Governing Body <input type="checkbox"/> Assessors <input type="checkbox"/></p> <p>City/Town Telephone # <u>603-795-4639 ext 14</u></p> <p style="text-align: right;"><b>Due date: September 1, 2011</b></p>	

*Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink.*

**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 forms 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. Please complete all applicable pages and refer to the instructions tab for individual items.

**THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1ST.**

**Village Districts - pages 8-9 must be completed for EACH village district within the municipality.**

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO:

N.H. DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
PO BOX 487  
CONCORD, NH 03302-0487

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer: \_\_\_\_\_ (Print/type) E-Mail Address: \_\_\_\_\_

**FOR DRA USE ONLY**

Regular office hours: \_\_\_\_\_

See instructions (pdf link) on page 10, as needed.

MS - 1

## SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2011

PO BOX 487, (Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving. BUILDINGS Lines 2 A, B, C, D & E List all buildings.		NUMBER OF ACRES	2011 ASSESSED VALUATION BY CITY/TOWN
<b>1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4</b>			
A Current Use ( <b>At Current Use Values</b> ) RSA 79-A (See page 10)		26,101.00	\$2,539,000
B Conservation Restriction Assessment ( <b>At Current Use Values</b> ) RSA 79-B		184.00	\$20,000
C Discretionary Easement RSA 79-C		0.00	\$0
D Discretionary Preservation Easement RSA 79-D		1.00	\$30,800
E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F		0.00	\$0
F Residential Land (Improved and Unimproved Land)		2,382.00	\$116,903,200
G Commercial/Industrial Land ( <b>Do Not</b> include Utility Land)		86.00	\$5,816,900
H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)		28,754.00	\$125,309,900.00
I Tax Exempt & Non-Taxable Land		5,284.00	\$15,096,500
<b>2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B</b>			
A Residential			\$181,737,100
B Manufactured Housing as defined in RSA 674:31			\$991,400
C Commercial/Industrial ( <b>DO NOT Include Utility Buildings</b> )			\$13,218,600
D Discretionary Preservation Easement RSA 79-D	Number of Structures	11	\$99,300
E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F	# of Structures	0	\$0
F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E)			\$196,046,400
G Tax Exempt & Non-Taxable Buildings			\$16,014,900
<b>3 UTILITIES (see RSA 83-F:1 V for complete definition)</b>			
A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)			\$4,050,900
B Other Utilities (Total of Section B from Utility Summary)			\$0
<b>4 MATURE WOOD and TIMBER</b> RSA 79:5			\$0
<b>5 VALUATION BEFORE EXEMPTIONS</b> (Total of Lines 1H, 2F, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.			<b>\$325,407,200</b>
<b>6 Certain Disabled Veterans</b> RSA 72:36-a (Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)	Total # granted	0	\$0
<b>7 Improvements to Assist the Deaf</b> RSA 72:38-b V	Total # granted	0	\$0
<b>8 Improvements to Assist Persons with Disabilities</b> RSA 72:37-a	Total # granted	0	\$0
<b>9 School Dining/Dormitory/Kitchen Exemption</b> RSA 72:23 IV (Standard Exemption Up To \$150,000 maximum for each)	Total # granted	0	\$0
<b>10 Water and Air Pollution Control Exemptions</b> RSA 72:12-a	Total # granted	0	\$0
<b>11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES</b> (Line 5 minus Lines 6, 7, 8, 9, and 10) This figure will be used for calculating the total equalized value for your municipality.			<b>\$325,407,200</b>
<b>12 Blind Exemption</b> RSA 72:37	Total # granted	2	
	Amount granted per exemption	\$67,500	\$135,000
<b>13 Elderly Exemption</b> RSA 72:39-a & b	Total # granted	18	\$2,587,100
	Amount granted per exemption	\$0	\$0
<b>14 Deaf Exemption</b> RSA 72:38-b	Total # granted	3	
	Amount granted per exemption	\$135,000	\$405,000

<b>16 Wood-Heating Energy Systems Exemption</b> RSA 72:70	Total # granted	0	\$0
<b>17 Solar Energy Exemption</b> RSA 72:62	Total # granted	0	\$0
<b>18 Wind Powered Energy Systems Exemption</b> RSA 72:66	Total # granted	0	\$0
<b>19 Additional School Dining/Dormitory/Kitchen Exemptions</b> RSA 72:23 IV	Total # granted	0	\$0
<b>20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS</b> (Sum of Lines 12-19)			\$3,127,100
<b>21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY &amp; LOCAL EDUCATION TAX IS COMPUTED</b> (Line 11 minus Line 20)			<b>\$322,280,100</b>
<b>22 Less Utilities</b> (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B.			\$4,050,900
<b>23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED</b> (Line 21 minus Line 22)			<b>\$318,229,200</b>

Additional notes (example: update, reval, changes to exemptions, mapping, increases to value, decreases to value, etc.)

## SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2011

<b>UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINE, WATER &amp; SEWER</b>	
List by individual company/legal entity the valuation of operating plants employed in the production, distribution, and transmission of electricity, gas pipeline, water and petroleum products. Include <b>ONLY</b> the names of the companies listed on the Instruction Sheets. (See instructions page 11)	
<b>WHO APPRAISES AND ESTABLISHES THE UTILITY VALUE IN YOUR MUNICIPALITY?</b>	George Sansoucy
<b>DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?</b>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
<b>IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box, if applicable)</b>	YES <input type="checkbox"/> NO <input type="checkbox"/>
<b>SECTION A: LIST ELECTRIC COMPANIES:</b> (Attach additional sheet if needed.) (See instructions page 11)	2011 <b>VALUATION</b>
Trans Canada Hydro Northeast	\$115,000
NH Electric Co-operative	\$2,319,200
Public Service Co. of NH	\$1,616,200
Central VT Public Service	\$500
	\$0
	\$0
	\$0
<b>A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION:</b> (See instructions page 11 for the names of the limited number of companies)	<b>\$4,050,900</b>
<b>GAS COMPANIES</b>	
	\$0
	\$0
	\$0
<b>A2 TOTAL OF ALL GAS COMPANIES LISTED:</b> (See instructions page 11 for the names of the limited number of companies)	<b>\$0</b>
<b>WATER &amp; SEWER COMPANIES</b>	
	\$0
	\$0
	\$0
<b>A3 TOTAL OF ALL WATER &amp; SEWER COMPANIES LISTED:</b> (See page 11 for the names of the limited number of companies)	<b>\$0</b>
<b>GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES</b> (Sum of Lines A1, A2 AND A3). This grand total of all sections must agree with the total listed on page 2, Line 3A.	<b>\$4,050,900</b>
<b>SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies):</b> (Attach additional sheet if needed.)	2011 <b>VALUATION</b>
	\$0
	\$0
	\$0
<b>TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B:</b> Total must agree with total on page 2, line 3B.	<b>\$0</b>

**SUMMARY INVENTORY OF VALUATION**  
FORM MS-1 FOR 2011

TAX CREDITS	LIMITS	*NUMBER OF INDIVIDUALS	ESTIMATED TAX CREDITS
<b>RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit</b> \$50 Standard Credit \$51 up to \$500 upon adoption by city or town	\$500	68	\$34,000
<b>RSA 72:29-a Surviving Spouse</b> "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town	\$700	0	\$0
<b>RSA 72:35 Tax Credit for Service-Connected Total Disability</b> "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury...." \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town	\$2,000	3	\$6,000
<b>TOTAL NUMBER AND AMOUNT</b> <small>* If both husband and/or wife qualify for the credit, they count as 2. * If someone is living at a residence such as brother &amp; sister, and one qualifies, count as 1, not one-half.</small>		<b>71</b>	<b>\$40,000</b>

DISABLED EXEMPTION REPORT - RSA 72:37-b			
INCOME LIMITS:	SINGLE	\$30,000	ASSET LIMITS:
	MARRIED	\$40,000	
	SINGLE		\$150,000
	MARRIED		\$150,000

DEAF EXEMPTION REPORT - RSA 72:38-b			
INCOME LIMITS:	SINGLE	\$30,000	ASSET LIMITS:
	MARRIED	\$40,000	
	SINGLE		\$150,000
	MARRIED		\$150,000

ELDERLY EXEMPTION REPORT - RSA 72:39-a						
NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED			
AGE	#	AMOUNT PER INDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65-74	0	\$135,000	65-74	6	\$810,000	\$738,600
75-79	0	\$190,000	75-79	4	\$760,000	\$627,600
80+	1	\$240,000	80+	8	\$1,920,000	\$1,220,900
			TOTAL	<b>18</b>	\$3,490,000	<b>\$2,587,100</b>
INCOME LIMITS:	SINGLE	\$30,000	ASSET LIMITS:	SINGLE		\$150,000
	MARRIED	\$40,000		MARRIED		\$150,000

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE - RSA 79-E			
ADOPTED:	YES	<input type="checkbox"/>	NO
			<input type="checkbox"/>
			NUMBER ADOPTED

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SUMMARY INVENTORY OF VALUATION**  
FORM MS-1 FOR 2011

CURRENT USE REPORT - RSA 79-A				
	TOTAL NUMBER ACRES RECEIVING CURRENT USE	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	2,921.00	\$937,400	RECEIVING 20% RECREATION ADJUSTMENT	18066.00
FOREST LAND	12,953.00	\$1,208,100	REMOVED FROM CURRENT USE DURING CURRENT TAX YEAR	5.69
FOREST LAND WITH DOCUMENTED STEWARDSHIP	9,315.00	\$378,200		
UNPRODUCTIVE LAND	320.00	\$5,400		
WET LAND	592.00	\$9,900	TOTAL NUMBER OF OWNERS IN CURRENT USE	409
<b>TOTAL</b> (must match page 2)	<b>26,101.00</b>	<b>\$2,539,000</b>	TOTAL NUMBER OF PARCELS IN CURRENT USE	416

LAND USE CHANGE TAX				
GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN. 1, 2010 THRU DEC. 31, 2010).				<b>\$12,501</b>
CONSERVATION ALLOCATION:	PERCENTAGE	100%	AND/OR	DOLLAR AMOUNT
MONIES TO CONSERVATION FUND				\$12,501
MONIES TO GENERAL FUND				\$0

CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B				
	TOTAL NUMBER ACRES RECEIVING CONSERVATION	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	40.24	\$11,200	RECEIVING 20% RECREATION ADJUSTMENT	80.92
FOREST LAND	52.02	\$3,600	REMOVED FROM CONSERVATION RESTRICTION DURING CURRENT YEAR	0.00
FOREST LAND WITH DOCUMENTED STEWARDSHIP	88.59	\$5,100		
UNPRODUCTIVE LAND	3.00	\$100		
WET LAND	0.00	\$0	TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION	5
<b>TOTAL</b>	<b>183.85</b>	<b>\$20,000</b>	TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION	5

DISCRETIONARY EASEMENTS - RSA 79-C				
TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS	TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: (i.e.: Golf Course, Ball Park, Race Track, etc.)		
0.00	0	DESCRIPTION		
ASSESSED VALUATION		DESCRIPTION		
\$0		DESCRIPTION		
		DESCRIPTION		

TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES - RSA 79-F				
TOTAL NUMBER GRANTED	TOTAL NUMBER OF STRUCTURES	TOTAL NUMBER OF ACRES	ASSESSED VALUATION LAND	ASSESSED VALUATION STRUCTURES
0	0	0.00	\$0	\$0

**SUMMARY INVENTORY OF VALUATION**

FORM MS-1 FOR 2011

DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures			
TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS	DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.; Barns, Silos etc.) MAP & LOT - PERCENTAGE GRANTED		
11	Barn	201-16	25%
TOTAL NUMBER OF ACRES	Barn	201-51	45%
0.53	Creamery	201-117	25%
ASSESSED VALUATION	Barn/shed	407-31	50%
\$30,800	L/O Barn	407-74	40%
\$99,300	B/O Barn & Shed	407-90	70% +25%
TOTAL NUMBER OF OWNERS	Barn	408-35	50%
9	Barn	409-13	45%
	Barn	409-49	50%

TAX INCREMENT FINANCING DISTRICTS RSA 162-K (See Tax Increment Finance Dist Tab for instructions)	TIF #1	TIF #2	TIF #3	TIF #4
Date of Adoption/Modification	mm/dd/yy	mm/dd/yy	mm/dd/yy	mm/dd/yy
A Original assessed value	\$0	\$0	\$0	\$0
B + Unretained captured assessed value	\$0	\$0	\$0	\$0
C = Amounts used on page 2 (for tax rate purposes)	\$0	\$0	\$0	\$0
D + Retained captured assessed value (*be sure to manually add this figure when running your warrant)	\$0	\$0	\$0	\$0
E Current assessed value	\$0	\$0	\$0	\$0

LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX Amounts listed below should not be included in assessed valuation column on page 2.	MUNICIPALITY	LIST SOURCE(S) OF PAYMENT In Lieu of Taxes	
		Number of Acres	
State & Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct. 3356 & 3357.	\$0	0.00	
White Mountain National Forest, <b>Only</b> acct. 3186.	\$0	0.00	
Other from MS-4, acct. 3186	\$0		
Other from MS-4, acct. 3186	\$0		
Other from MS-4, acct. 3186	\$0		
Other from MS-4, acct. 3186	\$0		
Other from MS-4, acct. 3186	\$0		
Other from MS-4, acct. 3186	\$0		
Other from MS-4, acct. 3186	\$0		
Other from MS-4, acct. 3186	\$0		
Other from MS-4, acct. 3186	\$0		
Other from MS-4, acct. 3186	\$0		
<b>TOTALS</b> of account 3186 (Exclude WMNF)	<b>\$0</b>		

\* RSA 362-A:6 was reinstated, effective 4/1/2006. This statute allows municipalities to enter into payment in lieu of tax agreements with small scale power facilities. However, these new PILOT agreements are **also** taxable under RSA 83-F.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 230-5950.

MS - 1

VILLAGE DISTRICT/PRECINCT ONLY

LAND	Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving.	NUMBER OF ACRES	2011 ASSESSED VALUATION BY CITY/TOWN
<b>BUILDINGS</b>	Lines 2 A, B, C, D & E List all buildings.		
<b>1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4</b>			
	A Current Use (At Current Use Values) RSA 79-A (See page 10)	0.00	\$0
	B Conservation Restriction Assessment (At Current Use Values) RSA 79-B	0.00	\$0
	C Discretionary Easement RSA 79-C	0.00	\$0
	D Discretionary Preservation Easement RSA 79-D	0.00	\$0
	E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F	0.00	\$0
	F Residential Land (Improved and Unimproved Land)	0.00	\$0
	G Commercial/Industrial Land (Do Not include Utility Land)	0.00	\$0
	H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)	0.00	\$0
	I Tax Exempt & Non-Taxable Land	0.00	\$0
<b>2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A, and 3B</b>			
	A Residential		\$0
	B Manufactured Housing as defined in RSA 674:31		\$0
	C Commercial/Industrial (DO NOT Include Utility Buildings)		\$0
	D Discretionary Preservation Easement RSA 79-D	Number of Structures	0 \$0
	E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F	# of Structures	0 \$0
	F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E)		\$0
	G Tax Exempt & Non-Taxable Buildings		\$0
<b>3 UTILITIES (see RSA 83-F:1 V for complete definition) within district</b>			
	A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.		\$0
	B Other Utilities (Total of Section B from Utility Summary)		\$0
<b>4 MATURE WOOD and TIMBER RSA 79:5</b>			
<b>5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4)</b>			
This figure represents the gross sum of all taxable property in your municipality.			<b>\$0</b>
<b>6 Certain Disabled Veterans RSA 72:36-a</b>	Total # granted	0	\$0
(Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)			
<b>7 Improvements to Assist the Deaf RSA 72:38-b V</b>	Total # granted	0	\$0
<b>8 Improvements to Assist Persons with Disabilities RSA 72:37-a</b>	Total # granted	0	\$0
<b>9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV</b>	Total # granted	0	\$0
(Standard Exemption Up To \$150,000 maximum for each)			
<b>10 Water and Air Pollution Control Exemptions RSA 72:12-a</b>	Total # granted	0	\$0
<b>11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9 and 10)</b>			
This figure will be used for calculating the total equalized value for your municipality.			<b>\$0</b>
<b>12 Blind Exemption RSA 72:37</b>	Total # granted	0	\$0
	Amount granted per exemption	\$0	\$0
<b>13 Elderly Exemption RSA 72:39-a &amp; b</b>	Total # granted	0	\$0
<b>14 Deaf Exemption RSA 72:38-b</b>	Total # granted	0	\$0
	Amount granted per exemption	\$0	\$0
<b>15 Disabled Exemption RSA 72:37-b</b>	Total # granted	0	\$0
	Amount granted per exemption	\$0	\$0

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SUMMARY INVENTORY OF VALUATION**  
 FORM MS-1 FOR 2011

## VILLAGE DISTRICT/PRECINCT ONLY

<b>16 Wood-Heating Energy Systems Exemption</b> RSA 72:70	Total # granted	0	\$0
<b>17 Solar Energy Exemption</b> RSA 72:62	Total # granted	0	\$0
<b>18 Wind Powered Energy Systems Exemption</b> RSA 72:66	Total # granted	0	\$0
<b>19 Additional School Dining/Dormitory/Kitchen Exemptions</b> RSA 72:23 IV	Total # granted	0	\$0
<b>20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS</b> (Sum of Lines 12-19)			\$0
<b>21 NET VALUATION ON WHICH THE TAX RATE FOR VILLAGE DISTRICT IS COMPUTED</b> (Line 11 minus Line 20)			\$0

## SCHEDULE OF LYME PROPERTY - 2011

### BUILDINGS w/ LAND

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Library	38 Union Street	201	38	0.44	\$832,400
Jail	2 Pleasant Street	201	94.100	0.07	\$22,100
Fire Station	44 High Street	201	103	1.28	\$286,400
Town Garage	24 High Street	201	110.1000	3.47	\$746,200
Town Office/Police Building	1 High Street	201	120	3.11	\$1,281,700
Post Pond Recreation Area	111 Orford Road	407	5.1000	11.80	\$311,000
Lyme Center Academy Building	183 Dorchester Road	409	18	1.30	\$642,600

### CEMETERIES:

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Old Lyme Cemetery & Tomb	1 Pleasant Street	201	78	3.70	\$303,700
Highland Cemetery	24 High Street	201	110.2000	6.57	\$203,000
Gilbert Cemetery	240 River Road	402	72	0.00	0.00*
Porter Cemetery	597 River Road	405	25	0.36	\$11,600
Beal Cemetery	517 Dorchester Road	420	5	0.57	\$9,200
Tinkhamtown Cemetery	Location Unknown				

### LAND (VACANT):

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Lyme Plain Common	1 On The Common	201	28	1.40	\$23,200
Big Rock Nature Preserve	18 Market Street	201	31.2000	9.99	\$38,000
Big Rock Nature Preserve	20 Union Street	201	47	12.82	\$220,200
Little Common	39 Union Street	201	59	0.38	\$14,700
Land Under Horsesheds	6 John Thomson Way	201	93.100	0.16	\$30,200
Land on Wilmott Way	30 Wilmott Way	401	62	1.30	\$9,000
Land on Hewes Brook	39 Shoestrapp Road	402	39	1.80	\$11,100
Hewes Brook Nature Preserve	111 River Road	402	89	1.00	\$22,700
Land on Orford Road	263 Orford Road	406	1	8.80	\$25,100
Lyme Town Forest	85 Orfordville Road	406	30	372.00	\$491,500
Land adjoining Post Pond	105 Orford Road	407	4	2.2	\$36,100
Chaffee Wildlife Sanctuary	115 Orford Road	407	5.2000	21.02	\$99,900
Land on Mud Turtle Pond Road	36 Mud Turtle Pond Road	407	77	70.00	\$93,000
Land on Post Pond Lane	92 Post Pond Lane	408	12	19.60	\$108,000
Junction of Franklin/Acorn Hill Roads	171 Acorn Hill Road	408	68	0.04	\$300
Land on Canaan Ledge Lane	17 Canaan Ledge Lane	413	19	2.70	\$16,900
Land on Canaan Ledge Lane	25 Canaan Ledge Lane	413	20	16.00	\$60,800
Land on Dorchester Road	379 Dorchester Road	414	39	0.54	\$4,500
Trout Pond Forest	4 Trout Pond Lane	415	3	385.40	\$733,900
Reservoir Pond Access	637 Dorchester Road	421	1	0.37	\$70,600

### SUMMARY

	Acreage	Assessment
Buildings w/Land	21.47	\$4,122,400
Cemeteries	11.20	\$527,500
Land (Vacant)	927.52	\$2,109,700
<b>GRAND TOTALS:</b>	<b>960.19</b>	<b>\$6,759,600</b>

\*Land Owned by Upper Valley Land Trust

# TITLE LXIV PLANNING AND ZONING

## CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS

### Regulation of Subdivision of Land

#### Section 674:39-aa

##### **674:39-aa Restoration of Involuntarily Merged Lots. –**

I. In this section:

(a) "Involuntary merger" and "involuntarily merged" mean lots merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

(b) "Owner" means the person or entity that holds legal title to the lots in question, even if such person or entity did not hold legal title at the time of the involuntary merger.

(c) "Voluntary merger" and "voluntarily merged" mean a merger under RSA 674:39-a, or any overt action or conduct that indicates an owner regarded said lots as merged such as, but not limited to, abandoning a lot line.

II. Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:

(a) The request is submitted to the governing body prior to December 31, 2016.

(b) No owner in the chain of title voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be estopped from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots.

III. All decisions of the governing body may be appealed in accordance with the provisions of RSA 676.

IV. Any municipality may adopt local ordinances, including ordinances enacted prior to the effective date of this section, to restore previously merged properties that are less restrictive than the provisions in paragraph I and II.

V. The restoration of the lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

VI. Municipalities shall post a notice informing residents that any involuntarily merged lots may be restored to premerger status upon the owner's request. Such notice shall be posted in a public place no later than January 1, 2012 and shall remain posted through December 31, 2016. Each municipality shall also publish the same or similar notice in its 2011 through 2015 annual reports.

**Source.** 2011, 206:4, eff. July 24, 2011.

**DEPARTMENT OF REVENUE ADMINISTRATION**  
**Municipal Services Division**  
**2011 Tax Rate Calculation**

**TOWN/CITY: LYME**

*Barbara Robinson*  
10/21/11

Gross Appropriations	2,453,339
Less: Revenues	830,284
	0
Add: Overlay (RSA 76:6)	25,530
War Service Credits	40,000

Net Town Appropriation	1,688,585
Special Adjustment	0

Approved Town/City Tax Effort	1,688,585
-------------------------------	-----------

**TOWN RATE**  
5.24

**SCHOOL PORTION**

Net Local School Budget:			
Gross Approp. - Revenue	5,147,249	448,904	4,698,345
Regional School Apportionment			0
Less: Education Grant			(227,916)

Education Tax (from below)	(795,756)
Approved School(s) Tax Effort	3,674,673

**LOCAL SCHOOL RATE**  
11.40

**EDUCATION TAX**

Equalized Valuation(no utilities) x	\$2.325
342,260,662	795,756
Divide by Local Assessed Valuation (no utilities)	
318,229,200	

**STATE SCHOOL RATE**  
2.50

**COUNTY PORTION**

Due to County	479,497
	0

Approved County Tax Effort	479,497
----------------------------	---------

**COUNTY RATE**  
1.49

**TOTAL RATE**  
20.63

Total Property Taxes Assessed	6,638,511
Less: War Service Credits	(40,000)
Add: Village District Commitment(s)	0
<b>Total Property Tax Commitment</b>	<b>6,598,511</b>

**PROOF OF RATE**

Local Assessed Valuation		Tax Rate	Assessment
Education Tax	(no utilities)	2.50	795,756
All Other Taxes		18.13	5,842,755
			6,638,511

**TRC#**  
41

**TRC#**  
41

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

**TAX COLLECTOR'S REPORT**

unicipality of LYME NH \_\_\_\_\_ Year Ending 12/31/11 \_\_\_\_\_

**DEBITS**

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report 2011	PRIOR LEVIES (PLEASE SPECIFY YEARS)				
			2010	2009			
Property Taxes	#3110		466,746.67				
Resident Taxes	#3180						
Land Use Change	#3120		12,480.00				
Yield Taxes	#3185		701.80				
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
Property Tax Credit Balance**		< >					
Other Tax or Charges Credit Balance**		< >					
<b>TAXES COMMITTED THIS YEAR</b>			<b>For DRA Use Only</b>				
Property Taxes	#3110	6,591,945.07					
Resident Taxes	#3180						
Land Use Change	#3120	2,040.00					
Yield Taxes	#3185	9,571.65					
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
<b>OVERPAYMENT REFUNDS</b>							
Property Taxes	#3110	4,059.94	3,941.36				
Resident Taxes	#3180						
Land Use Change	#3120						
Yield Taxes	#3185						
Excavation Tax @ \$.02/yd	#3187						
Interest - Late Tax	#3190	1,450.94	14,623.26				
Resident Tax Penalty	#3190						
<b>TOTAL DEBITS</b>		<b>6,609,067.60</b>	<b>498,493.09</b>	<b>\$</b>	<b>\$</b>		

\*This amount should be the same as the last year's ending balance. If not, please explain.

