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(See RSA 32:5,VII)**

Note: The School portion of this report starts renumbering at “School – 1”

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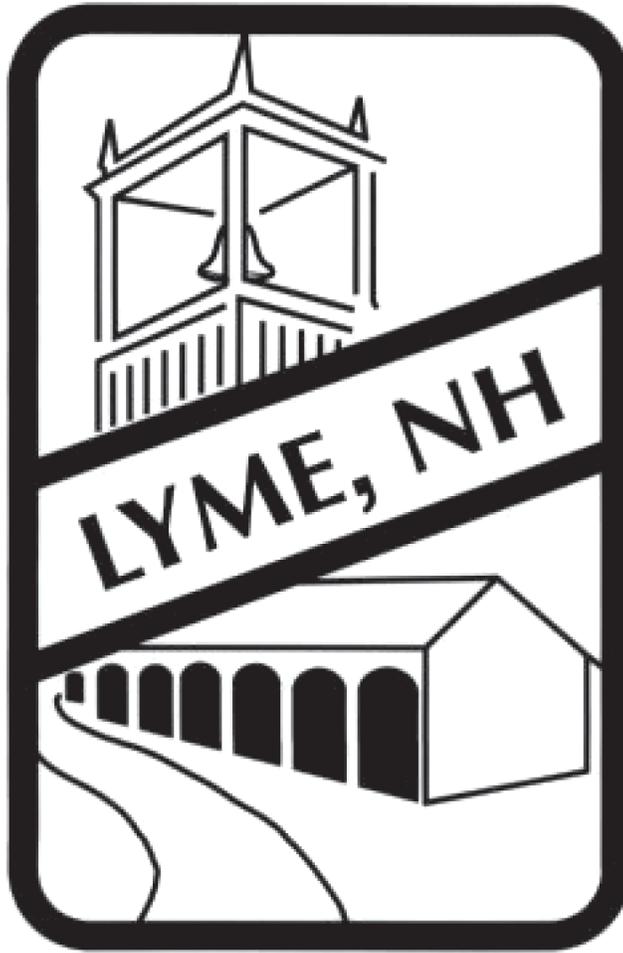
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TOWN OF LYME



GENERAL INFORMATION 2012

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.



*The following people, who died in 2012, provided service to the
Town of Lyme as an employee, volunteer or official.*

Charlotte LaMott ~ Ballot Clerk

David Keane ~ Ballot Clerk

Marge Hoch ~ Home Health Agency & Committee

Bertha "Ginny" Maxfield ~Lyme Community Newsletter

National Elected Officials

United States Senators

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

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

Representative in Congress - District 2

Representative Ann McLane Kuster, Democrat
137 Cannon House Office Building
Washington, DC 20515
202-225-5206
<http://kuster.house.gov/>

State Elected Officials

Governor

Governor Maggie Hassan, Democrat
State House
107 North Main Street
Concord, N.H. 03301
271-2121
<http://www.governor.nh.gov/>

Executive Council - District 1

Councilor Raymond Burton, Republican
338 River Road
Bath, N.H. 03740
State Office: 271-3632
Home Office: 747-3662
<http://www.nh.gov/council/district1/>

State Senator - District 5

Senator David Pierce, Democrat
Legislative Office Building, Room 101-A
33 North State Street
Concord, N.H. 03301
271-8631
NH.Sen.Pierce@gmail.com

State Representatives Grafton - District 12

Representative Bernard Benn, Democrat
28½ Rip Road
Hanover, N.H. 03755-1614
643-1925
bernard.benn@leg.state.nh.us

Representative Beatriz Pastor, Democrat
P.O. Box 335
Lyme, N.H. 03768-0335
795-4315
beatriz.pastor@leg.state.nh.us

Representative Sharon Nordgren, Democrat
23 Rope Ferry Road
Hanover, N.H. 03755-1404
643-5068
sharon.nordgren@leg.state.nh.us

Representative Patricia Higgins, Democrat
8 Mink Drive
Hanover, N.H. 03755-3108
643-3989
patricia.higgins@leg.state.nh.us

**TOWN OFFICERS,
COMMITTEE AND BOARD MEMBERS**

Budget Committee

(Elected for a 3-year term)

Laszlo Bardos	Term expires 2013
Earl Strout	Term expires 2013
Robin Taylor	Term expires 2013
Philip Barta	Term expires 2014
Judith Lee Shelnutt Brotman, Chair	Term expires 2014
Lisa Celone	Term expires 2014
Morton Bailey	Term expires 2015
Richard Jones	Term expires 2015
Charles Ragan	Term expires 2015
Elizabeth Glenshaw	School Board Representative
Simon Carr	Select Board Representative
Charles J. Smith	Alternate Select Board Representative

Cemetery Commission

(Elected for a 3-year term)

Jean Smith, Commissioner	Term expires 2013
Laurel Ross	Term expires 2014
Michael C. Hinsley	Term expires 2015

Class V Roads Study Committee

(Appointed by the Select Board until completion of study)

Francis Bowles	Completion of Study
Jim Jenks	Completion of Study
Sue MacKenzie	Completion of Study
Stuart "Mike" Smith	Completion of Study
Matthew Stevens	Completion of Study
Morton Bailey	Budget Committee Representative
Fred O. Stearns III	Road Agent
Charles J. Smith	Select Board Representative

Connecticut River Joint Commissions – Upper Valley River Subcommittee

(Appointed by the Select Board for an indefinite term)

Henry Swan, CT River Commissioner (Appointed by the Governor)
David Kotz, Lyme Representative
Sue MacKenzie, Lyme Representative
John Mudge, Alternate Lyme Representative

Conservation Commission

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

Tom Colgan	Term expires 2013
Lee Larson	Term expires 2013
Blake Allison	Term expires 2014
Matthew Stevens, Chair	Term expires 2014
James Graham, Alternate	Term expires 2015
Russ Hirschler, Vice-Chair	Term expires 2015
Joanna Laro, Alternate	Term expires 2015
Heather Toulmin	Term expires 2015
Richard Vidal	Select Board Representative

Energy Committee

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

Matthew Brown	Term expires 2013
Daniel O’Hara	Term expires 2013
Joanna Laro	Term expires 2014
Rebecca Lovejoy, Co-Chair	Term expires 2014
Mark Bolinger, Co-Chair	Term expires 2015
Scott Nichols	Term expires 2015
Gary Phetteplace	Term expires 2015
Robin Taylor, Alternate	Term expires 2015
Simon Carr	Select Board Representative

Fast Squad

(Volunteers)

Karen Keane, President & Captain

Federal Emergency Management Agency

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

Kevin Peterson, Director of Local Emergency Management	Term expires 2014
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Fire Department

(Appointed by the Select Board for an indefinite term)

Michael Hinsley, Chief

Forest Fire Wardens

(Recommended by the Warden, Approved by the Select Board, 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 Select Board, Approved & Appointed by the State)

Jeff Hanissian, Health Officer

Michael Hinsley, Deputy Health Officer

Heritage Commission

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
Ray Clark, Chair	Term expires 2015
Simon Carr	Select Board Representative

Highway Safety Committee

Shaun O'Keefe	Police Department
Dina Cutting	Town Office/Recreation
Charles J. Smith	Select Board Representative

Independence Day Committee

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

Robert Couture, Jr.	Term expires 2013
James Mayers	Term expires 2013
Dina Cutting	Term expires 2014
Marci O'Keefe	Term expires 2014
J. Marie Pippin	Term expires 2015

Inspectors of Election

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

Marcia 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
Marya Klee	(Democratic Nominee)	Term expires 11/2013
Paul 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
Cynthia 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)

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
Nancy Snyder	Term expires 2015
Anne Baird	Term expires 2015
Margaret Bowles	Term expires 2015
Judith Russell	Library Director

Overseer of Public Welfare
(Elected for a 1-year term)

Nancy Elizabeth Grandine	Term expires 2013
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Planning Board
(Elected for a 3-year term)

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
John Stadler, Vice Chair	Term expires 2015
Simon Carr	Select Board Representative
Richard Vidal	Alternate Select Board Representative

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

Dina Cutting	Term expires 2013
Robert Couture, Jr.	Term expires 2014
Peter Mulvihill	Term expires 2014
Curtis Shepard	Term expires 2015
Richard Vidal	Select Board Representative
Stephen Small	Recreation Director

Road Agent
(Elected for a 1-year term)

Fred O. Stearns, III	Term expires 2013
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Selectmen
(Elected for a 3-year term)

Simon Carr, Chair	Term expires 2013
Richard Vidal	Term expires 2014
Charles J. Smith	Term expires 2015

Sexton
(Elected for a 1-year term)

William LaBombard	Term expires 2013
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Supervisors of the Checklist

(Elected for a 6-year term)

Alan Greatorex, Chair	Term expires 2014
Katherine Larson	Term expires 2016
John Mudge	Term expires 2018

Tax Collector

(Elected for a 3-year term)

Joanne Coburn	Term expires 2013
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Town Buildings Maintenance Committee

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

Francis Bowles (Resigned)	Term expires 2013
Stephen Campbell	Term expires 2013
Don Elder	Term expires 2014
Michael Woodard	Term expires 2015
Dina Cutting	Administrative Assistant
Richard Vidal	Select Board Representative

Town Clerk

(Elected for a 3-year term)

Patricia G. Jenks	Term expires 2015
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Town Moderator

(Elected for a 2-year term)

Kevin Peterson	Term expires 2014
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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)

Blake Allison	Term expires 2013
Peter Glenshaw	Term expires 2014
Marlene Green, Chair	Term expires 2015

Upper Valley Lake Sunapee Regional Planning Commission

(Appointed by the Select Board for an Indefinite Term)

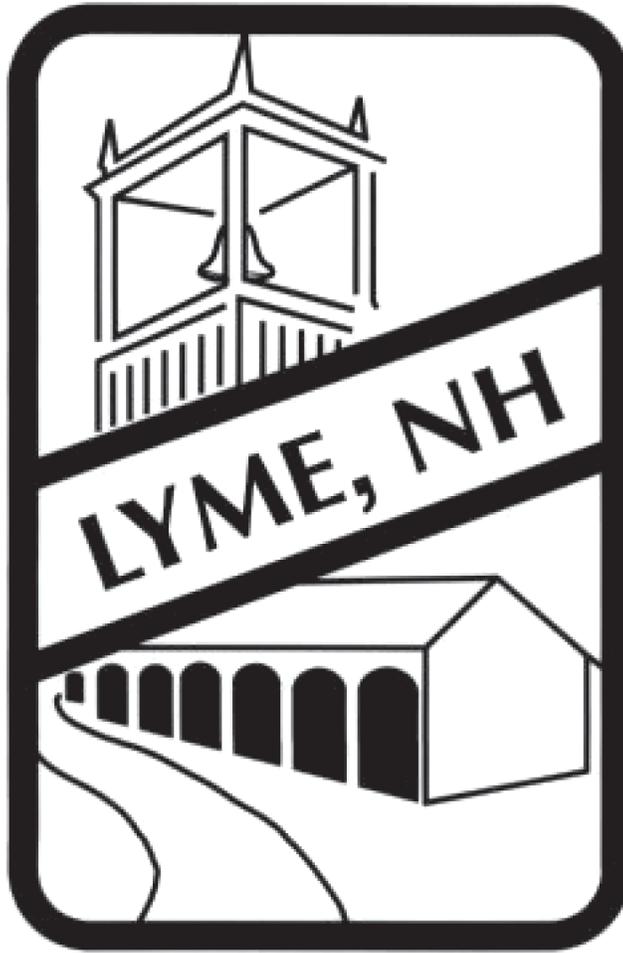
Sam Greene

Zoning Board of Adjustment

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

Paul Mayo, Alternate	Term expires 2013
Walter Swift	Term expires 2013
Robert Titus	Term expires 2013
Francis Bowles, Chair	Term expires 2014
Alan Greatorex	Term expires 2014
Daniel Brand, Alternate	Term expires 2015
William Malcolm	Term expires 2015
Michael Woodard	Term expires 2015
Adair Mulligan	ZBA Recorder

TOWN OF LYME



**WARRANT FOR
MARCH 12, 2013 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 12, 2013, at 7:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Articles 1, 2, 3, & 4 on Tuesday, March 12, 2013, 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 Trustee	One member for 3 years
Library Trustees	Three members for 3 years and 1 member for 2 years
Overseer of Public Welfare	One member for 1 year
Planning Board members	Two members for 3 years
Road Agent	One member for 1 year
Selectman	One member for 3 years
Supervisor of the Checklist	One member for 3 years
Tax Collector	One member for 3 years
Treasurer	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 petitioned warrant article for the Lyme Zoning Ordinance as follows:

- I. Amend Table 4.1 of the Zoning Ordinance to allow Conservation Neighborhoods by site plan review in the Rural District, subject only to Article XIII.
- II. "Amend the Zoning Ordinance by adding after Article XII, a new Article which, if adopted, will permit "Conservation Neighborhoods" on lots with 40 or more buildable acres on Route 10 in the portion of the Rural District located within one (1) mile from the Lyme Common District and subject to other requirements and restrictions."

Note: Full text after warrant.(Not Recommended by the Planning Board)

ZONING AMENDMENTS

ARTICLE 3. Are you in favor of the adoption of Amendment #2 as proposed by the Lyme Planning Board for the Lyme Zoning Ordinance as follows:

To change the last sentence of section 6.23 to allow business signs to be illuminated one hour after the last business in the building in which the business is located closes for the night, but not later than midnight.

Note: Full text after warrant

ZONING AMENDMENTS

ARTICLE 4. Are you in favor of the adoption of Amendment #3 as proposed by the Lyme Planning Board for the Lyme Zoning Ordinance as follows:

1) Add the following footnote to table 4.1 to allow retail sales of products resulting from accessory use in the Rural, East Lyme, Skiway and Mountain and Forest Districts:

The retail sales of products resulting from accessory use are permitted in these districts.

2) Change the definition of "ACCESSORY BUILDING, STRUCTURE OR USE" to:

ACCESSORY BUILDING, STRUCTURE OR USE. A building, structure, or use subordinate and customarily incidental to the principal building on, or principal **or permitted** use of, the same lot. This will include telecommunication facilities.

Note: Full text and table 4.1 after warrant

TOWN OPERATING BUDGET

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of one million nine hundred ninety-seven thousand and seventy-nine dollars (**\$1,997,079**) 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 Selectmen recommended an operating budget of \$1,997,079 by a vote of 3-0.) (The Budget Committee recommended an operating budget of \$1,997,079 by a vote of 9-0.)

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of eighty-six thousand six hundred thirty-seven dollars (**\$86,637**) 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 2013-2014 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 7. To see if the Town will vote to raise and appropriate three hundred fifty-five thousand nine hundred three dollars (**\$355,903**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

Capital Reserve Funds:

Bridge Capital Reserve Fund	\$50,000
Vehicle Capital Reserve Fund	\$102,202
Heavy Equipment Capital Reserve Fund	\$48,151
Property Reappraisal	\$5,000
Emergency Highway Repair Capital Reserve Fund	\$25,000
Public Works Facility Capital Reserve Fund	\$50,000
Computer System Upgrade Capital Reserve Fund	\$5,250
Town Buildings Major Maintenance and Repair Fund	\$10,000
Fire fighters, Safety Equipment	\$7,300
Recreation Facilities Capital Reserve Fund	<u>\$11,000</u>
Capital Reserve Funds Subtotal:	\$313,903

Expendable Trust Funds:

Emergency Major Equipment Rebuilding Trust Fund	\$12,000
Town Poor Expendable Trust Fund	<u>\$30,000</u>
Expendable Trust Funds Subtotal:	\$42,000

Capital Reserve Funds and Expendable Trust Funds Total: \$355,903

(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 9-0.)

WITHDRAWAL FROM CAPITAL RESERVE FUNDS AND EXPENDABLE TRUST FUNDS

ARTICLE 8. To see if the Town will vote to raise and appropriate two hundred four thousand six hundred twenty-two dollars (**\$204,622**) 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:

Vehicle Capital Reserve Fund: (Highway Dump Truck)	\$151,622
(Police Vehicle)	\$40,500
Fire Fighting Safety Equipment	\$4,000
Computer System Upgrade Capital Reserve Fund	\$8,500

Withdrawals from Capital Reserve Fund Total: \$204,622

(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 9-0.)

CLASS V ROADS REHABILITATION CAPITAL RESERVE FUND

ARTICLE 9. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, to be known as the “Class V Roads Rehabilitation Capital Reserve Fund,” for the purpose of repairs, improvements, and maintenance of the Town owned roads and further to raise and appropriate the sum of twenty-five thousand dollars (**\$25,000**) to be placed in this fund.

(These appropriations are **not** included in the total 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.)

BAKER HILL ROAD REHABILITATION

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of thirty-five thousand dollars (**\$35,000**) to be used to repair and rebuild an estimated 1,056 foot section of the Baker Hill Road.

Said sum does **not** include appropriations contained 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 7-2.)

ENGINEERING STUDY FOR SECTION OF RIVER ROAD

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars (**\$30,000**) to be used for an engineering study associated with the 2,640 foot section of River Road rehabilitation.

Said sum does **not** include appropriations contained 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 6-3.)

WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND DONATIONS FUND

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of fourteen thousand five hundred sixty-three dollars (**\$14,563**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Selectmen 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.

**INDEPENDENCE DAY CELEBRATION
SPECIAL REVENUE FUND**

ARTICLE 13. 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 14. To see if the Town will vote to raise and appropriate the sum of five thousand six hundred nineteen dollars (**\$5,619**) 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 12/31/2012 unreserved fund balance. The amount represents monies taken into the general fund in 2012 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.)

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.

**AUTHORIZE THE CHIEF OF POLICE AS AGENT TO EXPEND MONEY FROM
“SUBSTANCE ABUSE EDUCATION FUND”
(Individual warrant article)**

ARTICLE 15. To see if the Town will vote to authorize the Chief of Police as agent to expend money from the “Substance Abuse Education Fund” and for the monies to be used for educating the public and youth within the Town of Lyme on prevention of substance abuse. This fund was established in 1989 under RSA 31:19-a.

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

MILFOIL TREATMENT FOR POST POND

ARTICLE 16. To see if the town will vote to raise and appropriate the sum of twenty-five thousand twenty five dollars (**\$25,025**) for milfoil treatment of Post Pond, to be funded 40% (up to \$10,010) through a grant from the New Hampshire Department of Environmental Services, with the remaining 60% (\$15,015) 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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by vote of 9-0.)

LAND USE CHANGE TAX FUND

ARTICLE 17. To see if the town will vote to revoke the payment of Land Use Change Tax collected to the Conservation Fund established at the 1993 Town Meeting and to see if the Town will vote to place 100% of the revenues collected from land use change taxes into the Land Use Change Tax Fund. The amount of funds will carry over until the following annual meeting, at which time the town will be asked to vote on how these funds will be appropriated and for what purpose.

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

WITHDRAWAL FROM CONVERSE FREE LIBRARY TRUSTEES RESERVE FUND

ARTICLE 18. To see if the Town will vote to raise and appropriate up to ten thousand dollars (**\$10,000**) for renovations to the library's building and to authorize funding this appropriation by the withdrawal of such sum from Converse Free Library Trustees Reserve Fund.

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

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

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

The Library seeks permission to spend from its reserve fund on building renovations designed to improve its energy efficiency.

TO MAKE ROAD AGENT APPOINTED

ARTICLE 19. To see if the town will vote to authorize the Selectmen to appoint a highway agent for a term of 3 years, who under the direction of the Selectmen, shall have charge of the construction, maintenance, and repair of all town roads and bridges, maintenance and repair of all side walks within the town as provided for in RSA 231:62 rather than electing a Road Agent (Majority vote required.) (Recommended by the Selectmen by a vote of 3-0.)

TO HAVE FIRE CHIEF MADE A 5 YEAR APPOINTMENT

ARTICLE 20. To see if the town will vote to authorize the Selectmen to appoint a Fire Chief for a term of 5 years in accordance with RSA 154:5, rather than an undetermined appointment.

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

REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 21. To hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.

(Majority vote required.)

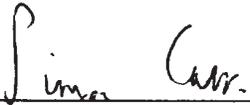
OTHER BUSINESS

ARTICLE 22. To transact any other business that may be legally brought before this Town Meeting.

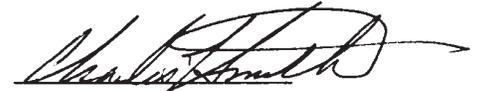
Given under our hands and seal of the Town of Lyme this 7th day of February, 2013.

Town of Lyme

Select Board

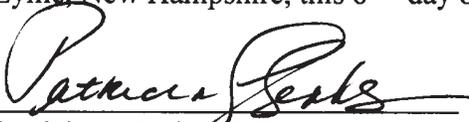

Simon L. Carr, Chair


Richard A. Vidal


Charles J. Smith

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 8th day of February 2013.


Patricia G. Jenks, Town Clerk

Amendment #1

PETITION FOR AMENDMENT TO ZONING ORDINANCE TO THE SELECTMEN OF LYME, NEW HAMPSHIRE

- I. Amend Table 4.1 of the Zoning Ordinance to allow Conservation Neighborhoods by site plan review in the Rural District, subject only to Article XIII.
- II. Amend the Zoning Ordinance by adding after Article XII the following new Article:

ARTICLE XIII: CONSERVATION NEIGHBORHOODS

13.10 OBJECTIVE

It is of fundamental importance for the Town of Lyme to provide a variety of housing opportunities for all members of the community. This Article is intended to allow for additional housing alternatives in the Town in a manner that is environmentally sustainable, is economically efficient, allows for a flexibility of design and density that promotes greater preservation of open space, agricultural land and other natural resources, and is close to the institutions, services and businesses in the Lyme Common District.

13.20 DEFINITIONS

For the purpose of this Article XIII, the following terms shall have the meanings indicated in this Section:

CONSERVATION NEIGHBORHOOD. A housing development on one or more parcels of contiguous land designed, developed and built to encourage clustering of buildings and the protection of open space, in accordance with this Article XIII.

CONSERVATION NEIGHBORHOOD AREA. The total gross area of the parcel of land on which a Conservation Neighborhood is located, measured from the outer, perimeter boundary of such parcel, inclusive of (i) all land used for buildings, structures and other improvements, (ii) all recreational areas and open space, and (iii) all other contiguous land designated by the Conservation Neighborhood Organization as part of the Conservation Neighborhood Area in its application for site plan review under Section 12.10.

CONSERVATION NEIGHBORHOOD ORGANIZATION. A corporation, partnership, limited liability company or other legal entity whose primary purpose is to establish, as an alternative to traditional single-family and multi-family dwellings, a residential neighborhood for use and occupancy generally as set forth in this Article XIII, including, but not restricted to, an entity whose purpose is to establish a cohousing community.

13.30 USE(S) ALLOWED

Within a Conservation Neighborhood Area, the following uses are allowed, subject only to the provisions of this Article XIII, Article XII (Site Plan Review), Section 4.30 (Prohibited Uses) and, as applicable, Section 4.48 (Business Use):

- A. Single dwelling and multi-dwelling residential uses.

- B. Such institutional or business uses as are permitted by right or allowed by site plan review as listed in Table 4.1 in the Rural District.
- C. Lawful, pre-existing non-conforming use(s) of the Conservation Neighborhood Area (subject to Article VIII).
- D. Customary accessory uses incidental to any of the foregoing.

13.40 REQUIREMENTS AND LIMITATIONS

A Conservation Neighborhood must meet all of the requirements for Site Plan Review under Section 12.10 as well as the following criteria:

- A. Review by Planning Board. A Conservation Neighborhood or a change of use in a Conservation Neighborhood shall be reviewed and approved by the Planning Board pursuant to Section 12.10 prior to the issuance of a building & zoning permit.
- B. Form of Ownership. Dwelling units and other buildings may be located on one or more lots or as units in a condominium, cooperative or other form of ownership. With the exception of the dwelling units within the Conservation Neighborhood (and any lots on which individual dwelling units are located), the Conservation Neighborhood Area shall be owned by the Conservation Neighborhood Organization (or a wholly-owned subsidiary of such organization or an affiliated entity controlled by such organization) or by an association of the dwelling unit (or lot) owners.
- C. Site Design. Dwelling units may be arranged as attached, detached, or semi-detached structures, with no more than six (6) dwelling units in any one building, and shall be located in a cluster-style. For purposes of this subsection, the term “cluster-style” shall mean concentrating the dwelling units within a contiguous area of no greater than 25% of the Conservation Neighborhood Area. For purposes of this subsection (C) (and subsections (E) and (G) below), any structure containing a dwelling unit, even though physically connected to another structure by an unheated, semi-enclosed structure (such as a breezeway or similar architectural feature), shall be deemed a separate building.
- D. Unit Design. At least seventy-five percent (75%) of the dwelling units shall contain two (2) or fewer bedrooms.
- E. Dimensional Requirements. Conservation Neighborhoods approved under this Article shall comply with the following dimensional requirements:
 - (i) Lot Size. No Conservation Neighborhood shall be located on a parcel having a lot size (as defined in accordance with Article II) of less than 40 acres.
 - (ii) Access and Road Frontage. The Conservation Neighborhood Area shall be located entirely within one (1) mile of the boundary of the Lyme

Common District as established on the date of adoption of this Article and shall have uninterrupted, single-side road frontage on Route 10 of at least 300 feet.

- (iii) Setbacks. The minimum road, side and rear setbacks set forth in Section 5.10 (Table 5.1) and Section 5.13 shall apply only with respect to the perimeter property lines of the Conservation Neighborhood Area and not with respect to any interior property lines.
- (iv) Building Footprint. No single building within the Conservation Neighborhood Area shall have a building footprint in excess of 7,000 square feet, and the maximum building footprint of all new buildings within the Conservation Neighborhood, in the aggregate, shall not exceed two percent (2%) of the Conservation Neighborhood Area.
- (v) Lot Coverage. The maximum lot coverage shall be 12% of the total Conservation Neighborhood Area.
- (vi) Gross Floor Area. The average gross floor area of all dwelling units shall not exceed 1,600 square feet and at least 75% of the total number of dwelling units shall have gross floor area of 1,400 square feet or less.
- (vii) Building Height. No building shall exceed the height regulations set forth in Section 5.21, subject to waiver by the Planning Board for good cause.