\*\*Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a.

\*\*The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

## TAX COLLECTOR'S REPORT

Municipality of LYME, NH \_\_\_\_\_ Year Ending 12/31/11 \_\_\_\_\_

## CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010		
Property Taxes	6,190,812.35	309,645.17		
Resident Taxes				
Land Use Change	40.00	6,090.00		
Yield Taxes	7,803.58	701.80		
Interest (include lien conversion)	1,450.94	14,623.26		
Penalties				
Excavation Tax @ \$.02/yd				
Utility Charges				
Conversion to Lien (principal only)		142,076.95		
<b>DISCOUNTS ALLOWED</b>				
<b>ABATEMENTS MADE</b>				
Property Taxes	7,759.17	18,965.91		
Resident Taxes				
Land Use Change	0.00	6,390.00		
Yield Taxes	703.43	0.00		
Excavation Tax @ \$.02/yd				
Utility Charges				
<b>CURRENT LEVY DEEDED</b>				
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>				
Property Taxes	397,433.49	0.00		
Resident Taxes				
Land Use Change	2,000.00	0.00		
Yield Taxes	1,064.64	0.00		
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**				
Other Tax or Charges Credit Balance**	< >			
<b>TOTAL CREDITS</b>	<b>6,609,067.60</b>	<b>498,493.09</b>		

\*\*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a  
(Be sure to include a positive amount in the appropriate taxes or charges actually remitted to the treasurer).

MS-61  
Rev. 10/10

MS-61					
<b>TAX COLLECTOR'S REPORT</b>					
Municipality of LYME, NH			Year Ending 12/31/11		
<b>DEBITS</b>					
		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010	2009	2008	
Unredeemed Liens Balance - Beg. Of Year			115,656.77	68,558.07	
Liens Executed During Fiscal Year		149,847.18			
Interest & Costs Collected (After Lien Execution)		3,695.09	7,746.68	22,276.49	
<b>TOTAL DEBITS</b>		<b>153,542.27</b>	<b>123,403.45</b>	<b>90,834.56</b>	
<b>CREDITS</b>					
<b>REMITTED TO TREASURER</b>		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010	2009	2008	
Redemptions		42,325.68	53,750.64	65,706.75	
Interest & Costs Collected (After Lien Execution)		3,695.09	7,746.68	22,276.49	
Abatements of Unredeemed Liens			11,396.14	2,851.32	
Liens Deeded to Municipality					
Unredeemed Liens Balance - End of Year		107,521.50	50,509.99	0.00	
<b>TOTAL CREDITS</b>		<b>153,542.27</b>	<b>123,403.45</b>	<b>90,834.56</b>	
Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? _____				NO	
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.					
<b>TAX COLLECTOR'S SIGNATURE</b> _____			<b>DATE</b> _____		

**REPORT OF THE TOWN CLERK  
ANNUAL REPORT 2011**

Auto Registration Fees	\$278,380.50
Dog Licenses and Penalties	\$ 1,468.50
Fees	\$ 10,012.40
Miscellaneous	\$ 3,064.21
Phone Books	\$ 1,019.00
Transfer Station Inventory (TC sales only)	\$ 19,871.00
Fees collected for the State of New Hampshire	\$ 2,248.50
<b>TOTAL REVENUE</b>	<b>\$316,064.11</b>

Lyme's year of celebration was a busy one in the Town Clerk's Office! We were "Grand Central" for all manner of celebration treasures...from dinner reservations, tickets sales, hats, t-shirts, aprons and the commemorative book. Everyone in the Town Offices pitched in to help make the celebration a success, and their help was deeply appreciated.

In these years of economic "shakiness" revenues maintained a respectable presence. As Transfer Station inventory became available for sale at an additional location, revenue generated in this office dropped a bit.

After a year without Phone Book production they were updated and sold out in 2011. Another "short run" with corrections, additions and deletions will be produced in 2012.

As always, we're here if you need us. We may not have the information you need, but we can usually figure out who does. We thank everyone for your continued support and understanding as we provide services which sometimes include grumpy computers, busy phones, and a little bit of chaos. We really appreciate your patience!

Patricia G. Jenks, Town Clerk



## CONSERVATION FUND

### Summary of Treasurer's Report for 2011

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT	NRI BOOK REVENUE
YTD Interest	371.59	356.75	3.70	11.14	
Dep Current Use for 2010, donation	521.00	521.00			
WD Current Use	(21,500.00)	(21,500.00)			
Dep Easement	200.00			200.00	
WD Easement					
Net Activity	(20,407.41)	(20,622.25)	3.70	211.14	0.00
Beginning Balance	206,243.33	200,007.69	\$858.10	5,067.54	310.00
Ending Balance	\$185,835.92	\$179,385.44	\$861.80	\$5,278.68	\$310.00

## TOWN FOREST MAINTENANCE FUND

### Summary of Treasurer's Report for 2011

Activity	TOTAL
Interest 2011	45.18
Net Activity	\$ 45.18
Beginning Balance	\$ 12,550.06
Ending Balance	\$ 12,595.24

## RECREATION FUND

### Summary of Treasurer's Report for 2011

Balance as of 1/1/2010	\$	3,787.10
Revenues	\$	14,085.00
Expenses	\$	10,438.11
Interest	\$	13.63
Balance as of 12/31/2011	\$	7,447.62



(Photo by Paul Klee)

## RECREATIONAL FIELD FUND

### Summary of Treasurer's Report for 2011

Balance as of 1/1/2011	\$	13,315.01
Revenues	\$	42,000.00
Expenses	\$	8,084.97
Interest	\$	47.93
Balance as of 12/31/2011	\$	47,277.97

## INDEPENDENCE DAY FUND

### Summary of Treasurer's Report for 2011

Balance as of 1/1/2011	\$	9,088.59
Revenues	\$	5,873.38
Expenses	\$	6,539.99
Interest	\$	30.32
Balance as of 12/31/2011	\$	8,452.30

# REPORT OF THE TOWN TRUSTEES

AS OF DECEMBER 31, 2011

## SCHOOL TRUST (1918)

### a. PRINCIPAL ACCOUNT

Balance (Cost Basis) 1/1/2011	\$	94,770.08
Realized Capital Gain	\$	-
Balance (Cost Basis) 12/31/2011	\$	<u>94,770.08</u>
<i>Net Unrealized Capital Gain/Loss</i>	\$	<u>18,949.87</u>
<i>Fidelity Statement Balance as of 12/31/2011</i>	\$	113,719.95

### b. INCOME AND EXPENSE ACCOUNT

Investment Income	\$	1,856.67
Expense (to Lyme School)	\$	1,856.67

## LIBRARY TRUST (1960)

### a. PRINCIPAL ACCOUNT

Balance (Cost Basis) 1/1/2011	\$	65,720.45
Realized Capital Gain	\$	1,309.36
Balance (Cost Basis) 12/31/2011	\$	<u>67,029.81</u>
<i>Net Unrealized Capital Gain/Loss</i>	\$	<u>8,011.59</u>
<i>Fidelity Statement Balance as of 12/31/2011</i>	\$	75,041.40

### b. INCOME AND EXPENSE ACCOUNT

Investment Income	\$	3,041.75
Expense (to Lyme Library)	\$	3,041.75

## CEMETERY TRUST (1903)

### a. PRINCIPAL ACCOUNT

Balance (Cost Basis) 1/1/2011	\$	540,580.31
Realized Capital Gain	\$	-
Balance (Cost Basis) 12/31/2011	\$	<u>540,580.31</u>
<i>Net Unrealized Capital Gain/Loss</i>	\$	<u>109,341.60</u>
<i>Fidelity Statement Balance as of 12/31/2011</i>	\$	649,921.91

Trustee of Trust Funds  
12/31/2011

**b. INCOME AND EXPENSE ACCOUNT**

	Balance 1/1/2011	\$	115,034.37
Investment Income - Principal		\$	10,738.35
Investment Income - Income		\$	84.65
Withdrawals		\$	(19,150.05)
	Balance 12/31/2011	\$	<u>106,707.32</u>

**EMERGENCY MAJOR EQUIPMENT REBUILDING TRUST FUND (1986)**

	Balance 1/1/2011	\$	37,816.29
Deposits		\$	10,000.00
Income		\$	26.91
Withdrawals		\$	(37,723.13)
	Balance 12/31/2011	\$	<u>10,120.07</u>

**CEMETERY GENERAL MAINTENANCE TRUST FUND (1986)**

	Balance (Cost Basis) 1/1/2011	\$	9,512.73 *
Realized Capital Gain		\$	<u>-</u>
	Balance (Cost Basis) 12/31/2011	\$	9,512.73
Deposits		\$	-
Income		\$	75.72
Withdrawals		\$	<u>-</u>
		\$	9,588.45
<i>Net Unrealized Gain/Loss</i>		\$	<u>223.15</u>
<i>Fidelity Balance</i>		\$	9,811.60
<i>Bank Cash Balance</i>		\$	<u>858.77</u>
	Balance 12/31/2011	\$	10,670.37

*\*FY 10 Report reflected balance of \$9606.14 which incorrectly included \$93.41 reported as capital gain instead of dividend income. FY 11 balance is being adjusted to reflect this correction (\$9,512.73).*

**BESSIE HALL TRUST (FIRE DEPARTMENT) (1983 and 1987)**

	Balance 1/1/2011	\$	10,415.63
Deposits		\$	4,348.89
Income		\$	7.43
Withdrawals		\$	(2,316.00)
	Balance 12/31/2011	\$	<u>12,455.95</u>

**TROUT POND MANAGEMENT AREA TRUST (1998)**

	Balance 1/1/2011	\$	11,117.68
Deposits		\$	-
Income		\$	7.92
Withdrawals		\$	-
	Balance 12/31/2011	\$	<u>11,125.60</u>

**TOWN OF LYME CAPITAL RESERVE FUNDS**

**COMPUTER SYSTEM UPGRADE CAPITAL RESERVE FUND (2000)**

	Balance 1/1/2011	\$	31,135.23
Deposits		\$	5,250.00
Income		\$	21.86
Withdrawals		\$	<u>(18,989.80)</u>
	Balance 12/31/2011	\$	17,417.29

**BRIDGE RESERVE FUND (1956)**

	Balance 1/1/2011	\$	139,370.36
Deposits		\$	20,000.00
Income		\$	2.37
Withdrawals		\$	<u>(56,738.03)</u>
	Balance 12/31/2011	\$	102,634.70

**PROPERTY REAPPRAISAL FUND (1985)**

	Balance 1/1/2011	\$	87,183.80
Deposits		\$	5,000.00
Income		\$	1.41
Withdrawals		\$	<u>(13,020.00)</u>
	Balance 12/31/2011	\$	79,165.21

**HEAVY EQUIPMENT FUND (1988)**

	Balance 1/1/2011	\$	257,322.74
Deposits		\$	89,500.00
Income		\$	187.47
Withdrawals		\$	<u>-</u>
	Balance 12/31/2011	\$	347,010.21

**VEHICLE CAPITAL RESERVE FUND (1988)(MBNA 0013)**

	Balance 1/1/2011	\$	2,745.05
Deposits		\$	120,700.00
Income		\$	13.22
Withdrawals		\$	-
	Balance 12/31/2011	\$	<u>123,458.27</u>

**SPECIAL EDUCATION RESERVE FUND (1987)**

	Balance 1/1/2011	\$	227,925.28
Deposits		\$	-
Income		\$	164.97
Withdrawals		\$	-
	Balance 12/31/2011	\$	<u>228,090.25</u>

**HIGH SCHOOL TUITION EXPENDABLE FUND (1995)**

	Balance 1/1/2011	\$	596,184.43
Deposits		\$	50,000.00
Income		\$	425.99
Withdrawals		\$	(40,000.00)
	Balance 12/31/2011	\$	<u>606,610.42</u>

**NEW CEMETERY FUND (1988)**

	Balance 1/1/2011	\$	16,087.78
Deposits		\$	350.00
Income		\$	11.42
Withdrawals		\$	-
	Balance 12/31/2011	\$	<u>16,449.20</u>

**LYME CENTER ACADEMY BUILDING RESTORATION CAPITAL RESERVE FUND (1996)**

*Account closed per voted at Town Meeting March 8, 2011*

	Balance 1/1/2011	\$	877.41
Deposits		\$	-
Income		\$	-
Withdrawals		\$	(877.41)
	Balance 12/31/2011	\$	<u>-</u>

**PUBLIC LAND ACQUISITION CAPITAL RESERVE FUND (1997)**

	Balance 1/1/2011	\$	30,030.94
Deposits		\$	5,000.00
Income		\$	22.10
Withdrawals		\$	-
	Balance 12/31/2011	\$	<u>35,053.04</u>

**EMERGENCY HIGHWAY REPAIR FUND (1997)**

	Balance 1/1/2011	\$	99,539.87
Deposits		\$	10,000.00
Income		\$	69.45
Withdrawals		\$	(109,539.87)
	Balance 12/31/2011	\$	<u>69.45</u>

**PUBLIC WORKS FACILITY RESERVE FUND (1997)**

	Balance 1/1/2011	\$	16,656.09
Deposits		\$	3,000.00
Income		\$	11.72
Withdrawals			
	Balance 12/31/2011	\$	<u>19,667.81</u>

**MAINTENANCE SCHOOL BUILDING FUND (1998)**

	Balance 1/1/2011	\$	92,823.60
Deposits		\$	-
Income		\$	67.22
Withdrawals		\$	-
	Balance 12/31/2011	\$	<u>92,890.82</u>

**FIRE FIGHTING SAFETY EQUIPMENT FUND (NEW FUND) (2002)**

	Balance 1/1/2011	\$	63,913.63
Deposits		\$	7,300.00
Income		\$	46.33
Withdrawals		\$	-
	Balance 12/31/2011	\$	<u>71,259.96</u>

**OTHER FUNDS**

**SUBSTANCE ABUSE EDUCATION FUND (1989)**

	Balance 1/1/2011	\$	4,819.14
Deposits		\$	2,000.00
Income		\$	3.87
Withdrawals		\$	-
	Balance 12/31/2011	\$	<u>6,823.01</u>

**TROUT POND FUND (1998)**

	Balance 1/1/2011	\$	15,852.51
Deposits		\$	-
Income		\$	11.25
Withdrawals		\$	-
	Balance 12/31/2011	\$	<u>15,863.76</u>

**BLISTERS FOR BOOKS EXPENDABLE TRUST FUND (2007)**

	Balance 1/1/2011	\$	488.44
Deposits		\$	6,311.00
Income		\$	-
Withdrawals		\$	<u>(6,311.00)</u>
	Balance 12/31/2011	\$	488.44

**CEMETERY MAINTENANCE GIFTS & DONATIONS FUND (2000)**

	Balance 1/1/2011	\$	18,575.86
Deposits			
Income		\$	13.30
Withdrawals			
	Balance 12/31/2011	\$	<u>18,589.16</u>

**TOWN BUILDINGS MAJOR MAINTENANCE & REPAIR TRUST FUND (2005)**

	Balance 1/1/2011	\$	30,987.67
Deposits		\$	10,000.00
Income		\$	21.61
Withdrawals		\$	<u>(5,127.73)</u>
	Balance 12/31/2011	\$	35,881.55

**TOWN OFFICES BUILDING CAPITAL RESERVE FUND (2006)**

*Account closed per vote at Town Meeting March 8, 2011*

	Balance 1/1/2011	\$	29.67
Deposits		\$	-
Income			
Withdrawals		\$	(29.67)
	Balance 12/31/2011	\$	-

**TOWN POOR EXPENDABLE TRUST (2006)**

	Balance 1/1/2011	\$	18,336.85
Deposits		\$	20,000.00
Income		\$	14.38
Withdrawals		\$	(33,808.74)
	Balance 12/31/2011	\$	4,542.49

**RECREATION FACILITY FUND (2009)**

	Balance 1/1/2011	\$	8,952.86
Deposits		\$	11,000.00
Income		\$	6.08
Withdrawals		\$	(11,670.00)
	Balance 12/31/2011	\$	8,288.94

**SCHOOL ENROLLMENT RESPONSE CRF (2010)**

	Balance 1/1/2011	\$	-
Deposits		\$	50,000.00
Income		\$	2.22
Withdrawals		\$	-
	Balance 12/31/2011	\$	50,002.22

Reviewed and Approved, this 9th day  
of February, 2012, by:



V. Blake Allison, III, **Trustee**



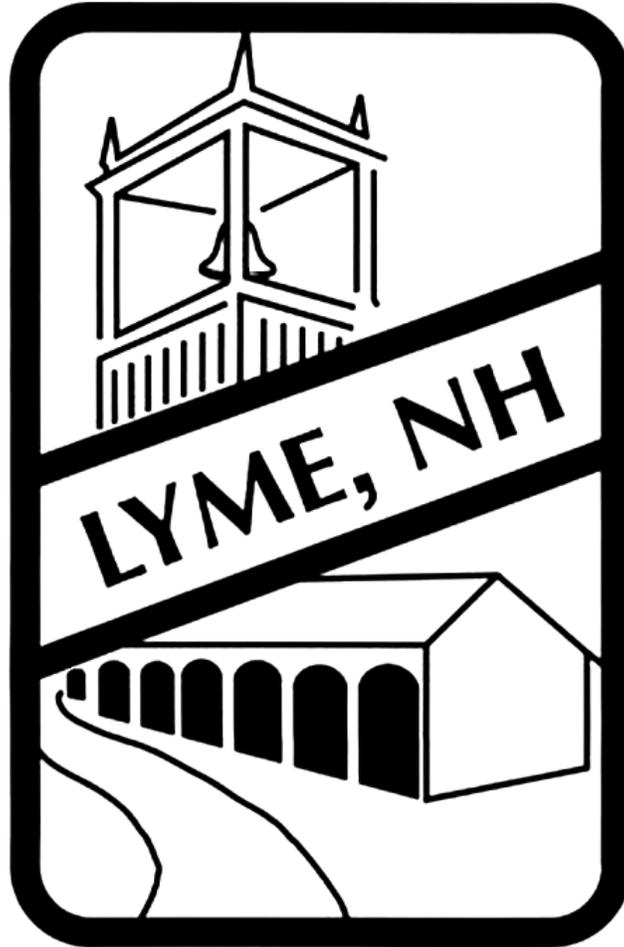
Marlene Green, **Trustee**



Peter Glenshaw, **Trustee**

Trustee of Trust Funds  
12/31/2011

# TOWN OF LYME



## NARRATIVE REPORTS 2011

## **SELECTBOARD**

After fourteen years on the Selectboard, Dick Jones stepped down for a well-earned rest. The Board certainly misses his knowledge and experience; we're now just wondering what he's going to turn to next. He has already produced a revised edition of his book of roads in Lyme. In November Wallace Ragan stepped down after 20 years as Emergency Management Director. During that time he developed an emergency management plan that is used as a model by the State. He also assiduously harvested every possible grant that we could get for emergency purposes. We hope to have a thank you celebration for him in the Spring. We are delighted to welcome Kevin Peterson as his replacement.

At the end of April, a severe storm washed away a portion of the bank on River Road, making the road unsafe to travel. Unlike the storm at the end of May or Tropical Storm Irene, this event did not qualify for FEMA disaster assistance in Grafton County. Consequently, the town has been left to resolve the issue on its own. The Selectboard has taken the view that it is vital to retain our (much-diminished) road heritage and, to this end, has determined that the road should be fully restored. Unfortunately, this has been a longer process than originally anticipated, which has caused some unhappiness.

The legal case involving the Post Pond Water Release policy and installation of beaver pipes in Clay Brook was appealed to the NH Supreme Court by Morrissey et al., who dismissed it at the end of last year. We are still awaiting the outcome of one final appeal to the Wetlands Council. As well as a significant amount of staff time, this has cost the town \$37,360.60 over the past three years.

On a much lighter note, the town celebrated its 250<sup>th</sup> anniversary in early August. This took the form of a day-long celebration, culminating in 1100 people being served dinner in one massive tent on the Common. Subsequent to that the Anniversary Committee produced a commemorative book and DVD, which is being giving free to every household in Lyme. The Committee is to be commended on its phenomenal achievements both in putting on such a party and also recording it in such a stylish manner.

## **ASSESSING DEPARTMENT**

In 2011 I performed a "Statistical Update". We are required by the NH Assessing Standards Board to "create the values anew once every 5 years". The net valuation (amount used to set the tax rate) of the town changed by less than \$1,000,000 (less than ½%) as a result of that process. I will continue to monitor the real estate market and visit properties that transfer, to ensure that our assessments are accurate and equitable. In 2010 our level of assessment was 100%. I have just completed the 2011 ratio study and submitted it to the Department of Revenue Administration. Our level of assessment for 2011 will be 97%, effectively 100% of market value. The average sale price of a single family home in Lyme in 2010 was \$574,000 and in 2011 it was \$523,708. The median (one in the middle) was \$350,000 in 2010 and \$398,000 in 2011.

I am in the Town Office the first Friday of the month, March through December. Should you have questions or concerns about your assessment, please phone the Town Office to schedule an appointment to meet with me.

Diana Calder, Assessor

## HIGHWAY DEPARTMENT REPORT

Mud season: The highway budget was hit hard this year due to the following events:

- Davidson Lane and Pinnacle Hill Road-These roads were gone and closed to traffic for over 2 weeks. It took well over a week just to get them passable so people could get to their homes by vehicle. One neighbor ran a pickup service with their gator to help get people with groceries and supplies home.
- Dorchester Road-This road took weeks and load after load of 1½ minus and fill to keep it somewhat passable for residents.
- River Road washout-Over the weekend of April 30<sup>th</sup> & May 1<sup>st</sup>, 2011, the Connecticut River washed out a 1000' section of the river bank. The erosion has made its way to the center line of the southbound lane. For safety reasons and on the recommendation of Holden Engineering, the Selectmen closed this road until the town can make a decision on funding for the repairs.
- River Road & Reservoir Road washout-During Hurricane Irene, a small section on the southern section of River Road washed out some of the bank and a culvert. This was repaired with the blessing of DES. At the same time a section on Dorchester Road was washed out by Grant Brook. With the help of neighbors and the town crew, repairs were made over a 4 day period. We have applied for FEMA funds to reimburse the Town for up to 75% of this cost.

The Highway Department would like to thank all who live on these roads for their patience and understanding. Keeping the dirt roads passable during mud season is difficult and expensive. Remember, the less traveled the better during mud season. We never know what mud season and Mother Nature may bring to our little town.

The largest overruns in the 2011 budget are dirt road maintenance and motor fuel. With a tough mud season, more material and more trucking are to be expected. I would like to thank Morton Bailey and Derby Mountain Construction for their help on town projects this past year. In an effort to keep costs as low as possible on some town construction projects we have worked alongside these vendors on the following projects:

- Chase Beach
- Town Office well
- Lyme Center Academy parking lot issues
- Library parking lot drainage
- Davidson Lane washout
- Reservoir Road washout

Goose Pond Road was the road for Block Grant monies again this year. \$83,632.00 was spent from the Block Grant. This road will be paved in 2012.

I would like to thank the road crew for the work they accomplished this past year and the Town for your support and remind you if you have concerns to contact me at 795-4042. Please go slow in work zones and have a safe 2012.

*Special projects: Goose Pond Road bridges. The second bridge has been repaired and will be finished in Jan 2012. Daniels was able to complete this construction without closing Goose Pond Road.*

Fred O. Stearns III

## LYME POLICE DEPARTMENT

After having completed my first full year as Chief, I would like to thank all of you that have supported the efforts of the Lyme Police Department. As many of you may or may not know, we operated with only one full-time officer for a majority of the year. While this was a trying and difficult time, we also had our second busiest year in the last decade. The Lyme Police Department answered 1913 calls for service in 2011.

2011 was also full of extracurricular activities that kept us going throughout the year: Special Olympics Winter Games, The Fourth of July Celebration, Tropical Storm Irene, and who could forget that spectacular 250<sup>th</sup> Birthday Celebration?

I am pleased announce that as of January 15<sup>th</sup>, The Lyme Police Department will once again be at full staff. Officer Anthony Swett has moved from part-time to full-time in the department and will be our primary, evening hours officer. Please take a moment to introduce yourself and welcome Tony aboard.

2012 not only brings a second officer, it brings to us some new equipment and federal money to conduct extra patrols throughout the Spring and Summer. In conjunction with these extra hours, we will also put to use our Speed Trailer that was purchased with the help of the Lyme Foundation and a federal grant.

I would like to wish everyone a safe and happy 2012.

The following is a computation of the types of incidents, investigations, and activities, which were reported, investigated, or performed by the Lyme Police Department for the year 2011: (Total 1913)

**Submitted by: Chief Shaun J. O'Keefe**

Accidents	14	Animal Complaint	18	Assault	2
Assist 911	13	Assist Citizen	26	Assist Highway Dept.	4
Assist Other Police	9	Criminal Threatening	5	Disorderly Conduct	7
Domestic Disturbances	5	Drug Violations	0	DUI	4
Follow Up/Investigations	46	Forgery/Bad Check/Fraud	3	Harassment	2
Liquor Violations	5	MV Unlocks	21	Robbery/Burglary	5
Sex Offender Registration	3	Sexual Assault	1	Theft	9
Total MV Stops	351	Vandalism	9	VIN Verification	24
Citations Issued	25				
Warnings Issued	326			<b>TOTAL</b>	<b>1913</b>

## FAST SQUAD

*“We can't ever possibly thank you and your gang of amazing FAST Squad teammates enough for your help this morning. You all were so remarkable, thorough, professional, pleasant, and effective. Please express our family's gratitude to all the FAST squadders we yanked from their beds to come help me and mine in a time of need.”*

*Lyme resident*

The Lyme FAST Squad (LFS) provides pre-hospital emergency medical response to the town's residents and visitors before the ambulance arrives (often up to 10 minutes) and supports the Hanover ambulance crew on scene, which provides primary ambulance coverage to Lyme. We also support surrounding communities as a participant in the Upper Valley mutual-aid system and the Lyme Fire Department on fire calls. LFS members are on these scenes to ensure the safety, health and well being of our dedicated volunteer firefighters and those victims of the fire.

In 2011, LFS members responded to a total of 63 calls to help adults (58) and children (5) (compared to 51 calls in 2010, 73 calls in 2009, 65 calls in 2008, 51 calls in 2007, 76 calls in 2006 and 48 in 2005), as follows:

Medical Emergency:	35
Accidents:	17
Non-medical incidents:	3
Lifeline Activation:	2

In terms of personnel, LFS is a strong and well-trained group offering a wide variety of skills and experience, including wilderness search-and-rescue, low-angle backcountry rescue and water rescue.

EMT-Paramedic: Michael Hinsley, Mary Sansone

EMT-Basic: Tim Estes, Tom Frawley, Karen Keane, Jim Mason, Kevin Peterson, Aaron Rich, Chris Sweitzer

Medical Advisor: Dr. Scott Rodi

Thanks to those who support our work through donations that allow the squad the ability to acquire much-needed equipment that is not covered by the town budget – we are grateful.

Karen Keane, President & Captain, Lyme FAST Squad



## **LYME VOLUNTEER FIRE DEPARTMENT**

The Lyme Fire Department provides the Town of Lyme with fire protection and emergency response capabilities for other calls for assistance. The Fire Department is composed of over twenty volunteer members who respond when an emergency occurs. The Fire Department is equipped with four pieces of apparatus.

The Fire Department responded to 91 calls for assistance. Seventy-eight of these responses were in the Town of Lyme. We responded to 3 chimney fires, 18 fire alarm activations, 4 carbon monoxide alarms, 12 Motor vehicle collisions, 3 vehicle fires, 2 trees into wires with wires down, 1 grass fire, 5 propane emergencies, 2 water problems with flooded basements, 5 calls to assist the FAST Squad, 2 illegal burn, 6 road hazard calls, 2 fuel spills, 2 heating appliance malfunctions, 1 oven fire, 1 partial building collapse due to snow load, 1 animal rescue, 8 service calls.

The Lyme Fire Department also responded mutual aid 13 times in 2011. To Thetford 8 times, 6 structure fires and 2 for station coverage when they were at a fire. To Orford 1 time for a structure fires. To Hanover 2 times and to Fairlee for station coverage when they were at fires. Fire Department members also responded to Dorchester with members of Canaan and Enfield Fire Department for a sandbagging operation in Dorchester for flooding associated with Hurricane Irene.

The Town of Lyme experienced severe weather events in 2011. Spring flooding caused damage to our Town's infrastructure most notably the closure of River Rd south of the North Thetford Road intersection. Lyme was fortunate to survive Hurricane Irene relatively unscathed compared to the devastation surrounding communities.

The Fire Department would like to acknowledge and thank Wallace Ragan for his expertise, commitment and many years of service to the Town of Lyme as our Emergency Management Director as he retired from the position in 2011. We welcome and look forward to working with Kevin Peterson who has volunteered for the position.

The fire department would like to extend an invitation to any citizen who would be interested in joining the department.

The fire department would like to thank the generous people who have donated time and money to the fire department. These gifts and others will be used for a variety of equipment, training, and supply needs.

Respectfully submitted,  
Michael C. Hinsley, Fire Chief

## **CEMETERY COMMISSION**

In 2011, cemetery restoration was focused on Porter Cemetery (for a time known as Stetson Cemetery) which is located on the north end of River Road. There are about 70 grave sites there and most include footstones as well as headstones. The burial dates range from the late 1700s through the entire 1800s. We were able to mend, straighten and clean many of the stones. There is some remaining work to do but Porter work is nearing completion. The row of hydrangeas that were planted last year are thriving in their location between the Porter grave sites and the Connecticut River.

Some of the iron fence which originally surrounded the Highland Cemetery had been removed over the years--bent and broken by tree growth in the fence line and storms and time. This year we completed the repair of the salvaged pieces of this 1919 fence and installed them along the boundary in the new section of Highland Cemetery. A bench and chair were added to the Memorial Garden.

Other annual maintenance, landscaping and planning continued in Lyme's five cemeteries.

Jennifer Cooke, Jean Smith, Michael Hinsley  
Lyme Cemetery Commissioners

## **ENERGY COMMITTEE**

In this report the Lyme Energy Committee (LEC) will highlight several ways the committee worked in 2011 to improve the Town's energy use.

The committee redrafted the proposed Master Plan's "Energy" chapter to ensure that sustainability will be emphasized and that the town will stay abreast of PACE and RGGI legislation.

LEC continues to focus on the energy efficiency of Town buildings. The committee will be working with The Town Buildings Maintenance Committee as we carry on this work.

LEC member Gary Phetteplace arranged and monitored LEC's display at the 250 celebration. The exhibit featured the Junior Solar Sprint (JSS) program at the Lyme School.

The Committee organized a second Celebration of Lyme Businesses on Sept. 24<sup>th</sup>.

LEC is working on a quarterly newsletter. The goal of the newsletter is to provide energy efficiency tips and keep the Town informed of any newsworthy energy related events. The newsletter will be published on the Lyme listserv.

LEC continues to meet at the Lyme Town Offices on the 3rd Monday of every month, at 7:30pm. The meetings are always open and we welcome public attendance.

Matt Brown, Mark Bolinger, Joanna Laro, Carola Lea, co-chair, Becky Lovejoy, co-chair, Sue MacKenzie, sec., Dan O'Hara, Gary Phetteplace, Charles Ragan, Selectboard representative.

## CONSERVATION COMMISSION 2011 ANNUAL REPORT

### **Land Protection and Easements**

Two conservation easement matters came before the commission. The first involved 298 acres of land owned by Put and Marion Blodgett abutting Pout Pond. The Upper Valley Land Trust (UVLT) will be the easement holder. After a public hearing in late March, the Commission voted to contribute \$5,000 in Conservation Funds for the property's stewardship fund. In July, representatives of the Nature Conservancy appeared before the commission to announce details of its planned creation of a 13,000 acre preserve in the "four corners" area of Lyme, Dorchester, Canaan and Hanover. Nearly 5,000 of those acres would be from Lyme's "Bear Hill Preserve" owned by Lyme resident David Roby.

### **Trails and Land Management**

Resident and Eagle Scout candidate Bill Kerin planned and implemented a project in the Town Forest to upgrade signage and trail markings. The work was completed in the early spring.

Eleven volunteers replaced damaged boardwalk planks on sections of both the Big Rock and Chaffee Wildlife Sanctuary trails. Mowing and brush removal was performed also. In addition, work was done to reduce slippery conditions on bridges on the Town Forest "Waterfall" and "Beaver Brook" trails.

Eurasian Milfoil Update. After a summer of attempting through hand harvesting to control the milfoil infestation near the Post Pond boat launch, the NH Dept. of Environmental Services (DES) decided to apply an herbicide to the milfoil colonies to try and prevent further spreading. DES said another treatment might be necessary in the spring of 2012 depending on the results of the fall 2011 application.

### **Project and Application Review**

At the request of the Zoning and Planning Boards, the Commission made five site visits to assess projects for potential environmental impacts. The range of projects reviewed included new construction, septic system upgrades and culvert replacement.

### **Outreach and Education**

With the commission's help, the Lyme School was awarded a \$2500 grant by the Wellborn Ecology Fund to be used to develop in-house environmental studies programs. An additional \$2500 was raised through private sources.

Other outreach efforts included "Green Up Day" in May. Thirty-three volunteer groups and individuals collected 92 bags of litter plus other refuse from 33 miles of town roadways. February featured the always-popular snowshoe hike. In September there was a commission-sponsored bird watching expedition along River Rd. In November the commission reviewed, and agreed to help fund, a project proposal submitted by Heather Valence. In the spring of 2012, she and a fellow student will conduct in Lyme an open-to-the-public invasive species workshop to fulfill a high school graduation requirement.

\*\*\*\*\*

2011 saw a personnel change on the commission as newly elected selectman Richard Vidal became the Selectboard's representative on the commission. He replaced Dick Jones who did not run for re-election to the Selectboard after more than 15 years of service to the town.

Conservation Commission meetings are held on the first Monday of the month at 7:00 p.m. in the Lyme Academy building's meeting room. The public is always welcome as are ideas on how the commission can more effectively serve the Town. Volunteers to help the commission maintain the town's hiking trails also are greatly appreciated. Interested persons should contact any commission member.

## CONVERSE FREE LIBRARY TRUSTEES 2011 ANNUAL REPORT

Under the capable leadership of Library Director Betsy Eaton and her assistants, Margaret Caffrey, Karen Webb, and Lois Winkler, who left in August, Lyme’s town library serves its community as a vibrant resource in many ways. In addition to their traditional roles, our staff members provide individual assistance for patrons interested in developing computer skills, navigating the Internet, and learning how to download electronic books.

As a cooperative effort of the library board and the Friends of Lyme Library, the Betty Grant Art Gallery was painted and a new hanging system installed, allowing us to feature the talents of local artists. The Friends are invaluable to the running of the library, as are the loyal corps of volunteers, some 30 strong, who welcome patrons at the circulation desk.

Many Lyme folks presented library programs this year, including Elsie McCarthy, Toni Gildone, Skip Cady and Lee Lopez as well as authors Ross McIntyre and Harvey Frommer. Ed Gray and others published a pamphlet for Lyme’s 250<sup>th</sup> Anniversary celebration, listing more than 85 Lyme authors as well as mounting a book display at the event. The library received a bequest from the estate of Gordon T. Heard for the purchase of DVD’s and videos. We also received gifts in memory of Ellsworth “Tom” Tupper to purchase books about World War II and sea stories.

Children’s books and other materials are funded entirely through the annual Blisters for Books run, led this year by Denby Coyle and Maggie Minnock, and through the Lyme School Parent-Teacher Organization (PTO) “birthday book” program. School and library staff and boards continue their effective cooperation, thanks to the efforts of Jake Cooke, Jeff Valence, Betsy Eaton, and Heidi Lange, Board of Education representative to the library board.

Although roughly 90% of the library’s annual operating budget comes from the Town of Lyme, the library receives a modest amount of private support as well (see table).

### 2011 Non-Town Income

### 2011 Non-Town Expenses

Trustees of Trust Funds	\$2,909	Books & other media	\$4,383
Gordon Heard bequest	\$5,000	Programs	\$976
Blisters for Books 2011	\$6,003	Building & equipment	\$5,900
PTO	\$1,326	(incl. software)	
Other donations	\$640	Blisters 2010	\$6,311
Copier & fax fees (net)	\$586	(transferred to town to disburse)	
Other sources	\$1,034		

After careful analysis, the trustees have voted to move to a new open-source software program called Koha for cataloging and circulation. It has a more contemporary format and offers remote access so that patrons can place holds and renew books online. We expect this system to “go live” in spring 2012, an important upgrade to the service we provide at the library.

With sincere regret, we have accepted Betsy Eaton’s resignation as director, effective October 2012. Betsy has brought singular energy to the tasks of propelling the library into this century and keeping it a valued part of Lyme’s culture, and we will miss her very much.

The search committee is starting its work, and we hope to find a new library director by summer 2012. We will keep everyone informed of our progress via Lyme Listserv and the Church Newsletter, and we welcome suggestions of candidates.

Respectfully submitted, Nancy Snyder, Chair of the Board of Trustee

## **HIGHWAY SAFETY COMMITTEE**

The Lyme Highway Safety Committee meets quarterly to discuss safety concerns and initiatives related to traffic safety. Our role and objectives are to act as the local representative to the NH Highway Safety Agency, which has assisted towns like Lyme with the purchase of equipment, funding of personnel, and support of programs related to highway safety since 1967. As we identify local issues, we attempt to implement efficient solutions through public education, enforcement initiatives or capital projects. On occasion, we reach out for resources through the NH Highway Safety Agency. Grant funding from the NHHSA is authorized through the Federal Government and is limited to programs that emphasize impaired driving, occupant protection, speed enforcement, motorcycle safety, school bus safety, police traffic services, and pedestrian/bicycle safety.

The Lyme Highway Safety Committee was again active throughout the year. In Conjunction with a New Hampshire Highway Safety Grant and the Lyme Foundation we purchased a portable Radar Trailer. This trailer was used throughout the summer and fall to warn and alert drivers of their speed. The Committee also authorized the Police Department to participate in a New Hampshire Highway Safety Grant of 90 hours for the specific purpose of traffic enforcement.

Several other issues regarding signage and driver awareness were also discussed.

The 2011 Lyme Highway Safety Committee members included: Police Chief Shaun J. O'Keefe, Administrative Assistant Dina Cutting, and Emergency Management Director Wallace Ragan, Selectman Charles Ragan, Lyme Highway representative Russell Stearns.

## **EMERGENCY MANAGEMENT**

The Lyme Hazard Mitigation Plan and Lyme Emergency Operations Plan were completed and approved in 2011. The review and update, every five years, keeps Lyme in compliance with Federal Emergency Management Agency (FEMA) & New Hampshire Bureau of Emergency Management (NHBEM) requirements.

Hurricane Irene was the main event for 2011. Lyme was not in the direct path of the storm and received minor damage when compared to the communities to our west. FEMA assistance was requested for Hurricane Irene damage to Dorchester Road and River Road. South River Road experienced damage during Hurricane Irene. However, the North River Road damage had occurred prior to Hurricane Irene.

After 20 plus years as your Emergency Management Director (EMD), I submitted my resignation, effective November 15, 2011 to the Selectboard. Your new EMD, Kevin Peterson, has assisted with past activations of the Lyme Emergency Operations Center and is a very capable coordinator.

In closing my final report, I thank the Lyme community for their assistance and support over the years that I served as EMD.  
Respectfully submitted,

Wallace Ragan, EMD (Retired)

## **LYME HERITAGE COMMISSION**

At Town Meeting on March 8, 2011, voters unanimously approved Article 18 to establish a Heritage Commission in accordance with provisions of NH RSA 673:1 and 674:44-a to consist of five members and up to three alternates appointed by the Select Board (see appointees below). Upon approval, the town History Committee was disbanded. The Commission's activities can include advising and assisting other Town boards and commissions, conducting inventories of historic assets, educating the public on matters relating to historic preservation, providing information on historical resources, and serving as a resource for revitalization efforts.

After establishing officers and a meeting schedule, the Commission's first task was drafting a chapter on Lyme's historic and cultural resources for the Town's revised Master Plan. This was submitted to the Planning Board in July. Concurrently, the Commission began work on organizing an inventory of Lyme's historic resources. After researching various options, consulting with Town officials, and learning about Orford's inventory process, the Commission elected to engage an expert in this specialized field and start work in the spring of 2012. Costs incurred will be met by fundraising to supplement a grant from the Lyme Foundation plus aid from the Lyme Historians. The Commission hopes many volunteers will help with the actual inventory process. The finished product will be presented publicly and remain accessible to town residents, on-line if possible.

The Commission is happy to consult with any resident or town committee regarding historic properties. Contact Ray Clark or any member to be on the agenda. Meetings are on the fourth Tuesday of each month (as posted) at the Lyme Center Academy, 7 p.m.

Respectfully submitted,

Commission members: Ray Clark, chairman; Charlotte Furstenberg, secretary; Simon Carr, select board representative; Adair Mulligan; Jane Fant. Alternates: Tim Cook, Laurie Wadsworth.

## **TRANSFER STATION**

In 2011 we recycled 44.54 tons of cardboard, 112.68 tons of paper and 16.03 tons of scrap metal. Keep up the good work! On the other hand we had 68.82 tons of C&D, 115.43 tons of co-mingle containers and 249.16 tons of trash. We have seen a recent decrease in the revenues from cardboard, paper & steel. This makes it even more urgent that we all take responsible solid waste disposal more carefully. The more we are able to ensure that our recyclables are done correctly (crushed as much as possible), we can decrease the hauls, resulting in saved fuel surcharges and haul fees as well as decreasing environmental impacts. As the recycling market continues to shift please stay aware of Transfer Station Guidelines revisions & updates.

Lance Goodrich, Transfer Station supervisor

## INDEPENDENCE DAY COMMITTEE

The Lyme Independence Day Committee wishes to thank all who generously donated to this year's event. It is greatly appreciated and this year's fireworks were spectacular!

We are grateful to Hank Flickinger for allowing us to use the One Lyme Common parking lot and lawn while folks got in line for the parade. And, of course, thanks to our Parade Marshall Tom Frawley who got everyone coordinated and lined up & around the common safely.

Those gathering at Post Pond while waiting for fireworks were wonderfully entertained by the Lymelites, Lyme Town Band and the Whipple Hill Gang. Thanks to Don Elder and Those Guys for the use of their tents for the BBQ area.

All of the money raised from this event goes to support the next year's festivities.

### **Tax dollars are not used to fund the Independence Day Celebration.**

Safety is a huge concern for both the parade and the fireworks. Many thanks to the Lyme FAST Squad, Lyme Fire Department and the Lyme Police Department for all the extra hours put in to keeping everyone safe.

Looking to the future, we need to come up with a plan concerning the parking if we wish to continue to hold the fireworks at Chase Beach. If any ideas are floating around out there please share them with a committee member.

Save the Date ~ Saturday, June 30<sup>th</sup>, 2012.

Bob Couture, Dina Cutting, J.J. Pippin-Finley, Jim Mayers & Marci O'Keefe.

## SUMMER POND PROGRAM

This year the Summer Pond Program located on Chase Beach at Post Pond ran for four weeks, beginning July 3, 2011 and ending July 29, 2011. The day began at 8:30am and ended at 12:00pm for the camp children. Each day of the program includes Red Cross swimming lessons, snack, arts and crafts, free choice, read aloud, drama, sports and lunch. The camp program is available to the children of Lyme starting at age 4 (by December 31<sup>st</sup>) through the 5<sup>th</sup> grade.

This year we averaged 25 children per week and saw a lot of new faces. We had 2 head counselors per week with an average of 8 junior counselors. Any students in grade 6 and above are invited to apply to be a counselor for this program. All counselors began their days at 8:00AM. Each day they are given Red Cross swim lessons, basic training in CPR and first aid. These counselors are all volunteers; this is a testament to the dedication the youth of Lyme have to this program.

In past years we have experienced rainy and cold weather for the program. With this weather came the puddles. The good news is the puddles will be no more; with the long awaited maintenance of the beach area occurring we will see a great improvement to the facility for next summer. I am looking forward to the fresh sand and clean look to our wonderful Chase Beach. We are all so blessed to have such a wonderful area.

Thank you to all the families that continue to support this program, new and old. I have truly enjoyed running this program and look forward to the children of Lyme joining me for another fabulous summer at Post Pond!

Torey Elder-Pond Program Coordinator

## RECREATION COMMISSION

We are gratified that the vast majority of Lyme children participate in one or more Recreation program. The following list represents 2011 numbers: Soccer 148 participants, Skiing/Snowboarding 129 participants, Basketball 48 participants, Baseball 70 participants, Softball 17 participants & Lacrosse 32 participants. 75 children participated in three offerings of the summer Challenger Sports soccer camp for K-8th grade. A range of informal programs are available for adults at the Recreational Facility at Post Pond, including tennis, basketball, softball, and skating.

The commission would like to thank our volunteer sports Commissioners: Mark and Jennifer Schiffman for soccer, Maggie Minnock, Richard Vidal and Denby Coyle for the ski program, Tom Hunton for basketball, Nathan Maxwell for baseball Don Cutting for Softball and Matt Stevens for lacrosse. All of our youth teams are coached and instructed by volunteers, more than 50 in total. We are indeed grateful for your hard work and long hours devoted to our children. We are always in need of volunteer officials. Please remember the more volunteers each season helps keep the fees associated with these sports programs as low as possible.

As some of you may have noticed, the Town of Lyme has begun the refurbishment of the picnic and beach area at Post Pond. Specifically, clean fill was installed beneath the pavilion, the lifeguard tower, the swings and the play area. Elsewhere fill has also been imported into the low lying and wet areas within the picnic area. Dilapidated picnic tables, dead trees and a poorly maintained changing building have been removed. Volley ball posts have been installed in the volley ball pit, and the fencing along Route 10 has been given a modest face lift. In the spring, our contractor should complete the refurbishment of the picnic area adding some more fill in the remaining low lying areas. The beach will get 10 yards of washed sand. Our contractor will then skim coat the disturbed portion of the picnic area with loam and plant new grass seed. Additional work will be performed on the fencing along the parking area as well. It appears that the cost of this phase of the refurbishment at Post Pond will come in at a level consistent with our forecasts.

We are happy to report that we have received funds for virtually all of the donation pledges made for the project. Accordingly, absent a great spike in diesel and hauling prices, we expect that we will only need two more years of scheduled funding installments under the reserve set up for the Recreational Facilities before we can act on the final and larger phase of the project. This phase will be a raising of the Post Pond field and the introduction of a sub-surface draining system. This pacing would mean a reconstruction of the field in the fall of 2013, well within the time frame of our permit. With two wet seasons back to back in the last two years, we all are looking forward to a day when we can enjoy a drier more durable playing surface. We are very grateful for the support that this project has received in the Town. Thank you for your continued patience.

Robert Couture, Dina Cutting, Charles Ragan, Selectmen Rep, Pete Mulvihill

## **TOWN BUILDING MAINTENANCE COMMITTEE**

Over the course of the year the committee continued its ongoing review of the maintenance needs of the town's buildings and made recommendations to the selectboard for specific repairs. Given the severe financial constraints facing the town, we gave priority to repairs and changes that relate to the health and safety of the town's employees and to the integrity of our buildings.