Except as otherwise provided in this subsection (F), there shall be no minimum or maximum lot size, frontage, setback, lot width, lot depth, building footprint, lot coverage, gross floor area or building height requirements applicable to Conservation Neighborhoods approved under this Article.

- F. Number of Dwelling Units. The total number of dwelling units shall not exceed the lesser of: (i) one (1) unit for every three (3) acres of the Conservation Neighborhood Area located within 1,000 feet of Route 10, plus one (1) unit for every five (5) acres of all other land; or (ii) 26.
- G. Number of Buildings. The number of buildings used for dwelling units shall not exceed two and a half times (2.5x) the maximum number of lots which could be created on the Conservation Neighborhood Area in a subdivision meeting all of the requirements of the Lyme Subdivision Regulations and this ordinance, utilizing the lot size averaging provisions set forth in Section 5.11(D).
- H. Common Facilities. Each Conservation Neighborhood shall include common facilities having a total of at least 200 square feet of gross floor area for each dwelling unit. Common facilities shall be accessory to the use of the dwelling units. Common facilities shall be any structure or portion thereof available for the use of two or more dwelling units, including, but not necessarily restricted to, community kitchens, dining areas, recreational and fitness areas, playgrounds, greenhouses, barns, sheds, areas for performing arts, studios, reading and study areas, workshops and work areas.

- I. Open Space. A contiguous area of fifty percent (50%) of the Conservation Neighborhood Area shall be retained in open space, protected through the grant of a conservation easement to a governmental agency or conservation organization approved by the Planning Board. An additional area of least twenty-five percent (25%) of the Conservation Neighborhood Area shall be retained as open space, protected through the grant of a zoning easement to the Town or a conservation easement to a governmental agency or conservation organization approved by the Planning Board. The open space may be used for outdoor recreation, forestry, agricultural and horticultural uses by the owners, tenants and residents of the Conservation Neighborhood and their guests and invitees.

- J. Agricultural Soils and Wetland Buffer. New buildings, structures and other improvements within the Conservation Neighborhood Area may be located on any portion(s) of the Agricultural Soils Conservation District and on any portion(s) of the wetland buffer (as described in Section 3.27.1 (Wetlands Conservation District)), so long as such development is designed and carried out to promote the most appropriate use of the land with the least reasonably practical damage to the productive capacity of the soils or the functioning of the wetland.

- K. Private Roads. All roads and streets within the Conservation Neighborhood Area shall remain private and shall not be dedicated as public highways.

13.50 CONFLICTING PROVISIONS

In the event of a conflict between any provision in this Article XIII and any other provision in the zoning ordinance, the Town of Lyme Subdivision Regulations or the Town of Lyme Site Plan Review Regulations, the provisions in this Article XIII shall control, regardless of which provision imposes the greater restriction or higher standard.

- III. Amend Section 4.41 of the Zoning Ordinance to read as follows (deletions to the existing text are shown in strike-through format and additions to the existing text are double-underlined):

“4.41 Principal Building and Activities on Lots. There shall be only one principal building and one principal activity on a lot unless otherwise approved under the lot size averaging subdivision provision (Section 5.11 D.), the multi-dwelling and conversion provision (Section 4.46), the planned development provision (Section 4.49), or the Conservation Neighborhood provisions (Article XIII).”

Amendment #2

Current:

6.23 Illumination. Signs may be illuminated only by continuous indirect white light with the light sources so placed that they will not constitute a hazard to driving or be a nuisance to neighboring properties. No business sign shall be illuminated more than one hour after the business closes for the night.

Proposed:

6.23 Illumination. Signs may be illuminated only by continuous indirect white light with the light sources so placed that they will not constitute a hazard to driving or be a nuisance to neighboring properties. **Business signs may be illuminated one hour after the last business in the building in which the business is located closes for the night, but not later than midnight.**

Amendment #3

1) Add the following footnote to table 4.1 to allow retail sales of products resulting from accessory use in the Rural, East Lyme, Skiway and Mountain and Forest Districts:

The retail sales of products resulting from accessory use are permitted in these districts.

2) Change the definition of "ACCESSORY BUILDING, STRUCTURE OR USE" to:

ACCESSORY BUILDING, STRUCTURE OR USE. A building, structure, or use subordinate and customarily incidental to the principal building on, or principal **or permitted** use of, the same lot. This will include telecommunication facilities.

TABLE 4.1

	Lyme Center	Lyme Common	Commercial District	Rural District	East Lyme	Skiway	Mountain & Forest
AGRICULTURE							
Agriculture	Y	Y	Y	Y	Y	Y	Y
Forestry	Y	Y	Y	Y	Y	Y	Y
RESIDENTIAL							
Single Dwelling	Y	Y	Y	Y	Y	N	Y
Multi-Dwelling Conversion	SPR	SPR	SPR	SPR	N	N	N
Affordable Housing	SEE ARTICLE XI						
Lot Size Averaging	Y	Y	Y	Y	Y	N	Y
INSTITUTIONAL							
Government Use	SPR	SPR	SPR	SPR	SPR	N	SPR
Institution	SPR	SPR	SPR	SPR	SPR	N	SPR
BUSINESS							
Clinic	SPR	SPR	SPR	SPR	SPR	N	SPR
Cottage Industry	SPR	SPR	SPR	SPR	SPR	N	SPR
Day Care	SPR	SPR	SPR	SPR	SPR	N	SPR
Excavation	N	N	Y	Y	Y	Y	Y
Home Occupation	Y	Y	Y	Y	Y	N	Y
Light Manufacturing or Processing	N	N	SPR	N	N	N	N
Lodging Accommodations	SPR	SPR	SPR	SPR	N	N	N
Office Building, New	N	N	SPR	N	N	N	N
Office/Studio/Restaurant Conversion	SPR	SPR	SPR	SPR	SPR	N	SPR
Outdoor Recreation Activities	Y	Y	Y	Y	Y	Y	Y
Planned Development	N	SPR	SPR	N	N	N	N
Restaurant	N	N	Y	N	N	N	N
Retail Use	SPR	SPR	SPR	N ¹	N ¹	N ¹	N ¹
Sawmill	N	N	N	SPR	SPR	SPR	SPR
Service Use	SPR	SPR	SPR	N	N	N	N
Skiing Facilities	N	N	N	N	SPR	SPR	N

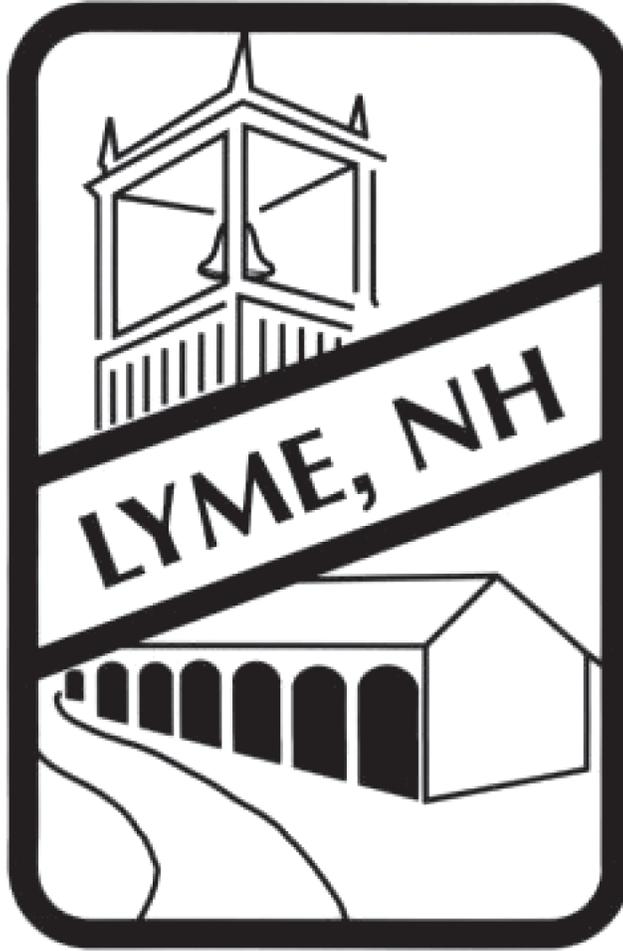
Y - Use permitted by right, provided that all other requirements of Federal, State, and Town laws, rules, ordinances, and regulations have been met. A permit is not required for agricultural, forestry, or home occupation uses.

SPR - Use permitted by Site Plan Review provided that all other requirements of Federal, State, and Town laws, rules, ordinance, and regulations have been met and approval has been granted by the Planning Board.

N - Use not permitted.

¹ The retail sales of products resulting from accessory use are permitted in these districts.

TOWN OF LYME



**BUDGET FOR
MARCH 12, 2013 TOWN MEETING**

	D	E	F	G	H	I	J
	Description	2011 Actual	2012 Voted at Town Meeting	2012 As of 12/31/2012	2013 Department Request	2013 Selectment's Budget	2013 Budget Committee
1							
2							
3							
4							
5	4130-4139 Executive:						
6	Selectmen Salary	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
7	Town Web Page	1,350.00	1,550.00	1,400.00	2,650.00	1,400.00	1,400.00
8	Telephone	2,209.20	2,200.00	3,400.42	4,000.00	4,000.00	4,000.00
9	Internet	2,758.40	2,600.00	646.47	1,100.00	1,100.00	1,100.00
10	Employee Physicals and Immunizations	132.00	200.00	0.00	200.00	200.00	200.00
11	Meetings, Seminars & Education	872.72	1,500.00	939.60	1,500.00	1,500.00	1,500.00
12	New Copier	0.00	2,900.00	2,899.00	0.00	0.00	0.00
13	Service Contract on Copier & Printers	1,008.00	1,300.00	719.00	900.00	900.00	900.00
14	Selectmen's Supplies	4,892.03	4,000.00	3,965.26	4,500.00	4,500.00	4,500.00
15	Postage	2,546.20	2,500.00	2,585.26	2,500.00	2,500.00	2,500.00
16	Miscellaneous	1,142.01	250.00	307.22	250.00	250.00	250.00
17	Contingency	548.38	2,000.00	404.08	2,000.00	2,000.00	2,000.00
18	Administrative Assistant Wages	51,424.37	50,737.44	53,200.71	51,390.00	51,390.00	51,390.00
19	Administrative Assistant Benefits	21,657.85	22,729.50	23,459.26	25,195.00	25,201.00	25,201.00
20	Selectmen's Clerk Wages	39,114.37	40,611.44	39,589.33	41,131.00	41,131.00	41,131.00
21	Selectmen's Clerk Benefits	12,602.37	13,458.09	13,305.22	14,640.00	14,645.00	14,645.00
22	Energy Committee	73.69	330.00	0.00	355.00	355.00	355.00
23	4130-4139 Executive:	145,331.59	151,866.47	149,820.83	155,311.00	154,072.00	154,072.00
24							
25	4140-4149 Elections, Registration and Vital Statistics:						
26	Town Clerk Salary	30,056.00	31,198.10	31,197.92	31,600.00	31,600.00	31,600.00
27	Town Clerk Benefits	19,305.28	20,731.61	20,824.41	22,944.00	22,950.00	22,950.00
28	Town Clerk Telephone	1,065.48	900.00	1,101.14	1,000.00	1,000.00	1,000.00
29	Town Clerk Meetings, Seminars, Education and Dues	484.00	500.00	500.00	500.00	500.00	500.00
30	Town Clerk Supplies	1,124.78	700.00	749.72	750.00	750.00	750.00
31	Law Books	270.85	200.00	279.85	200.00	200.00	200.00
32	Town Clerk Postage	1,106.59	1,000.00	1,233.98	1,200.00	1,200.00	1,200.00
33	Computer Software	5,319.00	6,000.00	5,628.51	6,000.00	6,000.00	6,000.00
34	Deputy Town Clerk Wages	16,414.20	18,166.00	17,636.95	20,000.00	20,000.00	20,000.00
35	Election & Registration Payroll	77.94	500.00	226.57	300.00	300.00	300.00
36	Election & Registration	1,399.90	1,500.00	2,268.67	1,700.00	1,700.00	1,700.00
37	Lyme Phone Book	0.00	500.00	683.00	700.00	700.00	700.00
38	Copier Service Contract	295.00	300.00	325.00	325.00	325.00	325.00
39	Supervisor of the Checklist-Election & Registration	52.94	200.00	80.37	100.00	100.00	100.00
40	Supervisor of the Checklist-Payroll	257.38	600.00	1,051.26	500.00	500.00	500.00
41	Vital Records	2,432.00	0.00	0.00	0.00	0.00	0.00
42	Power Gate	0.00	1,500.00	0.00	0.00	0.00	0.00
43	Frame & protective cover for 250th quilt				750.00	0.00	0.00
44	4140-4149 Elections, Registration and Vital Statistics:	79,641.34	84,495.71	83,307.35	88,569.00	87,825.00	87,825.00
45							
46	4150-4151 Financial Administration:						
47	Refunds & Miscellaneous	518.15	500.00	265.98	500.00	500.00	500.00
48	Audit	9,750.00	9,800.00	9,750.00	9,800.00	9,800.00	9,800.00
49	Tax Map Updates	2,200.00	3,600.00	2,700.00	2,700.00	2,700.00	2,700.00
50	Tax Collector Salary	11,766.48	12,213.59	12,213.60	12,372.00	12,372.00	12,372.00

2013
Budget Worksheet

	D	E	F	G	H	I	J
	Description	2011 Actual	2012 Voted at Town Meeting	2012 As of 12/31/2012	2013 Department Request	2013 Selectment's Budget	2013 Budget Committee
1							
2							
3							
51	Recording Fees Grafton County Register of Deeds	295.73	300.00	188.94	300.00	300.00	300.00
52	Tax Collector Telephone	290.52	400.00	387.03	400.00	400.00	400.00
53	Tax Collector Meetings, Seminars, Education and Dues	90.00	125.00	90.00	100.00	100.00	100.00
54	Tax Collector Supplies	446.04	600.00	489.46	500.00	500.00	500.00
55	Tax Collector Postage	816.38	800.00	1,291.49	925.00	925.00	925.00
56	Deputy Tax Collector Wages	800.00	800.00	800.00	800.00	800.00	800.00
57	Timber Tax Consultant	960.00	1,000.00	1,180.00	1,200.00	1,200.00	1,200.00
58	Treasurer Salary	3,999.96	4,000.00	3,999.96	4,000.00	4,000.00	4,000.00
59	Treasurer Supplies	0.00	100.00	0.00	50.00	50.00	50.00
60	Computer Consultant	3,062.63	3,500.00	2,058.42	2,500.00	2,500.00	2,500.00
61	Town Report	3,802.48	5,000.00	3,619.14	4,000.00	4,000.00	4,000.00
62	Computer Software	4,735.34	4,900.00	4,527.24	4,900.00	4,900.00	4,900.00
63	Budget Committee Expenses	80.00	100.00	60.00	100.00	100.00	100.00
64	4150-4151 Financial Administration:	43,613.71	47,738.59	43,621.26	45,147.00	45,147.00	45,147.00
65							
66	4152 Revaluation of Property:						
67	Assessor	14,616.25	14,080.00	12,361.25	15,360.00	15,360.00	15,360.00
68	Utility Appraiser	3,300.00	4,000.00	4,027.50	4,000.00	4,000.00	4,000.00
69	Miscellaneous	20.00	250.00	0.00	250.00	250.00	250.00
70	Assessing Software	3,100.00	3,200.00	3,200.00	5,500.00	5,500.00	5,500.00
71	Meetings, Dues & Education	0.00	0.00	0.00	0.00	0.00	0.00
72	Mileage	1,604.30	2,000.00	1,594.80	1,800.00	1,800.00	1,800.00
73	Per Diem	1,535.10	1,800.00	1,169.06	1,800.00	1,800.00	1,800.00
74	4152 Revaluation of Property:	24,175.65	25,330.00	22,352.61	28,710.00	28,710.00	28,710.00
75							
76	4153 Legal Expense:	29,909.38	45,000.00	57,975.30	55,000.00	55,000.00	55,000.00
77							
78	4155-4159 Personnel Administration:						
79	Town Portion OASDI (6.2% of total payroll)	35,837.14	36,085.21	35,826.79	34,395.00	34,395.00	34,395.00
80	Medicare, Town Portion (1.45% of total payroll)	9,556.47	10,093.59	9,629.87	10,058.00	9,892.00	9,892.00
81	Payroll Contract	2,312.45	2,500.00	2,357.15	2,500.00	2,500.00	2,500.00
82	4155-4159 Personnel Administration:	47,706.06	48,678.80	47,813.81	46,953.00	46,787.00	46,787.00
83							
84	4191-4193 Planning and Zoning:						
85	Recording Fees	0.00	250.00	0.00	250.00	250.00	250.00
86	UVLS Regional Planning Commission Dues	2,116.58	2,143.28	2,143.28	2,200.00	2,181.04	2,181.04
87	Training	0.00	1,000.00	80.00	1,000.00	250.00	250.00
88	Supplies	79.95	100.00	0.00	100.00	250.00	250.00
89	Administrator's Wages	45,320.51	47,045.48	47,049.60	47,661.00	47,661.00	47,661.00
90	Administrator's Benefits	23,553.96	25,419.93	25,406.08	27,621.00	27,627.00	27,627.00
91	ZBA Recorder	725.00	1,200.00	925.00	1,200.00	1,200.00	1,200.00
92	Mileage	0.00	750.00	0.00	750.00	250.00	250.00
93	Advertising	567.40	1,000.00	357.24	1,000.00	750.00	750.00
94	Postage	925.92	2,500.00	617.47	2,500.00	1,250.00	1,250.00
95	Printing	0.00	750.00	331.71	750.00	0.00	0.00
96	Publications and Maps	933.00	1,000.00	1,065.00	1,000.00	1,000.00	1,000.00
97	Miscellaneous	0.00	100.00	0.00	100.00	0.00	0.00

	D	E	F	G	H	I	J
	Description	2011 Actual	2012 Voted at Town Meeting	2012 As of 12/31/2012	2013 Department Request	2013 Selectment's Budget	2013 Budget Committee
1							
2							
3							
98	Master Plan printing				700.00	700.00	700.00
99	Multipage scanner				400.00	400.00	400.00
100	UVLS Regional Planning Commission survey assistance				250.00	250.00	250.00
101	Community attitude survey postage				1,000.00	1,000.00	1,000.00
102	4191-4193 Planning and Zoning:	74,222.32	83,258.69	77,975.38	88,482.00	85,019.04	85,019.04
103							
104	4194 General Government Buildings:						
105	General Government Buildings payroll	29.00	500.00	60.20	500.00	500.00	500.00
106	Utilities - Academy Building	1,507.10	1,800.00	1,663.36	1,800.00	1,800.00	1,800.00
107	Heat - Academy Building	2,751.10	3,900.00	3,509.56	2,900.00	2,900.00	2,900.00
108	Operation of Academy Building	1,285.30	2,000.00	1,247.36	2,000.00	2,000.00	2,000.00
109	Operation of Town Offices	4,239.73	7,000.00	3,676.00	4,000.00	4,000.00	4,000.00
110	Utilities - Town Offices	3,959.87	4,200.00	3,998.42	4,000.00	4,000.00	4,000.00
111	Heat - Town Offices	1,668.84	2,015.00	1,942.47	2,015.00	2,015.00	2,015.00
112	Maintenance Town Buildings - Other	2,232.21	1,500.00	1,262.86	1,500.00	1,500.00	1,500.00
113	Pike House Safety & Maintenance	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
114	4194 General Government Buildings:	17,673.15	25,415.00	19,860.23	21,215.00	21,215.00	21,215.00
115							
116	4195 Cemeteries:						
117	Wages/Payroll	12,752.39	13,000.00	13,230.32	3,533.00	14,125.00	14,125.00
118	Electric	161.48	200.00	165.97	200.00	200.00	200.00
119	Headstone Repair	0.00	200.00	0.00	0.00	0.00	0.00
120	Truck Rental (Equipment Rental)	3,500.00	3,500.00	3,500.00	0.00	0.00	0.00
121	Equipment Rental fees (burial charge)				0.00	0.00	0.00
122	Materials	119.32	400.00	73.83	300.00	300.00	300.00
123	Equipment Maintenance & Repair	1,125.73	1,500.00	940.71	500.00	500.00	500.00
124	Gasoline	1,710.64	1,000.00	1,389.11	250.00	1,000.00	1,000.00
125	Propane Heat	144.51	400.00	174.65	400.00	200.00	200.00
126	Other Expenses	255.00	300.00	295.30	0.00	300.00	300.00
127	Perpetual Care Expenses	16,194.05	20,645.00	15,240.00	20,136.00	20,136.00	20,136.00
128	Sexton Salary	500.00	500.00	500.00	0.00	0.00	0.00
129	Cemetery mowing				13,200.00	0.00	0.00
130	4195 Cemeteries:	36,463.12	41,645.00	35,509.89	38,519.00	37,161.00	37,161.00
131							
132	4196 Insurance:						
133	Property Liability Insurance	26,809.88	27,309.00	26,429.54	27,224.00	27,224.00	27,224.00
134	Unemployment Compensation Insurance	2,094.93	2,000.00	2,134.22	2,200.00	2,200.00	2,200.00
135	Workers Compensation Insurance	19,944.63	23,000.00	18,520.70	21,000.00	21,000.00	21,000.00
136	Insurance Deductible	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
137	4196 Insurance:	48,849.44	53,309.00	47,084.46	51,424.00	51,424.00	51,424.00
138							
139	4197 Advertising and Regional Association:						
140	Advertising	417.40	500.00	318.07	500.00	500.00	500.00
141	Dues	1,774.45	1,885.00	1,865.59	1,900.00	1,900.00	1,900.00
142	4197 Advertising and Regional Association:	2,191.85	2,385.00	2,183.66	2,400.00	2,400.00	2,400.00
143							
144	4199 Other General Government:	0.00	0.00	0.00	0.00	0.00	0.00

	D	E	F	G	H	I	J
	Description	2011 Actual	2012 Voted at Town Meeting	2012 As of 12/31/2012	2013 Department Request	2013 Selectment's Budget	2013 Budget Committee
3			609,122.26	587,504.78	621,730.00	614,760.04	614,760.04
145	SUBTOTAL for GENERAL GOVERNMENT:	549,777.61					
146							
147	4210-4214 Police:						
148	Wages and Salaries	74,616.40	110,822.00	107,597.04	128,481.00	112,320.00	112,320.00
149	Overtime & P/T Officer					7,655.00	7,655.00
150	Benefits	43,303.55	60,129.39	66,197.28	75,247.00	75,247.00	75,247.00
151	Telephone & Communications	2,019.87	1,500.00	911.67	1,800.00	1,800.00	1,800.00
152	Uniforms & Equipment	2,539.04	1,500.00	1,296.08	2,300.00	2,300.00	2,300.00
153	Gasoline	4,380.48	6,500.00	8,065.37	6,800.00	6,800.00	6,800.00
154	Vehicle Repair & Maintenance	2,064.55	1,500.00	1,243.02	2,000.00	2,000.00	2,000.00
155	Miscellaneous	649.21	1,000.00	779.29	1,000.00	1,000.00	1,000.00
156	Major Equipment	0.00	200.00	73.00	200.00	200.00	200.00
157	Computer Hardware and Software	1,795.00	2,000.00	2,678.95	2,000.00	2,000.00	2,000.00
158	Building and Office Maintenance	359.98	0.00	0.00	0.00	0.00	0.00
159	Training & Education	1,758.98	2,200.00	1,117.48	1,300.00	1,300.00	1,300.00
160	Professional Associations	100.00	300.00	100.00	300.00	300.00	300.00
161	Animal Control (Cat & Dog)	95.00	500.00	0.00	500.00	500.00	500.00
162		133,682.06	188,151.39	190,059.18	221,928.00	213,422.00	213,422.00
163							
164	4215-4219 Ambulance:	42,332.03	44,651.00	46,155.35	45,470.00	45,470.00	45,470.00
165							
166	4220-4229 Fire:						
167	Administration	0.00	250.00	180.45	250.00	250.00	250.00
168	Fire Reporting Software				1,400.00	1,400.00	1,400.00
169	Training	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
170	Dues	500.00	2,875.00	2,300.00	2,875.00	2,875.00	2,875.00
171	Miscellaneous	1,320.86	300.00	1,016.96	300.00	300.00	300.00
172	Telephone				930.00	930.00	930.00
173	Chief Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
174	Insurance	6,656.00	7,200.00	6,749.00	6,749.00	6,749.00	6,749.00
175	Fire Trucks Parts and Supplies	3,637.99	3,000.00	2,397.12	3,000.00	3,000.00	3,000.00
176	Station Parts and Supplies	468.51	0.00	0.00	0.00	0.00	0.00
177	Motor Fuel	879.96	1,000.00	1,028.15	1,000.00	1,000.00	1,000.00
178	Fire Trucks Major Equipment	3,828.50	3,200.00	3,780.34	1,750.00	1,750.00	1,750.00
179	Hazmat Equipment	0.00	450.00	0.00	450.00	450.00	450.00
180	Radio Repairs	2,300.75	1,000.00	2,130.75	1,000.00	1,000.00	1,000.00
181	Electric	1,560.66	1,700.00	1,471.22	1,500.00	1,500.00	1,500.00
182	Heat	4,923.44	6,200.00	7,125.91	5,800.00	5,800.00	5,800.00
183	Station Maintenance and Repair	1,110.91	2,400.00	360.78	2,250.00	2,250.00	2,250.00
184	Fire Trucks Maintenance and Repair	5,577.62	3,500.00	2,581.74	3,500.00	3,500.00	3,500.00
185	Breathing Apparatus Maintenance and Repair	1,235.00	1,200.00	1,235.00	1,350.00	1,350.00	1,350.00
186	Equipment Maintenance and Repair	1,247.50	500.00	323.01	1,000.00	1,000.00	1,000.00
187	FAST Squad Equipment and Supplies	3,214.68	3,000.00	3,374.39	3,500.00	3,500.00	3,500.00
188		39,462.38	39,775.00	37,054.82	40,604.00	40,604.00	40,604.00
189							
190							
191							