We created a list of repair and maintenance priorities and recommended that the following projects be undertaken as quickly as possible:

- Installation of Modine space heaters in the town highway garage to mitigate mold growth and condensation that saturates the building's insulation.
- Drilling a well for the town offices to replace the aged and unsanitary water supply for the town offices and Pike House.
- Minor repairs to Pike house, including work on roof flashing and the basement drainage system.
- Installation of a driveway drainage system for the town offices and Pike House. This drain will also provide a secure drain for the Pike House sump pump.
- Roof and ventilation repairs at the Lyme Center Academy Building

During 2012, among other projects, the committee has recommended that the selectboard give priority to significantly improving the parking area surface at the Lyme Center Academy, to installing a generator at the town highway garage, to painting deteriorated areas of the Pike House siding and to adding the top coat to the town offices parking lot once drainage revisions are complete.

Committee Members: Francis P. Bowles (Chair), Don Elder, Michael Woodard, Stephen Campbell (Converse Library), Richard Vidal (Selectboard), Dina Cutting .

## **LYME 250<sup>TH</sup> ANNIVERSARY OBSERVANCE COMMITTEE**

When Lyme's 250<sup>th</sup> Anniversary Celebration wrapped up on August 7<sup>th</sup> and the big tents came down, the Town was left with memories of a really good time. These memories are being collected in a book, "Under the Tent" that will be free to all Lyme households. Filled with pictures taken during the Celebration it will be far more helpful in describing what actually happened during the celebration than the few words we offer here. This is the place, however, for the Steering Committee to again thank the hundreds of people who came together as volunteers and participants in the celebration and made it such a wonderful event. The generosity of the many donors who supported the celebration is also acknowledged here. To put on an event of this size without the use of any Town funds is entirely due to the generous donations received from many townspeople, businesses, and the Lyme Foundation.

Steering Committee Members: Ross McIntyre, Co-Chair Rob Meyer, Co-Chair, Lisa Hayes, Patricia G. Jenks, Nancy Snyder, Jeff Valence, Laurie Wadsworth, Simon Carr, Selectboard Representative.

# The Lyme Foundation

P.O. Box 292  
Lyme, New Hampshire 03768

## **Lyme Foundation Board of Trustees**

Laszlo Bardos  
*Chair*

Dan Lynch  
*Vice Chair*

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Josh Kilham

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Dear Lyme Neighbors,

The Lyme Foundation is a charitable foundation that financially supports programs and projects that improve the quality of life in Lyme.

Over the past 20 years, we have funded a wide variety of projects from renovating important buildings in town to helping our emergency services buy the equipment they need to keep us safe.

This year, funding from the Lyme Foundation helped Lyme

- celebrate Lyme's 250<sup>th</sup> anniversary;
- build a cold storage shed for the Lyme School to use to store locally-grown food purchased in bulk;
- inventory Lyme's historic buildings with the Lyme Heritage Commission;
- teach elementary school children a foreign language at the Lyme School (through the LIFE fund);
- grant scholarships to Lyme's college students (through the Griffith fund);
- assist individuals in need (through the Pearl Dimick fund).

Visit our website at [www.lymefoundation.org](http://www.lymefoundation.org) to donate or to find out more about the work that we do. Thank you for your support.



Laszlo Bardos  
Chair, Lyme Foundation

## Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nhdf.org](http://www.nhdf.org).

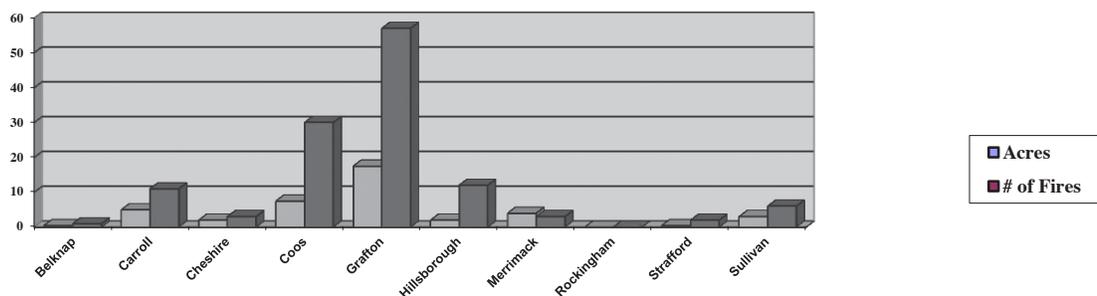
Both in terms of the number of fires, as well as the number of acres burned, this past fire season was the smallest since records have been kept. Extensive rainfall virtually all season long kept the fire danger down. When fires did start they were kept very small. The largest fire for the season was only 5.4 acres which occurred in Littleton on May 2nd 2011. There was however a small window of high fire danger in the northern third of the state during July when little rainfall was recorded. During this time there were a number of lightning started fires which are fairly unusual in New Hampshire. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by contracted aircraft and the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2011 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

### 2011 FIRE STATISTICS

(All fires reported as of November 2011)

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

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	.5	1
Carroll	5	11
Cheshire	2	3
Coos	7.5	30
Grafton	17.5	57
Hillsborough	2	12
Merrimack	4	3
Rockingham	0	0
Strafford	.5	2
Sullivan	3	6



### CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	7	<b>2011</b>	<b>125</b>	<b>42</b>
Debris	63	<b>2010</b>	<b>360</b>	<b>145</b>
Campfire	10	<b>2009</b>	<b>334</b>	<b>173</b>
Children	2	<b>2008</b>	<b>455</b>	<b>175</b>
Smoking	9	<b>2007</b>	<b>437</b>	<b>212</b>
Railroad	1			
Equipment	1			
Lightning	3			
Misc.*	29	(*Misc.: power lines, fireworks, electric fences, etc.)		

**ONLY YOU CAN PREVENT WILDLAND FIRE**



**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.  
ANNUAL REPORT 2011**

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our communities' older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln; operates adult in-home care from offices in Lebanon and Haverhill; and sponsors RSVP and the Volunteer Center and the Grafton County ServiceLink Resource Center. Through the centers, ServiceLink and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, community dining programs, transportation, counseling, elder care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2011, 26 older residents of Lyme were served by one or more of the Council's programs offered through the Orford and Upper Valley senior programs or adult in-home care. Twenty-one Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 598 balanced meals in the company of friends in the senior dining rooms.
- They received 126 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents were transported to health care providers or other community resources on 721 occasions by volunteers, GCSCC caregivers, or on the Upper Valley Senior Center bus.
- Frail and vulnerable Lyme residents benefited from 1,524 hours of care from our adult in-home care program, offering one-to-one companionship and assistance.
- Lyme residents contacted ServiceLink or GCSCC outreach workers on 42 occasions for assistance with such issues as long-term care, Medicare and caregiver support.
- Lyme's citizens also volunteered to put their talents and skills to work for a better community through 344.5 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2011 was \$53,345.29.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical. Lyme's population over age 60 has increased 71.7% over the past 20 years, according to U.S. Census data from 1990 to 2010.

GCSCC very much appreciates Lyme's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Roberta Berner, Executive Director

# GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Statistics for the Town of Lyme  
October 1, 2010 to September 30, 2011

During this fiscal year, GCSCC served 26 Lyme residents out of 467 residents over 60, 2010 U.S. Census). ServiceLink served 21 Lyme residents.

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	<u>x</u>	<u>Unit Cost=</u>	<u>Total cost of service</u>
Congregate/					
Home delivered	Meals	724	x	\$8.47	\$ 6,132.28
Transportation	Trips	721	x	\$12.57	\$ 9,062.97
Adult In-Home Care	Hours	1,524	x	\$ 24.34	\$37,094.16
Social Services	Half-hours	0	x	\$25.14	\$ 0
ServiceLink	Contacts	42	x	\$25.14	\$ 1,055.88
Activities		293		N/A	

Number of Lyme volunteers: 6.      Number of volunteer hours: 344.5

GCSCC cost to provide services for Lyme residents only	\$ 53,345.29
Request for Senior Services for 2011	\$ 4,939.83
Received from Town of Lyme for 2011	\$ 4,939.83
Request for Senior Services for 2012	\$ 3,200.00

NOTE:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2010 to September 30, 2011.
2. Services were funded by Federal and State programs 58%; municipalities, county and United Way 11%; Client donations 8%; Charitable contributions 21%; Other 2%.

University of New Hampshire Cooperative Extension's mission is to provide New Hampshire citizens with research-based education and information to enhance their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

Five full-time educators are based out of our North Haverhill office: Heather Bryant, Dave Falkenham, Kathleen Jablonski, Michal Lunak and Deborah Maes are supported by Rebecca Colpitts and Administrative Assistants Kristina Vaughan, Teresa Locke and Donna Lee. Lisa Ford, Program Associate, is located at the Whole Village Family Resource Center in Plymouth.

Trained volunteers support our programs in agriculture, forestry and youth development. Another group of volunteers serves on the Grafton County Extension Advisory Council and provide support and direction for our programs. Check out our Grafton County website to see a current list of members <http://extension.unh.edu/Counties/Grafton/Grafton.htm>.

Grafton County has 26 Master Gardener volunteers who work in 25 communities. Last year they contributed a total of 994 hours of education and service. These volunteers work on projects such as the Memorial Garden at the County Nursing Home and the Gardening Empowerment Project at the Whole Village Family Resource Center in Plymouth.

Our Nutrition Connections program at Whole Village in Plymouth uses the on-site gardens to teach nutrition to adults and children and uses the teaching kitchen to show adults and children how to make healthy food choices and stretch their food dollar. Almost 350 youth and adults participated in programming during the past year. Interns from Plymouth State University also support the program.

Our Agricultural program hosts multiple workshops each year for commercial agriculture and back yard food producers. In addition, a Sustainable Agriculture Research and Education grant supported a pepper trial in collaboration with the County Farm. Over 1,000 pepper plants representing 13 varieties resulted in a donation of approximately 2,000 pounds of peppers to local food banks and senior centers. Additionally, valuable data on yield, quality and consumer preference was obtained.

Our Forestry program works with professional loggers and foresters to improve local forest management. During the past year \$250,000 in logging contracts by licensed foresters and loggers resulted in over \$120,000 being paid directly to landowners for timber cut on their land. Educational workshops reached communities on such topics as selling timber, tree identification, wildlife management and Current Use regulations.

Our Statewide Dairy program coordinates and conducts programming and site visits year round to educate farmers on risk management programs, business management, livestock care and herd management. The program supports the 134 statewide commercial dairy farms that produced over 290,000,000 pounds of milk in 2010. Gross milk and livestock sales accounted for \$60,000,000 in New Hampshire last year.

Our 4-H Youth Development program coordinates training for the 103 volunteers who contributed over 9,300 hours of time in supporting numerous club events and over 15 county wide events each year. The economic value of this time is almost \$200,000. The 4-H program also offers technical support and training for after-school students and staff on the topics of healthy living and science education.

Our Family & Consumer Resources program has offered over 150 foods safety classes since 2,000 targeting food service workers. Over 1,000 food service workers have attended locally taught national certification classes in food safety. Eighty-eight percent have received certification.

Our office uses social media as well as weekly news columns, resource notebooks at local public libraries and an electronic calendar to reach a larger county audience. Find us on Facebook under UNH Cooperative Extension—Grafton County.

Respectfully submitted: Deborah B Maes  
Extension Educator, Family & Consumer Resources  
County Office Administrator



## **CONNECTICUT RIVER JOINT COMMISSIONS**

This year the Connecticut River Joint Commissions (CRJC) have successfully restructured and contracted with the Upper Valley Lake Sunapee Regional Planning Commission to administer its programs. Our goal is to make the most of the resources we're provided by the States of Vermont and New Hampshire to strengthen the ecological and economic health of the Connecticut River, its watershed, and its communities. By making use of the administrative and professional capacity of one of the watershed's strong regional planning commissions, we can more efficiently and effectively build our programs, including increased support of our five Local River Subcommittees.

The CRJC are composed of thirty volunteer Commissioners, fifteen appointed by each state, who are business people, landowners, conservationists, and citizens who live and work in the Connecticut River Valley and are committed to its future. To ensure local leadership on river issues, the CRJC established five Local River Subcommittees. In total, these Subcommittees are composed of over one hundred citizens appointed by their riverfront towns to give a local voice to interests ranging from local business, local government, conservation, agriculture, recreation, and riverfront landowners.

Though this was a rebuilding year, the CRJC completed a geomorphic assessment of the Ammonoosuc River, a northern tributary to the Connecticut River; this study provides important information about the natural movements of the river and the potential for riverbank erosion. Over the next year, the CRJC look to strengthen and support the work of the local Subcommittees, build capacity to address watershed issues and seek new opportunities to support the mission of the organization; to build a strong and vibrant economy while conserving the natural wealth and beauty of this special place. The CRJC are now in the process of updating a strategic plan for the Commissions that focuses upon public outreach, use of river science, and protection of the valley's natural, historic, and cultural assets. Established by the legislatures of New Hampshire and Vermont, the Connecticut River Joint Commissions welcome the public to our meetings on the third Monday of every other month.

### **UPPER VALLEY SUBCOMMITTEE of the CRJC**

The Upper Valley Subcommittee of the Connecticut River Joint Commissions consists of 20 members, two members each appointed by the selectboards of the towns of Lebanon, Hanover, Lyme, Orford, Piermont, Hartford, Norwich, Thetford, Fairlee, and Bradford. The Committee serves as a means of providing local oversight and input on projects requiring permits being undertaken on the Connecticut River, its banks and its tributaries in member towns. It also supports programs and the production of reports and brochures relative to the maintenance, improvement and recreational usage of the river.

The Committee met 3 times in 2011 and expects to meet 6 times during 2012, usually on the third Monday of the month. During 2011, the committee reviewed, among other projects, the Dartmouth College Student Swimming Dock, Wilder Log Landing in West Lebanon, Hanover Water Reclamation Facility Improvement, Wilder Dam Repair, and River Road Reconstruction in Lyme.

For a meeting schedule and more information about the resources of the Connecticut River, please visit the CRJC website at [www.crjc.org](http://www.crjc.org). We encourage any citizens who are interested in the management of the Connecticut River to come to our meetings.

*Your Local Representatives – David Kotz, Lyme and Vacant*



## UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION

The Commission has been providing professional planning assistance to municipal boards since 1963 when it was the Upper Valley Development Council. The Commission is one of nine regional planning commissions (RPCs) in New Hampshire created to coordinate all aspects of planning, act as a liaison between local and state/federal agencies and provide advisory technical assistance on land use issues and development. We serve 27 communities from Piermont to Charlestown along the Connecticut River and from Wilmot to Washington to the east.

Revenue for the Commission was \$809,250 for FY11. About 16% of last year's revenue was received through local contracts with municipalities over and above dues, demonstrating the need and value of services. Currently, 93% of the municipalities within the region are members of the Commission. About 17% of Commission revenue comes from the Unified Planning Work Program utilizing Federal Highway Administration funding through the NH Department of Transportation. Other state and federal funding sources include USDA Rural Development, EPA funding distributed through NH Department of Environmental Services and FEMA through the NH Department of Safety - Homeland Security and Emergency Management. Approximately 2.5% of the Commission revenue was received from state resources through the NH Office of Energy and Planning.

Local dues from municipalities support just over 12% of the budget. In FY11, member communities and counties provided membership dues that allowed the Commission to leverage approximately \$520,000 in federal funding.

The Commission consists of representatives appointed by the leadership of each member municipality or county. Each municipality that is a member of the Commission is entitled to two representatives to the Commission. Municipalities with a population of over 10,000 but less than 25,000 are entitled to have three representatives on the Commission. ***In Lyme, Daniel Brand, and Sam Greene currently represent your community.***

The Commission was engaged in over 35 projects within the region this year and has increased its capacity to serve the communities of the region. We are currently engaged in planning for the deployment of high speed broadband through a 5-year National Telecommunications & Information Administration grant in collaboration with UNH and the eight other RPCs in NH. A recently completed website at [www.uvlsrc.org](http://www.uvlsrc.org) provides a database of projects that can be searched by funder, municipality, type of project such as transportation or housing and more. Additionally, all minutes, agendas and public meetings are posted on this website on a regular basis and communities can add their own planning related events to our website. Please use this website to learn more about how the Commission can be of service to your community.

**Upper Valley Household Hazardous Waste Committee  
Greater Sullivan County Household Hazardous Waste Committee**

**ANNUAL REPORT 2011**

During 2011 the Upper Valley Household Hazardous Waste Committee continued to maintain a regional website ([www.uvhhw.org](http://www.uvhhw.org)), provide educational outreach, and support the HHW collections provided by the Upper Valley Lake Sunapee Regional Planning Commission.

**Home & Life Show Event Booth:** The Household Hazardous Waste Committee's booth in March 2011 featured information on collections in the area including dates and what materials are and are not accepted. Prescription and over-the-counter medicine examples and management options were provided. A drawing was provided to encourage people to complete a survey on their current medicine disposal practices and educate them about proper disposal and the availability of unwanted medicine collections. About 300 people participated in the survey and drawing. Members of the fledging Greater Sullivan County HHW Committee also volunteered at the booth.

Other materials included information on proper management of rechargeable batteries, fluorescent light bulbs, auto batteries, antifreeze, and mercury-containing devices such as button batteries, thermostats, and thermometers. Alternative cleaning recipes and pesticide-free lawn and garden care information were distributed. A large map displayed the household hazardous waste collections in the area in both New Hampshire and Vermont with their dates, times, and contacts for further information.

**Household Hazardous Waste Collection Support:** Both Committees provided volunteer support at the collections keeping waiting times short and residents informed. A total of 528 households from Cornish, Enfield, Goshen, Hanover, Lebanon, Lempster, Lyme, Newbury, Newport, Orford, Piermont, Plainfield, Springfield, Sunapee, Unity Washington, and Wilmot brought waste to two collections at the Lebanon Landfill in July and October. Over 373 households from those towns brought waste to the New London collection in August and the Newport collection in September. Residents from Canaan, Claremont, Croydon, Grantham, Sutton, and Norwich, Vermont also attended although they had to pay to come to the collection.

**Unwanted Medicine Collections:** Dartmouth-Hitchcock Outpatient Pharmacy partnered with the Committees and the Upper Valley Lake Sunapee Regional Planning Commission to provide unwanted medicine collection. At the two Lebanon collections, 80 households brought unwanted medicines for proper disposal. At the New London and Newport collections, 36 households brought unwanted medicines.

Both Committees are made up of volunteers from towns in the Upper Valley Lake Sunapee Region. We encourage anyone interested to attend our meetings and become involved as a member or as an event volunteer. Contact Joyce Noll, Chair of the Upper Valley HHW Committee at 643-3083. They typically meet in Lebanon. Contact Tom Bennett, Chair of the Greater Sullivan County HHW Committee at 763-4614. They typically meet in Sunapee. We would love to talk to you.

**VISITING NURSE ASSOCIATION & HOSPICE OF VT AND NH**  
*Home Healthcare, Hospice and Maternal Child Health Services in Lyme, NH*

The VNA & Hospice is a compassionate, non-profit healthcare organization committed to providing the highest quality home healthcare and hospice support services to individuals and their families. By keeping Lyme residents out of emergency rooms and hospitals, and reducing the need for relocation to nursing homes, our care offers significant savings in the town's emergency services and other medical expenses.

VNA & Hospice clients are of all ages and at all stages in life. Services are provided to all in need regardless of ability to pay. Between July 1, 2010 and June 30, 2011, the VNA & Hospice made 761 homecare visits to 56 Lyme residents. This is a 7.6% increase in the number of residents served. The VNA & Hospice absorbed approximately \$47,926 in unreimbursed charges to Lyme residents.

Home HealthCare: 690 home visits to 51 residents with short-term medical or physical needs

Hospice Services: 70 home visits to 4 residents who were in the final stages of their lives.

Maternal and Child Health Services: 1 home visits to 1 resident for well baby, preventative and high-tech medical care.

Additionally, residents made visits to VNA & Hospice community clinics for foot care, blood pressure screenings, cholesterol testing and flu shots.

Lyme's annual appropriation helps the VNA & Hospice meet the demand for quality home healthcare, and to ensure that all who qualify for services will always be able to receive them. On behalf of the people we serve, we thank you for your continued support.

Sincerely,



Jeanne McLaughlin, President (1-888-300-8853)

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## TRI-COUNTY COMMUNITY ACTION PROGRAMS

Tri-County Community Action Programs, Inc. (TCCAP) is proud to deliver services to Coos, Carroll and Grafton Counties. The town of Lyme is served by the local Community Contact Office in Lebanon. From this office we provided

- Intake for the Federal LIHEAP program (known as Fuel Assistance). In FY 2010-2011, **19 Lyme Households received a total of \$15,900.00** in DIRECT grants toward deliverable fuels, electric heat bills and rent if the heat was included.
- Intake for the Electric Discount Program saving **13 Lyme Households \$5,144.00** on their electric bills in FY 2010-2011.
- Outreach to **3 families facing homelessness** through eviction or foreclosure and provided **\$1,800.00** in rental assistance.

We now provide Neighbor Helping Neighbor and Project Care applications as well as the referrals for the process. These assist households who are in danger of an electric disconnect. TCCAP also currently provides FairPoint Communications phone discount applications.

**Our request for the 2012 budget is \$656.00. This represents \$18.75 per households we assisted in your town during the last fiscal year.** TCCAP asks the additional eight towns we serve for the same amount of assistance. We rely on municipal support to help us keep our doors open so we can in turn keep town costs down to a minimum. This is a symbolic relationship that works for everyone.

Thank you for your consideration.  
Angelica Jackson

Town of Lyme  
 One High Street  
 Lyme, NH 03768

Dear Lyme Residents,

LISTEN provides a spectrum of human service programs designed to assist individuals and families in their efforts toward successful independence. Our in-take process offers immediate crisis assistance while allowing our counselors the chance to evaluate what type of support will bring lasting changes to a client's life. All services are provided free of charge. Our programs,

<i>Budget Counseling</i>	<i>Food Pantry</i>	<i>Supportive Housing</i>
<i>Camp Scholarships</i>	<i>Holiday Helper Baskets</i>	<i>Thrift Store Vouchers</i>
<i>Community Dinners</i>	<i>Housing Helpers</i>	<i>Utility Assistance</i>
<i>Emergency Financial Aid</i>	<i>Representative Payee</i>	<i>Teen Life Skills Education</i>

have grown from our vision of *a community connected by and supportive of the process of "Neighbor Helping Neighbor."* This vision is more important now than ever before.

In 2011, LISTEN COMMUNITY SERVICES provided Lyme residents the following benefits:

<b>FY 2006 Service</b>	<b>Description of unit of Service</b>	<b># of Households Served</b>	<b>Cost of Service or Benefit</b>
Food Pantry	Households receive food	2	\$242
Housing Helpers	Households receive rent asst	0	0
Heating Helpers	Households receive heating oil	1	\$400
Misc. Client Need	Households receive benefits	2	\$25
Holiday Basket Helpers	Households receive gift basket	1	\$200
Thrift Store Vouchers	Households receive clothing	3	\$180
Summer Camp	Children in-need attend camp	4	\$920
USDA Food	Households receive USDA food	1	\$35
<b>totals</b>		<b>14</b>	<b>\$2,002</b>

We are deeply grateful to the residents of Lyme for their ongoing support. Without such support, Listen Community Services would not be the Upper Valley's Safety Net during times such as these.

Respectfully submitted.

Merilynn B. Bourne  
 Executive Director

**WEST CENTRAL BEHAVIORAL HEALTH**  
AFFILIATE OF THE DEPARTMENT OF PSYCHIATRY, DARTMOUTH MEDICAL SCHOOL

Dear Lyme residents,

In fiscal year 2011, West Central Behavioral Health received an appropriation of \$1,870 from the Town of Lyme. We are grateful for your contribution and pleased to inform you that it helped us provide free or discounted behavioral health services to residents of Lyme who are uninsured or underinsured.

**Last year, West Central Behavioral Health provided 380 hours of therapeutic services to 21 Lyme residents, including 10 children and 11 adults.**

We are committed to providing the highest quality mental health services to clients in our region, regardless of their ability to pay. To sustain our commitment to some of our most vulnerable neighbors, we are again asking the towns and cities we serve to support us in providing these essential services. To achieve this goal, we are requesting an FY2012 appropriation of \$1,870 from the Town of Lyme.

West Central Behavioral Health is the state-designated Community Mental Health Center for Lyme, as well as a broader area that includes Sullivan and southern Grafton counties. *Our mission is to reduce the burden of mental illness and improve the quality of life in our community. We commit ourselves to providing mental health services that are safe, effective, patient-centered, timely and efficient.*

Our clients suffer from a range of chronic disorders and illnesses, including psychosis, schizophrenia and bipolar disorder. Our clients also battle all forms of addiction, as well as anxiety, depression, divorce- or relationship-related stress and other debilitating—but highly treatable—conditions. We work with people of all ages in outpatient clinics, homes, nursing homes, correctional facilities, schools and residential supported living programs, offering a variety of counseling, psychiatric, case management and emergency services.

A contribution of \$1,870 for FY2012 will help West Central Behavioral Health continue serving the Lyme residents who rely on our services. Thank you for your support.

Sincerely,



Heidi Postupack  
Director of Development  
West Central Behavioral Health



For almost 40 years, WISE has been committed to the mission of empowering victims of domestic and sexual violence to become safe and self-reliant through crisis intervention and support services. WISE also advances social justice through community education, training and public policy. Through our Domestic and Sexual Violence Programs, WISE provides 24-hour crisis intervention, advocacy and support services to victim-survivors of domestic and sexual violence and their loved ones. The WISE Prevention and Education Program seeks to raise community understanding of domestic and sexual violence by working with local services providers and educating middle and high-school aged youth about healthy relationships.

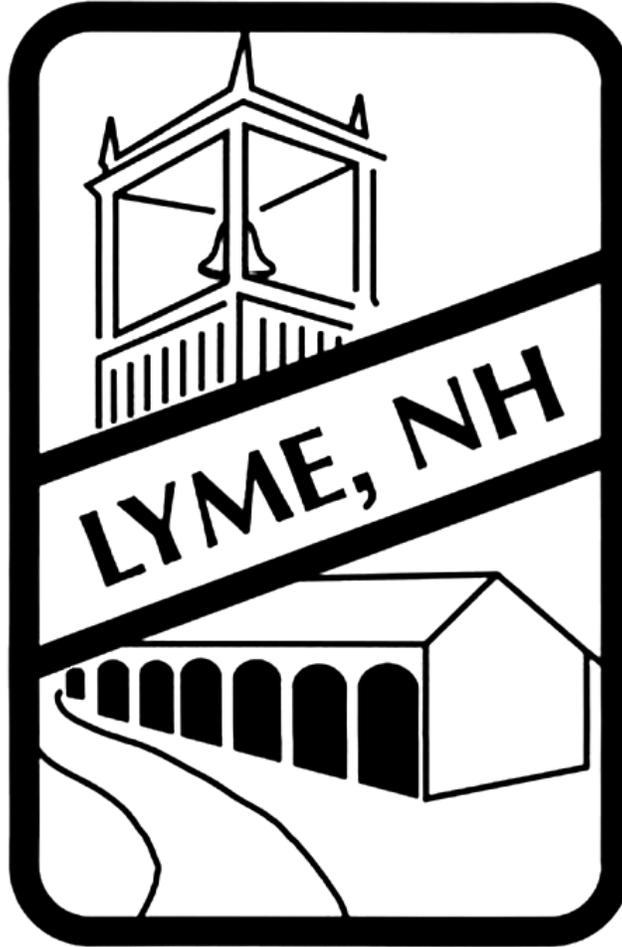
WISE provides a full range of services to Lyme residents including access to our 24-hour crisis line, medical, legal and social services advocacy, emergency shelter, information and referral and facilitated support groups. Our Prevention and Education program also provides educational violence prevention programming to students and staff in six local school districts including the Dresden District (Hanover High School).

In the last fiscal year WISE provided services to 1,197 new clients. 13 of these clients are known to be Lyme residents, many of whom continued to work with WISE throughout the year. All of these Lyme residents accessed WISE through our twenty-four hour crisis line, receiving services such as crisis counseling and support, assistance in filing for a restraining order, and referrals and advocacy in connecting with other community services.

WISE is greatly encouraged by the cooperation and commitment shared by so many local organizations, residents, and funders to address domestic and sexual violence in our communities. These partnerships are an essential component in the shared desire for a peaceful and safe Upper Valley.

*The WISE Board of Directors, staff and volunteers would like to thank the residents of Lyme, on behalf of many victim-survivors of domestic and sexual violence, for your on-going support of our programs and services.*

# TOWN OF LYME



## VITAL STATISTICS 2011

**MARRIAGES REGISTERED IN THE TOWN OF LYME  
FOR THE YEAR ENDING DECEMBER 31, 2011**

<b>Date of Marriage</b>	<b>Name of Bride and Groom</b>	<b>Residence</b>
March 26, 2011	Li Y Pang Stephen M. Balch	Watertown, MA Lyme, NH
May 7, 2011	Elizabeth Marie Goodrich Stephen Scott Hall	Woodsville, NH Woodsville, NH
July 16, 2011	Cammie L. Goodrich Michael C. Wheeler	Lyme, NH Lyme, NH
July 29, 2011	Nicole Marie Watkins Brandon James Mason	St. Albans, VT St. Albans, VT
August 1, 2011	Molly Ann Henderson Gordon Emmett Hall	State College, PA State College, PA

**BIRTHS REGISTERED IN THE TOWN OF LYME  
FOR THE YEAR ENDING DECEMBER 31, 2011**

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Parents</b>
January 5, 2011	Lebanon, NH	Jackson Bruce Argenti	Jennifer and Paul Argenti
February 2, 2011	Lebanon, NH	Bella Lynn Santaw	Stacey Santaw
March 19, 2011	Lebanon, NH	Wolfgang Callihan Kohn	Laurie and Christian Kohn
June 23, 2011	Lebanon, NH	Alexander Michael Danger Novello	Margaret Funke and Michael Novello III
September 4, 2011	Lebanon, NH	Elan David Hirschler	Maia Rutman and Russell Hirschler

**DEATHS REGISTERED IN THE TOWN OF LYME  
FOR THE YEAR ENDING DECEMBER 31, 2011**

<b>Date of Death</b>	<b>Place of Death</b>	<b>Name</b>	<b>Name of Mother</b>	<b>Name of Father</b>
January 9, 2011	Lyme, NH	Warren Birch	Anna Stieff	Alfred Birch
March 6, 2011	Hanover, NH	Jacob Cooke	Myrtle Bazemore	Jacob E. Cooke
March 20, 2011	Lebanon, NH	Rebeca Vidal	Luisa Morocho	Marcos Cazdan
May 11, 2011	Lebanon, NH	Raymond Zack	Julia Stankus	Anthony Zack
May 23, 2011	Lyme, NH	Wilbur Hutchins	Ruth Beard	John Hutchins
June 25, 2011	Lyme, NH	Judith Thrasher	Dorothy Vogt	Charles Dorries Sr.
July 22, 2011	Hanover, NH	Alexandra Capsis	Estella Aboaf	Daniel Israel
July 28, 2011	Hanover, NH	Beverly Balch	Pearl Gardner	Cadis Frost
October 14, 2011	Lebanon, NH	Laurel Finley	Darlene Lehmann	George Lehmann
November 13, 2011	Lebanon, NH	Jean Aull	Helena Longacre	James Aull
November 24, 2011	N. Haverhill, NH	Louise Pushee	Alice Dexter	Ralph Miles
November 30, 2011	Lyme, NH	Robert Owen	Anne Giralomo	Thomas Owen
December 10, 2011	Lyme, NH	Paul Anderson, Jr.	Ella Peterson	Paul Anderson, Sr.

**ANNUAL REPORT  
OF THE  
LYME SCHOOL DISTRICT**



8<sup>TH</sup> Grade Class – 2011

Back row from left: Jacob Glenshaw, Nathaniel Spitz, Kennedy Marshall, Asher Brown.

Second row: Mrs. Chomko, Sean Jones, Owen Wohlforth, Benjamin Lynch, Joseph Sansone, Amara Nichols, Principal Valence.

Third row: Maggie Peake, Lucy Guerra, Anna Steesy, Wendy Billings, Maxie Guerra, Chloe Valence.

Front row: Laci Bardos, Joplin Wallace, Joe Williams

**FOR THE YEAR ENDING  
DECEMBER 31, 2011**

**LYME SCHOOL DISTRICT  
RECORD OF ELECTION OF OFFICERS  
MARCH 8, 2011**

To choose by ballot a Moderator, a Clerk, and a Treasurer, each to serve one year and two Members of the School Board, each to serve three years.

**OFFICERS ELECTED:**

CLERK: One Year	Elise Garrity
MODERATOR: One Year	Bill Waste
TREASURER: One Year	Dina Cutting
SCHOOL BOARD MEMBERS: Three Years:	Bruce Hammond and Heidi Lange

Respectfully submitted,  
Elise Garrity, School District Clerk

**LYME SCHOOL DISTRICT  
SCHOOL BOARD**

	TERM EXPIRES
Stephanie Clark, Secretary	2014
Bruce Hammond	2013
Sue Hanlon	2012
Heidi Lange	2013
Scott May	2012
Mark Schiffman, Chair	2014
Kate Semple Barta, Vice-Chair	2012

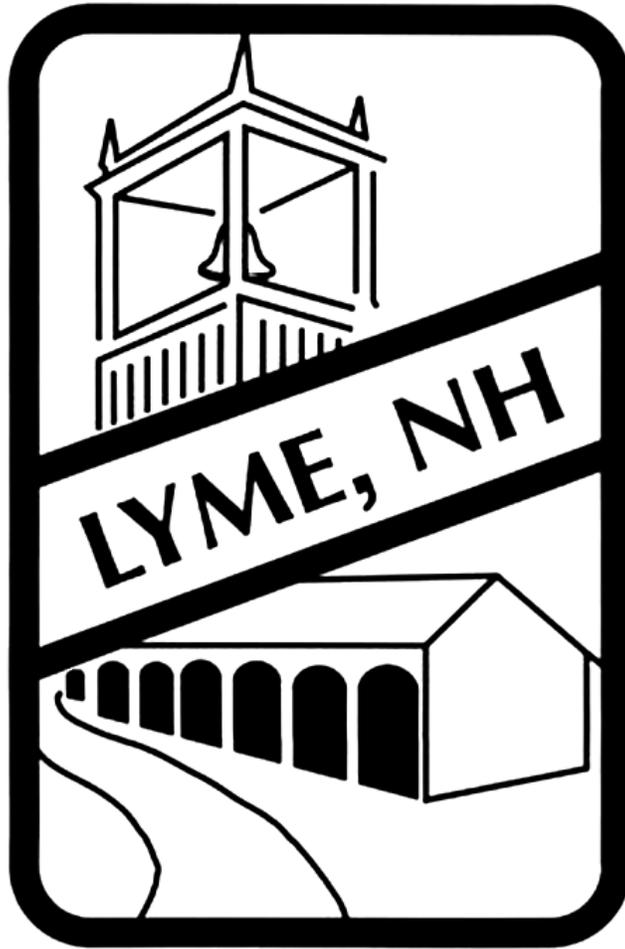
**SCHOOL DISTRICT OFFICIALS**

Moderator	William B. Waste
Clerk	Elise Garrity
Treasurer	Dina Cutting
Deputy Treasurer	Andrea Colgan (appointed)

**ADMINISTRATION**

Jeffrey W. Valence	Principal
Mikiko McGee	Director of Special Education
Michael Harris	Superintendent of Schools
Teresa Thurston	Coordinator of Business Services

# LYME SCHOOL DISTRICT



## WARRANT FOR MARCH 8 & MARCH 13, 2012 SCHOOL MEETINGS

STATE OF NEW HAMPSHIRE  
SCHOOL DISTRICT WARRANT

MARCH 8, 2012

GRAFTON S.S.

SCHOOL DISTRICT OF LYME

**NOTE: ELECTION OF SCHOOL DISTRICT OFFICERS WILL TAKE PLACE AT THE TIME OF THE ELECTION OF TOWN OFFICERS ON TUESDAY, MARCH 13,2012.**

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 Thursday, March 8,2012 , at 7:00 PM, to act on the following subjects:

**ARTICLE 1.** To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto.

**ARTICLE 2.** To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of Five Million, Four Hundred Thousand Three Hundred Seventy-two Dollars (\$5,400,372) for the support of schools, for the payment of salaries for School District officials and agents, and for the payment of the statutory obligations of the District. This article does not include amounts proposed in any other article except for Article 8. The School Board recommends this appropriation. The Budget Committee recommended a total budget amount of \$5,500,372 which includes the amount of this article plus the amounts in Articles 6 and 7.

**ARTICLE 3.** To see if the Lyme 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 current staffing levels paid in the prior fiscal year:

<u>YEAR</u>	<u>ESTIMATED AMOUNT</u>
2012-2013	\$28,669
2013-2014	\$44,000
2014-2015	\$44,000

AND, further, to raise and appropriate the sum of Twenty-eight Thousand, Six Hundred Sixty-nine Dollars (\$28,669) to fund the cost attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

**ARTICLE 4.** To see if the Lyme School District will vote to raise and appropriate the sum of Fifty-Five Thousand Dollars (\$55,000) to procure temporary classroom space and to allow the Lyme School District to conduct modifications to the school and/or to another rented property that accommodates Lyme students. And further to authorize the School Board to enter into a lease/ purchase agreement for a portable classroom provided that any lease longer than one year will contain an escape clause. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

**ARTICLE 5.** To see if the Lyme School District will authorize the School Board to grant the Lyme Water Association, Inc. easements to install, use, and maintain buried water lines, water storage tanks, plumbing, and other appurtenances located at the Lyme Elementary School, and to execute the Lyme Water Association Members' Easement, a copy of which is available at the SAD #76 office, said easements to remain in effect for as long as the Lyme Water Association, Inc. supplies potable water to the District, and on such other terms and conditions as the School Board determines are in the best interests of the District. The School Board recommends approval of this article.

**ARTICLE 6.** To see if the Lyme School District will vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be placed in the Enrollment Response Capital Reserve Fund, established at the Lyme School District Meeting on March 3, 2011, with such amount to be funded from the year end undesignated fund balance available on July 1, 2012. The School Board recommends this appropriation.

The Budget Committee recommends this appropriation.

**ARTICLE 7.** To see if the Lyme School District will vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be placed in the Special Education Reserve Fund, established at the Lyme School District meeting on March 8, 1984, with such amount to be funded from the year end undesignated fund balance available on July 1, 2012. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

**ARTICLE 8.** To determine and fix the salaries of school district officers as follows: School District Treasurer \$800.00; School District Clerk \$75.00 ; School District Moderator \$75.00. The amounts in this article are included in Article 2. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

**ARTICLE 9.** To transact any other business that may legally come before this meeting.  
Given under our hands and seals at said Lyme this sixteenth day of February 2012 .

A TRUE COPY ATTEST:

Mark Schiffinan, Chair

Kate Semple Barta

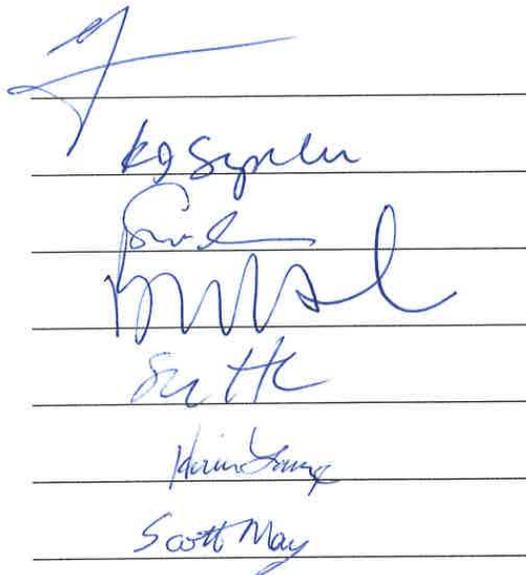
Stephanie Clark

Bruce Hammond

Sue Hanlon

Heidi Lange

Scott May



The image shows seven handwritten signatures in blue ink, each written over a horizontal line. The signatures are: 1. Mark Schiffinan (Chair), 2. Kate Semple Barta, 3. Stephanie Clark, 4. Bruce Hammond, 5. Sue Hanlon, 6. Heidi Lange, and 7. Scott May.

School Board, School District of Lyme, New Hampshire

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 13, 2012

**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 13, 2012, 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, and 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 8, 2012, AT 7:00 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 sixteenth day of February 2012.

A TRUE COPY ATTEST:

Mark Schiffman, Chair

Kate Semple Barta

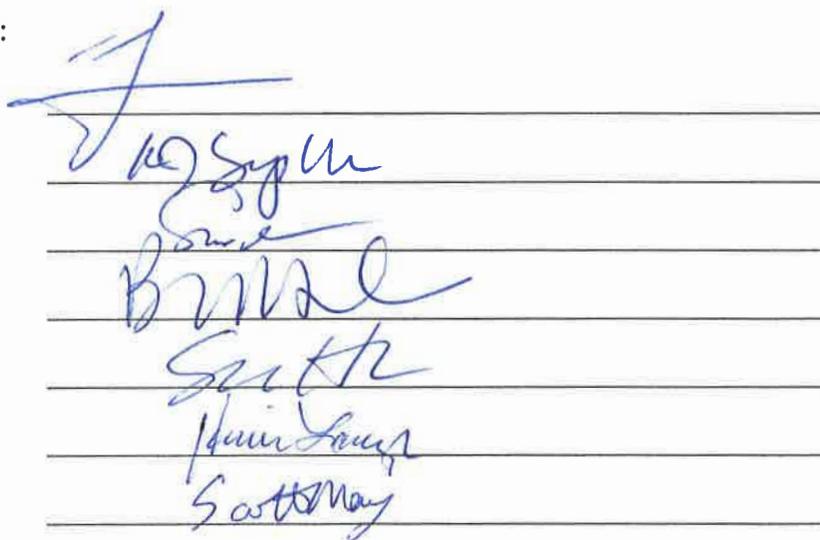
Stephanie Clark

Bruce Hammond

Sue Hanlon

Heidi Lange

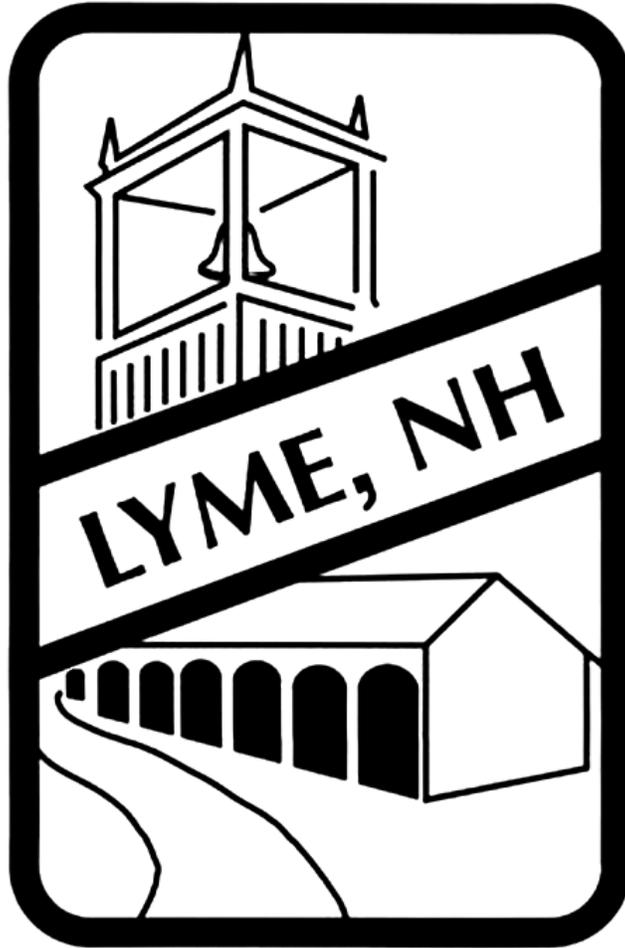
Scott May



The image shows seven horizontal lines, each with a handwritten signature in blue ink. The signatures correspond to the names listed to the left of the lines: Mark Schiffman, Kate Semple Barta, Stephanie Clark, Bruce Hammond, Sue Hanlon, Heidi Lange, and Scott May.

School Board, School District of Lyme, New Hampshire

# LYME SCHOOL DISTRICT



## BUDGET FOR MARCH 8, 2012 SCHOOL DISTRICT MEETING

# SCHOOL BUDGET FORM

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

OF: LYME \_\_\_\_\_ NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2012 to June 30, 2013

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

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

This form was posted with the warrant on (Date): \_\_\_\_\_

#### BUDGET COMMITTEE

*Please sign in ink.*

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

*[Handwritten Signature]*  
 \_\_\_\_\_  
*[Handwritten Signature]*  
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*[Handwritten Signature]*  
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*[Handwritten Signature]*  
 \_\_\_\_\_  
*[Handwritten Signature]*  
 \_\_\_\_\_

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
 MUNICIPAL SERVICES DIVISION  
 P.O. BOX 487, CONCORD, NH 03302-0487  
 (603)230-5090

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/10 to 6/30/11	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	School Board's Appropriations Ensuing Fiscal Year (Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
<b>INSTRUCTION</b>								
1100-1199	Regular Programs		3,129,208	3,475,086	3,554,334		3,554,334	
1200-1299	Special Programs		373,192	384,530	591,320		591,320	
1300-1399	Vocational Programs		39,494	15,385	49,293		49,293	
1400-1499	Other Programs							
1500-1599	Non-Public Programs							
1600-1699	Adult/Continuing Ed. Programs							
1700-1799	Community/Jr.College Ed. Programs							
1800-1899	Community Service Programs							
<b>SUPPORT SERVICES</b>								
2000-2199	Student Support Services		203,762	202,637	213,780		213,780	
2200-2299	Instructional Staff Services		44,621	62,688	62,908		62,908	
<b>GENERAL ADMINISTRATION</b>								
2310-840	School Board Contingency							
2310-2319	Other School Board		20,521	30,954	26,215		26,215	
<b>EXECUTIVE ADMINISTRATION</b>								
2320-310	SAU Management Services							
2320-2399	All Other Administration		178,150	197,950	203,247		203,247	
2400-2499	School Administration Service		189,003	203,920	209,878		209,878	
2500-2599	Business							
2600-2699	Operation & Maintenance of Plant		224,093	220,505	232,511		232,511	
2700-2799	Student Transportation		78,058	78,246	85,000		85,000	
2800-2999	Support Service Central & Other							
<b>NON-INSTRUCTIONAL SERVICES</b>								
3100	Food Service Operations		78,904	76,176	77,186		77,186	
3200	Enterprise Operations							

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/10 to 6/30/11	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	School Board's Appropriations Ensuing Fiscal Year (Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>								
4100	Site Acquisition							
4200	Site Improvement							
4300	Architectural/Engineering							
4400	Educational Specification Develop.							
4500	Building Acquisition/Construction							
4600	Building Improvement Services							
4900	Other Facilities Acquisition and Construction Services							
<b>OTHER OUTLAYS</b>								
5110	Debt Service - Principal		75,000	75,000	75,000		75,000	
5120	Debt Service - Interest		20,132	15,672	11,200		11,200	
<b>FUND TRANSFERS</b>								
5220-5221	To Food Service		19,083	8,500	8,500		8,500	
5222-5229	To Other Special Revenue							
5230-5239	To Capital Projects							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
<b>SUPPLEMENTAL</b>								
<b>DEFICIT</b>								
<b>Operating Budget Total</b>				5,047,249	5,400,372		5,400,372	



1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
<b>REVENUE FROM LOCAL SOURCES</b>					
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		1,500	1,500	1,500
1600-1699	Food Service Sales		50,000	50,000	50,000
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		91,115	95,000	95,000
<b>REVENUE FROM STATE SOURCES</b>					
3210	School Building Aid		22,993	22,993	22,993
3220	Kindergarten Aid				
3215	Kindergarten Building Aid				
3230	Catastrophic Aid			56,309	56,309
3240-3249	Vocational Aid		20,105	34,518	34,518
3250	Adult Education				
3260	Child Nutrition		740	740	740
3270	Driver Education				
3290-3299	Other State Sources				
<b>REVENUE FROM FEDERAL SOURCES</b>					
4100-4539	Federal Program Grants		44,648	44,411	44,411
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		8,500	8,500	8,500
4570	Disabilities Programs				
4580	Medicaid Distribution				
4590-4999	Other Federal Sources (except 4810)		31,032	0	0
4810	Federal Forest Reserve				
<b>OTHER FINANCING SOURCES</b>					
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
<b>OTHER FINANCING SOURCES (Cont.)</b>					
5252	Transfer from Expendable Trust Funds		65,000	100,000	100,000
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	<b>Supplemental Appropriation (Contra)</b>				
	<b>Voted From Fund Balance</b>		100,000	100,000	100,000
	<b>Fund Balance to Reduce Taxes</b>		13,271	0	0
	<b>Total Estimated Revenue &amp; Credits</b>		448,904	513,971	513,971

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

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
<b>Operating Budget Appropriations Recommended (from page 3)</b>	5,047,249	5,400,372	5,400,372
<b>Special Warrant Articles Recommended (from page 4)</b>	100,000	155,000	155,000
<b>Individual Warrant Articles Recommended (from page 4)</b>		28,669	28,669
<b>TOTAL Appropriations Recommended</b>	5,147,249	5,584,041	5,584,041
Less: Amount of Estimated Revenues & Credits (from above)	448,904	513,971	513,971
Less: Amount of State Education Tax/Grant	227,916	227,916	227,916
Estimated Amount of Local Taxes to be Raised For Education	4,470,429	4,842,154	4,842,154

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

# BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)  
(RSA 32:18, 32:19, & 32:21)

Use VERSION #2 if budget includes Collective Bargaining Cost Items or RSA 32:18-a Bond Override

LOCAL GOVERNMENTAL UNIT: Lyme, SAU #76      FISCAL YEAR END 2013

Col. A

	RECOMMENDED AMOUNT		
1. Total <b>RECOMMENDED</b> by Budget Committee (see budget MS-7, 27, or 37)	\$5,584,041		
LESS EXCLUSIONS:			
2. Principal: Long-Term Bonds & Notes	\$75,000		
3. Interest: Long-Term Bonds & Notes	\$11,200		
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b			
5. Mandatory Assessments			
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	<\$86,200 >		
7. Amount <b>recommended</b> less recommended exclusion amounts (Line 1 less Line 6)	\$5,497,841		
8. Line 7 times 10%	\$549,784		Column C
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	\$6,133,825	Column B	(Column B-A)
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Column A prior to meeting & Column B and Column C at meeting)	28,669	28,669	0
11. Bond Override RSA 32:18-a	XXXXXXXXXX	XXXXXXXXXX	Amount voted

**MAXIMUM ALLOWABLE APPROPRIATIONS VOTED**  
At meeting, add Line 9 + amounts in Column C.

\$ \_\_\_\_\_

Line 8 plus any amounts in Column C (amounts voted above recommended amount) is the allowable increase to budget committee's recommended budget.