	D	E	F	G	H	I	J
	Description	2011 Actual	2012 Voted at Town Meeting	2012 As of 12/31/2012	2013 Department Request	2013 Selectment's Budget	2013 Budget Committee
1							
2							
3							
192	4290-4298 Emergency Management:						
193	Forest Fire Suppression	0.00	0.00	0.00	0.00	0.00	0.00
194	Warden Services	0.00	0.00	0.00	0.00	0.00	0.00
195	Warden & Deputies Training & Meetings	0.00	0.00	0.00	0.00	0.00	0.00
196	Forest Fire Equipment	0.00	400.00	295.00	600.00	600.00	600.00
197	Emergency Management Planning and Training	338.55	750.00	408.82	750.00	750.00	750.00
198	4290-4298 Emergency Management:	338.55	1,150.00	703.82	1,350.00	1,350.00	1,350.00
199							
200	4299 Other Public Safety (including communications):	21,325.27	21,835.00	23,088.05	21,835.00	23,715.00	23,715.00
201							
202	SUBTOTAL for PUBLIC SAFETY:	237,140.29	295,562.39	297,061.22	331,187.00	324,561.00	324,561.00
203							
204	4312 Highways and Streets:						
205	REGULAR:						
206	Highway Agent Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
207	Telephone	1,229.20	1,300.00	1,106.49	1,300.00	1,300.00	1,300.00
208	Alcohol and Drug Testing	230.45	300.00	399.56	300.00	300.00	300.00
209	Building Maintenance & Repair	5,724.47	4,000.00	4,043.34	4,000.00	4,000.00	4,000.00
210	Materials and Maintenance (Gravel and Dirt Roads)	69,178.43	60,000.00	76,770.69	30,000.00	40,000.00	40,000.00
211	Mud Season Roads				30,000.00	30,000.00	30,000.00
212	Asphalt, Cold Patch and Shimming	1,257.80	15,000.00	436.56	15,000.00	3,000.00	3,000.00
213	Culverts	5,080.03	5,000.00	4,329.62	5,000.00	5,000.00	5,000.00
214	Payroll	102,594.04	104,349.72	104,742.06	105,726.00	105,726.00	105,726.00
215	Overtime		2,988.67	1,138.65	3,027.00	3,027.00	3,027.00
216	Benefits	58,650.34	63,020.53	62,080.11	68,701.00	68,701.00	68,701.00
217	Electric	4,908.47	5,000.00	4,445.89	5,000.00	5,000.00	5,000.00
218	Heat	7,758.23	6,000.00	5,701.52	6,000.00	6,000.00	6,000.00
219	Propane		1,500.00	826.47	1,500.00	1,000.00	1,000.00
220	Equipment Rental	12,565.00	15,000.00	10,278.90	15,000.00	15,000.00	15,000.00
221	Supplies	3,610.15	3,000.00	4,185.22	3,000.00	3,500.00	3,500.00
222	Motor Fuel	22,996.28	20,000.00	35,398.77	20,000.00	23,000.00	23,000.00
223	Vehicle Maintenance & Repair	18,715.21	20,000.00	20,749.81	20,000.00	20,000.00	20,000.00
224	Parts, Equipment	239.40	3,000.00	1,216.24	3,000.00	3,000.00	3,000.00
225	Miscellaneous	205.64	100.00	77.84	100.00	100.00	100.00
226	Spare Tires	3,798.13	4,000.00	6,792.71	14,000.00	14,000.00	14,000.00
227	Roadside Maintenance	3,540.87	3,000.00	2,749.34	3,000.00	13,000.00	13,000.00
228	Safety Clothing	1,847.88	1,000.00	819.00	1,000.00	1,000.00	1,000.00
229		325,130.02	338,568.92	349,288.79	355,654.00	366,654.00	366,654.00
230	REGULAR:						
231	WINTER:						
232	Payroll - Winter	104,391.66	76,539.63	77,123.45	71,054.00	71,054.00	71,054.00
233	Overtime - Winter		20,920.63	16,714.73	21,190.00	21,190.00	21,190.00
234	Benefits - Winter	46,598.00	50,084.18	51,404.46	50,052.00	50,052.00	50,052.00
235	Motor Fuel - Winter	29,845.63	25,000.00	27,319.53	25,000.00	25,000.00	25,000.00
236	Vehicle Maintenance & Repair - Winter	21,378.65	20,000.00	24,935.61	20,000.00	20,000.00	20,000.00
237	Materials - Winter	38,232.33	57,000.00	63,173.57	57,000.00	57,000.00	57,000.00
238	WINTER:	240,446.27	249,544.44	260,671.35	244,296.00	244,296.00	244,296.00

	D	E	F	G	H	I	J
	Description	2011 Actual	2012 Voted at Town Meeting	2012 As of 12/31/2012	2013 Department Request	2013 Selectment's Budget	2013 Budget Committee
1							
2							
3							
239							
240	SECONDARY ROAD BLOCK GRANT:						
241	Equipment Rental - Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
242	Upgrade Project - Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
243	SECONDARY ROAD BLOCK GRANT:						
244							
245	4312 Highways and Streets:	565,576.29	588,103.36	609,960.14	599,950.00	610,950.00	610,950.00
246							
247	4316 Street Lighting:	2,892.72	2,800.00	2,897.55	2,940.00	2,940.00	2,940.00
248							
249	SUBTOTAL for HIGHWAYS and STREETS:	568,469.01	590,903.36	612,857.69	602,890.00	613,890.00	613,890.00
250							
251	4323 Solid Waste Collection:						
252	Payroll - Station Operators	16,067.25	20,912.00	16,744.28	19,560.00	19,560.00	19,560.00
253	Bin and Dumpster Rent	0.00	0.00	4,350.00	4,000.00	2,000.00	2,000.00
254	Pay-Per-Throw Trash Bags	6,034.50	6,000.00	5,620.44	6,000.00	4,500.00	4,500.00
255	Miscellaneous	1,531.07	1,000.00	877.23	1,000.00	1,000.00	1,000.00
256	Equipment & Signs	787.53	1,500.00	7,395.86	7,000.00	7,000.00	7,000.00
257	Hazardous Waste Pick-Up Day	704.96	3,000.00	2,074.66	3,000.00	1,200.00	1,200.00
258	Recycling	357.50	1,500.00	1,487.90	1,500.00	1,500.00	1,500.00
259	4323 Solid Waste Collection:	25,482.81	33,912.00	38,550.37	42,060.00	36,760.00	36,760.00
260							
261	4324 Solid Waste Disposal:						
262	Haul Charges	18,707.40	20,000.00	18,629.20	20,000.00	20,000.00	20,000.00
263	Trash and C & D Disposal	22,513.90	25,000.00	21,135.17	25,000.00	25,000.00	25,000.00
264	Co-mingled Disposal	1,197.15	1,000.00	1,461.35	1,000.00	1,000.00	1,000.00
265	Freon Collection and Disposal	0.00	300.00	468.00	300.00	500.00	500.00
266	4324 Solid Waste Disposal:	42,418.45	46,300.00	41,693.72	46,300.00	46,500.00	46,500.00
267							
268	SUBTOTAL for SANITATION:	67,901.26	80,212.00	80,244.09	88,360.00	83,260.00	83,260.00
269							
270	4415-4419 Health Agencies and Hospitals and Other:						
271							
272	HEALTH AGENCIES:						
273	Visiting Nurse Alliance & Hospice	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00
274	Headrest	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
275	West Central Behavioral Health	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00
276	Wise	300.00	300.00	300.00	300.00	300.00	300.00
277	HIV/HCV Resource Center (Acorn)	250.00	250.00	250.00	250.00	250.00	250.00
278	CASA for Children "Court Appointed Special Advocates "	500.00	500.00	500.00	500.00	500.00	500.00
279	Tri-Country CAP, Inc	697.00	656.25	656.25	656.25	656.25	656.25
280	Second Growth	0.00	0.00	0.00	undefined amount		
281	Bridge House Homeless Shelter	0.00	0.00	0.00	500.00	500.00	500.00
282	American Red Cross				1,287.00	600.00	600.00
283	Mascoma Valley Health Initiative				17,613.25	16,926.25	16,926.25
284	HEALTH AGENCIES:	15,867.00	15,826.25	15,826.25			
285							

	D	E	F	G	H	I	J
	Description	2011 Actual	2012 Voted at Town Meeting	2012 As of 12/31/2012	2013 Department Request	2013 Selectmen's Budget	2013 Budget Committee
1							
2							
3							
286	HEALTH OFFICER:						
287	Salary, Health Officer	0.00	500.00	500.00	500.00	500.00	500.00
288	Health Officer Expenses	45.00	100.00	0.00	100.00	100.00	100.00
289	HEALTH OFFICER:	45.00	600.00	500.00	600.00	600.00	600.00
290	4415-4419 Health Agencies and Hospitals and Other:	15,912.00	16,426.25	16,326.25	18,213.25	17,526.25	17,526.25
291							
292	4441-4442 Administration and Direct Assistance:						
293	Overseer of Public Welfare Salary	4,500.00	4,500.00	4,500.00	4,500.00	7,500.00	7,500.00
294	Town Poor	0.00	100.00	0.00	100.00	100.00	100.00
295	Community Action Outreach (LISTEN)	850.00	850.00	850.00	850.00	850.00	850.00
296	Grafton Senior Citizens Council	4,939.83	3,200.00	3,200.00	1,600.00	1,600.00	1,600.00
297	4441-4442 Administration and Direct Assistance:	10,289.83	8,650.00	8,550.00	7,050.00	10,050.00	10,050.00
298							
299	SUBTOTAL for HEALTH and WELFARE:	26,201.83	25,076.25	24,876.25	25,263.25	27,576.25	27,576.25
300							
301	4520-4529 Parks and Recreation:						
302							
303	PARKS:						
304	Wages/Payroll	22,010.25	24,500.00	24,500.00	0.00	0.00	0.00
305	Benefits	8,501.46	9,105.22	8,957.95	0.00	0.00	0.00
306	Equipment Maintenance & Repairs	0.00	1,500.00	154.76	0.00	0.00	0.00
307	Gas	354.54	500.00	253.53	0.00	0.00	0.00
308	Trees & Misc. Issues	0.00	2,500.00	1,864.00	2,500.00	2,500.00	2,500.00
309	Mowing Contract		500.00	95.00	28,800.00	28,800.00	28,800.00
310	Miscellaneous	450.00			0.00	0.00	0.00
311	PARKS:	31,316.25	38,605.22	35,825.24	31,300.00	31,300.00	31,300.00
312							
313	RECREATION:						
314	Beach Pumping & Porta Potty	210.00	350.00	315.00	350.00	350.00	350.00
315	Beach Pond Program Coordinator Salary	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
316	Beach Telephone	907.36	1,020.00	709.46	1,020.00	1,020.00	1,020.00
317	Beach Electricity	611.47	550.00	588.40	550.00	550.00	550.00
318	Beach Equipment and Pond Program Supplies	1,426.39	1,500.00	1,248.81	3,000.00	3,000.00	3,000.00
319	Beach Repairs	0.00	1,000.00	0.00	0.00	0.00	0.00
320	Beach Pond Program (Camp) Staff	1,044.03	1,500.00	1,914.18	1,500.00	1,500.00	1,500.00
321	Beach Lifeguards Wages	7,796.95	8,000.00	7,789.41	8,000.00	8,000.00	8,000.00
322	Beach Activities Supervisor	2,958.75	3,000.00	2,995.55	3,000.00	3,000.00	3,000.00
323	Recreation Director Wages	9,046.49	9,389.75	9,389.75	9,681.00	9,681.00	9,681.00
324	Recreation Miscellaneous	80.00	200.00	120.00	200.00	200.00	200.00
325	RECREATION:	26,381.44	28,809.75	27,370.56	29,601.00	29,601.00	29,601.00
326	4520-4529 Parks and Recreation:	57,697.69	67,414.97	63,195.80	60,901.00	60,901.00	60,901.00
327							
328	4550-4559 Library:						
329	Salaries and Wages	41,125.00	43,596.00	41,927.76	40,000.00	40,000.00	40,000.00
330	Librarian Benefits	20,785.05	22,507.85	17,681.72	26,805.00	26,805.00	26,805.00
331	Librarian's Dues/Seminars	178.80	500.00	570.81	950.00	950.00	950.00
332	Library Assistants Wages	25,104.57	24,419.00	24,592.69	25,095.00	25,095.00	25,095.00

1	2	3	D Description	E 2011		F 2012	G 2012	H 2013	I 2013	J 2013
				Actual	Voted at Town Meeting	As of 12/31/2012	Department Request	Selectment's Budget	Budget Committee	
333			Custodial Services	5,340.00	6,240.00	6,240.00	5,940.00	6,240.00	6,240.00	6,240.00
334			Library Trustees Dues/Seminars	180.00	180.00	180.00	293.25	250.00	250.00	250.00
335			Telecommunications	3,283.10	2,021.00	2,021.00	1,977.34	2,016.00	2,016.00	2,016.00
336			Electricity	4,916.29	5,000.00	5,000.00	4,688.97	5,000.00	5,000.00	5,000.00
337			Heat	4,778.80	6,305.00	6,305.00	5,573.23	6,000.00	6,000.00	6,000.00
338			Water	596.55	600.00	600.00	599.70	600.00	600.00	600.00
339			Fire Inspection - Extinguishers	571.00	1,085.00	1,085.00	898.05	1,097.00	1,097.00	1,097.00
340			Building Repairs & Maintenance	4,780.68	4,000.00	4,000.00	5,184.10	3,500.00	3,500.00	3,500.00
341			Snow/Window/Rug Cleaning	1,860.99	700.00	700.00	180.00	1,750.00	1,750.00	1,750.00
342			Office Supplies & Postage	2,262.73	2,295.00	2,295.00	1,946.35	2,300.00	2,300.00	2,300.00
343			Janitorial Supplies	0.00	250.00	250.00	151.06	250.00	250.00	250.00
344			Books	7,548.57	8,307.00	8,307.00	8,582.95	8,300.00	8,300.00	8,300.00
345			Magazines	1,338.15	1,495.00	1,495.00	1,537.85	1,428.00	1,428.00	1,428.00
346			Audio Tapes	1,455.65	1,654.00	1,654.00	1,638.28	2,000.00	2,000.00	2,000.00
347			Videos	889.45	1,000.00	1,000.00	1,033.78	1,500.00	1,500.00	1,500.00
348			Catalog/Processing	1,752.50	1,900.00	1,900.00	1,768.76	2,510.00	2,510.00	2,510.00
349			Programs/Publicity	463.45	700.00	700.00	569.40	800.00	800.00	800.00
350			Other Expenses	40.00	1,000.00	1,000.00	478.32	200.00	200.00	200.00
351			Computer Maintenance & Supplies	1,432.91	2,630.00	2,630.00	2,830.33	2,255.00	2,255.00	2,255.00
352			4550-4559 Library:	130,684.24	138,384.85	138,384.85	130,644.70	140,846.00	140,846.00	140,846.00
353										
354			4583 Patriotic Purposes:							
355			Memorial Day and Flags	950.17	850.00	850.00	856.17	900.00	950.00	950.00
356			4583 Patriotic Purposes:	950.17	850.00	850.00	856.17	900.00	950.00	950.00
357										
358			SUBTOTAL for CULTURE and RECREATION:	189,332.10	206,649.82	206,649.82	194,696.67	202,647.00	202,697.00	202,697.00
359										
360			4611-4612 Administration and Purchase of Natural Resources:							
361			Conservation Commission Dues	300.00	300.00	300.00	310.00	310.00	310.00	310.00
362			Postage and Supplies	44.00	75.00	75.00	45.00	75.00	75.00	75.00
363			Education	100.00	200.00	200.00	0.00	200.00	200.00	200.00
364			Monitoring Fund	200.00	200.00	200.00	200.00	200.00	200.00	200.00
365			Environmental Monitoring	0.00	250.00	250.00	400.00	250.00	250.00	250.00
366			Maintenance and Management Conservation Areas	529.85	1,000.00	1,000.00	914.73	1,000.00	1,000.00	1,000.00
367			4611-4612 Administration and Purchase of Natural Resources:	1,173.85	2,025.00	2,025.00	1,869.73	2,035.00	2,035.00	2,035.00
368										
369			SUBTOTAL for CONSERVATION:	1,173.85	2,025.00	2,025.00	1,869.73	2,035.00	2,035.00	2,035.00
370										
371			4711 Principal:							
372			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
373			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
374			4711 Principal:	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
375			4721 Interest:							
376			Interest-Long Term Highway Garage Bond	16,937.00	15,687.00	15,687.00	15,687.00	14,437.00	14,437.00	14,437.00
377			Interest-Long Term Town Offices Bond	38,362.50	36,112.50	36,112.50	36,112.50	33,862.50	33,862.50	33,862.50
378			4721 Interest:	55,299.50	51,799.50	51,799.50	51,799.50	48,299.50	48,299.50	48,299.50
379										

	D	E	F	G	H	I	J
	Description	2011 Actual	2012 Voted at Town Meeting	2012 As of 12/31/2012	2013 Department Request	2013 Selectmen's Budget	2013 Budget Committee
380	4723 Interest on Tax Anticipation Notes:	8,044.21	16,000.00	10,900.47	10,000.00	10,000.00	10,000.00
381							
382	Emergency Energy Contingency:	0.00	0.00	0.00	0.00	0.00	0.00
383							
384	SUBTOTAL for DEBT SERVICE:	133,343.71	137,799.50	132,699.97	128,299.50	128,299.50	128,299.50
385							
386	TOTAL OPERATING EXPENSES:	1,773,339.66	1,947,350.58	1,931,810.40	2,002,411.75	1,997,078.79	1,997,078.79
387							
388	4901: Land and Improvements:						
389	Land:Forest		0.00	0.00	0.00	0.00	0.00
390	Land	0.00	0.00	0.00	0.00	0.00	0.00
391	4901 Land and Improvements:	0.00	0.00	0.00	0.00	0.00	0.00
392							
393	4902 Machinery, Vehicles and Equipment:						
394	Emergency Major Equipment Rebuilding Trust Fund	37,723.13	0.00	3,290.98	0.00	0.00	0.00
395	Fire Fighting Safety Equipment	0.00	4,000.00	2,606.25	4,000.00	4,000.00	4,000.00
396	Vehicle Capital Reserve Fund:	0.00	0.00	0.00	0	0	0
397	Dump Highway Truck	0.00	0.00	0.00	151,622.00	151,622.00	151,622.00
398	1-ton Highway Truck	0.00	0.00	0.00	0.00	0.00	0.00
399	Police Vehicle	0.00	0.00	0.00	40,500.00	40,500.00	40,500.00
400	Fire Truck	0.00	0.00	0.00	0.00	0.00	0.00
401	Rescue Truck	0.00	0.00	0.00	0.00	0.00	0.00
402	Heavy Equipment Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
403	Fire Fighter Equipment Trust Fund (Bessie M. Hall)	2,316.00	0.00	0.00	0.00	0.00	0.00
404	Computer System Upgrade Capital Reserve Fund	12,000.00	0	0.00	8,500.00	8,500.00	8,500.00
405	4902 Machinery, Vehicles and Equipment:	52,039.13	4,000.00	5,897.23	204,622.00	204,622.00	204,622.00
406							
407	4903 Buildings:						
408	Town Buildings Major Maint. & Repair Fund CRF	5,127.73	0.00	32,253.05	0.00	0.00	0.00
409	4903 Buildings:	5,127.73	0.00	32,253.05	0.00	0.00	0.00
410							
411	4909 Improvements Other Than Buildings:						
412	Bridge Capital Reserve Fund	56,738.03	0.00	81,500.00	0.00	0.00	0.00
413	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
414	Emergency Highway Repair Capital Reserve Fund	109,539.87	0.00	0.00	0.00	0.00	0.00
415	Property Reappraisal Capital Reserve Fund Payroll	9,625.00	0.00	0.00	0.00	0.00	0.00
416	Property Reappraisal Capital Reserve Fund	3,395.00	0.00	0.00	0.00	0.00	0.00
417	Recreational Facilities CRF	11,670.00	0.00	13,029.75	0.00	0.00	0.00
418	4909 Improvements Other Than Buildings:	190,967.90	0.00	94,529.75	0.00	0.00	0.00
419							
420	Paid out from Trust & Agency Funds:						
421	Trout Pond Management Area Expendable Trust Fund			4,874.72			
422	Emergency Major Equipment Rebuilding Trust Fund			4,874.72			
423	Paid out from Trust & Agency Funds:						
424							
425	SUBTOTAL for CAPITAL OUTLAY:	248,134.76	4,000.00	132,680.03	204,622.00	204,622.00	204,622.00
426							

	D	E	F	G	H	I	J
	Description	2011 Actual	2012 Voted at Town Meeting	2012 As of 12/31/2012	2013 Department Request	2013 Selectment's Budget	2013 Budget Committee
3							
427	4915 To Capital Reserve Fund:						
428	Bridge Capital Reserve Fund	20,000.00	100,000.00	100,000.00	50,000.00	50,000.00	50,000.00
429	Vehicle Capital Reserve Fund	120,700.00	102,174.00	102,174.00	102,202.00	102,202.00	102,202.00
430	Heavy Equipment Capital Reserve Fund	89,500.00	48,214.00	48,214.00	48,151.00	48,151.00	48,151.00
431	Property Reappraisal Capital Reserve Fund	5,000.00	0.00	0.00	5,000.00	5,000.00	5,000.00
432	Public Works Facility Capital Reserve Fund	3,000.00	0.00	0.00	50,000.00	50,000.00	50,000.00
433	Town Offices Building Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
434	Public Land Acquisition Capital Reserve Fund	5,000.00	0.00	0.00	0.00	0.00	0.00
435	Emergency Highway Repair Capital Reserve Fund	10,000.00	50,000.00	50,000.00	50,000.00	25,000.00	25,000.00
436	Computer System Upgrade Capital Reserve Fund	5,250.00	0.00	0.00	5,250.00	5,250.00	5,250.00
437	Town Buildings Major Maintenance and Repair Fund	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
438	Fire Fighting Safety Equipment Capital Reserve Fund	7,300.00	0.00	0.00	7,300.00	7,300.00	7,300.00
439	New Cemetery Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
440	Recreation Facilities Capital Reserve Fund	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
441	4915 To Capital Reserve Fund:	286,750.00	321,388.00	321,388.00	338,903.00	313,903.00	313,903.00
442							
443	4916 To Expendable Trust Funds (except # 4919):						
444	Trout Pond Management Area Expendable Trust Fund	0.00	0.00	0.00	0.00	0.00	0.00
445	Emergency Major Equipment Rebuilding Trust Fund	10,000.00	20,000.00	20,000.00	12,000.00	12,000.00	12,000.00
446	Town Poor Expendable Trust Fund	20,000.00	35,000.00	35,000.00	30,000.00	30,000.00	30,000.00
447	4916 To Expendable Trust Funds (except # 4919):	30,000.00	55,000.00	55,000.00	42,000.00	42,000.00	42,000.00
448							
449	SUBTOTAL for INTERFUND TRANSFERS OUT:	316,750.00	376,388.00	376,388.00	380,903.00	355,903.00	355,903.00
450							
451	TOTAL CAPITAL EXPENSES:	564,884.76	380,388.00	509,068.03	585,525.00	560,525.00	560,525.00
452							
453	TOTAL APPROPRIATIONS:	2,338,224.42	2,327,738.58	2,440,878.43	2,587,936.75	2,557,603.79	2,557,603.79
454							
455							
456	LESS TOTAL ESTIMATED REVENUES:	-548,984.20	-492,668.00	-537,140.69	-485,595.98	-485,595.98	-485,595.98
457							
458	ESTIMATED AMOUNT TO BE RAISED BY TAXES:	1,789,240.22	1,835,070.58	1,903,737.74	2,102,340.77	2,072,007.81	2,072,007.81
459							
460							

2013
Budget Worksheet
Revenues

	D	E	F	G	H
	Description	2011 As of 12/30/2011	2012 Estimated	2012 As of 12/31/2012	2013 Estimated
1					
2					
3					
4					
5	3110 Current Year Property Tax	0.00	0.00	0.00	0.00
6					
7	3185 Timber/Yield Taxes	9,571.65	9,000.00	21,640.01	15,000.00
8					
9	3186 Payment in Lieu of Taxes:				
10	Other	4,246.00	4,420.00	4,333.00	4,300.00
11	3186 Payment in Lieu of Taxes:	4,246.00	4,420.00	4,333.00	4,300.00
12					
13	3190 Interest & Penalties on Delinquent Taxes:				
14	Interest on Delinquent Taxes	49,792.46	30,300.00	38,103.81	20,000.00
15	3190 Interest & Penalties on Delinquent Taxes:	49,792.46	30,300.00	38,103.81	20,000.00
16					
17	SUBTOTAL for TAXES (not including current year property taxes):	63,610.11	43,720.00	64,076.82	39,300.00
18					
19	3220 Motor Vehicle Permit Fees	277,940.95	274,000.00	290,715.16	275,000.00
20					
21	3230 Building Permits	8,942.89	8,500.00	6,904.59	6,000.00
22					
23	3290 Other Licenses, Permits & Fees:				
24	Dog Licenses & Penalties	1,468.50	2,000.00	1,398.50	1,400.00
25	Town Clerk Miscellaneous	3,064.21	1,800.00	3,250.05	1,800.00
26	Town Clerk Fees	9,138.40	9,000.00	9,258.60	9,000.00
27	Marriage Fees	70.00	70.00	63.00	50.00
28	Dog Fees	485.00	400.00	497.00	450.00
29	Certified Copies	319.00	200.00	280.00	200.00
30	3290 Other Licenses, Permits & Fees:	14,545.11	13,470.00	14,747.15	12,900.00
31					
32	SUBTOTAL for LICENSES, PERMITS and FEES:	301,428.95	295,970.00	312,366.90	293,900.00
33					
34	3351 NH Shared Revenue Block Grant	0.00	0.00	0.00	0.00
35					
36	3352 Meals & Rooms Tax Distribution	76,653.26	76,653.00	76,416.50	76,500.00
37					
38	3353 Highway Block Grant	0.00	0.00	0.00	0.00
39					
40	3356 State & Federal Forest Land Reimbursement	0.00	0.00	0.00	0.00
41					
42	3359 Other (Including Railroad Tax):				
43	Other State Reimbursements	0.00	0.00	0.00	0.00
44	Forest Fire Fighting and Training	0.00	0.00	0.00	0.00