**Attach a copy of this completed supplemental schedule to the back of the budget form.**

# SAU #76 - Lyme School District

## Anticipated Revenue 2013

Report # 5572

Statement Code: Revenue

	2011 Actual	2012 Budget	2013 Anticipated	Difference
Account Number / Description	7/1/2010 - 6/30/2011	7/1/2011 - 6/30/2012	7/1/2012 - 6/30/2013	
<b>10 GENERAL FUND</b>				
10-0-1111-4000-00000 Current Appropriations	(3,420,013.00)	(3,674,673.00)	(3,991,248.38)	(316,575.38)
10-0-1510-4000-00000 Interest on Investments	(1,983.74)	(1,500.00)	(1,500.00)	0.00
10-0-1990-4000-00000 Other Local Revenue	(1,155.98)	0.00	0.00	0.00
10-0-1991-4000-00000 Scholarship Income	(2,011.15)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(746,333.00)	(795,756.00)	(767,237.00)	28,519.00
10-0-3110-4000-00000 Equitable Ed Aid	(227,916.00)	(227,916.00)	(227,916.00)	0.00
10-0-3210-4000-00000 School Building Aid	(24,018.31)	(22,993.00)	(22,993.00)	0.00
10-0-3230-4000-00000 Catastrophic Aid	0.00	0.00	(56,309.00)	(56,309.00)
10-0-3240-4000-00000 Vocational Aid	(16,510.68)	(20,105.00)	(34,518.00)	(14,413.00)
10-0-4581-4000-00000 Ed Jobs Grant	0.00	(21,032.00)	0.00	21,032.00
10-0-4810-4000-00000 Federal Forest Reserve	(501.63)	0.00	0.00	0.00
10-0-5251-4000-00000 High School Expend.Trust	(40,000.00)	(65,000.00)	(100,000.00)	(35,000.00)
10-0-1920-4000-12345 Hot Lunch Scholarships	(2,000.00)	0.00	0.00	0.00
10-0-1920-4000-22345 Early Language	(84,600.00)	(91,115.00)	(95,000.00)	(3,885.00)
10-0-1920-4000-42345 Inquiry Science	(2,500.00)	0.00	0.00	0.00
10-0-1920-4000-52345 Farm to School	(2,255.50)	0.00	0.00	0.00
<b>TOTAL 10 GENERAL FUND</b>	<b>\$(4,571,798.99)</b>	<b>\$(4,920,090.00)</b>	<b>\$(5,296,721.38)</b>	<b>\$(376,631.38)</b>
<b>21 FOOD SERVICE</b>				
21-0-1600-4000-00000 Food Service Sales	(49,929.46)	(50,000.00)	(50,000.00)	0.00
21-0-3260-4000-00000 Food Service Aid	(827.46)	(740.00)	(740.00)	0.00
21-0-4260-4000-00000 Child Nutrition Program	(9,063.38)	(8,500.00)	(8,500.00)	0.00
21-0-5221-4000-00000 Fund Transfers	(19,083.22)	0.00	0.00	0.00
<b>TOTAL 21 FOOD SERVICE</b>	<b>\$(78,903.52)</b>	<b>\$(59,240.00)</b>	<b>\$(59,240.00)</b>	<b>\$0.00</b>
<b>22 SPECIAL REVENUES</b>				
22-0-4500-4000-02549 Idea-B Grant	(42,417.71)	(43,655.00)	(43,418.00)	237.00
22-0-4501-4000-02742 Idea Preschool Grant	0.00	(993.00)	(993.00)	0.00
22-0-4502-4000-32345 ARRA Funds	(18,628.46)	(10,000.00)	0.00	10,000.00
<b>TOTAL 22 SPECIAL REVENUES</b>	<b>\$(61,046.17)</b>	<b>\$(54,648.00)</b>	<b>\$(44,411.00)</b>	<b>\$10,237.00</b>
<b>GRAND TOTAL</b>	<b>\$(4,711,748.68)</b>	<b>\$(5,033,978.00)</b>	<b>\$(5,400,372.38)</b>	<b>\$(366,394.38)</b>

# SAU #76 - Lyme School District Budget 2013

Report # 5599

Statement Code: Expenditur

Account Number / Description	2011 Budget 7/1/2010 - 6/30/2011	2011 Actual 7/1/2010 - 6/30/2011	2012 Budget 7/1/2011 - 6/30/2012	2013 Proposed 7/1/2012 - 6/30/2013	Difference
<b>1100 High School Instruction</b>					
10-1-1100-5310-00000 Secondary 504 Services	0.00	0.00	0.00	4,500.00	4,500.00
10-1-1100-5561-00000 High School Tuition, In-State	1,168,159.00	1,088,935.40	1,244,281.00	1,257,435.00	13,154.00
10-1-1100-5562-00000 High School Tuition, Out of State	420,380.00	485,532.31	436,012.00	412,615.00	(23,397.00)
10-1-1100-5563-00000 Vocational Tuition	13,473.00	39,493.96	15,386.00	49,293.00	33,907.00
<b>1100 High School Instruction</b>	<b>\$1,602,012.00</b>	<b>\$1,613,961.67</b>	<b>\$1,695,679.00</b>	<b>\$1,723,843.00</b>	<b>\$28,164.00</b>
<b>1200 High School Special Ed.</b>					
10-1-1200-5110-00000 Salaries, Sec Special Ed	40,339.00	40,340.22	41,146.94	43,504.06	2,357.12
10-1-1200-5130-00000 Extended Year Tutoring, Sec Special Ed	2,000.00	0.00	500.00	500.00	0.00
10-1-1200-5211-00000 Health Insurance, Sec Special Ed	17,634.00	17,625.40	10,814.62	11,275.77	461.15
10-1-1200-5212-00000 Dental Insurance, Sec Special Ed	1,427.00	1,425.84	864.23	909.93	45.70
10-1-1200-5213-00000 Life/LTD Insurance, Sec Special Ed	180.00	104.40	0.00	105.00	105.00
10-1-1200-5220-00000 Social Security, Sec Special Ed	2,502.00	2,350.93	2,551.11	2,697.25	146.14
10-1-1200-5221-00000 Medicare, Sec Special Ed	585.00	549.90	596.63	630.81	34.18
10-1-1200-5232-00000 Retirement, Sec Special Ed	3,234.00	3,235.96	4,308.05	4,915.93	607.88
10-1-1200-5320-00000 Contracted Services, Sec Special Ed	9,000.00	1,956.70	5,000.00	5,000.00	0.00
10-1-1200-5360-00000 Legal Expenses, Sec Special Ed	2,500.00	88.00	2,500.00	2,500.00	0.00
10-1-1200-5561-00000 Non Residential Tuition, Sec Special Ed	36,000.00	19,475.80	24,000.00	25,000.00	1,000.00
10-1-1200-5562-00000 Residential Tuition, Sec Special Ed	25,000.00	4,765.68	0.00	126,834.00	126,834.00
10-1-1200-5580-00000 Travel Reimbursement, Sec Special Ed	5,000.00	647.41	2,000.00	2,000.00	0.00
10-1-1200-5610-00000 Supplies, Sec Special Ed	0.00	73.58	0.00	0.00	0.00
<b>1200 High School Special Ed.</b>	<b>\$145,401.00</b>	<b>\$92,639.82</b>	<b>\$94,281.58</b>	<b>\$225,872.75</b>	<b>\$131,591.17</b>
<b>1100 Regular Instruction</b>					
10-2-1100-5110-00000 Teacher Salaries, Instruction	990,443.00	975,318.33	1,111,676.29	1,122,642.12	10,965.83
10-2-1100-5111-00000 Staff Salaries, Instruction	59,394.00	59,423.23	61,251.00	62,871.80	1,620.80
10-2-1100-5120-00000 Substitute Salaries, Instruction	11,000.00	13,001.31	11,000.00	11,000.00	0.00
10-2-1100-5130-00000 Extra Curricular Stipends, Instruction	3,100.00	2,200.00	1,600.00	2,000.00	400.00
10-2-1100-5210-00000 Health Buybacks, Instruction	4,290.00	4,807.69	5,055.00	5,755.00	700.00
10-2-1100-5211-00000 Health Insurance, Instruction	165,757.00	162,560.24	207,807.52	212,633.35	4,825.83
10-2-1100-5212-00000 Dental Insurance, Instruction	11,986.00	12,609.88	16,321.23	15,594.74	(726.49)
10-2-1100-5213-00000 Life/LTD Insurance, Instruction	3,008.00	3,040.54	3,500.00	3,500.00	0.00
10-2-1100-5215-00000 HRA Administration, Instruction	300.00	277.50	400.00	400.00	0.00
10-2-1100-5220-00000 Social Security, Instruction	65,085.00	63,060.75	73,024.67	73,858.69	834.02
10-2-1100-5221-00000 Medicare, Instruction	15,221.00	14,748.48	17,078.35	17,273.41	195.06
10-2-1100-5232-00000 Teacher Retirement, Instruction	66,850.00	73,580.85	108,188.19	114,411.17	6,222.98
10-2-1100-5250-00000 Unemployment Comp, Instruction	1,800.00	1,888.00	1,800.00	1,800.00	0.00
10-2-1100-5260-00000 Workers Comp, Instruction	8,500.00	5,918.00	7,000.00	6,110.00	(890.00)
10-2-1100-5310-00000 504 Services, Instruction	1,000.00	0.00	1,000.00	1,000.00	0.00
10-2-1100-5320-00000 Fine Arts/Enrichment, Instruction	5,000.00	3,982.30	3,500.00	3,500.00	0.00
10-2-1100-5321-00000 Assessment, Instruction	4,200.00	0.00	3,000.00	3,000.00	0.00
10-2-1100-5330-00000 ESL Services, Instruction	5,500.00	2,020.40	1,000.00	4,350.00	3,350.00
10-2-1100-5430-00000 Repairs to Equipment, Instruction	500.00	1,126.00	800.00	800.00	0.00

# SAU #76 - Lyme School District Budget 2013

Report # 5599

Account Number / Description	2011 Budget 7/1/2010 - 6/30/2011	2011 Actual 7/1/2010 - 6/30/2011	2012 Budget 7/1/2011 - 6/30/2012	2013 Proposed 7/1/2012 - 6/30/2013	Difference
10-2-1100-5431-00000 Repairs/Computer Equipment, Instruction	1,500.00	1,248.77	1,500.00	1,500.00	0.00
10-2-1100-5442-00000 Copier & Laminator Leases, Instruction	8,000.00	8,731.01	8,200.00	8,600.00	400.00
10-2-1100-5532-00000 On-Line Services, Instruction	3,810.00	3,562.46	3,000.00	3,500.00	500.00
10-2-1100-5610-00000 Supplies, Instruction	23,000.00	23,852.73	25,000.00	25,000.00	0.00
10-2-1100-5640-00000 Books, Instruction	8,600.00	5,541.08	7,500.00	7,500.00	0.00
10-2-1100-5650-00000 Software, Instruction	3,000.00	2,869.77	3,000.00	3,000.00	0.00
10-2-1100-5733-00000 Furniture, Instruction	2,500.00	1,228.88	1,500.00	3,500.00	2,000.00
10-2-1100-5739-00000 Equipment, Instruction	600.00	0.00	500.00	500.00	0.00
10-2-1100-5740-00000 Computer Equipment, Instruction	18,000.00	17,947.77	18,000.00	21,750.00	3,750.00
<b>1100 Regular Instruction</b>	<b>\$1,491,944.00</b>	<b>\$1,464,545.97</b>	<b>\$1,703,202.25</b>	<b>\$1,737,350.28</b>	<b>\$34,148.03</b>
<b>1110 Spanish Program</b>					
10-2-1110-5110-22345 Teacher Salaries, Spanish	55,982.00	55,982.00	59,646.67	59,646.66	(0.01)
10-2-1110-5211-22345 Health Insurance, Spanish	17,634.00	17,633.85	18,645.90	19,447.48	801.58
10-2-1110-5212-22345 Dental Insurance, Spanish	1,427.00	1,425.92	1,490.06	1,568.84	78.78
10-2-1110-5213-22345 Life/LTD Insurance, Spanish	148.00	173.54	0.00	175.00	175.00
10-2-1110-5220-22345 Social Security, Spanish	3,471.00	2,851.90	3,698.09	3,698.09	0.00
10-2-1110-5221-22345 Medicare, Spanish	812.00	667.00	864.88	864.88	0.00
10-2-1110-5232-22345 Retirement, Spanish	4,490.00	4,489.68	6,244.94	6,739.98	495.04
10-2-1110-5610-22345 Supplies, Spanish	636.00	554.98	500.00	500.00	0.00
10-2-1110-5640-22345 Books, Spanish	0.00	0.00	500.00	500.00	0.00
<b>1110 Spanish Program</b>	<b>\$84,600.00</b>	<b>\$83,778.87</b>	<b>\$91,590.54</b>	<b>\$93,140.93</b>	<b>\$1,550.39</b>
<b>1200 Elementary Special Ed</b>					
10-2-1200-5110-00000 Teacher Salaries, Elem Special Ed	143,912.00	144,073.70	149,272.98	149,272.94	(0.04)
10-2-1200-5111-00000 Staff Salaries, Elem Special Ed	71,101.29	43,626.08	46,077.01	78,322.27	32,245.26
10-2-1200-5130-00000 Extended Year Tutoring, Elem Special Ed	5,500.00	5,003.36	6,000.00	7,440.00	1,440.00
10-2-1200-5210-00000 Health Buybacks, Elem Special Ed	600.00	500.00	534.80	34.80	(500.00)
10-2-1200-5211-00000 Health Insurance, Elem Special Ed	35,116.00	32,898.64	34,525.86	50,414.66	15,888.80
10-2-1200-5212-00000 Dental Insurance, Elem Special Ed	2,209.00	2,203.67	2,307.68	3,224.72	917.04
10-2-1200-5213-00000 Life/LTD Insurance, Elem Special Ed	768.00	625.72	400.00	400.00	0.00
10-2-1200-5220-00000 Social Security, Elem Special Ed	13,914.00	11,991.43	12,764.89	14,113.07	1,348.18
10-2-1200-5221-00000 Medicare, Elem Special Ed	3,254.00	2,804.37	2,985.34	3,300.64	315.30
10-2-1200-5232-00000 Retirement, Elem Special Ed	11,542.00	11,620.24	15,628.72	16,867.72	1,239.00
10-2-1200-5320-00000 Contracted Services, Elem Special Ed	3,000.00	1,665.00	3,000.00	29,489.00	26,489.00
10-2-1200-5321-00000 Pre-School Consultant, Elem Special Ed	4,000.00	0.00	1,000.00	1,000.00	0.00
10-2-1200-5360-00000 Legal Expenses, Elem Special Ed	1,000.00	342.19	1,000.00	1,760.00	760.00
10-2-1200-5561-00000 K-8 Tuition, Elem Special Ed	4,000.00	520.00	0.00	51,750.00	51,750.00
10-2-1200-5580-00000 Travel Reimbursement, Elem Special Ed	1,200.00	795.30	1,000.00	1,000.00	0.00
10-2-1200-5610-00000 Supplies, Elem Special Ed	2,200.00	1,875.89	1,256.62	2,000.00	743.38
10-2-1200-5640-00000 Books, Elem Special Ed	500.00	200.00	500.00	700.00	200.00
10-2-1200-5733-00000 Furniture, Elem Special Ed	0.00	0.00	1,000.00	1,000.00	0.00
10-2-1200-5739-00000 Equipment, Elem Special Ed	0.00	0.00	0.00	1,150.00	1,150.00
10-2-1200-5740-00000 Computer Equipment, Elem Special Ed	0.00	1,400.00	0.00	1,500.00	1,500.00

# SAU #76 - Lyme School District Budget 2013

Report # 5599

Account Number / Description	2011 Budget 7/1/2010 - 6/30/2011	2011 Actual 7/1/2010 - 6/30/2011	2012 Budget 7/1/2011 - 6/30/2012	2013 Proposed 7/1/2012 - 6/30/2013	Difference
<b>1200 Elementary Special Ed</b>	<b>\$303,816.29</b>	<b>\$262,145.59</b>	<b>\$279,253.90</b>	<b>\$414,739.82</b>	<b>\$135,485.92</b>
<b>2120 Guidance</b>					
10-2-2120-5110-00000 Salaries, Guidance	34,583.00	34,740.95	35,617.74	35,782.95	165.21
10-2-2120-5211-00000 Health Insurance, Guidance	7,522.00	7,213.88	7,595.13	7,958.55	363.42
10-2-2120-5212-00000 Dental Insurance, Guidance	467.00	467.29	487.17	494.33	7.16
10-2-2120-5213-00000 Life/LTD Insurance, Guidance	0.00	110.18	106.00	106.00	0.00
10-2-2120-5220-00000 Social Security, Guidance	2,144.00	1,975.40	2,218.54	2,218.54	0.00
10-2-2120-5221-00000 Medicare, Guidance	501.00	462.08	518.85	518.85	0.00
10-2-2120-5232-00000 Retirement, Guidance	2,774.00	2,786.52	3,729.10	4,043.49	314.39
<b>2120 Guidance</b>	<b>\$47,991.00</b>	<b>\$47,756.30</b>	<b>\$50,272.53</b>	<b>\$51,122.71</b>	<b>\$850.18</b>
<b>2130 Health Services</b>					
10-2-2130-5110-00000 Salaries, Health Services	57,909.00	52,570.37	54,060.00	56,016.00	1,956.00
10-2-2130-5210-00000 Health Buybacks, Health Services	500.00	500.00	500.00	500.00	0.00
10-2-2130-5212-00000 Dental Insurance, Health Services	0.00	377.96	474.10	465.96	(8.14)
10-2-2130-5213-00000 Life/LTD Insurance, Health Services	147.00	152.92	147.00	147.00	0.00
10-2-2130-5220-00000 Social Security, Health Services	3,590.00	3,289.18	3,382.72	3,503.99	121.27
10-2-2130-5221-00000 Medicare, Health Services	840.00	769.26	791.12	819.48	28.36
10-2-2130-5232-00000 Retirement, Health Services	4,644.00	4,216.16	5,660.16	6,329.84	669.68
10-2-2130-5430-00000 Repairs, Health Services	200.00	0.00	200.00	200.00	0.00
10-2-2130-5610-00000 Supplies, Health Services	850.00	663.14	850.00	850.00	0.00
10-2-2130-5739-00000 Equipment, Health Services	800.00	695.80	800.00	800.00	0.00
<b>2130 Health Services</b>	<b>\$69,480.00</b>	<b>\$63,234.79</b>	<b>\$66,865.10</b>	<b>\$69,632.27</b>	<b>\$2,767.17</b>
<b>2140 Psychological Services</b>					
10-2-2140-5320-00000 Psychological Services	23,000.00	18,993.50	21,000.00	24,680.00	3,680.00
<b>2140 Psychological Services</b>	<b>\$23,000.00</b>	<b>\$18,993.50</b>	<b>\$21,000.00</b>	<b>\$24,680.00</b>	<b>\$3,680.00</b>
<b>2150 Speech Services</b>					
10-2-2150-5220-00000 Social Security, Speech	1,488.00	2,437.79	2,418.93	2,430.40	11.47
10-2-2150-5221-00000 Medicare, Speech	348.00	570.14	565.72	568.40	2.68
10-2-2150-5320-00000 Speech Services	22,000.00	13,256.41	19,015.00	39,200.00	20,185.00
10-2-2150-5321-00000 Extended Year Program, Speech	900.00	1,163.00	0.00	0.00	0.00
<b>2150 Speech Services</b>	<b>\$24,736.00</b>	<b>\$17,427.34</b>	<b>\$21,999.65</b>	<b>\$42,198.80</b>	<b>\$20,199.15</b>
<b>2160 OT/PT Services</b>					
10-2-2160-5220-00000 Social Security, OT/PT	0.00	147.88	0.00	212.10	212.10
10-2-2160-5221-00000 Medicare, OT/PT	0.00	34.59	0.00	49.60	49.60
10-2-2160-5320-00000 OT/PT Services	8,000.00	12,843.93	7,583.00	25,384.90	17,801.90
10-2-2160-5321-00000 Extended Year Services, OT/PT	500.00	0.00	500.00	500.00	0.00
<b>2160 OT/PT Services</b>	<b>\$8,500.00</b>	<b>\$13,026.40</b>	<b>\$8,083.00</b>	<b>\$26,146.60</b>	<b>\$18,063.60</b>
<b>2190 Other Student Services</b>					
10-2-2190-5320-00000 Other Services	2,000.00	6,015.75	1,000.00	0.00	(1,000.00)