2013
Budget Worksheet
Revenues

	D Description	E 2011		F 2012		G 2012		H 2013	
		As of 12/30/2011	Estimated	As of 12/31/2012	Estimated	As of 12/31/2012	Estimated		
45		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
46									
47	SUBTOTAL from STATE:	76,653.26	76,653.00	76,416.50	76,500.00	76,416.50	76,500.00	76,500.00	
48									
49	3401-3406 Income from Departments:								
50	Subdivision Fees	1,752.00	850.00	323.00	300.00	323.00	300.00	300.00	
51	ZBA Hearing Fees	1,428.00	850.00	1,337.50	850.00	1,337.50	850.00	850.00	
52	Planning & Zoning Document Fees	12.00	0.00	7.00	0.00	7.00	0.00	0.00	
53	Police	690.00	0.00	1,116.23	0.00	1,116.23	0.00	0.00	
54	Solid Waste (fibers)	6,904.34	2,000.00	4,520.38	3,500.00	4,520.38	3,500.00	3,500.00	
55	Solid Waste (drop off fees)	30.00	0.00	322.00	250.00	322.00	250.00	250.00	
56	Solid Waste - Sale of Trash Bags & Cards	48,239.00	42,800.00	41,773.40	38,000.00	41,773.40	38,000.00	38,000.00	
57	Solid Waste - Recycling (scrap metal)	2,741.05	1,800.00	2,450.75	1,800.00	2,450.75	1,800.00	1,800.00	
58	Copier	364.95	325.00	605.50	300.00	605.50	300.00	300.00	
59	Library Reimbursement	0.00	0.00	593.54	800.00	593.54	800.00	800.00	
60	LCAB Usage Fees	2,280.00	2,000.00	1,595.00	2,000.00	1,595.00	2,000.00	2,000.00	
61	Insurance Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	4,495.98	
62	Highway	1,457.90	0.00	0.00	0.00	0.00	0.00	0.00	
63	Conservation Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
64	Fire Department	0.00	0.00	200.00	0.00	200.00	0.00	0.00	
65	Miscellaneous	554.34	0.00	162.62	0.00	162.62	0.00	0.00	
66	Pond Program	4,590.00	4,600.00	3,805.00	4,000.00	3,805.00	4,000.00	4,000.00	
67	Town Clerk (Lyme Phone Book)	1,016.00	1,000.00	769.00	1,000.00	769.00	1,000.00	1,000.00	
68		72,059.58	56,225.00	59,580.92	57,295.98	59,580.92	57,295.98	57,295.98	
69									
70	SUBTOTAL from CHARGES for SERVICES:	72,059.58	56,225.00	59,580.92	57,295.98	59,580.92	57,295.98	57,295.98	
71									
72	3501 Sale of Town Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
73									
74	3502 Interest on Investments	4,060.90	4,500.00	1,769.52	3,000.00	1,769.52	3,000.00	3,000.00	
75									
76	3503-3509 Other:								
77	Dividends & Return of Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
78	Family Health Insurance Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
79	Highway Disability Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80	Disability Reimbursement	15,571.40	0.00	3,785.56	0.00	3,785.56	0.00	0.00	

2013
Budget Worksheet
Revenues

	D Description	E 2011		F 2012		G 2012		H 2013	
		As of 12/30/2011	Estimated	As of 12/31/2012	Estimated	As of 12/31/2012	Estimated		
81	Legal Reimbursements	0.00	0.00	141.59	0.00				
82	Ambulance Reimbursement	0.00	0.00	1,077.46	0.00				
83	Rental-High Street	15,600.00	15,600.00	15,600.00	15,600.00				
84	Refunds	0.00	0.00	2,325.42	0.00				
85	3503-3509 Other:	31,171.40	15,600.00	22,930.03	15,600.00				
86									
87	SUBTOTAL from MISCELLANEOUS REVENUES:	35,232.30	20,100.00	24,699.55	18,600.00				
88									
89	3915 From Capital Reserve Funds:								
90	Bridge Capital Reserve Fund	56,738.03	0.00	81,500.00	0.00				
91	New Cemetery Capital Reserve Fund	0.00	0.00	0.00	0.00				
92	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	0.00				
93	Vehicle Capital Reserve Fund	0.00	0.00	0.00	0.00				
94	Heavy Equipment Capital Reserve Fund	0.00	0.00	0.00	0.00				
95	Major Highway Rebuilding Capital Reserve Fund	0.00	0.00	0.00	0.00				
96	Emergency Highway Repair Capital Reserve Fund	109,539.87	0.00	0.00	0.00				
97	Academy Building Capital Reserve Fund	0.00	0.00	0.00	0.00				
98	Academy Building Gifts and Donations Fund (to close fund)	29.67	0.00	0.00	0.00				
99	Property Reappraisal Capital Reserve Fund	13,020.00	0.00	0.00	0.00				
100	Computer System Upgrade Capital Reserve Fund	18,989.80	0.00	0.00	0.00				
101	Public Land Acquisition Capital Reserve Fund	0.00	0.00	0.00	0.00				
102	Town Offices Building Capital Reserve Fund (to close fund)	877.41	0.00	0.00	0.00				
103	Town Building Major Maint. & Repair CRF	5,127.73	0.00	32,253.05	0.00				
104	Fire Fighting Safety Equipment Capital Reserve Fund	0.00	4,000.00	2,606.25	4,000.00				
105	Recreation Facility CRF	11,670.00	0.00	13,029.75	0.00				
106	3915 From Capital Reserve Funds:	215,992.51	4,000.00	129,389.05	204,622.00				
107									
108	3916 From Trust & Agency Funds:								
109	Trout Pond Management Area Expendable Trust Fund	0.00	0.00	4,874.72	0.00				
110	Reimbursements Perpetual Care Trust	19,150.05	0.00	15,240.00	20,136.00				
111	Cemetery Gifts & Donation	0.00	0.00	1,100.00	0.00				
112	Cemetery Special Revenue Fund	0.00	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	0.00	3,290.98	0.00				
115	Town Poor Exp Trust Fund	33,808.74	0.00	28,588.99	0.00				
116	Blisters for Books	6,311.00	0.00	6,003.00	0.00				
117	3916 From Trust & Agency Funds:	59,269.79	0.00	59,097.69	20,136.00				
118									
119	SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:	275,262.30	4,000.00	188,486.74	224,758.00				
120	TOTAL SOURCES OF REVENUE:	548,984.20	492,668.00	537,140.69	485,595.98				
121									

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

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, 2013 to December 31, 2013

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

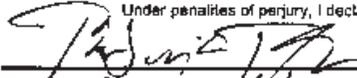
1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be 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 7th, 2013

BUDGET COMMITTEE

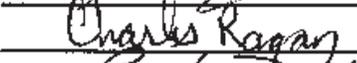
Please sign in ink.

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.

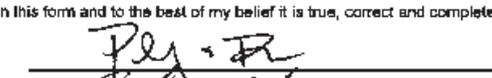


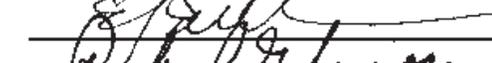


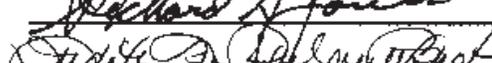


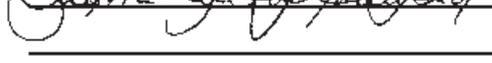












THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

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

MS-7 Budget - Town of Lyme FY 2013

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 Ensuimg Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuimg Fiscal Year (Not Recommended)	BUDGET COMMITTEES APPROPRIATIONS Ensuimg Fiscal Year (Recommended)	BUDGET COMMITTEES APPROPRIATIONS Ensuimg Fiscal Year (Not Recommended)
GENERAL GOVERNMENT								
4130-4139	Executive	5	\$ 151,866.47	\$ 149,820.83	\$ 154,072.00		\$ 154,072.00	
4140-4149	Election, Reg. & Vital Statistics	5	\$ 84,495.71	\$ 83,307.35	\$ 87,825.00		\$ 87,825.00	
4150-4151	Financial Administration	5	\$ 47,738.59	\$ 43,621.26	\$ 45,147.00		\$ 45,147.00	
4152	Revaluation of Property	5	\$ 25,330.00	\$ 22,352.61	\$ 28,710.00		\$ 28,710.00	
4153	Legal Expense	5	\$ 45,000.00	\$ 57,975.30	\$ 55,000.00		\$ 55,000.00	
4155-4159	Personnel Administration	5	\$ 48,678.80	\$ 47,813.81	\$ 46,787.00		\$ 46,787.00	
4191-4193	Planning & Zoning	5	\$ 83,258.69	\$ 77,975.38	\$ 85,019.00		\$ 85,019.00	
4194	General Government Buildings	5	\$ 25,415.00	\$ 19,860.23	\$ 21,215.00		\$ 21,215.00	
4195	Cemeteries	5	\$ 41,645.00	\$ 35,509.89	\$ 37,161.00		\$ 37,161.00	
4196	Insurance	5	\$ 53,309.00	\$ 47,084.46	\$ 51,424.00		\$ 51,424.00	
4197	Advertising & Regional Assoc.	5	\$ 2,385.00	\$ 2,183.66	\$ 2,400.00		\$ 2,400.00	
4199	Other General Government		\$ -	\$ -	\$ -		\$ -	
PUBLIC SAFETY								
4210-4214	Police	5	\$ 188,151.39	\$ 190,059.18	\$ 213,422.00		\$ 213,422.00	
4215-4219	Ambulance	5	\$ 44,651.00	\$ 46,155.35	\$ 45,470.00		\$ 45,470.00	
4220-4229	Fire	5	\$ 39,775.00	\$ 37,054.82	\$ 40,604.00		\$ 40,604.00	
4240-4249	Building Inspection		\$ -	\$ -	\$ -		\$ -	
4290-4298	Emergency Management	5	\$ 1,150.00	\$ 703.82	\$ 1,350.00		\$ 1,350.00	
4299	Other (Including Communications)	5	\$ 21,835.00	\$ 23,088.05	\$ 23,715.00		\$ 23,715.00	
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations		\$ -	\$ -	\$ -		\$ -	
HIGHWAYS & STREETS								
4311	Administration		\$ -	\$ -	\$ -		\$ -	
4312	Highways & Streets	5	\$ 588,103.36	\$ 609,960.14	\$ 610,950.00		\$ 610,950.00	
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)
HIGHWAYS & STREETS (cont.)								
4316	Street Lighting	5	\$2,800.00	\$ 2,897.55	\$ 2,940.00		\$ 2,940.00	
4319	Other	5	\$0.00	-	-		\$ -	
SANITATION								
4321	Administration		\$0.00	-	-		\$ -	
4323	Solid Waste Collection	5	\$33,912.00	\$ 38,550.37	\$ 36,760.00		\$ 36,760.00	
4324	Solid Waste Disposal	5	\$46,300.00	\$ 41,693.72	\$ 46,500.00		\$ 46,500.00	
4325	Solid Waste Clean-up		\$0.00	-	-			
4326-4329	Sewage Coll. & Disposal & Other		\$0.00	-	-			
WATER DISTRIBUTION & TREATMENT								
4331	Administration		\$0.00	-	-			
4332	Water Services		\$0.00	-	-			
4335-4339	Water Treatment, Conserv.& Other		\$0.00	-	-			
ELECTRIC								
4351-4352	Admin. and Generation		\$0.00	-	-			
4353	Purchase Costs		\$0.00	-	-			
4354	Electric Equipment Maintenance		\$0.00	-	-			
4359	Other Electric Costs		\$0.00	-	-			
HEALTH/WELFARE								
4411	Administration		\$0.00	-	-			
4414	Pest Control		\$0.00	-	-			
4415-4419	Health Agencies & Hosp. & Other	5	\$16,426.25	\$ 16,326.25	\$ 17,526.25		\$ 17,526.25	
4441-4442	Administration & Direct Assist.	5	\$8,650.00	\$ 8,550.00	\$ 10,050.00		\$ 10,050.00	
4444	Intergovernmental Welfare Payments		\$0.00	-	-			
4445-4449	Vendor Payments & Other		\$0.00	-	-			

MS-7 Budget - Town of Lyme FY 2013

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)	7 (Not Recommended)	8 (Recommended)	9 (Not Recommended)
CULTURE & RECREATION								
4520-4529	Parks & Recreation	5	\$ 67,414.97	\$ 63,195.80	\$ 60,901.00		\$ 60,901.00	
4550-4559	Library	5	\$ 138,384.85	\$ 130,644.70	\$ 140,846.00		\$ 140,846.00	
4583	Patriotic Purposes	5	\$ 850.00	\$ 856.17	\$ 950.00		\$ 950.00	
4589	Other Culture & Recreation		\$ -	\$ -	\$ -			
CONSERVATION								
4611-4612	Admin. & Purch. of Nat. Resources	5	\$ 2,025.00	\$ 1,869.73	\$ 2,035.00		\$ 2,035.00	
4619	Other Conservation		\$ -	\$ -	\$ -			
4631-4632	Redevelopment and Housing		\$ -	\$ -	\$ -			
4651-4659	Economic Development		\$ -	\$ -	\$ -			
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes	5	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00		\$ 70,000.00	
4721	Interest-Long Term Bonds & Notes	5	\$ 51,799.50	\$ 51,799.50	\$ 48,299.50		\$ 48,299.50	
4723	Int. on Tax Anticipation Notes	5	\$ 16,000.00	\$ 10,900.47	\$ 10,000.00		\$ 10,000.00	
4790-4799	Other Debt Service		\$ -	\$ -	\$ -			
CAPITAL OUTLAY								
4901	Land		\$ -	\$ -	\$ -			
4902	Machinery, Vehicles & Equipment		\$ -	\$ -	\$ -			
4903	Buildings		\$ -	\$ -	\$ -			
4909	Improvements Other Than Bldgs.		\$ -	\$ -	\$ -			
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund		\$ -	\$ -	\$ -			
4913	To Capital Projects Fund		\$ -	\$ -	\$ -			
4914	To Enterprise Fund		\$ -	\$ -	\$ -			
	- Sewer		\$ -	\$ -	\$ -			
	- Water		\$ -	\$ -	\$ -			

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 Ensuuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuuing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuuing Fiscal Year (Not Recommended)
	OPERATING TRANSFERS OUT (cont.)							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
	OPERATING BUDGET TOTAL		\$ 1,947,350.00	\$ 1,931,810.40	\$ 1,997,079.00		\$ 1,997,079.00	

****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 Enacting Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Enacting Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Enacting Fiscal Year (Not Recommended)
4915	To Capital Reserve Fund	7	\$ 321,388.00	\$ 321,388.00	\$ 313,903.00	\$ 313,903.00	
4916	To Exp. Tr.Fund	7	\$ 55,000.00	\$ 55,000.00	\$ 42,000.00	\$ 42,000.00	
	Withdrawal from CRF & Trust Funds	8			\$ 204,622.00	\$ 204,622.00	
	Block Grant appropriation	6	\$ 86,130.00	\$ 79,954.40	\$ 86,637.00	\$ 86,637.00	
	Appropriate fund from unassigned fund balance		\$ 590,700.00	\$ 590,700.00			
	Class V Roads Rehabilitation CRF	9	\$ -		\$ 25,000.00	\$ 25,000.00	
	Cemetery Maintenance	12	\$ 15,663.00	\$ 1,100.00	\$ 14,563.00	\$ 14,563.00	
	Independence Day Celebration	13	\$ 8,400.00		\$ 8,400.00	\$ 8,400.00	
	Put into Blisters for Books	14	\$ 6,003.00	\$ 6,003.00	\$ 5,619.00	\$ 5,619.00	
	SPECIAL ARTICLES RECOMMENDED		\$ 1,091,284.00		\$ 700,744.00	\$ 700,744.00	

****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 Enacting Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Enacting Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Enacting Fiscal Year (Not Recommended)
	Baker Hill Road Rehabilitation	10			\$ 35,000.00	\$ 35,000.00	
	Engineering Study section River Road	11			\$ 30,000.00	\$ 30,000.00	
	Town Forest Management Plan		\$ 10,000.00				
	Milfoil Treatment for Post Pond	16	\$ 6,250.00		\$ 25,025.00	\$ 25,025.00	
	Withdrawal from Library operating fund	18	\$ 8,000.00		\$ 10,000.00	\$ 10,000.00	
	INDIVIDUAL ARTICLES RECOMMENDED		\$ 16,250.00		\$ 100,025.00	\$ 100,025.00	

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
TAXES					
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes		\$ 21,640.01	\$ 15,000.00	\$ 15,000.00
3186	Payment in Lieu of Taxes		\$ 4,333.00	\$ 4,300.00	\$ 4,300.00
3189	Other Taxes		\$ -	\$ -	\$ -
3190	Interest & Penalties on Delinquent Taxes		\$ 38,103.81	\$ 20,000.00	\$ 20,000.00
	Inventory Penalties		\$ -	\$ -	\$ -
3187	Excavation Tax (\$.02 cents per cu yd)		\$ -	\$ -	\$ -
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		\$ -	\$ -	\$ -
3220	Motor Vehicle Permit Fees		\$ 290,715.16	\$ 275,000.00	\$ 275,000.00
3230	Building Permits		\$ 6,904.59	\$ 6,000.00	\$ 6,000.00
3290	Other Licenses, Permits & Fees		\$ 14,747.15	\$ 12,900.00	\$ 12,900.00
3311-3319	FROM FEDERAL GOVERNMENT		\$ -	\$ -	\$ -
FROM STATE					
3351	Shared Revenues		\$ -	\$ -	\$ -
3352	Meals & Rooms Tax Distribution		\$ 76,416.50	\$ 76,500.00	\$ 76,500.00
3353	Highway Block Grant		\$ -	\$ 86,637.00	\$ 86,637.00
3354	Water Pollution Grant		\$ -	\$ -	\$ -
3355	Housing & Community Development		\$ -	\$ -	\$ -
3356	State & Federal Forest Land Reimbursement		\$ -	\$ -	\$ -
3357	Flood Control Reimbursement		\$ -	\$ -	\$ -
3359	Other (Including Railroad Tax)		\$ -	\$ 10,010.00	\$ 10,010.00
3379	FROM OTHER GOVERNMENTS		\$ -	\$ -	\$ -
CHARGES FOR SERVICES					
3401-3406	Income from Departments		\$ 68,228.76	\$ 57,295.00	\$ 57,295.00
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		\$ -	\$ -	\$ -
3502	Interest on Investments		\$ 1,769.52	\$ 3,000.00	\$ 3,000.00
3503-3509	Other		\$ 22,930.03	\$ 25,600.00	\$ 25,600.00
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds		\$ -	\$ 8,400.00	\$ 8,400.00
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: LYME

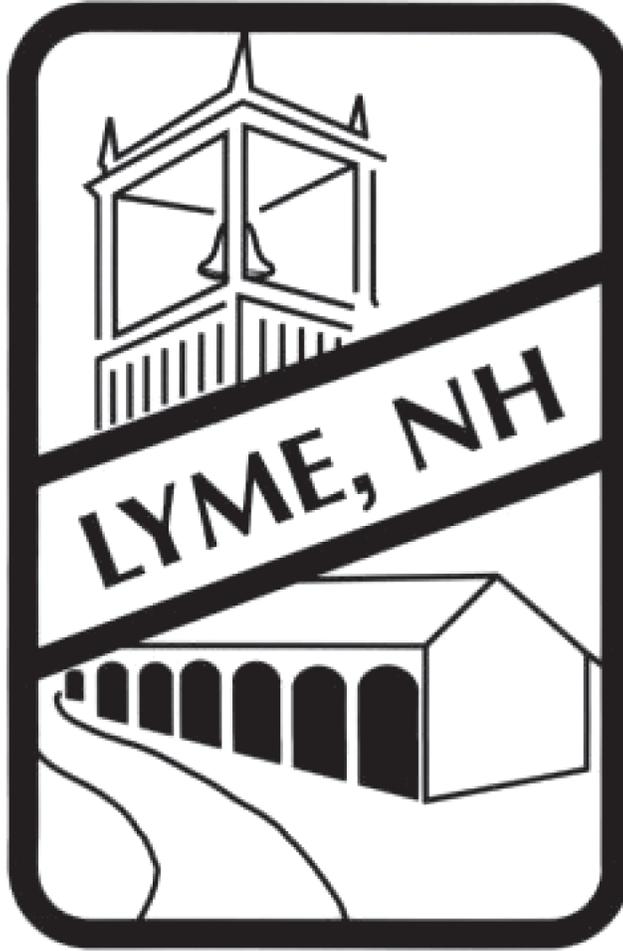
FISCAL YEAR END 12/31/2013

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (See Posted Budget MS-7, 27, or 37)	2,797,848.00
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	70,000.00
3. Interest: Long-Term Bonds & Notes	48,299.00
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)	< 118,299.00 >
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	2,679,549.00
8. Line 7 times 10%	267,954.00
9. Maximum Allowable Appropriations (lines 1 + 8)	3,065,802.00

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 13, 2012 TOWN MEETING

TOWN OF LYME

Town Meeting
March 13, 2012

MINUTES

Town Moderator William Waste called this meeting to order at 9:03 A.M. Attendees of this meeting numbered approximately 240 people. The polls opened for voting at 7:00 A.M. and will close at 7:00 P.M. for Articles 1 and 2.

Troop #273 of the Lyme Boy Scouts presented the Colors and led the Pledge of Allegiance.

Rather than an opening prayer, the Past, Present and Future were acknowledged.

Remembering the Past, Rev. Lorain Giles honored the following:

Frances Ackerly

Jacob Cooke

Robert Owen

Paul Anderson Jr.

Laurel Finley

Louise Pushee

Jean Aull

Eugene Hoch

Judith Thrasher

Beverly Frost Balch

Wilbur Hutchins

Rebeca Vidal

Warren Birch

Priscilla King

Raymond Zack

Alexandra Capsis

Arlene McGuire

Honoring the Present:

Jeff Valence, on behalf of the Lyme Foundation, presented the *2012 Citizen of the Year* Award to Mike and Jean Smith.

Chairman of the Board of Selectmen Charles Ragan presented Outstanding Service Awards to retiring Town Moderator William Waste and to O. Ross McIntyre who has an accumulated 41 years of volunteer participation on various boards and committees. In addition he acknowledged the retirement of Wallace Ragan who has served the Town of Lyme as Emergency Management Director for 20 years. Wallace will be presented a plaque when he returns from his winter warmth.

Honoring the Future (new babies in 2011): Susan MacKenzie announced the names of the new babies born to Lyme families in 2011. These names are found in the Vital Statistic section of the Town Report.

Moderator Waste gave general instructions and meeting rules. *Voice without Vote* was approved for Zoning Administrator David Robbins, Town Attorney Jae Whitelaw and Officer Tony Swett. It was also agreed that non-resident property owners would be authorized to speak at this meeting.

The rules for debate were presented-- civility and respect at all times. Comments would be addressed to the Moderator and microphones will be used to enable clear communication. The Moderator forewarned that Articles 7, 8, 17 & 18 would be voted by paper ballot upon being moved and seconded. People were instructed to obtain the voting cards (paper ballot) from the designated ballot clerks.

Mr. Waste offered sincere thanks to the community for the support he has received in his tenure as Town Moderator and commended the community for its continuing participation and respectful efforts in the operations of the Town. He was given a standing ovation in recognition of his efforts.

ELECTION OF OFFICERS

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

Budget Committee	Three members for 3 years:	Morton F. Bailey Richard G. Jones Charles Ragan
Cemetery Commissioner	One member for 3 years:	Michael C. Hinsley
Cemetery Commissioner	One member for 2 years:	Laurel Ross
Library Trustees	Three members for 3 years:	Anne Baird Margaret (Mardi) Bowles Nancy Snyder
Town Moderator	One member for 2 years:	Kevin Peterson
Overseer of Public Welfare	One member for 1 year:	Nancy Elizabeth Grandine
Planning Board members	One member for 3 years:	John Stadler
Road Agent	One member for 1 year:	Fred O. Stearns III
Selectman	One member for 3 years:	C. Jay Smith
Sexton	One member for 1 year:	William H. LaBombard
Supervisor of the Checklist	One member for 6 years:	John Mudge
Town Clerk	One member for 3 years:	Patricia G. Jenks
Trustee of the Trust Funds	One member for 3 years:	Marlene Green

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)

ARTICLE 2 WAS VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT:

YES 349 NO 41

ARTICLE 3. Judy Brotman made the motion that the Town 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.)

SECONDED

No discussion.

ARTICLE 3 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 4. Richard Jones made the motion that the Town 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.

SECONDED

Richard Jones commented that this article was drafted by state law and that there are no Class 4 roads in town.

Selectman Simon Carr explained that the State requires this as a separate warrant article, but action reflects the same procedure as previously done.

ARTICLE 4 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 5. Mark Schiffman made the motion that the Town 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>
Capital Reserve Funds Subtotal:	\$321,388

Expendable Trust Funds:

Emergency Major Equipment Rebuilding Trust Fund	\$20,000
Town Poor Expendable Trust Fund	<u>\$35,000</u>
Expendable Trust Funds Subtotal:	\$55,000

Capital Reserve Funds and Expendable Trust Funds Total: \$376,388

(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 9-0.)