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<b>2190 Other Student Services</b>	<b>\$2,000.00</b>	<b>\$6,015.75</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$(1,000.00)</b>
<b>2210 Improvement/Instruction</b>					
10-2-2210-5110-00000 Teacher Stipends, Improvement	4,800.00	3,590.69	4,800.00	4,800.00	0.00
10-2-2210-5220-00000 Social Security, Improvement	298.00	784.00	297.00	297.00	0.00
10-2-2210-5221-00000 Medicare, Improvement	70.00	183.43	70.00	70.00	0.00
10-2-2210-5232-00000 Retirement, Improvement	384.00	416.28	425.00	425.00	0.00
10-2-2210-5240-00000 Teacher Reimb- Conferences, Improvement	14,000.00	6,544.36	12,000.00	12,000.00	0.00
10-2-2210-5241-00000 Incent/TeacherExcellence, Improvement	4,000.00	4,000.00	5,000.00	5,000.00	0.00
10-2-2210-5242-00000 SS Reimb - Conferences, Improvement	500.00	500.00	500.00	500.00	0.00
10-2-2210-5321-00000 Inservice Training, Improvement	5,000.00	4,800.00	7,000.00	7,000.00	0.00
10-2-2210-5322-00000 LA/Writing Specialist, Improvement	5,500.00	455.00	0.00	0.00	0.00
10-2-2210-5329-00000 Wellness Program, Improvement	750.00	300.00	750.00	750.00	0.00
10-2-2210-5610-00000 Supplies, Improvement	250.00	0.00	250.00	250.00	0.00
10-2-2210-5640-00000 Prof. Library/Publication, Improvement	200.00	73.00	200.00	200.00	0.00
	<b>\$35,752.00</b>	<b>\$21,646.76</b>	<b>\$31,292.00</b>	<b>\$31,292.00</b>	<b>\$0.00</b>
<b>2220 Library</b>					
10-2-2220-5110-00000 Teacher Salaries - Library	0.00	0.00	0.00	25,301.26	25,301.26
10-2-2220-5111-00000 Salaries, Library Aid	14,752.00	13,193.95	25,301.00	0.00	(25,301.00)
10-2-2220-5210-00000 Insurance Buyback, Library	530.00	0.00	0.00	0.00	0.00
10-2-2220-5211-00000 Health Insurance, Library	0.00	4,005.24	3,659.92	3,817.22	157.30
10-2-2220-5213-00000 Life/LTD, Library	0.00	61.60	0.00	62.00	62.00
10-2-2220-5220-00000 Social Security, Library	915.00	645.02	1,568.66	1,568.68	0.02
10-2-2220-5221-00000 Medicare, Library	214.00	150.90	366.86	366.87	0.01
10-2-2220-5610-00000 Supplies, Library	0.00	500.00	500.00	500.00	0.00
	<b>\$16,411.00</b>	<b>\$18,556.71</b>	<b>\$31,396.44</b>	<b>\$31,616.03</b>	<b>\$219.59</b>
<b>2310 School Board</b>					
10-2-2310-5110-00000 Salaries, School Board	2,140.00	1,970.00	2,140.00	2,290.00	150.00
10-2-2310-5220-00000 Social Security, School Board	129.00	339.19	133.00	142.00	9.00
10-2-2310-5221-00000 Medicare, School Board	30.00	79.31	31.00	33.00	2.00
10-2-2310-5232-00000 Bonus - employer retirement	0.00	280.78	0.00	0.00	0.00
10-2-2310-5320-00000 Contracted Services, School Board	0.00	0.00	10,000.00	5,000.00	(5,000.00)
10-2-2310-5340-00000 Performance Bonuses, School Board	3,500.00	3,500.00	3,500.00	3,500.00	0.00
10-2-2310-5360-00000 Legal Services, School Board	1,200.00	2,246.50	1,200.00	1,200.00	0.00
10-2-2310-5370-00000 Audit, School Board	9,000.00	6,500.00	7,500.00	7,600.00	100.00
10-2-2310-5540-00000 Advertising, School Board	4,000.00	2,255.54	3,000.00	3,000.00	0.00
10-2-2310-5610-00000 Supplies, School Board	350.00	320.75	350.00	350.00	0.00
10-2-2310-5810-00000 Dues and Fees, School Board	3,100.00	3,028.96	3,100.00	3,100.00	0.00
	<b>\$23,449.00</b>	<b>\$20,521.03</b>	<b>\$30,954.00</b>	<b>\$26,215.00</b>	<b>\$(4,739.00)</b>
<b>2320 SAU Administration</b>					
10-2-2320-5110-00000 Salaries, SAU	116,787.00	122,034.08	131,428.72	146,290.70	14,861.98
10-2-2320-5210-00000 Health Buybacks, SAU	0.00	0.00	247.95	247.95	0.00

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10-2-2320-5211-00000 Health Insurance, SAU	17,634.00	17,625.40	24,239.67	13,034.29	(11,205.38)
10-2-2320-5212-00000 Dental Insurance, SAU	1,427.00	1,425.84	1,937.08	936.57	(1,000.51)
10-2-2320-5213-00000 Life/LTD, SAU	160.00	217.68	0.00	220.00	220.00
10-2-2320-5220-00000 Social Security, SAU	7,241.00	7,239.18	8,163.96	9,085.39	921.43
10-2-2320-5221-00000 Medicare, SAU	1,693.00	1,692.84	1,909.32	2,124.81	215.49
10-2-2320-5231-00000 Staff Retirement, SAU	4,560.00	4,560.14	6,194.50	5,149.04	(1,045.46)
10-2-2320-5232-00000 Special Ed Director Retirement, SAU	1,673.00	1,672.84	2,228.30	2,542.72	314.42
10-2-2320-5319-00000 Payroll Services, SAU	2,700.00	0.00	0.00	0.00	0.00
10-2-2320-5320-00000 Contracted Services, SAU	3,000.00	3,935.55	4,000.00	4,000.00	0.00
10-2-2320-5430-00000 Repairs, SAU	1,100.00	2,036.00	2,800.00	420.00	(2,380.00)
10-2-2320-5431-00000 Network/Computer Maintenance, SAU	0.00	0.00	0.00	6,096.00	6,096.00
10-2-2320-5531-00000 Telephone, SAU	1,650.00	1,446.69	1,750.00	1,750.00	0.00
10-2-2320-5532-00000 Internet Connection, SAU	1,788.00	1,810.23	1,800.00	1,800.00	0.00
10-2-2320-5534-00000 Postage, SAU	650.00	590.39	650.00	650.00	0.00
10-2-2320-5580-00000 Travel, SAU	1,400.00	1,471.26	1,400.00	1,400.00	0.00
10-2-2320-5590-00000 Hiring/Pre Employment, SAU	250.00	110.50	150.00	150.00	0.00
10-2-2320-5610-00000 Supplies, SAU	1,500.00	1,491.91	1,500.00	1,500.00	0.00
10-2-2320-5650-00000 Software, SAU	5,000.00	5,962.00	5,000.00	4,500.00	(500.00)
10-2-2320-5733-00000 Furniture, SAU	0.00	0.00	500.00	500.00	0.00
10-2-2320-5740-00000 Computer Equipment, SAU	0.00	2,607.30	1,200.00	0.00	(1,200.00)
10-2-2320-5810-00000 Dues and Fees, SAU	650.00	220.00	850.00	850.00	0.00
<b>2320 SAU Administration</b>	<b>\$170,863.00</b>	<b>\$178,149.83</b>	<b>\$197,949.50</b>	<b>\$203,247.47</b>	<b>\$5,297.97</b>
<b>2400 School Administration</b>					
10-2-2400-5110-00000 Salaries, School Administration	131,274.00	130,997.12	138,859.40	142,720.00	3,860.60
10-2-2400-5211-00000 Health Insurance, School Administration	26,313.00	26,229.38	27,741.80	28,928.04	1,186.24
10-2-2400-5212-00000 Dental Insurance, School Administration	1,881.00	1,879.70	1,964.38	2,034.80	70.42
10-2-2400-5213-00000 Life/LTD, School Administration	316.00	295.32	295.00	295.00	0.00
10-2-2400-5220-00000 Social Security, School Administration	8,666.00	7,856.47	8,609.28	8,935.45	326.17
10-2-2400-5221-00000 Medicare, School Administration	2,027.00	1,837.32	2,013.46	2,089.74	76.28
10-2-2400-5231-00000 Secretary's Retirement, School Administr	3,144.00	3,086.30	4,427.35	3,734.10	(693.25)
10-2-2400-5232-00000 Principal's Retirement, School Administr	8,078.00	8,164.44	10,358.92	11,490.70	1,131.78
10-2-2400-5320-00000 Staff Development, School Administration	1,000.00	1,436.57	1,500.00	1,500.00	0.00
10-2-2400-5531-00000 Telephone, School Administration	2,650.00	2,878.07	2,750.00	2,750.00	0.00
10-2-2400-5534-00000 Postage, School Administration	1,300.00	1,442.68	1,300.00	1,300.00	0.00
10-2-2400-5539-00000 Substitute Serv - Salaries, School Admin	1,400.00	1,298.00	1,400.00	1,400.00	0.00
10-2-2400-5550-00000 Printing and Binding, School Administrat	700.00	0.00	500.00	500.00	0.00
10-2-2400-5580-00000 Principal's Travel, School Administratio	1,000.00	970.33	1,000.00	1,000.00	0.00
10-2-2400-5610-00000 Supplies, School Administration	1,500.00	631.54	750.00	750.00	0.00
10-2-2400-5810-00000 Dues and Fees, School Administration	450.00	0.00	450.00	450.00	0.00
<b>2400 School Administration</b>	<b>\$191,699.00</b>	<b>\$189,003.24</b>	<b>\$203,919.59</b>	<b>\$209,877.83</b>	<b>\$5,958.24</b>
<b>2600 Building &amp; Grounds</b>					
10-2-2600-5110-00000 Salaries, B & G	66,893.00	63,036.93	67,184.00	68,972.80	1,788.80

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10-2-2600-5112-00000 Summer Custodian Help, B & G	800.00	1,156.50	800.00	1,500.00	700.00
10-2-2600-5120-00000 Custodial Substitutes, B & G	1,200.00	3,059.35	1,500.00	1,500.00	0.00
10-2-2600-5211-00000 Health Insurance, B & G	23,888.00	22,822.75	32,002.88	33,373.86	1,370.98
10-2-2600-5212-00000 Dental Insurance, B&G	0.00	0.00	473.98	894.92	420.94
10-2-2600-5213-00000 Life/LTD, B & G	257.00	261.70	0.00	250.00	250.00
10-2-2600-5220-00000 Social Security, B & G	4,147.00	4,101.05	4,165.41	4,276.31	110.90
10-2-2600-5221-00000 Medicare, B & G	970.00	959.03	974.17	1,000.10	25.93
10-2-2600-5231-00000 Retirement, B & G	3,358.00	3,189.95	4,145.18	3,377.14	(768.04)
10-2-2600-5421-00000 Trash Removal, B & G	4,200.00	4,284.86	4,500.00	5,000.00	500.00
10-2-2600-5424-00000 Snow Removal, B & G	1,600.00	3,585.00	1,600.00	2,100.00	500.00
10-2-2600-5430-00000 Repairs to Building, B & G	25,000.00	40,070.58	25,000.00	21,400.00	(3,600.00)
10-2-2600-5431-00000 Grounds Upkeep, B & G	1,500.00	216.00	1,500.00	1,500.00	0.00
10-2-2600-5432-00000 Building Renovations, B & G	0.00	6,315.74	0.00	0.00	0.00
10-2-2600-5433-00000 LWA Water Fee	0.00	0.00	0.00	3,600.00	3,600.00
10-2-2600-5520-00000 Building Insurance, B & G	8,500.00	7,729.00	7,700.00	9,256.00	1,556.00
10-2-2600-5580-00000 Travel, B & G	400.00	54.54	400.00	400.00	0.00
10-2-2600-5610-00000 Custodial Supplies, B & G	10,500.00	7,185.69	10,500.00	10,500.00	0.00
10-2-2600-5621-00000 LP Gas, B & G	1,450.00	972.49	1,000.00	1,000.00	0.00
10-2-2600-5622-00000 Electricity, B & G	29,000.00	27,939.85	27,810.00	27,810.00	0.00
10-2-2600-5624-00000 Fuel Oil, B & G	37,480.00	24,421.55	26,000.00	31,000.00	5,000.00
10-2-2600-5626-00000 Diesel Fuel, B & G	500.00	391.98	250.00	800.00	550.00
10-2-2600-5733-00000 Furniture, B & G	1,000.00	1,000.00	1,500.00	1,500.00	0.00
10-2-2600-5739-00000 Equipment, B & G	1,000.00	1,338.86	1,500.00	1,500.00	0.00
<b>2600 Building &amp; Grounds</b>	<b>\$223,643.00</b>	<b>\$224,093.40</b>	<b>\$220,505.62</b>	<b>\$232,511.13</b>	<b>\$12,005.51</b>
<b>2700 Transportation</b>					
10-2-2700-5440-00000 Field Trips, Transportation	5,500.00	3,621.32	3,500.00	3,500.00	0.00
10-2-2700-5443-00000 Bus Lease, Transportation	71,446.00	71,446.00	73,946.00	76,000.00	2,054.00
10-2-2700-5626-00000 Bus Fuel, Transportation	1,500.00	2,991.02	800.00	5,500.00	4,700.00
<b>2700 Transportation</b>	<b>\$78,446.00</b>	<b>\$78,058.34</b>	<b>\$78,246.00</b>	<b>\$85,000.00</b>	<b>\$6,754.00</b>
<b>FARM TO SCHOOL</b>					
10-2-3100-5610-52345 Farm to School, Supplies	0.00	617.91	0.00	0.00	0.00
10-2-3100-5630-52345 Farm to School, Food	0.00	587.84	0.00	0.00	0.00
<b>FARM TO SCHOOL</b>	<b>\$0.00</b>	<b>\$1,205.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>5100 Debt Service</b>					
10-2-5100-5830-00000 Bond Interest	20,132.00	20,131.88	15,672.00	11,200.00	(4,472.00)
10-2-5100-5910-00000 Bond Principal	75,000.00	75,000.00	75,000.00	75,000.00	0.00
<b>5100 Debt Service</b>	<b>\$95,132.00</b>	<b>\$95,131.88</b>	<b>\$90,672.00</b>	<b>\$86,200.00</b>	<b>\$(4,472.00)</b>
<b>5221 Transfer to Food Service</b>					
10-2-5221-5930-00000 Transfer to Food Service	7,000.00	19,083.22	8,500.00	8,500.00	0.00
<b>5221 Transfer to Food Service</b>	<b>\$7,000.00</b>	<b>\$19,083.22</b>	<b>\$8,500.00</b>	<b>\$8,500.00</b>	<b>\$0.00</b>

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<b>3100 Food Service</b>					
21-2-3100-5110-00000 Salaries, Food Service	27,144.00	25,200.72	26,444.61	27,114.30	669.69
21-2-3100-5120-00000 Substitutes, Food Service	300.00	416.56	0.00	0.00	0.00
21-2-3100-5210-00000 Health Buybacks, Food Service	0.00	0.00	152.25	152.25	0.00
21-2-3100-5211-00000 Health Insurance, Food Service	6,685.00	6,527.85	6,904.92	7,202.36	297.44
21-2-3100-5212-00000 Dental Insurance, Food Service	454.00	454.02	474.10	465.96	(8.14)
21-2-3100-5213-00000 Life/LTD, Food Service	115.00	115.44	115.00	115.00	0.00
21-2-3100-5220-00000 Social Security, Food Service	1,683.00	1,514.75	1,649.01	1,690.53	41.52
21-2-3100-5221-00000 Medicare, Food Service	394.00	354.29	385.66	395.36	9.70
21-2-3100-5430-00000 Kitchen Repairs, Food Service	250.00	250.00	250.00	250.00	0.00
21-2-3100-5610-00000 Supplies, Food Service	3,000.00	2,613.77	3,600.00	3,600.00	0.00
21-2-3100-5630-00000 Food Purchases, Food Service	36,000.00	41,456.12	36,000.00	36,000.00	0.00
21-2-3100-5739-00000 Equipment, Food Service	200.00	0.00	200.00	200.00	0.00
	<b>\$76,225.00</b>	<b>\$78,903.52</b>	<b>\$76,175.55</b>	<b>\$77,185.76</b>	<b>\$1,010.21</b>
<b>3100 Food Service</b>					
<b>HOT LUNCH SCHOLARSHIP</b>					
10-2-2130-5321-12345 Lunch Payments	0.00	4,295.44	0.00	0.00	0.00
	<b>\$0.00</b>	<b>\$4,295.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>HOT LUNCH SCHOLARSHIP</b>					
<b>Idea B Grant</b>					
22-2-1200-5111-02549 Idea B - Para Salaries	9,405.71	9,405.71	10,000.64	0.00	(10,000.64)
22-2-2150-5320-02549 Idea B - Speech Salaries	25,012.00	25,012.00	20,000.00	0.00	(20,000.00)
22-2-2160-5320-02549 Idea B - OT/PT	8,000.00	8,000.00	13,417.00	0.00	(13,417.00)
	<b>\$42,417.71</b>	<b>\$42,417.71</b>	<b>\$43,417.64</b>	<b>\$0.00</b>	<b>\$(43,417.64)</b>
<b>Idea B Grant</b>					
<b>Idea Preschool Grant</b>					
22-2-1200-5610-02742 Idea Preschool - Sped Supplies	0.00	0.00	993.38	0.00	(993.38)
22-2-2150-5320-02742 Idea Preschool - Speech Salaries	988.00	0.00	0.00	0.00	0.00
	<b>\$988.00</b>	<b>\$0.00</b>	<b>\$993.38</b>	<b>\$0.00</b>	<b>\$(993.38)</b>
<b>Idea Preschool Grant</b>					
<b>ARRA Grant</b>					
22-2-1100-5110-32345 ARRA - Teacher Salaries	0.00	5,210.00	0.00	0.00	0.00
22-2-1200-5111-32345 ARRA - Special Ed. Salaries	0.00	6,745.53	0.00	0.00	0.00
22-2-1200-5220-32345 ARRA - Social Security Sped	0.00	418.21	0.00	0.00	0.00
22-2-1200-5221-32345 ARRA - Medicare Sped	0.00	97.81	0.00	0.00	0.00
22-2-1200-5610-32345 ARRA - Sped Supplies	0.00	1,739.70	0.00	0.00	0.00
22-2-2210-5320-32345 ARRA - School Improvement	0.00	4,417.21	0.00	0.00	0.00
	<b>\$0.00</b>	<b>\$18,628.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ARRA Grant</b>					
<b>TOTAL WITHOUT TRANSFER FUNDS</b>					
	<b>\$4,765,506.00</b>	<b>\$4,673,221.29</b>	<b>\$5,047,249.27</b>	<b>\$5,400,372.38</b>	<b>\$353,123.11</b>
<b>5251 TR to Capital Reserves</b>					
10-2-5251-5930-00000 Transfer to Capital Reserves	50,000.00	50,000.00	50,000.00	50,000.00	0.00
	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
<b>5251 TR to Capital Reserves</b>					
<b>5252 TR to Expendable T Funds</b>					

# SAU #76 - Lyme School District Budget 2013

Report # 5599

Account Number / Description	2011 Budget 7/1/2010 - 6/30/2011	2011 Actual 7/1/2010 - 6/30/2011	2012 Budget 7/1/2011 - 6/30/2012	2013 Proposed 7/1/2012 - 6/30/2013	Difference
10-2-5252-5930-00000 Transfer to Expendable Trust Funds	50,000.00	50,000.00	50,000.00	50,000.00	0.00
<b>5252 TR to Expendable T Funds</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
<b>TOTAL TRANSFER FUNDS</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>
<b>TOTAL BUDGET</b>	<b>\$4,865,506.00</b>	<b>\$4,773,221.29</b>	<b>\$5,147,249.27</b>	<b>\$5,500,372.38</b>	<b>\$353,123.11</b>

## Accounting of Actual Special Education Expenses and Revenues\*

### Special Education Revenues

Account	Description	Actual 2010	Actual 2011
<b>Local Funds</b>			
1111	**Current Appropriation	\$321,576	\$330,741
<b>State Funds</b>			
3100	Adequacy	\$23,925	\$22,108
3105	State Taxes	\$72,324	\$72,130
3230	Catastrophic Aid	\$0	\$0
	Subtotal	96,249	94,238
<b>Federal Funds</b>			
4500	Special Education Grants	57,026	51,419
4580	Medicaid Distribution	0	0
	Subtotal	57,026	51,419
<b>Other Funds</b>			
5000	Transfers from Expendable Trusts	0	0
	Total	474,851	476,398

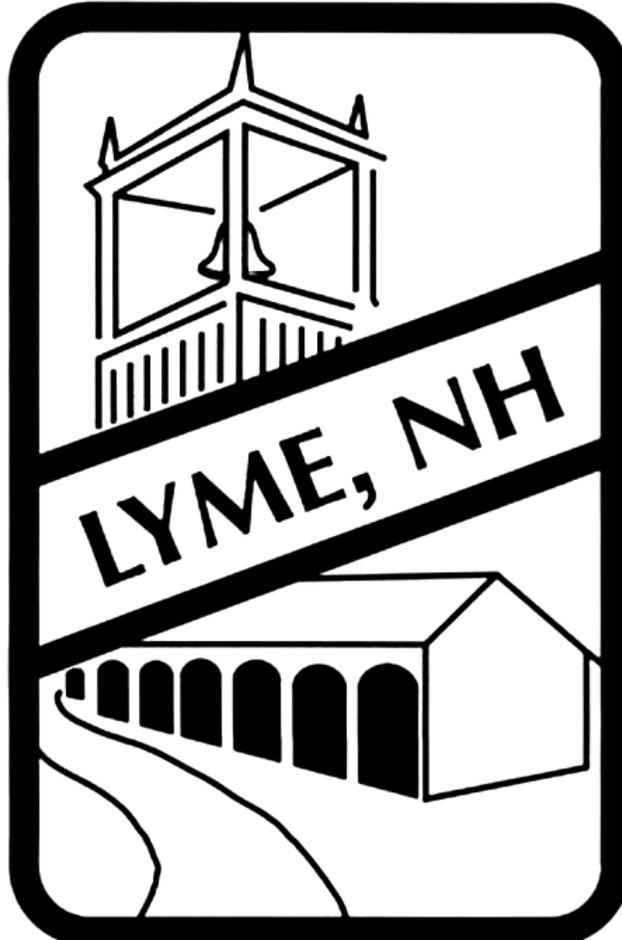
### Special Education Expenditures

Account	Description	Actual 2010	Actual 2011
1200	Regular Special Education	266,819	271,147
1230	High School Special Education	97,277	92,640
2140	Psychological Services	17,110	18,994
2150	Speech Language Services	42,585	42,439
2160	OT/PT Services	20,180	21,026
2190	Other Student Services	0	6,016
2320	SAU Administration (Director's salary/benefits)	30,880	24,136
	Total	474,851	476,398

\*As required by NH RSA 32:11-a.

\*\* Approximately 9.7% of total budget

# LYME SCHOOL DISTRICT



## MINUTES FOR MARCH 3, 2011 SCHOOL DISTRICT MEETING

**STATE OF NEW HAMPSHIRE  
SCHOOL DISTRICT ANNUAL MEETING  
MARCH 3, 2011  
MINUTES**

Moderator Bill Waste called this meeting to order at 7:01 P.M. in the Lyme School Community Gymnasium. There were approximately 90 attendees.

Representing the School Board were Mark Schiffman, Chair, Kate Semple-Barta, Bruce Hammond, Emily Dentzer, Paul Sansone and Heidi Lange.

Also in attendance were Gordon Schnare, Superintendent of SAU #76, Teresa Thurston Administrative Assistant for SAU #76, Jeffrey Valence, Principal of Lyme School, and Dan McGinn representing Thetford Academy. Dr. Schnare, Ms. Thurston and Mr. McGinn were given *Voice without Vote* for the purposes of communicating administrative issues at this meeting.

**ARTICLE 1.** To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto.

Mr. McGinn, Head of School from Thetford Academy provided an update of issues and events at the Academy, expressing his appreciation for the support and interest the Academy receives from the Lyme community.

In an effort to fully explain the budget issues and operating procedures, Mark Schiffman provided an in-depth Power-Point presentation which is a part of these minutes.

Points addressed during the presentation included but are not limited to:

- The Fiscal Year structure for the 2012 year
- This meeting is an opportunity for taxpayers to learn about how the School Board arrives at budget figures
- The cost per pupil to educate children in the Upper Valley area. Lyme's costs are the second lowest at approximately \$14,800 per student
- We currently have the second highest high school enrollment that we've seen in the past 27 years. The Board expects that number to rise next year.
- The annual enrollment at the elementary school is at 207 and rising
- High School tuition saw a 5.8% increase. The largest number of Lyme students attend Hanover High School and the next highest number attend Thetford Academy
- Reviewed special funds and balances

There was a period of time for questions regarding Article 2.

**ARTICLE 2.** **Dan Parish made the motion** that the Lyme School District vote to raise and appropriate the amount of Five Million, Forty-seven Thousand, Two Hundred Forty-

nine Dollars (5,047,249.00) as an operating budget for the Lyme School District for the 2011 – 2012 school year, as submitted by the Budget Committee. This article does not include the amounts requested in Article 3 and Article 4, but does include the amounts included in Article 5. Recommended by the School Board. Recommended by the Budget Committee.

## **SECONDED**

There was a short discussion addressing salaries and COLA increases. David Roby complimented the School Board on their excellent presentation. There being no further discussion, the Moderator called for a vote.

## **Article 2 passed in the AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 3. Dan Parish made the motion** that the Lyme School District vote to establish a capital reserve fund under the provisions of RSA 35:1-c to be known as the Enrollment Response Capital Reserve Fund for the purpose of covering the District's costs brought about by changes in enrollment, including but not limited to additional tuition costs or operating expenses, such as additional staff, equipment, or needed rentals for portable classrooms, and raise and appropriate the sum of up to Fifty Thousand Dollars (\$50,000.00) to be placed in this fund, with this sum to come from the June 30, 2011 Fund Balance available for transfer on July 1, and further to appoint the School Board as agents to expend this fund. (Majority vote required) Recommended by the School Board. Recommended by the Budget Committee.

## **SECONDED**

Following a brief discussion the Moderator called for a vote.

## **ARTICLE 3 was voted in the AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 4. Dan Parish made the motion** that the district vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000.00) to be placed in the High School Tuition Fund, established at the Lyme School District Meeting on March 9, 1995, for funding high school tuition expenses, with this sum to come from the June 30, 2011 Fund Balance available for transfer on July 1, 2011. (Majority vote required) Recommended by the School Board. Recommended by the Budget Committee.

## **SECONDED**

Dick Jones asked what the procedure was for any leftover funds unapplied else where. Mark Schiffman explained anything unused would be returned to the operating account.

Following discussion the Moderator called for a vote.

**ARTICLE 4 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 5. Dan Parish made the motion** that the district determine and fix the salaries of school district officers as follows: School District Treasurer \$800.00, School District Clerk \$75.00, School District Moderator \$75.00. The amounts in this article are included in Article 2. Recommended by the School Board. Recommended by the Budget Committee.

**SECONDED**

**ARTICLE 5 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**ARTICLE 6.** To transact any other business that may legally come before this meeting.

Moderator Waste turned the discussion over to the School Board. Mark Schiffman recognized past School Board members and Budget Committee members. He also offered appreciation to Dr. Gordon Schnare, Superintendent of SAU #76, who will be retiring at the end of this school year. Dr. Schnare was given a round of applause and standing ovation.

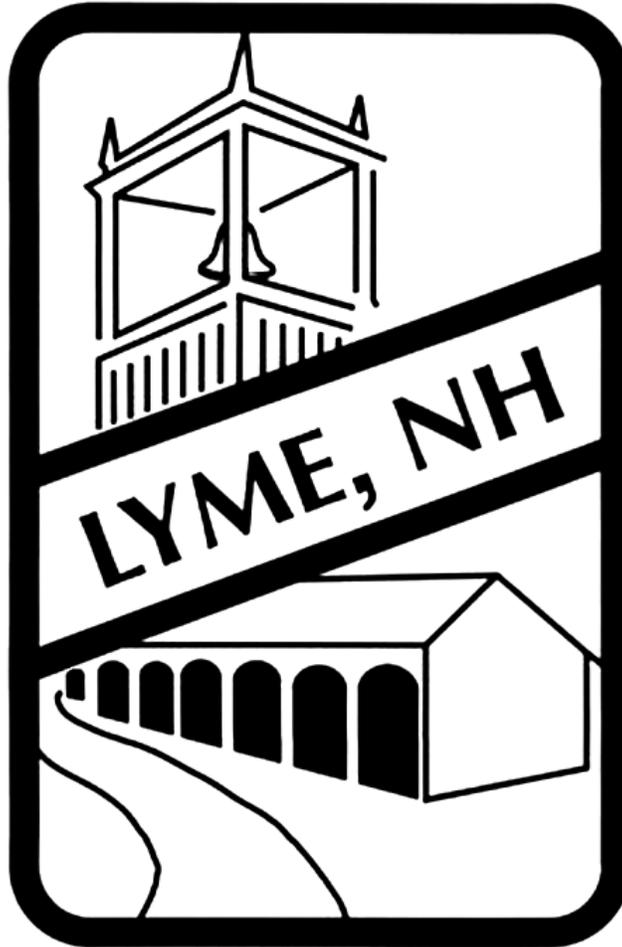
Michael Woodard offered appreciation to the School Board for the excellent presentation and all the work they've done to stay on top of considerable issues surrounding the running of a good school.

Moderator Waste adjourned this meeting at 8:15 PM.

Respectfully Submitted,

Patricia G. Jenks  
School District Clerk

# LYME SCHOOL DISTRICT



## NARRATIVE REPORTS 2011

## Lyme School District 2011 Report

The single biggest topic of conversation this past year for the Lyme School Board has been the number of students in our school, and the management of classes and class sizes. At this year's school district meeting we'll discuss both immediate needs we have identified, and plans for the near future. In most years, this in itself would present a significant challenge. The challenge is even greater as it comes in conjunction with the addition of some very large special education expenses, exacerbated by the continued downshifting of costs from the State level to individual school districts. Those special education expenses impacted our budget in 2011-2012 as it forced us to tap reserve funds to cover costs that exceeded our planned budget by nearly \$250,000. Those are recurring costs that will also impact the 2012-2013 budget and they loom large when we compare one year's proposed budget to the next.

On the enrollment front, Lyme's numbers and school aged population growth continues to defy regional trends. But local trends are clear. We've experienced slow growth in student population over the past decade with the rates accelerating in the past 5 years. If we cross-reference that with house sales since 2006, we see that if no more or less houses changed hands in a given year, we gained 7.32 students. If more houses sold than in the previous year, we gained an additional .87 students per house. That's a fancy way of saying that while a generation ago it seemed families were selling to retirees, now households without kids are selling to families. The end results point to a community that is growing younger and retaining vibrancy, but one that is also straining the physical plant of its school. In the school itself, we are growing younger as grade sizes are steadily larger in the lower grades than in the middle school. This alone will likely keep our school population high in the coming years.

In the past five years as our total student population pushed upwards to "record" levels, at the Lyme School closets have become offices, and offices have become teaching spaces. In turn those closet offices get split into more small offices. The larger former offices become teaching spaces for both "regular" and "special" education groups and individuals. Classrooms (and the art room, gym, and cafeteria) are booked nearly every moment of the day. When weather forces recess indoors, music and P.E. gets displaced. When the school play begins there is no longer space available for chorus. And so on . . .

More importantly when grades reach the thresholds at which we have traditionally split into smaller classes, we have no place for them to go. Whether or not we choose to divide grades, we need to have space options to accommodate both "soft" splits (break out groups), and "hard" splits (splitting a grade into two classrooms). We spent much of the past year investigating options from locations close at hand, and in "friendly" hands to locations where we'd propose to rent space from outside groups.

Yet at the same time we are constantly assessing what class size parameters are best for the kids and best for the town. We ask a lot of questions. In our larger grades do we have a cohort that works well together that would be more damaged than helped by a split? Would a split help students get more individual attention or would it cause the class to feel so small it would no longer provide enough peer interaction and diversity. Can we afford to split? Can we afford not to? Would people want to split if it required moving one or more grades out of the school? What are the social impacts of separating a grade from the rest of the school? What are the economic side effects? Are there parts of the educational program that could not be offered to a class at another location? Could we provide integrated academic support for kids who need it, or would they need to be separated from their cohort for significant parts of the day? The answers are rarely absolute, so we create and implement solutions, then we monitor, innovate, and adapt.

For 2012-2013 we know that to maintain our current educational program we need to have more options for space – at minimum one classroom. And we know that in a broad range of likely scenarios we'll need two classroom spaces. While we count and track every nose and potential nose that could walk through the front door in September, until that day we do not know exactly how many students we'll have, and even more importantly, which grades they will be in. To that end we have proposed two notable changes to the school plan and budget for year. First we have added an additional teacher position that will either provide break out support in multiple larger classes, or enable us to fully split a large grade. Second we have separately requested additional funds to support adding temporary classroom space. This will enable us to choose the most beneficial and economically feasible option among a range of possibilities that involve relocation of a class or subject and/or the lease or purchase of a temporary classroom trailer. This will provide a bridge to a more suitable solution for the town of Lyme's most significant public building and its student population.



The Lyme School is a place that is best seen to be truly appreciated. It is more than its success in academics. When you visit the school you will not see a fancy facility, you will see one that, despite its age (built 1906, 1958 and 1994) feels new because it is cared for by all that use it. You will see hallways filled with art and classrooms full of activity; curriculum which strives to meet the increasing demands of a complex and global economy; students working hard to learn the skills they'll need in this economy, surrounded by volunteers and teachers who sincerely care for them; and students who are learning to be considerate, inclusive and respectful of one another. Simply stated you will see a community committed to improve, learn and build upon whatever stage of growth they are currently experiencing. We encourage you to come by to see these things for yourself, as a guest or, if you have the inclination, as a volunteer. Until that time I would like to share some of the significant events and efforts of the past 12 months:

**Enrollment Management:** With success comes challenge. As the reputation of the town of Lyme spreads it draws more interest in the town; this is great if you are selling your house or applying for home equity loans, hard if you are working to manage class sizes and school budgets. As a result of this interest in the town of Lyme our school is experiencing a growing enrollment. New enrollment this year primarily effected the 1<sup>st</sup> and 3<sup>rd</sup> grades. The number of students per grade now averages 23, and our smallest grade of 18 students is poised to graduate next year (2012-2013).

**Instructional Space & Staffing:** When class sizes increase, we examine a variety of options to ensure that the size or makeup of the class does not negatively impact the educational environment. We are fortunate to have a very talented and flexible group of professionals that allows us to adapt the deployment of staff in different ways each year to meet the needs that exist in September. This is best reflected by our Differentiation Teacher, who has taken on co-teaching Math or Language Arts in 1<sup>st</sup> and 3<sup>rd</sup> grades; our Lower School Special Education Teacher who has taken on teaching a section of regular education reading despite an already full schedule, and of course our two classroom teachers who showed up in September with classes that had a combined 9 more students than they had the year before. Over the first four months we (parents, teachers and administration) have been actively monitoring the progress of these classes and I am pleased with how effectively we have worked together. Our staff is not the only aspect of the school that has shown adaptability, our building has as well. Over the last several years we have converted three storage areas into offices and small instructional spaces, re-tasked the conference room, special education room and cafeteria into instructional space and used the hallways for math fact volunteers to work with students in the lower school. Currently music, band, health, guidance, library/media literacy and language are programs which do not have classrooms; they are taught in various spaces including the cafeteria, art room or other classrooms at different times of the day. Our challenge is that we have no additional space for dividing a class into two smaller sections, nor do we have smaller spaces that allow us to conduct small group instruction for larger classes that we are unable to split.

**Inquiry Based Science:** Science is widely recognized as one of the areas of critical need in today's society. The response to this need is not simply more content, but a better understanding of the process of science, specifically developing the capacity to observe, interpret, analyze, and extrapolate significance. The inquiry-based science program aims to reward children's interest in discovery by encouraging students to use these skills to formulate questions through observation and pursue answers in the same manner. Our program takes this issue one step further, in that it is not only designed to benefit students, but also to build capacity within our teaching staff. Students are learning these critical skills, while teachers are observing, participating and being mentored in the instruction of these skills—in their classrooms, with their students, using materials designed by the best in science education. Through grants from the New Hampshire Charitable Foundation and the LIFE Fund (a Lyme Foundation partner) we have established a partnership with the Montshire Museum to provide this experience for our students and their teachers.

**Energy Conservation:** This year we concluded a total energy audit that allows us to prioritize the most cost effective places to reduce energy use and recover costs. The audit is another stage of our effort over the last several years to reduce the facility's cost of operation. Recent installation of *high efficiency lights* will save us \$525 annually and \$6,830 over the life of the bulbs; the *solar panels* on the school roof produce 15,500 kWh of electricity for the school—saving approximately \$2500; *insulating the attic of the school* reduced oil consumption by 2,000 gallons, saving \$5,700 this year alone; replacement of *mercury/halogen lights in the gymnasium* with energy efficient fluorescent lights qualified us for a \$1,500 rebate from the power company; *ceiling fans* in the gymnasium have reduced the heating cost of that space; and the *dropped ceiling in the cafeteria* has reduced the volume of heated space. These cost-saving measures mean savings for us all and a healthier environment as well. In fact just the new lighting and solar panels reduced greenhouse gases (CO<sub>2</sub>) by 22,410.5 lbs this past year alone.

However, the accomplishments we are most proud of are those meaningful, yet intangible, interactions between individuals. In stressful times this is particularly important. Sometimes knowing we are carefully and strategically preparing for our future, while being committed to our present, can make the difference. Come by or subscribe to our newsletter and see why you can take pride in the education you help provide our youngest citizens.

Respectfully Submitted,

Jeffrey Valence • Principal, The Lyme School • [JValence@Lymeschool.org](mailto:JValence@Lymeschool.org) • 603 795 2125

*"What the best and wisest parent wants for his own child, that must the community want for all its children."* —John Dewey

## Report of the Head of School Thetford Academy 2012

Thetford Academy this year celebrates its 193rd year of service as a small, independent New England academy educating students in partnership with family and community. As ever, our academic, co-curricular, and outreach activities adhere to our five fundamental principles: *excellence, commitment, cooperation, caring, and diversity*. Our curriculum and professional practice embrace our core belief that learning shall be: *active and engaging, reflective and thoughtful, varied and adaptive, safe and supportive, structured and coherent, and motivating and inspiring*.

We are proud to be Vermont's oldest continuously run secondary school where we honor the traditions that are unique and special to us: our 30th Mountain Day this past September; two major cross country events, the Wood's Trail Run and the Vermont Cross Country Championship; and most important, Founder's Day each February. Established in 1944 after fire had devastated the Academy and the world was at war, Founder's Day is now in its seventh decade of celebrating Thetford Academy. In a festival of winter-carnival contests, music, art, theatre, an all-school banquet, and traditional candle-lighting ceremony, we revel together in appreciation and renew our bonds of community.

2011-12 is an immensely exciting school year. At this time the Head Transition Task Force and screening committees are in round two of their national search, working with the Board of Trustees to identify and hire our next Head of School. Until their work is complete, it is my privilege to serve Thetford Academy as interim Head. In partnership with Martha J. Rich, now Associate Head for Academics, we forge ahead in the second year of administrative team restructuring. One of our joint goals has been to establish regular supervision and evaluation as a strategy to attract, support, and retain a high-quality faculty. We believe that our faculty must be leaders who inspire each other and students to do their best work, taking a full measure of responsibility for the successful operation of the school.

Our hard work and diligent efforts were rewarded with congratulations and commendations from the New England Association of Schools and Colleges Commission on Independent Schools last fall. And in accordance with our Strategic Plan, the Academy continues to move forward with our goal of expanding and improving technology resources. Our state of the art facilities and reliable, functional equipment and technology provide the foundation for high-quality teaching and learning. We have fully implemented our school-wide transition to Google docs; sent our first Web2School Grade Reports home last October; engaged faculty in professional development on the feasibility and potential of iPads in the classroom; and met the November 1st early- application deadline for electronically transmitting college materials submissions, through Naviance, for students in the Class of 2012.

This year we are pleased to be in the final phase of implementing our new graduation standards. On track with our Strategic Plan, the Class of 2013 will be the first to graduate having met all eight T.A. Graduation Standards (TAGS) in addition to the required 24 diploma credits, and the following year the Class of 2014 will meet TAGS and the new diploma requirement of 26 credits. To support the rigor of increased expectations and foster a culture of personal responsibility for achieving high standards of learning, students at the Academy have the support of our Advisory system, a Personal Learning Plan, and access to TAGS tutoring.

Steeped in tradition, the Academy is immersed in change and moving forward with confidence into the 21st century. Each semester we broaden and deepen our exploration and use of incredible new facilities made possible by the capital improvements of 2009-10. This fall our bright, spacious cafŽ began offering a "continental" breakfast approved by the Vermont Child Nutrition Program for free and/or reduced meals, as well as a la carte breakfast items for all TA students and faculty. The Thetford Academy Swell (Safety and Wellness) committee revised our menu, emphasizing healthy food choices and banning the sugary and fat-laden. Today we serve one hundred breakfasts daily.

With pride, we post our tuition rate for FY13 – with no increase. Our academic roster will remain strong with new electives being added. Personnel costs are up approximately 4%, and energy costs for electricity, propane, and fuel oil are projected to increase significantly. Yet, capitalizing on new and improved facilities - the new gymnasium, performing arts theater, cafŽ, and infrastructure, and completely renovated science facilities, and with focus upon recruitment and increasing enrollment - we have committed to keep our FY12 rate of tuition.

On that note, in August we welcomed six Chinese students to our new International Student Program (ISP). Living in home-stays within the community, these diploma-seeking students represent a unique addition to our program. The ISP meets the dual goal of increasing diversity at TA - broadening the experience of young international students while enriching our own experience - and stabilizing Academy enrollment.

As we enter the New Year and a new era of leadership and growth at the Academy, we reflect upon our rich traditions and our close ties within this magnificent valley. We are grateful for our partnership with the Lyme School District, guaranteeing admission to all Lyme students who choose Thetford Academy.

Torrelee Fisher-Sass  
Head of School

## **Hanover High School Principal's Report 2010-2011 School Year**

Hanover High School is a comprehensive ninth through twelfth grade high school that serves the students of Hanover and Norwich. In 2010-2011, approximately 13% of the 749 students who attended Hanover High School were public or private tuition students. In 2010-2011, US News and World Report again selected Hanover High School as one of the top high schools in the nation.

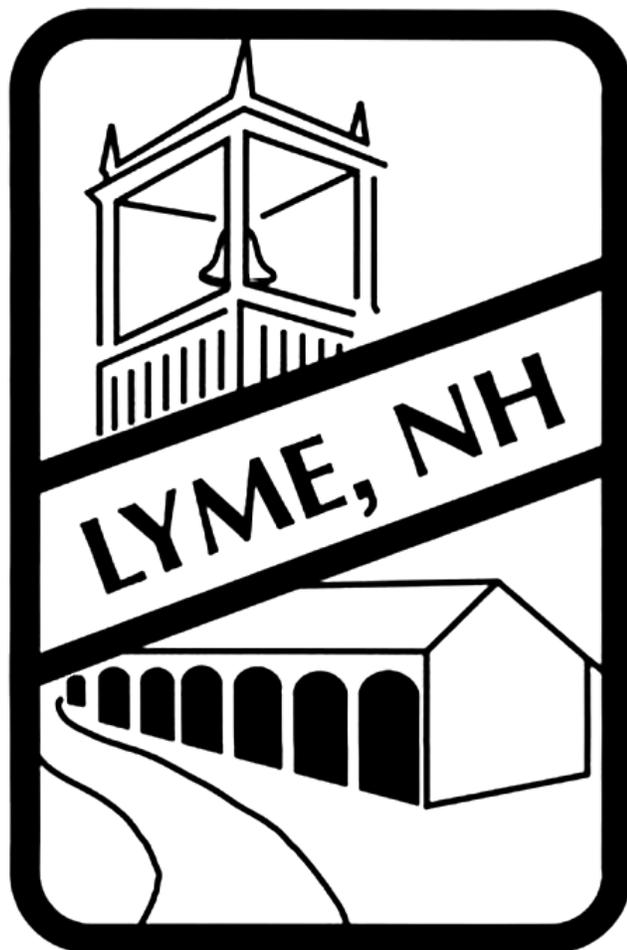
Hanover High School is an active learning community that provides broad academic and cocurricular programs. Approximately 97% of our 2011 graduates are attending or plan to attend college. During the 2010-2011 school year, Hanover High School had fourteen National Merit Scholar Finalists and four students received National Merit Scholarships.

As an active learning community, it is our mission to engage students' **minds, hearts, and voices** so that they become educated, caring, and responsible adults. We believe that students learn responsibility by being given the opportunity to exercise responsibility, that they learn decision-making by having the opportunity to make decisions, and that they make the strongest commitment to education when they are given real power. We are a democratic school where students, staff, and community members work together as members of Council to act as our governing body.

If you would like to learn more about Hanover High School please visit our website at [www.hanoverhigh.us](http://www.hanoverhigh.us) or ask to be added to the principal's weekly e-mail by sending your e-mail address to [Cathy.Niboli@dresden.us](mailto:Cathy.Niboli@dresden.us).

Respectfully submitted by: Deborah Gillespie, Principal, Hanover High School

# LYME SCHOOL DISTRICT



**STUDENTS AND TEACHING STAFF  
2011**

**LYME SCHOOL DISTRICT  
INSTRUCTIONAL STAFF  
AS OF JANUARY 1, 2012**

**Instructional Staff**

Laszlo Bardos	Math, Grade 8
Marcia L. Campbell	Grade 2
Lauren Chomko	Humanities, Grade 8; Language Arts, Gr. 6 & 7
Kate Cook	Differentiation Teacher
Jacob Cooke	Library Coordinator
Bonnie L. Cornell	Grade 5; Language Arts Grade 6
Penny A. Cove	Special Education
Lisa M. Damren	Physical Education & Health
Steven R. Dayno	Grade 4
Nancy Fleming	Grade 2
Marguerite E. Franks	Technology Coordinator
Frances Gardent	Art
Thomas Harkins	Spanish
Phyllis Kadlub	Instrumental Music
Mikiko McGee	Special Education Director
Susanne Merrill	Math, Grades 5-7
Jane Officer	French, Grades 5-8; Social Studies, Grades 6 & 7
Skip Pendleton	Science, Grades 5-8
Kathleen K. Ragonese	Music; Social Studies Grade 6; Early Literacy
Danielle Scully	Kindergarten
Trisha Shipman	Grade 3
Helen D. Skelly	Home School Counselor; Algebra
Elaine M. White	Special Education
Jennifer J. Wilcox	Grade 1

## 2011 LYME SCHOOL EIGHTH GRADE GRADUATES

Laci Bardos  
Wendy Billings  
Asher Brown  
Jacob Glenshaw  
Lucy Guerra  
Maxie Guerra  
Sean Jones  
Benjamin Lynch  
Kennedy Marshall

Amara Nichols  
Joseph Sansone  
Nathaniel Spitz  
Anna Steesy  
Chloe Valence  
Joplin Wallace  
Joseph Williams  
Owen Wohlforth

## 2011 LYME DISTRICT HIGH SCHOOL GRADUATES

### Hanover

Anna Allen  
Zoltan Bardos  
Nathaniel Brown  
Hannah Caldwell  
Lucy Gamble  
Jacqueline Gilbert  
Courtney Mayers  
Galen Robinson  
Althea Valence  
Mason Vogt  
Scout Wallace  
Max Woods

### Rivendell

Katelyn Tatham

### Stevens

Patrick Fillo

### St. Johnsbury

Wesley Johnson

### Thetford

Thomas Leonard  
Benjamin Stearns  
David Waste  
Courtney Waterman  
Cole Williams

## LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2011

Hanover High School	65
Lebanon High School	1
Rivendell Academy	1
St. Johnsbury Academy	9
Thetford Academy	19
OOD	1
Total	96

**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>
1987	26	24	17	21	16	17	15	15	11	19	17	33	21	4	256
1988	22	29	25	18	23	19	17	17	14	11	19	18	28	4	264
1989	19	28	27	23	17	26	19	20	14	15	10	16	21	3	258
1990	25	20	26	25	20	16	24	19	20	14	17	8	17	4	255
1991	21	28	19	24	24	21	15	22	20	16	15	17	11	2	255
1992	21	24	29	25	24	23	23	16	25	19	17	14	21	2	283
1993	20	20	25	31	17	21	25	21	17	24	18	16	14	1	270
1994	14	16	22	24	33	17	21	24	27	17	25	19	18	5	282
1995	30	16	21	23	25	33	16	20	25	22	18	24	18	4	295
1996	15	32	18	22	24	23	32	16	23	25	18	23	21	3	295
1997	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1998	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1999	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
2000	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
2001	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2002	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2003	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