SECONDED

Simon Car explained that Capital Reserve accounts could be considered as “saving for the future”.

ARTICLE 5 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 6. Scott May made the motion that the Town vote to raise and appropriate four thousand dollars (**\$4,000**) 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:

Firefighting Safety Equipment Capital Reserve Fund (Firefighter Protective Clothing)	\$4,000
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Withdrawals from Capital Reserve Fund	Total:	\$4,000
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(These appropriations are **not** included in the total town operating budget warrant article as approved by the Budget Committee.)
(Majority vote required.) (Recommended by the Selectmen by a vote of 3-0.)
(Recommended by the Budget Committee by a vote of 9-0.)

SECONDED

Simon Carr explained this represents the regular upgrade and/or replacement of firefighting equipment.

ARTICLE 6 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 7. Jay Smith made the motion that the Town vote to raise and appropriate up to five hundred ninety thousand seven hundred dollars (**\$590,700**) for the purpose of repairing the river bank and relocating and reconstructing the portion of River Road between Marselis Parsons' property (Map 404 Lot 18) and Carola Lea's property (Map 404 Lot 16) that was damaged by the flooding and to acquire the necessary easements for the relocation and to fund this appropriation by authorizing the withdrawal of said sum from the unreserved fund balance as of December 31, 2011. Such repairs to follow the design of and be supervised by a licensed engineer.

The sums being made up of:

Payments to landowners and Conservation easement holder:	\$ 14,000
River bank repair:	\$427,100
New road construction:	<u>\$149,600</u>
	Total \$590,700

(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 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.

SECONDED

Jay Smith complemented the Selectmen on their efforts concerning this project and spoke in favor of the article.

Simon Carr shared that the Selectmen has received word there would be a 75% grant (up to \$329,000) from the USDA for the river bank work. As the grant is a reimbursement of expended funds, the article requesting funds for the repair needs to stand.

Issues concerning funding and future maintenance were discussed.

Duncan Mackintosh also commended the Selectmen for their efforts and read a letter sent to this meeting from Gillian Tyler at her request.

Carola Lea spoke in favor of Article 7 and acknowledged Shirley Tullar who was responsible for alerting the Town to the possible USDA support. Carola also thanked Simon Carr for the many hours of work he has put into this project. In closing she read a letter she had received from Deborah Weymouth of NRCS in support of Article 7.

Helen North asked if the project specifications included burying the power lines. Simon Carr responded that no, they didn't and to consider this would be an additional (estimated) \$50,000.

David Keane wondered if the proposed work would take care of the sink holes. Simon Carr responded that the engineers believe it will. Other areas of River Road will be evaluated for future work.

Donna Andersen spoke in favor of Article 7, stating that her business (Breakfast on the Connecticut) has suffered significant lost revenue as the result of the extended road closure.

Laurence Butterfield asked if the grant money could be used for additional work to the road rather than to offset the cost of repairs to this section.

Simon Carr replied that the grant was specific to this particular section.

Additional quick questions were answered for Jane Fant, Chris Jackson, Lee Larson, Faith Catlin, Richard Jones, Cynthia Bognolo, Colin Robinson and David Kotz. These included the following:

-If the Town is sued, is it insured and are the Selectmen responsible? The Town is insured—Attorney Jae Whitelaw outlined and explained different scenerios; and if the Selectmen are deemed to be “reckless” they may be held personally accountable.

-The town has applied for the necessary NHDES permits; approval is in progress.

-If undesignated funds balance did not have to be used for the River Road project, could it be used to reduce taxes? Possibly.

-Are there any current law suits? There are a couple of tax abatement issues and nothing else current.

-Once the concerning section of River Road is repaired, will other sections be addressed when the dam is adjusted? Yes.

-Once this section is stabilized, do we know what the effect will be for downstream? The DES permit addresses this.

There being no further questions or comments, the Moderator moved to a vote by paper ballot.

ARTICLE 7 WAS VOTED IN THE AFFIRMATIVE BY PAPER BALLOT

YES 208

NO 20

***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. Steve Maddock made the motion that the Town 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.

SECONDED

Charles Ragan made the motion to TABLE ARTICLE 8.

MOTION TO TABLE ARTICLE 8 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 9. Paul Klee made the motion that the Town 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.

SECONDED

ARTICLE 9 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

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

ARTICLE 10. Beverly Strout made the motion that the Town 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.)

SECONDED

ARTICLE 10 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 11. Philip Barta 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 9-0.)

SECONDED

ARTICLE 11 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 12. Cindy Swart made the motion that the Town 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.

SECONDED

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 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.)

SECONDED

Lee spoke about the management plan for the Town Forest and indicated that it was overdue for an update. There's an additional 156 acres which are not yet covered by the existing plan. Money needs to be added to the fund according to state law and the funds may only be expended by a vote at Town Meeting.

ARTICLE 13 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 14. Mardi Bowles made the motion that the Town 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.

SECONDED

ARTICLE 14 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 15. Blake Allison made the motion that the town 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.)

SECONDED

Mr. Allison provided some background about this article.

There were questions and concerns regarding the use of herbicides and the effects on wildlife, the rate of success with treatment, use of watercrafts, how to monitor the boats entering and exiting the pond and if Resevior Pond was being monitored.

Responses include: Herbicides will be used as last resort with the understanding is that the ones used by the company providing them are not particularly threatening to the wildlife. Given the aggressive nature of the plant the Conservation Commission feels it's critical to act on the problem sooner rather than later. Success is not absolute. Boats, water fowl and pretty much any object travelling from one body of water where the plant is present to another body of water may likely introduce it.

Resevior Pond has been monitored and according to Conservation Commission representatives does not exhibit signs of invasion, although that determination was challenged by Don Elder who encouraged more monitoring and action when necessary on that pond.

The monitoring of boats and watercraft activity is something to be considered. A petition to the State of New Hampshire could be presented to address allowing no motorized crafts on the water.

It was noted that both Lake Fairlee and Lake Morey made aggressive efforts to eradicate the milfoil with poor results. It was felt that efforts should have started much sooner than they did.

Laurence Butterfield, a Post Pond property owner offered the use of his pontoon boat for treatment efforts. He is concerned about chemical use, such as products containing some of the same ingredients as Agent Orange. Information about the treatment options may be found in the Town Offices.

Several people spoke in support of this effort and Chairman of the Board of Selectmen

Charles Ragan indicated that the State of New Hampshire has provided funding for treatment efforts to New Hampshire towns.

ARTICLE 15 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

PETITIONED WARRANT ARTICLE

ARTICLE 16. Amy Record made the motion that the Town serve 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.)

SECONDED

Amy Record explained the rational behind this petitioned warrant article which was intended to help local farmers, of which few are left and all of whom are struggling. She understands the wording of the article is not legal but wondered if there are tools available to the governing body which enables more help/forgivance to the working farms.

The response to this came from Charles Ragan who indicated anyone may apply for an abatement on taxes and from Attorney Jae Whitelaw who touched on various legal options. There are no easy answers to this issue at this time.

The question was asked if certain farm buildings may be exempted from taxation. Simon Carr indicated no more than is done now.

Steve Maddock urged the town to approve this advisory article in support of the local farms. He also urged the Board of Selectmen and our State Representative to address the issue.

David Celone asked if the language was amended and the proposed article revised, would the Board of Selectmen be empowered and able to issue abatements as requested or is there a law preventing this.

Attorney Jae Whitelaw said that the Town does not have the authority to instruct the Selectmen to do anything and the request would not be supported by legislation.

State Representative Beatriz Pastor, a resident of Lyme spoke to this, indicating that it would be very helpful if this body voted in support of this article. She could then meet with the Department of Agriculture and work on crafting a law which might help.

Tom Toner asked if the statutes addressing this have been thoroughly investigated. The answer was that 79-F would have to come to the next Town Meeting for authorization; 79B is already in place.

Shirley Tullar spoke in favor of this article.

ARTICLE 16 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

**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.)

**THERE BEING NO MOTION TO MOVE THIS ARTICLE,
ARTICLE 17 WAS PASSED OVER.**

**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>
	\$163,600

(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.)

**THERE BEING NO MOTION TO MOVE THIS ARTICLE,
ARTICLE 18 WAS PASSED OVER.**

REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 19. Richard Jones made the motion to hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.
(Majority vote required.)

Richard Jones pointed out that page 118 of the 2012 Town Report should have stated he served as Selectman for 15 years.

OTHER BUSINESS

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

Tim Cook spoke about the newly formed Heritage Commission and the project they're working on having to do with homes over 50 years old.

Simon Carr thanked Charles Ragan for his service as Selectman for 6 years. Charles was given a round of applause.

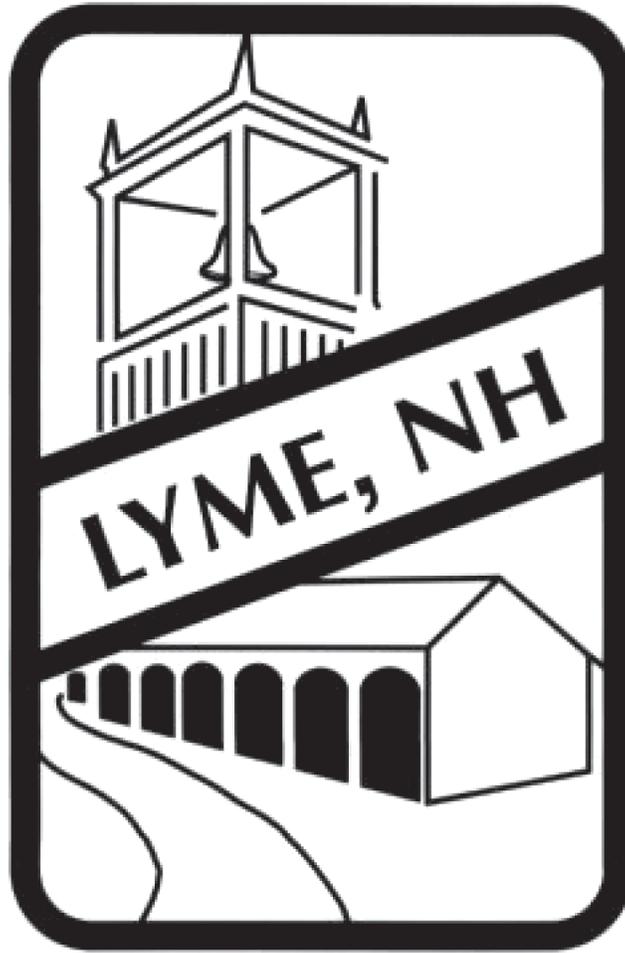
Kathy Larson asked that the Board of Selectmen find a way to prevent the Academy Building from having to be closed during mud season. She encouraged other boards, committees and individuals to support this request.

There being no further comment or discussion this meeting was adjourned at 11:45 A.M.

Respectfully Submitted,

Patricia G. Jenks
Town Clerk

TOWN OF LYME



FINANCIAL REPORTS 2012

**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, 2011, 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 (internal control) 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.

Vachon Clukay & Company PC

November 8, 2012

 **VACHON CLUKAY**
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

January 31, 2013

Board of Selectmen
Town of Lyme
PO Box 126
Lyme, New Hampshire 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, 2012 financial statements by May 15, 2013. Unless we encounter circumstances beyond our control, the completed reports will be available no later than June 30, 2013.

Very truly yours,

Vachon Clukay & Company PC

TOWN OF LYME, NEW HAMPSHIRE

Financial Statements

December 31, 2011

and

Independent Auditor's Report

**TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2011**

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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, 2011, 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, 2011, 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, 2011, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages i-v and 22-23 be presented to supplement the basic financial statements. Such information, although not a part of the basic

financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Vachon Clutkey & Company PC

November 8, 2012

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2011

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2011. 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 basic financial statements.

Government-Wide Financial Statements

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

The statement of net 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 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, 2011

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 two individual governmental funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and the Permanent Funds, all of which are considered major funds. Data from the other governmental funds are combined into a single, aggregate presentation.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary funds include 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.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the Town's major governmental fund and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D). The Town's only major governmental fund with an adopted budget for 2011 is the General Fund.

Other Supplementary Information

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

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2011

Government-Wide Financial Analysis

Statement of Net Assets

Net assets of the Town of Lyme as of December 31, 2011 and 2010 are as follows:

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Current and other assets:		
Capital assets (net)	\$ 4,644,712	\$ 4,591,329
Other assets	<u>5,872,636</u>	<u>5,197,655</u>
Total assets	<u>10,517,348</u>	<u>9,788,984</u>
Long-term and other liabilities:		
General obligation bonds payable	1,090,000	1,160,000
Other liabilities	<u>2,463,600</u>	<u>1,873,135</u>
Total liabilities	<u>3,553,600</u>	<u>3,033,135</u>
Net assets:		
Invested in capital assets, net of related debt	3,527,275	3,400,249
Restricted	1,013,312	1,856,462
Unrestricted	<u>2,423,161</u>	<u>1,499,138</u>
Total net assets	<u>\$ 6,963,748</u>	<u>\$ 6,755,849</u>

Statement of Activities

Change in net assets for the year ending December 31, 2011 and 2010 are as follows:

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Program revenues:		
Charges for services	\$ 129,748	\$ 89,362
Operating grants and contributions	121,724	97,795
Capital grants and contributions	<u>-</u>	<u>14,223</u>
Total program revenues	<u>251,472</u>	<u>201,380</u>
General revenues:		
Property and other taxes	1,670,083	1,486,105
Licenses and permits	301,429	295,570
Intergovernmental revenue	76,653	75,859
Interest and investment earnings	7,100	101,113
Miscellaneous	<u>137,291</u>	<u>45,661</u>
Total general revenues	<u>2,192,556</u>	<u>2,004,308</u>
Total revenues	<u>2,444,028</u>	<u>2,205,688</u>

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2011

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Program expenses:		
General government	602,208	588,712
Public safety	320,431	342,347
Highways and streets	772,084	726,132
Health and welfare	60,011	51,219
Sanitation	70,753	68,269
Culture and recreation	352,254	242,216
Interest and fiscal charges	58,388	56,543
Total expenses	<u>2,236,129</u>	<u>2,075,438</u>
Change in net assets	207,899	130,250
Net assets - beginning of year	<u>6,755,849</u>	<u>6,625,599</u>
Net assets - ending of year	<u>\$ 6,963,748</u>	<u>\$ 6,755,849</u>

Town of Lyme Governmental Activities

As shown in the above statement the Town experienced a favorable change in financial position of \$207,899 on the full accrual basis of accounting.

Financial Analysis of the Town's Funds

During the year ended December 31, 2011, the Town implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Under Statement 54, the Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned. Complete descriptions of these classifications may be found on page 12 of the notes to the Basic Financial Statements. One major example of the effects caused by implementation of GASB 54 is that the Capital Reserve and Expendable Trust Funds are now reported as part of the General Fund.

The General Fund shows a fund balance of \$1,889,985. This represents an increase in fund balance of \$124,940 from the prior year. As referenced above, this fund balance now incorporates the Capital Reserve and Expendable Trust Funds which amounts to \$1,047,450 as of December 31, 2011.

The Permanent Fund's fund balance decreased by \$20,753, to a year-end balance of \$847,534. This was mostly due to the decrease in the market values of investments and the transfer of funds to the General Fund for expenditure reimbursements.

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 \$111,943. This is primarily due to higher revenues than anticipated from the charges from services of \$59,063.

The Town under expended its budget by \$49,559.

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2011

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, 2011 is \$5,592,921. Accumulated depreciation amounts to \$948,209, leaving a net book value of \$4,644,712. Major capital asset additions in FY 2011 consist of repairs to Goose Pond Road, Emergency closing and repairs to the River Road and the refurbishing of the grader. See Note 6 in the Notes to the Basic Financial Statements for a summary of all capital assets.

Long-Term Obligations

During FY 2011, 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 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 Selectmen continue to look at this issue. The town buildings maintenance fund still requires 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 has committed \$590,700 in 2012 out of the unassigned fund balance to repair the 1000' section of River Road. The bank stabilization portion of this fix will be refunded to the town at a rate of 75% of the portion of the fix by a NRCS grant. Because the River Road wash out depleted the Emergency Road Repair Capital Reserve Fund the Town has developed a Class V Roads Committee to review and develop a long range plan for the repair and up-keep of our roads.

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, 2011

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 3,407,119
Investments	1,911,041
Taxes receivable, net	533,530
Accounts receivable	10,004
Due from other governments	10,942
Total Current Assets	<u>5,872,636</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,611,416
Depreciable capital assets, net	3,033,296
Total Noncurrent Assets	<u>4,644,712</u>
Total Assets	<u>\$ 10,517,348</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 83,447
Accrued expenses	44,529
Deferred revenue	2,350
Due to other governments	2,296,717
Current portion of deferred bond premium	3,411
Current portion of bonds payable	70,000
Current portion of notes payable	480
Total Current Liabilities	<u>2,500,934</u>
Noncurrent Liabilities:	
Deferred bond premium	24,026
Bonds payable	1,020,000
Notes payable	8,640
Total Noncurrent Liabilities	<u>1,052,666</u>
Total Liabilities	<u>3,553,600</u>
NET ASSETS	
Invested in capital assets, net of related debt	3,527,275
Restricted	1,013,312
Unrestricted	2,423,161
Total Net Assets	<u>6,963,748</u>
Total Liabilities and Net Assets	<u>\$ 10,517,348</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, 2011

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	\$ 602,208	\$ 6,730			\$ (595,478)
Public safety	320,431	690	\$ 15,507		(304,234)
Highways and streets	772,084	1,458	106,217		(664,409)
Sanitation	70,753	57,915			(12,838)
Health and welfare	60,011				(60,011)
Culture and recreation	352,254	62,955			(289,299)
Debt service	58,388				(58,388)
Total governmental activities	<u>\$ 2,236,129</u>	<u>\$ 129,748</u>	<u>\$ 121,724</u>	<u>\$ -</u>	<u>(1,984,657)</u>
General revenues:					
Property and other taxes					1,670,083
Licenses and permits					301,429
Grants and contributions:					
Rooms and meals tax distribution					76,653
Interest and investment earnings					7,100
Miscellaneous					137,291
Total general revenues					<u>2,192,556</u>
Change in net assets					207,899
Net assets - beginning					<u>6,755,849</u>
Net assets - ending					<u>\$ 6,963,748</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LYME, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2011

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,208,490	\$ 3,042	\$ 195,587	\$ 3,407,119
Investments	942,511	866,684	101,846	1,911,041
Taxes receivable, net	533,530			533,530
Accounts receivable	10,004			10,004
Due from other governments	8,842		2,100	10,942
Due from other funds	19,886		31,004	50,890
Total Assets	<u>\$ 4,723,263</u>	<u>\$ 869,726</u>	<u>\$ 330,537</u>	<u>\$ 5,923,526</u>
LIABILITIES				
Accounts payable	\$ 83,447			\$ 83,447
Accrued expenses	24,940			24,940
Deferred revenue	400,212			400,212
Due to other governments	2,296,717			2,296,717
Due to other funds	27,962	\$ 22,192	\$ 736	50,890
Total Liabilities	<u>2,833,278</u>	<u>22,192</u>	<u>736</u>	<u>2,856,206</u>
FUND BALANCES				
Nonspendable		734,963		734,963
Restricted	61,387	112,571	104,391	278,349
Committed	1,049,950		201,314	1,251,264
Assigned	623,207		24,096	647,303
Unassigned	155,441			155,441
Total Fund Balances	<u>1,889,985</u>	<u>847,534</u>	<u>329,801</u>	<u>3,067,320</u>
Total Liabilities and Fund Balances	<u>\$ 4,723,263</u>	<u>\$ 869,726</u>	<u>\$ 330,537</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 4,644,712

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 397,862

Deferred bond premiums are recognized on an accrual basis in the statement of net assets, not the modified accrual basis (27,437)

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 (1,090,000)

Notes payable (9,120)

Accrued interest on long-term obligations (19,589)

Net assets of governmental activities \$ 6,963,748

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, 2011

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, 2011

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds	
Revenues:					
Taxes	\$ 1,673,501		\$ 6,130	\$ 1,679,631	\$ 98,228
Licenses and permits	301,429			301,429	
Intergovernmental	198,377			198,377	
Charges for services	114,063		15,685	129,748	
Interest and investment income	4,258	\$ 1,439	1,403	7,100	
Miscellaneous	38,019		99,272	137,291	
Total Revenues	<u>2,329,647</u>	<u>1,439</u>	<u>122,490</u>	<u>2,453,576</u>	
Expenditures:					
Current operations:					
General government	554,557			554,557	53,383
Public safety	253,054			253,054	
Highways and streets	620,675			620,675	
Sanitation	67,901			67,901	
Health and welfare	60,011			60,011	(9,600)
Culture and recreation	197,658		104,095	301,753	
Capital outlay	336,657		36,996	373,653	(9,548)
Debt service:					
Principal retirement	70,000			70,000	
Interest and fiscal charges	63,344			63,344	3,643
Total Expenditures	<u>2,223,857</u>	<u>-</u>	<u>141,091</u>	<u>2,364,948</u>	
Excess revenues over (under) expenditures	105,790	1,439	(18,601)	88,628	
Other financing sources (uses):					
Proceeds from note issuance			9,600	9,600	
Transfers in	19,150		3,042	22,192	
Transfers out	-	(22,192)		(22,192)	
Total other financing sources (uses)	<u>19,150</u>	<u>(22,192)</u>	<u>12,642</u>	<u>9,600</u>	1,313
Net change in fund balances	124,940	(20,753)	(5,959)	98,228	
Fund balances at beginning of year, as restated	<u>1,765,045</u>	<u>868,287</u>	<u>335,760</u>	<u>2,969,092</u>	
Fund balances at end of year	<u>\$ 1,889,985</u>	<u>\$ 847,534</u>	<u>\$ 329,801</u>	<u>\$ 3,067,320</u>	<u>\$ 207,899</u>

Net Change in Fund Balances--Total Governmental Funds \$ 98,228

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. 53,383

Proceeds from note issues are other financing sources in the funds, but note issues increase long-term liabilities in the statement of net assets. (9,600)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (9,548)

In the statement of activities, deferred debt bond premiums are amortized and included with interest expense. 3,643

Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 70,480

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. 1,313

Change in Net Assets of Governmental Activities \$ 207,899

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF LYME, NEW HAMPSHIRE
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2011

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents	\$ 1,857	
Investments	<u>113,720</u>	\$ 977,594
Total assets	<u>\$ 115,577</u>	<u>\$ 977,594</u>
LIABILITIES		
Due to other governments	<u>\$ 1,857</u>	\$ 977,594
Total liabilities	<u>1,857</u>	<u>\$ 977,594</u>
NET ASSETS		
Held in trust	<u>113,720</u>	
Total net assets	<u>113,720</u>	
Total liabilities and net assets	<u>\$ 115,577</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, 2011

	Private- Purpose <u>Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Realized gains on investments	\$ 1,857
Net decrease in the fair value of investments	<u>(2,497)</u>
Total Investment Earnings	<u>(640)</u>
Total Additions	<u>(640)</u>
DEDUCTIONS:	
Benefits	<u>1,857</u>
Total Deductions	<u>1,857</u>
Change in net assets	(2,497)
Net assets - beginning of year	<u>116,217</u>
Net assets - end of year	<u>\$ 113,720</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, 2011

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, 2011

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 *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.

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

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.

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.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

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, 2011, the Town applied \$182,218 of its unappropriated fund balance to reduce taxes.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

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, 2011 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

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.

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. The Town's infrastructure consists of roads. 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 have been maintained effective January 1, 2004 and are included in these financial statements.

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>
	Infrastructure	15
	Buildings and improvements	39
	Vehicles and equipment	3-24

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.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

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 a deferred 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, 2011 is \$27,437.

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 Policy

During the year ended December 31, 2011, the Town implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Statement 54 established new fund balance classifications and changes the definition of governmental fund types. As of December 31, 2011 the Town has not adopted a fund balance policy.

Under Statement 54, the Town has segregated fund balance into five classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

- *Unassigned Fund Balance*: Amounts that are available for any purpose; these amounts are reported only in the General Fund and any fund with a deficit fund balance.

Spending Prioritizations

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

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.

NOTE 3—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$322,280,100 as of April 1, 2011) and are due on December 1, 2011. 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 dedeed to the Town.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

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 \$4,470,429 and \$479,497 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, 2011, 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, 2011.

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

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, 2011 are classified in the accompanying financial statements as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

Statement of Net Assets:	
Cash and cash equivalents	\$ 3,407,119
Investments	1,911,041
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	1,857
Investments	<u>1,091,314</u>
	<u>\$ 6,411,331</u>

Deposits and investments at December 31, 2011 consist of the following:

Deposits with financial institutions	\$ 3,478,806
Investments	<u>2,932,525</u>
	<u>\$ 6,411,331</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, 2011, for each investment type:

<u>Investment Type</u>	<u>Not Rated</u>
State investment pool	\$ 1,889,291
Money market mutual funds	194,739
Mutual funds	<u>848,495</u>
	<u>\$ 2,932,525</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, \$3,033,495 was collateralized by securities held by the bank in the bank's name. As of December 31, 2011, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

	<u>Investment Type</u>	<u>Reported Amount</u>
Mutual funds		\$ 848,495
Money market funds		<u>181,800</u>
		<u>\$ 1,030,295</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:

	<u>Balance 01/01/11</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/11</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Construction in progress		\$ 134,925		134,925
Total capital assets not being depreciated	<u>1,476,491</u>	<u>134,925</u>	<u>\$ -</u>	<u>1,611,416</u>
Other capital assets:				
Infrastructure		56,277		56,277
Buildings and improvements	2,190,765			2,190,765
Vehicles and equipment	<u>1,710,783</u>	<u>23,680</u>		<u>1,734,463</u>
Total other capital assets at historical cost	<u>3,901,548</u>	<u>79,957</u>	<u>-</u>	<u>3,981,505</u>
Less accumulated depreciation for:				
Infrastructure		(1,876)		(1,876)
Buildings and improvements	(235,616)	(55,535)		(291,151)
Vehicles and equipment	<u>(551,094)</u>	<u>(104,088)</u>		<u>(655,182)</u>
Total accumulated depreciation	<u>(786,710)</u>	<u>(161,499)</u>	<u>-</u>	<u>(948,209)</u>
Total other capital assets, net	<u>3,114,838</u>	<u>(81,542)</u>	<u>-</u>	<u>3,033,296</u>
Total capital assets, net	<u>\$ 4,591,329</u>	<u>\$ 53,383</u>	<u>\$ -</u>	<u>\$ 4,644,712</u>

Depreciation expense was charged to governmental functions as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

General government	\$ 34,631
Public safety	46,071
Highways and streets	75,630
Sanitation	2,852
Culture and recreation	<u>2,315</u>
Total governmental activities depreciation expense	<u>\$ 161,499</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, 2011, the balance of the property tax appropriation due to the Lyme School District is \$2,295,429 and the remaining \$1,288 is due to the State of New Hampshire for state motor vehicle fees.

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.

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, through June 30, 2011. Effective July 1, 2011 covered police officers, and general employees are required to contribute 11.55%, and 7.0%, respectively. 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 14.63%, and 9.16%, respectively, through June 30, 2011, and 25.57%, and 11.09%, respectively, in July 2011, and 19.95%, and 8.8%, respectively, thereafter. The Town contributed 75% of the employer cost for public safety employees and the State contributed the remaining 25% of the employer cost, through June 30, 2011, and the Town contributed 100% thereafter. The Town contributes 100% of the employer cost for general employees of the Town. In accordance with accounting principles generally accepted in the United States of America (GASB Statement #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$1,942 have been reported as a revenue and expenditure in the General Fund in 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, 2011, 2010, and 2009 were \$52,904, \$51,334, and \$54,611, respectively, equal to the required contributions for each year.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

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, 2011 are as follows:

Balance - January 1, 2011	\$ -
Additions	1,880,000
Reductions	<u>(1,880,000)</u>
Balance - December 31, 2011	<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, 2011 are as follows:

	Balance <u>01/01/11</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/11</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 1,160,000		\$ 70,000	\$ 1,090,000	\$ 70,000
Notes payable		<u>\$ 9,600</u>	<u>480</u>	<u>9,120</u>	<u>480</u>
Total governmental activities	<u>\$ 1,160,000</u>	<u>\$ 9,600</u>	<u>\$ 70,480</u>	<u>\$ 1,099,120</u>	<u>\$ 70,480</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, 2011 was \$53,987 on general obligation debt for governmental activities.

General Obligation Bonds

Bonds payable at December 31, 2011 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%	\$ 325,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4-5.25%	<u>765,000</u>
	<u>\$ 1,090,000</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2011 are as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

Year Ending December 31,	Principal	Interest	Totals
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	70,000	37,462	107,462
2017-2021	350,000	134,395	484,395
2022-2026	300,000	56,944	356,944
2027-2028	90,000	6,075	96,075
	<u>\$ 1,090,000</u>	<u>\$ 420,736</u>	<u>\$ 1,510,736</u>

Notes payable at December 31, 2011 are comprised of the following individual issues:

\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030	<u>\$ 9,120</u>
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Debt service requirements to retire general obligation notes outstanding at December 31, 2011 are as follows:

Year Ending December 31,	Principal
2012	\$ 480
2013	480
2014	480
2015	480
2016	480
2017-2021	2,400
2022-2026	2,400
2027-2030	1,920
	<u>\$ 9,120</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, 2011 are as follows:

	Due from			Totals
	General Fund	Permanent Funds	Nonmajor Governmental Funds	
Due to: General Fund		\$ 19,150	\$ 736	\$ 19,886
Nonmajor Governmental Funds	\$ 27,962	3,042		31,004
	<u>\$ 27,962</u>	<u>\$ 22,192</u>	<u>\$ 736</u>	<u>\$ 50,890</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

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, 2011 are as follows:

	Transfer from	
	Permanent Funds	Governmental Totals
Transfer to General Fund	\$ 19,150	\$ 19,150
Nonmajor Governmental Funds	3,042	3,042
	<u>\$ 22,192</u>	<u>\$ 22,192</u>

NOTE 12—RESTRICTED NET ASSETS

Net assets are restricted for specific purposes as follows:

Permanent funds - Endowments	\$ 734,963
Permanent funds - Income	112,571
Cemetery maintenance gifts & donations fund	18,589
Highway block grant funds	14,109
Library fund	72,046
Independence Day fund	8,452
Capital project fund	1,364
250th Anniversary fund	3,940
Playing fields	47,278
Total per Exhibit A	<u>\$ 1,013,312</u>

NOTE 13—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.

NOTE 14—COMPONENTS OF FUND BALANCE

The Town's fund balance components are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable				
Permanent Funds - Principal		\$ 734,963		\$ 734,963
Restricted for:				
Permanent Funds - Income		112,571		112,571
Cemetery maintenance gifts & donations fund			\$ 18,589	18,589
Highway block grant funds	\$ 14,109			14,109

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2011

Library Fund		72,046	72,046
Independence Day Fund		8,452	8,452
Playing fields	47,278		47,278
Capital Projects Fund		1,364	1,364
250th Anniversary Fund		3,940	3,940
Committed for:			
Encumbrances	2,500		2,500
Capital Reserve Funds	985,780		985,780
Expendable Trust Funds	61,670		61,670
Cemetery Lot Sales Fund		1,900	1,900
Conservation Fund		191,966	191,966
Recreation Fund		7,448	7,448
Assigned for:			
Carryforward appropriations	19,912		19,912
Library Fund		18,093	18,093
Subsequent years' expenditures	590,700	6,003	596,703
Conservation Commission	12,595		12,595
Unassigned	155,441		155,441
	<u>\$ 1,889,985</u>	<u>\$ 847,534</u>	<u>\$ 3,067,320</u>

NOTE 15—RESTATEMENT OF EQUITY

Governmental Funds

Effective January 1, 2011, the Town retroactively changed its method of financial reporting to conform to a recent pronouncement of the Governmental Accounting Standards Board (Statement No. 54). This new standard changes how fund balance is reported for governmental fund types. As a result, the Town's previously reported Expendable Trust Funds, and Capital Reserve Funds have been reclassified into the General Fund for reporting purposes. The Cemetery Maintenance Gifts & Donations Expendable Trust Fund has been reported separately from the General Fund, due to the monies coming from gifts & donations. The Blisters for Books Expendable Trust Fund is funded directly with transfers from the Library Fund. This fund has been consolidated with the Library Fund for reporting purposes.

The impact of the restatement on the governmental funds is as follows:

	General Fund	Capital Reserve Funds	Nonmajor Governmental Funds
Fund Balance, January 1 (as previously reported)	\$ 895,643	\$ 782,040	\$ 423,122
Amount of restatement due to conversion of GASB Statement No. 54:			
Expendable Trust Funds	87,362		(87,362)
Capital Reserve Funds	782,040	(782,040)	
Fund Balance, January 1, as restated	<u>\$ 1,765,045</u>	<u>\$ -</u>	<u>\$ 335,760</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, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,679,968	\$ 1,679,968	\$ 1,663,953	\$ (16,015)
Licenses and permits	270,000	270,000	301,429	31,429
Intergovernmental	172,861	172,861	196,435	23,574
Charges for services	55,000	55,000	114,063	59,063
Interest income	5,000	5,000	4,021	(979)
Miscellaneous	18,300	18,300	33,171	14,871
Total Revenues	<u>2,201,129</u>	<u>2,201,129</u>	<u>2,313,072</u>	<u>111,943</u>
Expenditures:				
Current Operations:				
General government	628,326	628,326	551,929	76,397
Public safety	284,349	284,349	251,112	33,237
Highways and streets	553,197	553,197	568,993	(15,796)
Sanitation	81,512	81,512	67,901	13,611
Health and welfare	26,857	26,857	26,202	655
Culture and recreation	199,695	199,695	197,658	2,037
Capital outlay	59,622	59,622	117,959	(58,337)
Debt service:				
Principal retirement	70,000	70,000	70,000	-
Interest and fiscal charges	61,099	61,099	63,344	(2,245)
Total Expenditures	<u>1,964,657</u>	<u>1,964,657</u>	<u>1,915,098</u>	<u>49,559</u>
Excess revenues over expenditures	<u>236,472</u>	<u>236,472</u>	<u>397,974</u>	<u>161,502</u>
Other financing sources (uses):				
Transfers in	58,982	58,982	60,694	1,712
Transfers out	(498,968)	(498,968)	(498,968)	-
Total other financing sources (uses)	<u>(439,986)</u>	<u>(439,986)</u>	<u>(438,274)</u>	<u>1,712</u>
Net change in fund balance	(203,514)	(203,514)	(40,300)	163,214
Fund balance at beginning of year				
- Budgetary Basis	<u>1,278,197</u>	<u>1,278,197</u>	<u>1,278,197</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 1,074,683</u>	<u>\$ 1,074,683</u>	<u>\$ 1,237,897</u>	<u>\$ 163,214</u>

See accompanying notes to the required supplementary information

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2011

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 (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and expenditures were adjusted for non-budgetary revenues and expenditures, budgetary transfers in and out, on-behalf payments for fringe benefits, and encumbrances.

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 2,348,797	\$ 2,223,857
Difference in property taxes meeting susceptible to accrual criteria	(9,548)	
Non-budgetary revenues and expenditures	(497,742)	(319,694)
Budgetary transfers in and out	534,201	534,201
On-behalf fringe benefits	(1,942)	(1,942)
Encumbrances, December 31, 2011		2,500
Encumbrances, December 31, 2010		(24,856)
Per Schedule 1	<u>\$ 2,373,766</u>	<u>\$ 2,414,066</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 Permanent Funds.

NOTE 2—BUDGETARY FUND BALANCES

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

<i>Restricted:</i>	
Playing Fields	\$ 47,278
Highway block grant funds	14,109
<i>Assigned for:</i>	
Conservation Commission	12,595
Carryforward appropriation	19,912
Subsequent years' expenditures	590,700
<i>Unassigned:</i>	
Unassigned - General operations	<u>553,303</u>
	<u>\$ 1,237,897</u>

SCHEDULE A
TOWN OF LYME, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2011

	Special Revenue Funds										Total Special Revenue Funds	Capital Project Fund	Combining Totals
	Cemetery Lot Sales Fund	Cemetery Maintenance Gifts & Donations Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Independence Day Fund	250th Anniversary Fund	Total Special Revenue Funds	Capital Project Fund	Combining Totals			
ASSETS													
Cash and cash equivalents		\$ 18,589	\$ 9,751	\$ 185,836							\$ 195,587		\$ 195,587
Investments			83,257								101,846		101,846
Due from other governments			3,134	6,130	\$ 7,448	\$ 8,452	\$ 3,940				\$ 2,100		2,100
Due from other funds	\$ 1,900												
Total Assets	\$ 1,900	\$ 18,589	\$ 96,142	\$ 191,966	\$ 7,448	\$ 8,452	\$ 3,940	\$ 328,437			\$ 2,100		\$ 330,537
LIABILITIES													
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 736	\$ 736	\$ 736
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 736	\$ 736	\$ 736
FUND BALANCES													
Restricted	1,900	18,589	72,046	191,966	7,448	8,452	3,940	103,027			1,364		104,391
Committed								201,314					201,314
Assigned			24,096					24,096					24,096
Total Fund Balances	\$ 1,900	\$ 18,589	\$ 96,142	\$ 191,966	\$ 7,448	\$ 8,452	\$ 3,940	\$ 328,437			\$ 1,364		\$ 329,801
Total Liabilities and Fund Balances	\$ 1,900	\$ 18,589	\$ 96,142	\$ 191,966	\$ 7,448	\$ 8,452	\$ 3,940	\$ 328,437			\$ 2,100		\$ 330,537

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, 2011

	Special Revenue Funds										Capital Project Fund	Combining Totals
	Cemetery Lot Sales Fund	Cemetery Maintenance Gifts & Donations Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Independence Day Fund	250th Anniversary Fund	Special Revenue Funds	Total Special Revenue Funds			
Revenues:												
Taxes				\$ 6,130	\$ 14,085							\$ 6,130
Charges for services	\$ 1,600											15,685
Interest and investment income		\$ 13	\$ 974	372	14	\$ 30						1,403
Miscellaneous			14,746	700		5,873						99,272
Total Revenues	<u>1,600</u>	<u>13</u>	<u>15,720</u>	<u>7,202</u>	<u>14,099</u>	<u>5,903</u>						<u>122,490</u>
Expenditures:												
Current operations:												
Culture and recreation			13,104		10,438	6,540						104,095
Capital outlay			15,496	21,500								36,996
Total Expenditures	<u>-</u>	<u>-</u>	<u>28,600</u>	<u>21,500</u>	<u>10,438</u>	<u>6,540</u>						<u>141,091</u>
Excess revenues over (under) expenditures	<u>1,600</u>	<u>13</u>	<u>(12,880)</u>	<u>(14,298)</u>	<u>3,661</u>	<u>(637)</u>						<u>(18,601)</u>
Other financing sources:												
Proceeds from note issuance			9,600									9,600
Transfers in			3,042									3,042
Total other financing sources	<u>-</u>	<u>-</u>	<u>12,642</u>	<u>-</u>	<u>-</u>	<u>-</u>						<u>12,642</u>
Net change in fund balances	<u>1,600</u>	<u>13</u>	<u>(238)</u>	<u>(14,298)</u>	<u>3,661</u>	<u>(637)</u>						<u>(5,959)</u>
Fund balances at beginning of year, as restated	<u>300</u>	<u>18,576</u>	<u>96,380</u>	<u>206,264</u>	<u>3,787</u>	<u>9,089</u>					<u>1,364</u>	<u>335,760</u>
Fund balances at end of year	<u>\$ 1,900</u>	<u>\$ 18,589</u>	<u>\$ 96,142</u>	<u>\$ 191,966</u>	<u>\$ 7,448</u>	<u>\$ 8,452</u>					<u>\$ 1,364</u>	<u>\$ 329,801</u>

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	8/15/2005	\$508,900.00	\$28,900.00	3.00%	\$26,003.57		\$54,903.57	\$54,903.57
2	8/15/2006	\$480,000.00	\$30,000.00	4.00%	\$23,575.00		\$53,575.00	\$53,575.00
3	8/15/2007	\$450,000.00	\$25,000.00	5.00%	\$22,375.00		\$47,375.00	\$47,375.00
4	8/15/2008	\$425,000.00	\$25,000.00	5.00%	\$21,125.00		\$46,125.00	\$46,125.00
5	8/15/2009	\$400,000.00	\$25,000.00	5.00%	\$19,875.00		\$44,875.00	\$44,875.00
6	8/15/2010	\$375,000.00	\$25,000.00	5.00%	\$18,625.00		\$43,625.00	\$43,625.00
7	8/15/2011	\$350,000.00	\$25,000.00	5.00%	\$17,375.00	-\$438.00	\$41,937.00	\$41,937.00
8	8/15/2012	\$325,000.00	\$25,000.00	5.00%	\$16,125.00	-\$438.00	\$40,687.00	\$40,687.00
9	8/15/2013	\$300,000.00	\$25,000.00	5.00%	\$14,875.00	-\$438.00	\$39,437.00	
10	8/15/2014	\$275,000.00	\$25,000.00	5.00%	\$13,625.00	-\$438.00	\$38,187.00	
11	8/15/2015	\$250,000.00	\$25,000.00	5.00%	\$12,375.00	-\$438.00	\$36,937.00	
12	8/15/2016	\$225,000.00	\$25,000.00	5.00%	\$11,125.00	-\$438.00	\$35,687.00	
13	8/15/2017	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	-\$438.00	\$34,263.00	
14	8/15/2018	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	-\$612.00	\$33,013.00	
15	8/15/2019	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	-\$612.00	\$31,763.00	
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50		\$31,187.50	
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00		\$30,000.00	
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00		\$28,750.00	
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00		\$27,500.00	
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00		\$26,250.00	
TOTALS			\$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 TOWN OFFICE/POLICE FACILITY - LOAN DATE 2008

DEBT YEAR	PERIOD	PRINCIPAL OUT-STANDING	PRINCIPAL	RATE	INTEREST	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2009	\$899,420.00	\$44,420.00	4.00%	\$45,201.25	\$89,621.25	\$89,621.25
2	8/15/2010	\$855,000.00	\$45,000.00	4.00%	\$40,162.50	\$85,162.50	\$85,162.50
3	8/15/2011	\$810,000.00	\$45,000.00	5.00%	\$38,362.50	\$83,362.50	\$83,362.50
4	8/15/2012	\$765,000.00	\$45,000.00	5.00%	\$36,112.50	\$81,112.50	\$81,112.50
5	8/15/2013	\$720,000.00	\$45,000.00	5.00%	\$33,862.50	\$78,862.50	
6	8/15/2014	\$675,000.00	\$45,000.00	5.25%	\$31,500.00	\$76,500.00	
7	8/15/2015	\$630,000.00	\$45,000.00	5.25%	\$29,137.50	\$74,137.50	
8	8/15/2016	\$585,000.00	\$45,000.00	5.25%	\$26,775.00	\$71,775.00	
9	8/15/2017	\$540,000.00	\$45,000.00	5.25%	\$24,412.50	\$69,412.50	
10	8/15/2018	\$495,000.00	\$45,000.00	5.25%	\$22,050.00	\$67,050.00	
11	8/15/2019	\$450,000.00	\$45,000.00	5.00%	\$19,687.50	\$64,687.50	
12	8/15/2020	\$405,000.00	\$45,000.00	4.13%	\$17,437.50	\$62,437.50	
13	8/15/2021	\$360,000.00	\$45,000.00	4.13%	\$15,581.26	\$60,581.26	
14	8/15/2022	\$315,000.00	\$45,000.00	4.25%	\$13,725.00	\$58,725.00	
15	8/15/2023	\$270,000.00	\$45,000.00	4.25%	\$11,812.50	\$56,812.50	
16	8/15/2024	\$225,000.00	\$45,000.00	4.25%	\$9,900.00	\$54,900.00	
17	8/15/2025	\$180,000.00	\$45,000.00	4.38%	\$7,987.50	\$52,987.50	
18	8/15/2026	\$135,000.00	\$45,000.00	4.38%	\$6,018.76	\$51,018.76	
19	8/15/2027	\$90,000.00	\$45,000.00	4.50%	\$4,050.00	\$49,050.00	
20	8/15/2028	\$45,000.00	\$45,000.00	4.50%	\$2,025.00	\$47,025.00	
TOTALS			\$899,420.00		\$435,801.27	\$1,335,221.27	



Note: for ease of use please begin at the
last section and work backwards

SUMMARY INVENTORY OF VALUATION

DUE DATE: SEPTEMBER 1, 2012

Municipality Name

LYME

Original Date (mm/dd/yy)

0 9 0 7 2 0 1 2

County Name

GRAFTON

Revision Date (mm/dd/yy)

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).

Assessor's Name

D i a n a C a l d e r

Municipal Official Name 1

S i m o n C a r r

Municipal Official Name 2

R i c h a r d V i d a l

Municipal Official Name 3

C h a r l e s S m i t h

Municipal Official Name 4

Municipal Official Name 5

Municipal Official Name 6

Preparer Name

D i n a C u t t i n g

Preparer Email

d i n a @ l y m e n h . g o v

Preparer Phone

7 9 5 4 6 3 9

By checking this box, I declare that I have examined the information contained in this report and to the best of my belief it is true, correct and complete under penalties of perjury.

Municipal Officials

Assessing Official

Preparer

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

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions for individual items.



1 VALUE OF LAND ONLY-EXCLUDE AMOUNT LISTED IN LINES 3A, 3B and 4	NUMBER OF ACRES	2012 ASSESSED VALUATION
A. Current Use (At Current Use Values) RSA 79-A (p6)	2 6 1 6 6	2 2 9 5 0 2 3
B. Conservation Restriction Assessment (Current Use Values) RSA 79-B (p7)	1 3 2	1 1 0 0 0
C. Discretionary Easements RSA 79-C (p7)		
D. Discretionary Preservation Easements RSA 79-D (p8)	1	3 0 8 0 0
E. Taxation of Land Under Farm Structures RSA 79-F (p8)		
F. Residential Land (Improved and Unimproved Land)	2 3 6 7	1 1 6 9 1 2 5 0 0
G. Commercial/Industrial Land (DO NOT Include Utility Land)	8 6	5 8 0 4 5 0 0
H. Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)	2 8 7 5 2	1 2 5 0 5 3 8 2 3
I. Tax Exempt and Non-Taxable Land	5 2 6 7	1 5 1 1 2 9 0 0
2 VALUE OF BUILDINGS ONLY-EXCLUDE AMOUNT LISTED IN LINES 3A, and 3B	# of STRUCTURES	2012 ASSESSED VALUATION
A. Residential		1 8 3 3 8 0 7 0 0
B. Manufactured Housing as defined in RSA 674:31		9 9 3 5 0 0
C. Commercial & Industrial (Do not include utility buildings)		1 3 3 1 2 9 0 0
D. Discretionary Preservation Easements RSA 79-D (p8)	1 1	9 9 3 0 0
E. Taxation of Farm Structures RSA 79-F (p8)		
F. Total of Taxable Buildings (Sum of Lines 2A, 2B, 2C, 2D, and 2E)		1 9 7 7 8 6 4 0 0
G. Tax Exempt & Non-Taxable Buildings		1 6 2 5 4 6 0 0
3 UTILITIES-See RSA 83-F:1 V for complete definitions		2012 ASSESSED VALUATION
A. Utilities (From p5 Grand Total of All A Utilities)		4 4 9 9 7 0 0
B. Other Utilities (From p5 Total of All Other Utilities)		
4 MATURE WOOD and TIMBER RSA 79:5		
5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4)		3 2 7 3 3 9 9 2 3



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	TOTAL # GRANTED	2012 ASSESSED VALUATION
6 CERTAIN DISABLED VETERANS RSA 72:36-a (Paraplegic & Double Amputees Owning Special Adapted Homesteads with VA Assistance)		
7 IMPROVEMENTS TO ASSIST THE DEAF RSA 72:38-b V		
8 IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES RSA 72:37-a		
9 SCHOOL DINING/DORMITORY/KITCHEN EXEMPTION RSA 72:23-IV (Standard Exemption Up To \$150,000 For Each)		
10a NON UTILITY WATER AND AIR POLLUTION CONTROL EXEMPTION RSA 72:12-a		
10b UTILITY WATER AND AIR POLLUTION CONTROL EXEMPTION RSA 72:12-a		
11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 Minus Lines 6, 7, 8, 9, 10a, and 10b) (This Figure Will Be Used To Calculate The Total Equalized Value For The Municipality)		3 2 7 3 3 9 9 2 3
	AMOUNT PER EXEMPTION	TOTAL # GRANTED
		2012 ASSESSED VALUATION
12 BLIND EXEMPTION RSA 72:37	6 7 5 0 0	2
		1 3 5 0 0 0
13 ELDERLY EXEMPTION RSA 72:39-a & b (p6)		2 0
		3 1 7 6 2 0 0
14 DEAF EXEMPTION RSA 72:38-b		
15 DISABLED EXEMPTION RSA 72:37-b	1 3 5 0 0 0	3
		4 0 5 0 0 0
	TOTAL # GRANTED	2012 ASSESSED VALUATION
16 WOOD HEATING ENERGY SYSTEMS EXEMPTION-RSA 72:70		
17 SOLAR ENERGY SYSTEMS EXEMPTION-RSA 72:62		
18 WIND POWERED ENERGY SYSTEMS EXEMPTION-RSA 72:66		
19 ADDITIONAL SCHOOL DINING/DORMITORY/KITCHEN EXEMPTIONS-RSA 72:23 IV		
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)		3 7 1 6 2 0 0
21 NET VALUATION Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)		3 2 3 6 2 3 7 2 3
22 LESS UTILITIES (Line 3A) Do not include the value of other utilities listed in Line 3B		4 4 9 9 7 0 0
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)		3 1 9 1 2 4 0 2 3

NOTES:



UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINE, WATER & SEWER

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 ONLY the names of the companies listed on the Instructions Sheets (See instruction page 12)

Who Appraises/Establishes The Utility Value in The Municipality? (If Multiple, Please List)

George Sansoucy, PE, LLC

If the Municipality Uses DRA Utility Values is it Equalized By The Ratio?

Yes No

SECTION A

LIST ELECTRIC COMPANIES-See page 12 in the instructions

2012 ASSESSED VALUATION

TRANSCANADA HYDRO NORTHEAST INC	6	2	7	2	0	0
NEW HAMPSHIRE ELECTRIC COOP	2	1	9	9	6	0
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	1	6	7	2	4	0
CENTRAL VERMONT PUBLIC SERVICE CORP	5	0	0			

A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION:

				4	4	9	9	7	0	0
--	--	--	--	---	---	---	---	---	---	---

LIST GAS COMPANIES-See page 12 in the instructions

2012 ASSESSED VALUATION

A2 TOTAL OF ALL GAS COMPANIES LISTED IN THIS SECTION:

--	--	--	--	--	--	--	--	--	--	--

LIST WATER AND SEWER COMPANIES-See page 12 in the instructions

2012 ASSESSED VALUATION



LIST WATER AND SEWER COMPANIES-See page 12 in the instructions

A3 TOTAL OF ALL WATER AND SEWER COMPANIES LISTED IN THIS SECTION:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (Sum of Lines A1-3 Must Agree With Page 3 Line 3A)

SECTION B

LIST OTHER UTILITY COMPANIES (Exclude telephone companies):

2012 ASSESSED VALUATION

B1 TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION (Must Agree With Page 2 Line 3B)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

VETERANS' TAX CREDITS

LIMITS

*** NO. OF INDIVIDUALS**

ESTIMATED TAX CREDITS

RSA 72:28 Veterans' Tax Credit/ Optional Veterans' Tax Credit

\$50 Standard Credit

\$51 up to \$500 upon adoption by city/town

5 0 0

6 9

RSA 72:29-a Surviving Spouse

"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

7 0 0

0

RSA 72:35 Tax Credit for Service-Connected Total Disability

"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 0 0 0

3

TOTAL NUMBER AND AMOUNT

*If both husband and/or wife qualify for the credit they count as 2.

*If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.

DISABLED EXEMPTION REPORT - RSA 72:37-b

DEAF EXEMPTION REPORT - RSA 72:38-b

SINGLE

MARRIED

SINGLE

MARRIED

INCOME LIMITS

3 0 0 0 0

4 0 0 0 0

INCOME LIMITS

3 0 0 0 0

4 0 0 0 0

ASSET LIMITS

1 5 0 0 0 0

1 5 0 0 0 0

ASSET LIMITS

1 5 0 0 0 0

1 5 0 0 0 0



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ELDERLY EXEMPTION REPORT - RSA 72:39-a

NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT TAX YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT TAX YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED			
AGE	#	AMOUNT PER INDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT GRANTED
65-74	3	1 3 5 0 0 0	65-74	7	9 4 5 0 0 0	9 2 7 4 0 0
75-79	1	1 9 0 0 0 0	75-79	3	5 7 0 0 0 0	3 7 8 8 0 0
80+	2	2 4 0 0 0 0	80+	1 0	2 4 0 0 0 0	1 8 7 0 0 0
			TOTAL	2 0	3 9 1 5 0 0	3 1 7 6 2 0
INCOME LIMITS	SINGLE	3 0 0 0 0	ASSET LIMITS	SINGLE	1 5 0 0 0 0	
	MARRIED	4 0 0 0 0		MARRIED	1 5 0 0 0 0	

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE - RSA 79-E

Adopted: Yes No IF YES, NUMBER ADOPTED: _____

CURRENT USE REPORT - RSA 79-A

	TOTAL NUMBER OF ACRES RECEIVING CURRENT USE	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	2 9 2 8	9 1 2 5 0 0	RECEIVING 20% RECREATION ADJUST.	1 7 8 7 9
FOREST LAND	1 2 5 0 6	1 0 0 1 6 2 3	REMOVED FROM CURRENT USE DURING CURRENT TAX YEAR	2
FOREST LAND w/ DOCUMENTED STEWARDSHIP	9 8 2 2	3 6 5 8 0 0		
UNPRODUCTIVE LAND	3 2 0	5 4 0 0	TOTAL NUMBER	
WET LAND	5 9 0	9 7 0 0	TOTAL NUMBER OF OWNERS IN CURRENT USE	3 0 8
TOTAL (must match p2)	2 6 1 6 6	2 2 9 5 0 2 3	TOTAL NUMBER OF PARCELS IN CURRENT USE	4 1 9



LAND USE CHANGE TAX

GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN 1, 2011 THROUGH DEC 31, 2011)		2	0	4	0
CONSERVATION ALLOCATION: PERCENTAGE	1 0 0	AND/OR DOLLAR AMOUNT			
MONIES TO CONSERVATION FUND		2	0	4	0
MONIES TO GENERAL FUND		2	0	4	0

**CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B
(Must File PA-60)**

	TOTAL NUMBER OF ACRES RECEIVING CONSERVATION	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	1 6	2 8 0 0	RECEIVING 20% RECREATION ADJUSTMENT	4 1
FOREST LAND	3 6	2 5 0 0	REMOVED FROM CONSERVATION DURING CURRENT YEAR	
FOREST LAND W/ DOCUMENTED STEWARDSHIP	7 7	5 6 0 0		
UNPRODUCTIVE LAND	3	1 0 0		TOTAL NUMBER
WET LAND			TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION	5
TOTAL (must match page 2)	1 3 2	1 1 0 0 0	TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION	5

DISCRETIONARY EASEMENTS - RSA 79-C

TOTAL NUMBER OF ACRES	# OF OWNERS	ASSESSED VALUATION	DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED (i.e.: Golf Course, Ball Park, Race Track, etc.)

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



DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D
 Historic Agricultural Structures

TOTAL NUMBER OF OWNERS	TOTAL NUMBER OF STRUCTURES	TOTAL NUMBER OF ACRES	ASSESSED VALUATION LAND	ASSESSED VALUATION STRUCTURES
------------------------	----------------------------	-----------------------	-------------------------	-------------------------------

9 1 1 1 3 0 8 0 0 9 9 3 0 0

MAP	LOT	BLOCK	%	DESCRIPTION (i.e. Barns, Silos, Etc.)
2 0 1	1 6		2 5	Barn
2 0 1	5 1		4 5	Barn
2 0 1	1 1 7		2 5	Creamery
4 0 7	3		5 0	Barn and Shed
4 0 7	7 4		4 0	Barn
4 0 7	9 0		7 0	and 25% Barn & Shed
4 0 8	3 5		5 0	Barn
4 0 9	1 3		4 5	Barn
4 0 9	4 9		5 0	Barn

SCHEDULE OF LYME PROPERTY - 2012

BUILDINGS w/ LAND

Description	Parcel Address	Map #	Lot #	Acreeage	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	\$293,700
Town Highway Garage	24 High Street	201	110.1000	3.47	\$778,900
Town Office/Police Buildings/House	1 High Street	201	120	3.11	\$1,308,100
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 #	Acreeage	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 #	Acreeage	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 Shoestrap 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	Acreeage	Assessment
Buildings w/Land	21.47	\$4,188,800
Cemeteries	11.20	\$527,500
Land (Vacant)	927.52	\$2,109,700
GRAND TOTALS:	960.19	\$6,826,000

*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
2012 Tax Rate Calculation

D. W. Hab
10/26/12

TOWN/CITY: LYME

No Audit Received - RSA 41:31-d

Gross Appropriations	3,060,484
Less: Revenues	1,424,371
	0
Add: Overlay (RSA 76:6)	16,347
War Service Credits	40,500

Net Town Appropriation	1,692,960
Special Adjustment	0

Approved Town/City Tax Effort	1,692,960
-------------------------------	-----------

TOWN RATE
5.24

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	5,560,547	471,234	5,089,313
Regional School Apportionment			0
Less: Education Grant			(227,916)

Education Tax (from below)	(767,237)
Approved School(s) Tax Effort	4,094,160

LOCAL SCHOOL RATE
12.65

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.390	
321,019,665		767,237
Divide by Local Assessed Valuation (no utilities)		
319,124,023		

STATE SCHOOL RATE
2.40

COUNTY PORTION

Due to County	522,203
	0

Approved County Tax Effort	522,203
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COUNTY RATE
1.61

Total Property Taxes Assessed	7,076,560
Less: War Service Credits	(40,500)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	7,036,060

TOTAL RATE
21.90

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	319,124,023	2.40	767,237
All Other Taxes	323,623,723	19.50	6,309,323
			7,076,560

TRC#
45

TRC#
45

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

TAX COLLECTOR'S REPORT

Municipality of LYME NH _____ Year Ending 12/31/12 _____

DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report 2012	PRIOR LEVIES (PLEASE SPECIFY YEARS)				
			2011	2010			
Property Taxes	#3110		397,433.49				
Resident Taxes	#3180						
Land Use Change	#3120		2,000.00				
Yield Taxes	#3185		1,064.64				
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
Property Tax Credit Balance**		< >					
Other Tax or Charges Credit Balance**		< >					
TAXES COMMITTED THIS YEAR				For DRA Use Only			
Property Taxes	#3110	7,034,436.51					
Resident Taxes	#3180						
Land Use Change	#3120	88.60					
Yield Taxes	#3185	21,640.01					
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
OVERPAYMENT REFUNDS							
Property Taxes	#3110	26,403.69	4,313.74				
Resident Taxes	#3180						
Land Use Change	#3120						
Yield Taxes	#3185						
Excavation Tax @ \$.02/yd	#3187						
Interest - Late Tax	#3190	766.47	15,347.42				
Resident Tax Penalty	#3190						
TOTAL DEBITS		7,083,335.28	420,159.29	\$	\$		

*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 12/31/12 _____

CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2011		
Property Taxes	6,593,903.16	241,359.88		
Resident Taxes				
Land Use Change	88.60	2,000.00		
Yield Taxes	19,169.73	1,064.64		
Interest (include lien conversion)	766.47	15,347.42		
Penalties				
Excavation Tax @ \$.02/yd				
Utility Charges				
Conversion to Lien (principal only)		154,357.19		
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	8,188.29	6,030.16		
Resident Taxes				
Land Use Change				
Yield Taxes	2,470.28			
Excavation Tax @ \$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	458,748.75	0.00		
Resident Taxes				
Land Use Change	0.00	0.00		
Yield Taxes	0.00	0.00		
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**				
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	7,083,335.28	420,159.29		

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

**REPORT OF THE TOWN CLERK
ANNUAL REPORT 2012**

Auto Registration Fees	\$290,715.16
Dog Licenses and Penalties	\$ 1,398.50
Fees	\$ 10,098.50
Miscellaneous	\$ 3,250.05
Phone Books	\$ 772.00
Transfer Station Inventory (Town Clerk sales only)	\$ 8,723.00
Fees to the State of New Hampshire	\$ 2,130.50
TOTAL REVENUE	\$317,087.71

The excitement and busyness in 2012 centered on what seemed to be an endless stream of election activity. New federal election law procedures prompted attendance by election officials at meetings held by the state to learn about these new changes and how to manage them. These complicated and frustrating changes affected everyone associated with running the elections and those voting. Thanks to all for their patience and efforts.

The 2012 Lyme Phone Book sold out. Watch for the 2013 edition to be available around Town Meeting time.

The Town Clerk's office provides many services including car registrations, dog licenses, birth, death and marriage certificates, notary services and general town information. We welcome your business and your visit!

A special thanks to Bill Waste as he retired from being our Town Moderator. And a warm welcome to Kevin Peterson, who started his run as Moderator with one of the toughest elections ever!



Bill Waste - Town Moderator 1998 ~ 2012

(Photo: Paul Klee)

Report of the Treasurer for the calendar year ending December 31, 2012

Summary of Activity

Cash on Hand January 1, 2012	\$	3,230,141.79
Debits (including investment transfers)	\$	11,162,508.91
Credits (including investment transfers)	\$	<u>12,278,039.92</u>
Cash on Hand December 31, 2012	\$	2,114,610.78

Note:

The Grafton County Tax was \$522,203.00

The Tax Anticipation Note (line of credit) was \$3,000,000.00

Balance Sheet

Assets

Cash in hands of Treasurer (General Fund)		
Mascoma Savings Bank	\$	2,061,424.42
Ledyard National Bank	\$	<u>53,186.36</u>
	\$	2,114,610.78
Uncollected Taxes		
Property Tax 2012	\$	458,748.75
Yield Tax 2012	\$	<u>-</u>
	\$	458,748.75
Unredeemed Taxes		
Levy of 2010	\$	28,497.90
Levy of 2011	\$	<u>101,053.44</u>
	\$	129,551.34
Reserve for Uncollectible Accounts	\$	(25,000.00)
December receipts dated 12/12, deposited in 2013	\$	<u>54,894.43</u>
Total Assets	\$	2,732,805.30

Liabilities and Fund Equity

Accounts Owed by the Town		
School District Taxes Payable	\$	1,911,397.00
Payments made in 2013 for 2012	\$	44,243.11
Other Liabilities	\$	<u>23,456.14</u>
Total Liabilities	\$	1,979,096.25

Unassigned Fund Balance \$ 724,283.62

Assigned Fund Balance

Town Forest Maintenance Fund (see report)	\$	12,617.28
Reserve for Recreation Revolving Fund	\$	8,580.24
Reserve for Independence Day Special Revenue Fund	\$	6,834.16
Fire Fighter Safety Equipment CRF	\$	<u>1,393.75</u>
	\$	<u>29,425.43</u>

Total Liabilities & Fund Equity \$ **2,732,805.30**

Conservation Fund

2012 Summary of Treasurer's Report

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONITORING	NRI BOOK REVENUE
Interest	188.86	181.29	1.91	5.66	
Current Use deposits	7,340.01	7,340.01			
Easement deposits	200.00			200.00	
Net Activity	7,728.87	7,521.30	1.91	205.66	0.00
Beginning Balance	185,835.92	179,385.44	\$861.80	5,278.68	310.00
Ending Balance	\$193,564.79	\$186,906.74	\$863.71	\$5,484.34	\$310.00

Town Forest Maintenance Fund

2012 Summary of Treasurer's Report

Balance as of 1/1/2012	\$ 12,595.24
Interest	\$ 22.04
Balance as of 12/31/2012	\$ 12,617.28

Independence Day Fund

2012 Summary of Treasurer's Report

Balance as of 1/1/2012	\$ 8,452.30
Revenues	\$ 5,291.75
Expenses	\$ 6,921.83
Interest	\$ 11.94
Balance as of 12/31/2012	\$ 6,834.16

Recreation Fund

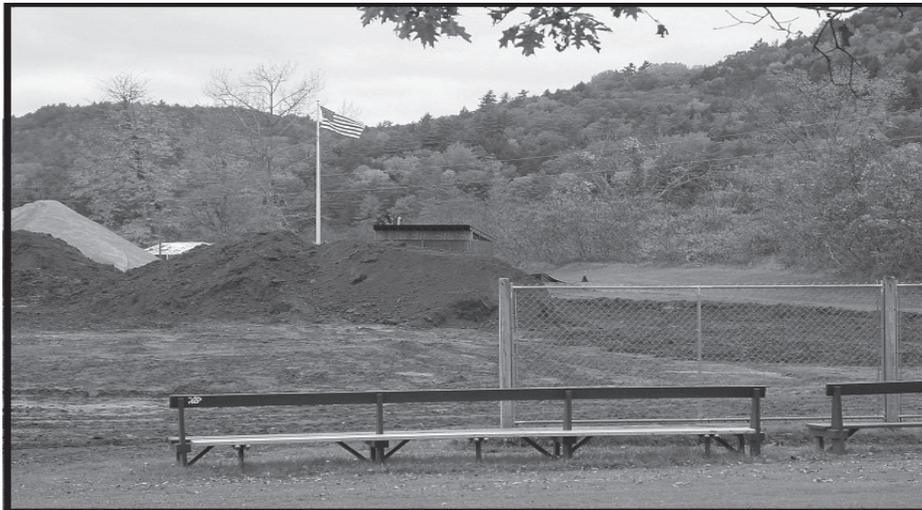
2012 Summary of Treasurer's Report

Balance as of 1/1/2012	\$ 7,447.62
Revenues	\$ 13,883.50
Expenses	\$ 12,765.87
Interest	\$ 14.99
Balance as of 12/31/2012	\$ 8,580.24

Recreational Field Fund

2012 Summary of Treasurer's Report

Balance as of 1/1/2012	\$ 47277.97
Revenues	\$ -
Expenses	\$ 47277.97
Balance as of 12/31/2012	\$ -



Recreation Field under construction in the Fall of 2012

REPORT OF THE TOWN TRUSTEES

AS OF DECEMBER 31, 2012

SCHOOL TRUST (1918)

a. PRINCIPAL ACCOUNT

Balance (Cost Basis) 1/1/2012	\$	94,770.08
Realized Capital Gain	\$	1,485.24
Balance (Cost Basis) 12/31/2012	\$	<u>96,255.32</u>
<i>Net Unrealized Capital Gain/Loss</i>	\$	<u>32,011.26</u>
<i>Fidelity Statement Balance as of 12/31/2012</i>	\$	128,266.58

b. INCOME AND EXPENSE ACCOUNT

Investment Income	\$	2,231.46
Expense (to Lyme School)	\$	2,231.46

LIBRARY TRUST (1960)

a. PRINCIPAL ACCOUNT

Balance (Cost Basis) 1/1/2012	\$	67,029.81
Realized Capital Gain	\$	1,109.17
Balance (Cost Basis) 12/31/2012	\$	<u>68,138.98</u>
<i>Net Unrealized Capital Gain/Loss</i>	\$	<u>9,705.70</u>
<i>Fidelity Statement Balance as of 12/31/2012</i>	\$	77,844.68

b. INCOME AND EXPENSE ACCOUNT

Investment Income	\$	2,416.65
Expense (to Lyme Library)	\$	2,416.65

CEMETERY TRUST (1903)

a. PRINCIPAL ACCOUNT

Balance (Cost Basis) 1/1/2012	\$	540,580.31
Realized Capital Gain	\$	8,774.33
Balance (Cost Basis) 12/31/2012	\$	<u>549,354.64</u>
<i>Net Unrealized Capital Gain/Loss</i>	\$	<u>183,271.34</u>
<i>Fidelity Statement Balance as of 12/31/2012</i>	\$	732,625.98

b. INCOME AND EXPENSE ACCOUNT

	Balance 1/1/2012	\$	106,707.32
Investment Income - Principal		\$	12,766.99
Investment Income - Income		\$	120.42
Withdrawals		\$	(18,285.00)
	Balance 12/31/2012	\$	<u>101,309.73</u>

EMERGENCY MAJOR EQUIPMENT REBUILDING TRUST FUND (1986)

	Balance 1/1/2012	\$	10,120.07
Deposits		\$	20,000.00
Income		\$	11.01
Withdrawals		\$	(3,290.98)
	Balance 12/31/2012	\$	<u>26,840.10</u>

CEMETERY GENERAL MAINTENANCE TRUST FUND (1986)

	Balance (Cost Basis) 1/1/2012	\$	9,811.60
Realized Capital Gain		\$	<u>-</u>
	Balance (Cost Basis) 12/31/2012	\$	9,811.60
Deposits		\$	-
Income		\$	(154.65)
Withdrawals		\$	<u>-</u>
		\$	9,656.95
<i>Net Unrealized Gain/Loss</i>		\$	<u>1,622.45</u>
<i>Fidelity Balance</i>		\$	11,279.40
<i>Bank Cash Balance</i>		\$	<u>1,013.86</u>
	Balance 12/31/2012	\$	12,293.26

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

	Balance 1/1/2012	\$	12,455.95
Deposits		\$	6,800.87
Income		\$	13.43
Withdrawals		\$	(12,455.95)
	Balance 12/31/2012	\$	<u>6,814.30</u>

TROUT POND MANAGEMENT AREA TRUST (1998)

	Balance 1/1/2012	\$	11,125.60
Deposits		\$	-
Income		\$	9.32
Withdrawals		\$	(4,874.72)
	Balance 12/31/2012	\$	<u>6,260.20</u>

TOWN OF LYME CAPITAL RESERVE FUNDS

COMPUTER SYSTEM UPGRADE CAPITAL RESERVE FUND (2000)

	Balance 1/1/2012	\$	17,417.29
Deposits		\$	-
Income		\$	19.01
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>17,436.30</u>

BRIDGE RESERVE FUND (1956)

	Balance 1/1/2012	\$	102,634.70
Deposits		\$	225,000.00
Income		\$	191.24
Withdrawals		\$	(81,500.00)
	Balance 12/31/2012	\$	<u>246,325.94</u>

PROPERTY REAPPRAISAL FUND (1985)

	Balance 1/1/2012	\$	79,165.21
Deposits		\$	-
Income		\$	60.29
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>79,225.50</u>

HEAVY EQUIPMENT FUND (1988)

	Balance 1/1/2012	\$	347,010.21
Deposits		\$	48,214.00
Income		\$	378.31
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>395,602.52</u>

Trustee of Trust Funds

12/31/2012

VEHICLE CAPITAL RESERVE FUND (1988)(MBNA 0013)

	Balance 1/1/2012	\$	123,458.27
Deposits		\$	102,174.00
Income		\$	135.26
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>225,767.53</u>

SPECIAL EDUCATION RESERVE FUND (1987)

	Balance 1/1/2012	\$	228,090.25
Deposits		\$	26,505.97
Income		\$	190.63
Withdrawals		\$	<u>(85,000.00)</u>
	Balance 12/31/2012	\$	169,786.85

HIGH SCHOOL TUITION EXPENDABLE FUND (1995)

	Balance 1/1/2012	\$	606,610.42
Deposits		\$	-
Income		\$	572.18
Withdrawals		\$	<u>(121,000.00)</u>
	Balance 12/31/2012	\$	486,182.60

NEW CEMETERY FUND (1988)

	Balance 1/1/2012	\$	16,449.20
Deposits		\$	1,600.00
Income		\$	18.24
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>18,067.44</u>

PUBLIC LAND ACQUISITION CAPITAL RESERVE FUND (1997)

	Balance 1/1/2012	\$	35,053.04
Deposits		\$	-
Income		\$	38.22
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>35,091.26</u>

EMERGENCY HIGHWAY REPAIR FUND (1997)

	Balance 1/1/2012	\$	69.45
Deposits		\$	50,000.00
Income		\$	0.32
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>50,069.77</u>

PUBLIC WORKS FACILITY RESERVE FUND (1997)

	Balance 1/1/2012	\$	19,667.81
Deposits		\$	-
Income		\$	21.50
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>19,689.31</u>

MAINTENANCE SCHOOL BUILDING FUND (1998)

	Balance 1/1/2012	\$	92,890.82
Deposits		\$	-
Income		\$	93.09
Withdrawals		\$	(10,000.00)
	Balance 12/31/2012	\$	<u>82,983.91</u>

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

	Balance 1/1/2012	\$	71,259.96
Deposits		\$	-
Income		\$	77.71
Withdrawals		\$	(2,606.25)
	Balance 12/31/2012	\$	<u>68,731.42</u>

OTHER FUNDS

SUBSTANCE ABUSE EDUCATION FUND (1989)

	Balance 1/1/2012	\$	6,823.01
Deposits		\$	-
Income		\$	7.10
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>6,830.11</u>

TROUT POND FUND (1998)

	Balance 1/1/2012	\$	15,863.76
Deposits		\$	-
Income		\$	17.31
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>15,881.07</u>

BLISTERS FOR BOOKS EXPENDABLE TRUST FUND (2007)

	Balance 1/1/2012	\$	488.44
Deposits		\$	6,003.00
Income		\$	-
Withdrawals		\$	<u>(5,815.59)</u>
	Balance 12/31/2012	\$	675.85

CEMETERY MAINTENANCE GIFTS & DONATIONS FUND (2000)

	Balance 1/1/2012	\$	18,589.16
Deposits		\$	-
Income		\$	20.16
Withdrawals		\$	<u>(1,100.00)</u>
	Balance 12/31/2012	\$	17,509.32

TOWN BUILDINGS MAJOR MAINTENANCE & REPAIR TRUST FUND (2005)

	Balance 1/1/2012	\$	35,881.55
Deposits		\$	10,000.00
Income		\$	38.56
Withdrawals		\$	<u>(32,253.05)</u>
	Balance 12/31/2012	\$	13,667.06

TOWN POOR EXPENDABLE TRUST (2006)

	Balance 1/1/2012	\$	4,542.49
Deposits		\$	35,000.00
Income		\$	6.14
Withdrawals		\$	<u>(28,588.99)</u>
	Balance 12/31/2012	\$	10,959.64

RECREATION FACILITY FUND (2009)

	Balance 1/1/2012	\$	8,288.94
Deposits		\$	61,000.00
Income		\$	53.22
Withdrawals		\$	(13,029.75)
	Balance 12/31/2012	\$	<u>56,312.41</u>

SCHOOL ENROLLMENT RESPONSE CRF (2010)

	Balance 1/1/2012	\$	50,002.22
Deposits		\$	50,000.00
Income		\$	57.92
Withdrawals		\$	-
	Balance 12/31/2012	\$	<u>100,060.14</u>

Reviewed and Approved, this 10 th day
of February, 2013, by:



V. Blake Allison, III, Trustee



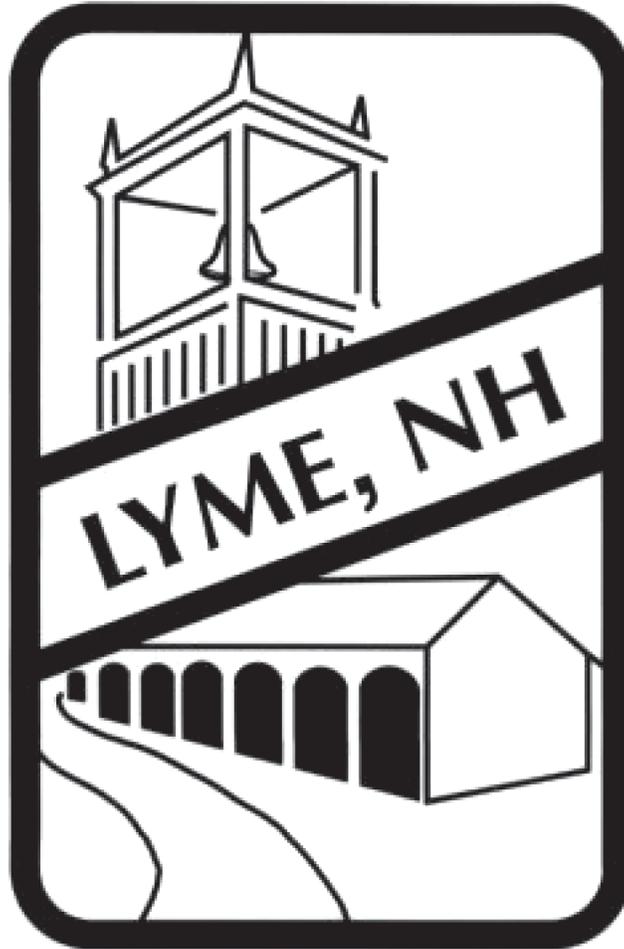
Marlene Green, Trustee



Peter Glenshaw, Trustee

Trustee of Trust Funds
12/31/2012

TOWN OF LYME



VITAL STATISTICS 2012

Marriages Registered in the Town of Lyme for the year ending December 31, 2012

<u>Date of Marriage</u>	<u>Name of Bride and Groom</u>	<u>Residence</u>
January 14, 2012	Eric V. Maxfield Julie J. Lee	Lyme, NH Lyme, NH
April 15, 2012	Michael A. Patry Darlene M. Naud	Lyme, NH Lyme, NH
June 23, 2012	John H. Allen Jr. Brandy L. Thompson	Lyme, NH Lyme, NH
September 08, 2012	Henry S. Flickenger Jr. Bridget K. Fillo	Lyme, NH Lyme, NH



Harry & Dora Sanborn on July, 4th 1991.
Married for 58 years before Harry passed in 1996.

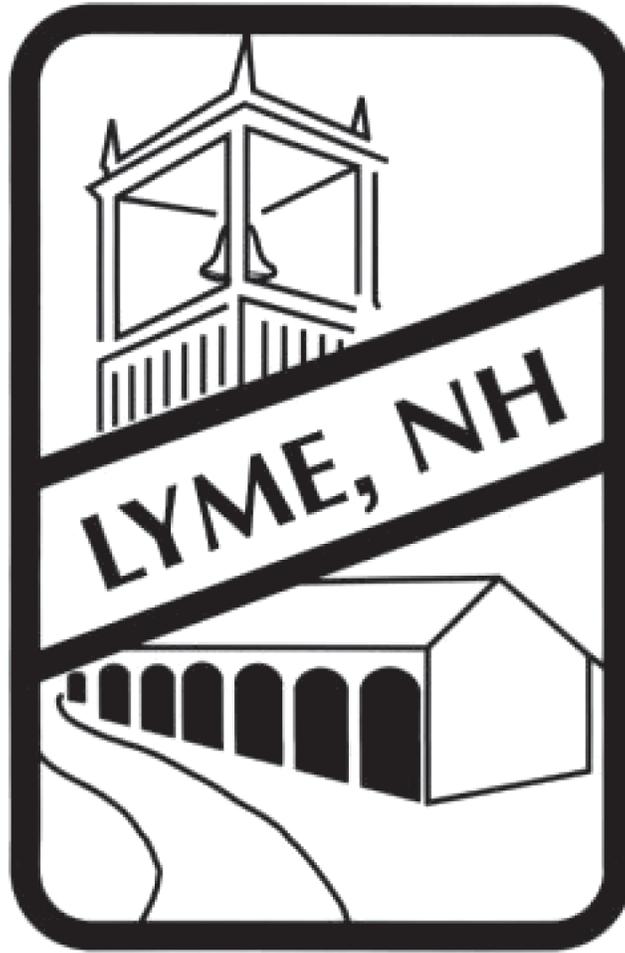
Births Registered in the Town of Lyme for the year ending December 31, 2012

<u>Date of Birth</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Parents</u>
February 03, 2012	Lebanon, NH	Anne Margaret Kress	Brian and Nancy Kress
March 02, 2012	Lebanon, NH	Alice Ainsley Miller	Joseph Miller and Barbara Wilson
March 18, 2012	Lebanon, NH	Jesse Corey Jenks	Sven Jenks and Nicole Collins
March 22, 2012	Lebanon, NH	Hans Botham Hilton	Andrew and Kathryn Hilton
April 05, 2012	Lebanon, NH	Olive Marie Hanissian	Jeffery and Rebecca Hanissian
April 25, 2012	Lebanon, NH	Linnea Reese Hudenko	William and Heather Hudenko
May 02, 2012	Lebanon, NH	Isaac Rex Crockett	Andrew and Sarah Crockett
May 12, 2012	Lebanon, NH	Annabelle Marie Nisbet	Andrew Nisbet and Elizabeth Johnson
May 12, 2012	Lebanon, NH	Andrew Sydney Nisbet Jr.	Andrew Nisbet and Elizabeth Johnson
August 7, 2012	Lebanon, NH	Anya Leokadia Hartford	Alan Hartford and Ariana Vora
August 20, 2012	Lebanon, NH	Dylan Craig Cote	Curtis Cote and Tara McGovern
September 14, 2012	Lebanon, NH	Eamonn Lucas Burns	Christopher and Tien Burns

Deaths Registered in the Town of Lyme for the year ending December 31, 2012

<u>Date of Death</u>	<u>Place of Death</u>	<u>Name</u>	<u>Name of Mother</u>	<u>Name of Father</u>
January 12, 2012	Lyme, NH	Wayne Wilmott, Sr.	Flora Wing	Homer Wilmott
February 03, 2012	Lebanon, NH	Bertha Maxfield	Pearl Miller	Sheldon Miller
February 21, 2012	Hanover, NH	Lorraine Bryant	Esther Small	Albert Wing
March 16, 2012	Lyme, NH	Donald Richardson	May English	Clayton Richardson
April 20, 2012	Lyme, NH	Rosetta Newton	Mary Doyle	Alexander Cavadino
May 01, 2012	Hanover, NH	Charlotte LaMott	Lillian Morrill	Harvey Balch
May 25, 2012	Lebanon, NH	David Keane	Geraldine Berrigan	Edward Keane
June 23, 2012	Hanover, NH	Marjory Hoch	Lilla May Campbell	Harold Tunison
August 14, 2012	Lyme, NH	Donald F. Jenks	Doris Balch	Thomas Jenks
September 11, 2012	Lyme, NH	Martha Perkins	Elizabeth Bocash	Frank Hardy
November 20, 2012	Lyme, NH	Patricia Carpenter	Virginia Maxwell	William Holden
December 12, 2012	Lyme, NH	Mary Huskins	Mary Jordan	John Huskins

TOWN OF LYME



NARRATIVE REPORTS 2012

Annual Report of the Lyme Select Board

Immediately before Town Meeting 2012 we were fortunate to receive a commitment from the Natural Resources Conservation Service of USDA for significant funds to assist in repairing the washed-out portion of River Road. Together with funds voted at Town Meeting, this enabled the town to undertake the repair of the road, which was re-opened on August 17. We would like to express our grateful thanks to Shirley Tullar, who was instrumental in putting the town in contact with NRCS within the necessary timeframe. The work was performed by L & M Contractors, with significant input from the Highway Department, who hauled much of the soil and fill necessary and then went on to haul in the sand required for the ball field project. Their work on these two projects, together with the regular maintenance of our roads, has kept them busy and we are most appreciative.

The question of road maintenance throughout town has become more important especially with several recent mud seasons that have seen portions of our dirt roads fail badly. To address these issues, the Select Board has set up a Class V Roads study committee under the chairmanship of C. Jay Smith. The committee's aim is to develop comprehensive long-term plans for the maintenance of all town roads.

Bill LaBombard retired as a full-time employee at the end of December. He will continue to step in for emergency work with the Highway Department through winter storms and will also be continuing with cemetery care and maintenance. We are very grateful for his dedicated work over many years.

Legal affairs still continue to give the Select Board significant concern, especially with respect to the costs expended (a total of \$55,000 in 2012):

- The case regarding the Post Pond Water Release policy and installation of beaver pipes was appealed to the Wetlands Council and, on their refusing the appeal, was then appealed to the NH Supreme Court. It is expected that the appeal will be heard in the near future.
- Three property owners have appealed their assessments to Superior Court.
- A decision of the ZBA regarding a proposed development on Route 10 was appealed to Superior Court and was overturned there. The Select Board took the view that it would not be productive to appeal this to the NH Supreme Court. Instead, an amendment to the Zoning Ordinance has been put forward on the warrant. If the town votes for this amendment, the problem will be resolved.
- We are also defending an appeal from the NH Electric Co-op for the assessment on their utility poles and, now that the legislature has removed the exemption on telecomm utility poles, Fairpoint has appealed their assessment. We have joined with sixteen other towns in fighting this appeal.

Lyme Select Board: Simon Carr - Chair, Richard Vidal, Charles Smith

Annual Report of the Lyme Assessing Agent

I have just completed the 2012 ratio study and will be submitting it to the Department of Revenue Administration. Our median level of assessment for 2012 will be 97%, effectively 100% of market value. This ratio is the same as 2011. The average sale price of a single family home in Lyme in 2011 was \$523,708 and in 2012 it was \$775,000. The median (one in the middle) was \$398,000 in 2011 and \$700,000 in 2012. The range of qualified improved property sale prices was \$262,000 (condo) to \$1,825,000.

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.

Respectfully submitted,
Diana Calder, Assessor

Annual Report of the Lyme Police Department

I would like to thank all of you for supporting the efforts of the Lyme Police Department. 2012 was a very busy year for the department, handling nearly 2,500 calls for service. This number is extremely high, besting the previous high mark by almost 600 calls.

Due to the high number of burglaries, break-ins and thefts throughout Lyme and the Upper Valley, I would encourage everyone to make sure your houses and vehicles are locked when you are not home. You should never leave your keys or valuables in your vehicles overnight. And you should always remove purses, wallets, and other valuables whenever possible if you are out in public places.

Please drive safely, watch for things that are out of place, and take care of your neighbors.

Chief Shaun J. O’Keefe

The following is a compilation of the types of incidents, investigations, and activities, which were reported, investigated, or performed by the Lyme Police Department for the year 2012: (Total 2,442)

Accidents	22	Firing Weapon	3	Public Relations/Lectures	5
Accidents ~ Non-Reportable	11	Follow Up/Investigations	55	Road Hazard	24
Alarm ~ Bank	4	Forgery/Bad Check/Fraud	11	Robbery/Burglary	7
Alarm ~ Business	8	Found Property	5	Sex Offender Registration	5
Alarm ~ Residence	26	Harassment	2	Sexual Assault	1
Animal Control	38	Juvenile Offenses	3	Stalking	2
Assist Ambulance	26	Liquor Violations	9	Stranded Motorist	28
Assist Citizen	108	Littering/Illegal Dumping	7	Suicidal Subject	2
Assist Fire	8	Mental Subject	1	Suspicious Person/Activity	66
Assist Other Police	29	Missing ~ No Foul Play	2	Theft	13
Criminal Threatening	5	Motor Vehicle Complaint	23	Trespass	10
Directed Patrol	13	MV Unlocks	8	Vacant Residence	87
Disorderly Conduct	8	Neighborhood Dispute	1	Vandalism	14
Domestic Disturbances	5	NHSP Covered Calls	45	VIN Verification	19
Drug Violations	5	Noise Disturbance	2	Violation of Protective Order	8
DUI	4	Paper Service	32	Total MV Stops	556
Extra Patrol/Welfare Check	20	Paperwork Relay	4	Citations Issued	71
Fight	2	Parking Violation	35	Warnings Issued	485
Fingerprints	18	Pistol Permits	13	Total Incidents	2,442

Annual Report of the Lyme Highway Department

- River Road: The town was fortunate to work with L & M construction relocating the washed-out section of the roadway. The highway department did a considerable amount of hauling for the bank stabilization portion of this fix.
- Goose Pond Road: Finally, Goose Pond Road is paved. The total spent in 2012 on this portion of the project was \$79,954.40; the funding came from the State Block Grant program. Goose Pond Road has been a 3-year project and we wish to thank all of the people who were inconvenienced with dust, dirt and machinery.
- Mud season: In 2012 we had 2 mud seasons; we overspent on the material & maintenance line item because of these mud seasons. The town has been struggling with costs associated with mud season, dirt road repairs and maintenance. In an attempt to address some of the issues concerning these costs, the Selectmen have formed a committee to look at all of the related issues. The Class V Roads Committee has been meeting throughout the year to discuss many of the problems our town faces with our dirt roads.
- John Balch Memorial Ball Field: We have been working with Derby Mountain Construction on this project. The highway department hauled in the sand and stone for the spring repairs to the field.

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 that if you have concerns to contact me at 795-4042. Please go slow in work zones and have a safe year.

Fred O. Stearns III, Road Agent

Annual Report of the Lyme Transfer Station

In 2012 we saw a small decrease in the amount of household trash as well as a small decrease in the overall recycling volumes. We hope this means that we are becoming more conscientious consumers. The first of the 3 R's (Reduce) is the action that has the most impact on the solid waste stream; please continue to be mindful consumers. The revenues from cardboard, paper & steel are down 42% from last year. This makes it even more urgent that we all continue to take responsible solid waste disposal carefully. The more we are able to ensure that our recyclables are done correctly (and crushed as much as possible), the more we can decrease the number of hauls, resulting in saved haul fees as well as decreasing environmental impacts. As the recycling market continues to shift please stay aware of Transfer Station Guidelines for revisions & updates. We have purchased one new 40 yard container which will result in a \$600 per year cost savings on bin rental.

WE WISH YOU'D SQUISH

Lance Goodrich, Transfer Station Supervisor

Annual Report of the Converse Free Library Trustees

In 2012, the library lent 26,457 items, both physical and digital. We welcomed 13,565 visitors through our doors and hundreds more to our website resources and online catalog over the course of the year. The retirement of much-loved Library Director Betsy Eaton—and the hiring of our new director, Judy Russell, in October of 2012—combined with the installation of our new integrated library system, *Koha*, marked a year of significant change and growth. Indeed, libraries around the world are thriving as they embrace new technologies to improve and enhance patron services. We’re thrilled to be part of this new wave.

This past year saw cosmetic improvements to the building: the painting of the interior and repairs and renovations to the portico at the front door. Although roughly 90% of the library’s annual operating budget comes from the taxpayers of the Town of Lyme, the library receives a modest amount of other support as well (see below). This year, the library spent roughly \$8,000 in reserve funds on these projects.

In November, the New Hampshire Library Trustees Association named Steve Campbell their 2012 Library Volunteer of the Year. We are so pleased Steve has been recognized throughout the state for his enormous contribution to the library’s technological advancement. We thank our staff members, Margaret Caffry and Karen Webb, for their excellent work. We appreciate the ongoing and energetic support of the volunteers, the generous backing we receive from the Friends of Lyme Library, and the cooperation we enjoy with the Lyme School administration and staff, especially Media Specialist Jake Cooke.

2012 Non-Town Income

Trustees of Trust Funds	\$3,042
Grants	\$480
Blisters for Books 2012	\$5,619
PTO	\$241
Other donations	\$237
Copier & fax fees (net)	\$630
Interest	\$366
Kilham Book Fund	\$247
Other sources	\$810

2012 Non-Town Expenses

Books & other media	\$2,198
Programs	\$635
Building maintenance	\$8,748
Koha system	\$3,188
Blisters 2011 (transferred to town to disburse)	\$6,003
Supplies	\$371
Other expenses	\$1,620

Note: Children’s books and other materials are funded entirely through the annual Blisters for Books run (ably organized this year by Jake, parents Denby Coyle and Margaret Minnock, and P.E. teacher Lisa Damren), and through the Lyme School Parent-Teacher Organization (PTO) “Birthday Book” program.

Respectfully submitted,
Nancy Snyder, Chair; Margaret Bowles, Treasurer; Judy Russell, Director

Annual Report of the Lyme Emergency Management Director

Lyme's first responders to emergencies are and will continue to be members of the Fire Department, FAST Squad, Police Department and Highway Department. During larger-scale emergencies that have a widespread effect on Lyme, the Emergency Management Director works closely with these agencies, the members of the Select Board and many others to coordinate a response and muster the necessary resources. Lyme's response is guided by the Emergency Operations Plan, developed by past EMD Wallace Ragan and adopted by the town in 2011.

In 2012, we were fortunate to have experienced only a couple of relatively minor incidents, including wind and ice events that knocked out power to scattered sections of town. Lyme escaped the damage and devastation associated with "Superstorm Sandy" in October. Although large portions of New Hampshire received a federal 'disaster' declaration, we did not have to take advantage of federal or state resources made available during and after the storm.

Sandy serves as a tangible reminder of the need to plan for emergencies – at the regional, town, neighborhood and household level. A great resource is Ready NH (www.nh.gov/readynh), where you can find emergency preparedness tools for your home and family, as well as up-to-date information on emergency events and the state's response to those events.

The Emergency Operation Center, located at the Lyme Fire Station, began using "WebEOC" this year, an on-line tool to keep Lyme connected with the state office of Homeland Security and Emergency Management during an emergency. This tool will help communicate needs and issues in real time, and it should enable resources to get to Lyme more quickly and efficiently than in the past.

Finally, we celebrated Wallace Ragan at an event at the Town Offices on October 12, 2012. Wallace served as EMD for 20 years, retiring in 2011. His consistent and diligent efforts - mostly conducted quietly, out of the public eye—led to the creation of a new comprehensive Lyme Emergency Management Plan—one of the best such plans in New Hampshire and a model for communities around the state and across New England. We are deeply indebted to Wallace for his quiet, steady service.

Respectfully Submitted, Kevin Peterson, Lyme Emergency Management Director

Annual Report of the Lyme Volunteer Fire Department

The Lyme Fire Department provides our town with fire protection and emergency response capabilities. There are over twenty volunteer members who respond when an emergency occurs. The Fire Department is equipped with four pieces of apparatus: 2 fire engines, 1 tanker and 1 rescue truck.

The Fire Department responded to 87 calls for assistance: 2 chimney fires, 10 fire alarm activations, 3 carbon monoxide alarms, 8 motor vehicle collisions, 16 trees into wires, 2 wires down, 4 brush fires, 1 smoke investigation, 4 propane problems, 2 flooded basements, 4 calls to assist the FAST Squad, 1 corn drier fire, 2 electrical problems, 2 appliance fires, 2 vehicle fires, 2 animal rescues, 1 house struck by lightning, 1 boat sinking in Post Pond, 1 gasoline spill and 7 service calls.

The Lyme Fire Department responded mutual aid 12 times in 2012: 4 times to Thetford; 3 times for structure fires and once for station coverage, once to Orford for a structure fire, 4 times to Hanover for structure fires, and twice to Norwich for structure fires. Dry hydrants, funded by private donations, were installed at the Post Pond boat landing and on Lamphire Hill Lane.

We would like to extend an invitation to any citizen who would be interested in joining the department. It is a terrific way to serve our community. And, thank you to all of the generous people who have donated time and money. We will use the donations for a variety of equipment, training, and supply needs.

Respectfully submitted, Michael Hinsley, Fire Chief

Annual Report of the Lyme Cemetery Commission

Work on the Porter Cemetery was completed this year. For the past few years, the Cemetery Commission has been cleaning, restoring and documenting the gravestones in this scenic old graveyard. With the generous help of Terry and Laura Smith, the old granite fence posts have been reset and the fence line cleared to provide an attractive setting for these historic grave markers.

The Cemetery Commission wants to thank Jennifer Cooke who retired this year from her years of service. She spent many hours in our old graveyards, helping with the restoration work of our historic gravestones, and she was instrumental in the completion of work on both the Gilbert and Porter Cemeteries.

Respectfully Submitted,

Jean Smith - Commissioner, Laurel Ross and Michael Hinsley.

Annual Report of the Lyme Heritage Commission

Created by vote at the 2011 Town Meeting, the Heritage Commission can advise and assist residents and Town boards and commissions on matters relating to historic preservation, historical resources, and revitalization efforts.

To provide a foundation for its mission, the Commission's principal task in 2012 was funding, organizing, and executing an inventory of Lyme's historic resources. A professional architectural historian, Elizabeth Hengen, was engaged to oversee the inventory project and prepare a report. In keeping with the Commission's wish not to use tax monies, the inventory process was funded by the Lyme Foundation, the Lyme Historians, and generous responses from individuals and businesses to the Commission's local fundraising effort.

Commission members gathered information and photos on over 200 properties deemed older than 50 years. In early May and in mid-October, members, volunteers, and Ms. Hengen surveyed each building from the outside. (Buildings in the Lyme Common and Lyme Center districts already listed on the National Register of Historic Places were not part of this survey, although existing information will be updated.) The Commission greatly appreciated the cooperation of owners who provided information and permitted access to their properties.

In 2013, the report prepared by Ms. Hengen on Lyme's architectural heritage will be presented at a public meeting and remain available to Town residents and governmental bodies, together with the inventory of historic assets. The Commission is always happy to receive and share historical information on properties.

Respectfully submitted,

Ray Clark - Chair, Charlotte Furstenberg, Adair Mulligan, Jane Fant. Alternates: Tim Cook, Laurie Wadsworth, Simon Carr - Select Board Representative.

Annual Report of the Lyme Conservation Commission

Trails and Land Management:

The major 2012 agenda item for the Commission was a thorough updating of the Trout Pond Forest Management Plan. This revised study focused on best husbandry practices for the pond and surrounding forest as well as recommendations for enhancing the public's recreational experience of the 389-acre tract. Copies are available for public perusal at the Town Offices and Converse Free Library.

Eurasian Milfoil in Post Pond continued to be a source of concern. Herbicide treatments were conducted in September at four different sites around the pond, and divers from the NH Dept. of Environmental Services continued the task of hand harvesting the invasive plants.

Throughout the year, members of the Commission and townspeople helped repair and maintain trails in the town's conserved properties: Trout Pond Forest, The Town Forest, Big Rock Nature Reserve, Lower Grant Brook Trail and Chaffee Wildlife Sanctuary.

Project and Application Review:

At the request of the Zoning Board of Adjustment, the Commission made several site visits that included reviews of bank stabilization projects along the Connecticut River, repair of a Dartmouth Skiway sewage treatment pond and an impact assessment of a proposed housing site at Loch Lyme Lodge.

Outreach and Education:

In May the Commission organized the Town's annual Green Up Day event that saw 40 volunteers collect litter from more than 24 miles of town roads. In June, the Commission sponsored an open-to-the-public workshop on invasive plant control.

Matt Stevens - Chair, Lee Larson, Blake Allison, Thomas Colgan, James Graham, Russell Hirschler, Joanna Laro, Heather Toulmin, Richard Vidal - Select Board Representative.

Annual Report of the Lyme Energy Committee

2012 was a busy year for the LEC. We initiated a general survey of the energy sources and technologies that Lyme residents use to heat and power their homes. More than half of the 51 respondents to the survey use wood (22) or wood pellets (4) as their primary heat source, while 18 respondents list wood (17) or wood pellets (1) as a secondary heat source. More than a dozen homes report using solar hot water systems, and more than a dozen have installed photovoltaic systems to generate electricity.

We have also had a voice in the Lyme School expansion project. A representative from the LEC has been involved in helping the school explore energy efficient options as part of their planning process. Two of our members spent considerable time taking an inventory of every single electrical appliance used in the school in order to give the school information on its "plug-load."

The committee provided suggestions for the Energy Chapter of the new Town Master Plan. Our suggestions focused on ensuring that Lyme continues to work towards expanding the use of renewable energy systems and reducing our reliance on fossil fuels.

We continue to publish our newsletter on the Lyme listserv. In 2013 we will also post news bulletins to update citizens on energy-related matters taking place both locally and around the state. The LEC meets at the Lyme Town Offices the 3rd Monday of every month at 7:30pm. The meetings are always open and we welcome public attendance.

Mark Bolinger - co-chair, Rebecca Lovejoy - co-chair, Matt Brown, Joanna Laro, Dan O'Hara, Gary Phetteplace, Scott Nichols, Robin Taylor, Simon Carr - Select Board Representative.

Annual Report of the Class V Roads Study Committee

In March 2012 an unusual week long warm spell caused an early and costly mud season throughout the region and resulted in many dirt roads suffering significant failures. In Lyme many roads were not passable and repairs resulted in considerable expense in manpower and materials. While the expense in dollars was high the cost could have been much higher since many areas were unreachable by emergency vehicles. As a result of this and the money expended in previous years the Board of Selectmen appointed a Class V Roads Study Committee in May 2012 to look at all Town Roads with a goal of mitigating the damage and effects of chronic failures.

The first discussion was the dirt/gravel roads and the chronic areas of failure during mud season with the goal of coming up with a long term solution to minimize future failures. Our first priority was to determine the areas of chronic failures and to look at what new technology and different materials are available today to provide a road bed that will hold up during mud season and periods of heavy rain with minimal problems and require less maintenance during the summer. One item which we feel is absolutely necessary for long term solution is the placing of geotextile cloth to prevent the seepage of silt from below into the stone base. Another factor considered was the increased trips by heavy vehicles such as UPS, FEDEX and fuel delivery trucks which put additional stress on the road and need to be considered when upgrading roads.

Estimating costs became a challenge due to several variables. Each piece of road must be evaluated on its own to determine costs. Some roads or areas may not require as much drainage and some have sufficient large stone that can be dug up and reused as base material in the reconstructed road. Depending on the area and stretch of road costs can run from \$35.00 to \$110.00 per lineal foot. This will be a long term project to repair our roads properly doing a section at a time as funds permit.

The Committee has also looked at sections of River Road as a separate project since costs there are affected by permitting and other environmental factors due to the proximity of the Connecticut River. We have plans for the half mile section from the Hanover line however we will need to have an engineer look at it to determine if it is feasible. The hope is that we will be able to obtain some grants in the future to cover at least part of the costs for these repairs.

Annual Report of the Independence Day Committee

The Independence Day Committee wishes to thank all who made this year's festivities possible.

All of the money raised from the BBQ and proceeds from glow sticks & ice cream sales goes toward the fireworks. **No tax dollars go to supporting the fireworks, it's all raised and that's a tribute to the people of Lyme.** This is a huge undertaking each year and thanks to the many folks who donate their time to this fun event.

This community has continued to support the Independence Day Committee efforts and we THANK YOU very much! For the 2013 year we will be on the hunt for parking. Because this area has been "the perfect place" the sense of this committee is that if we cannot secure enough parking close to this site we will need to cancel this event. It has been a great event for 19 years!

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

Annual Report of the Lyme Recreation Commission

GREAT NEWS: As all you beach families can attest to, Chase Beach is beautiful. The grass is green, the beach is sandy and best of all the mud puddles are gone. We still have a few loose ends to wrap up for 2013; new children swings, new volleyball net, and a new dock are on the “to do” list. The ball field was started and due to weather issues will be finished up this spring. The field will not be usable until spring of 2014. A big thank you to Crossroads Academy for allowing Lyme to use the field on Shoestrap Road. We are thankful for the support this project has received throughout of community.

The majority of Lyme children participate in one or more Recreation program. The following list represents 2012 numbers: Soccer 151 participants, Skiing/Snowboarding 131 participants, Basketball 51 participants, Baseball 57 participants, Lacrosse 19 participants. We offer summer Challenger Sports soccer camp for K-8th grade. The Recreation Commission sanctions the following adult programs: soccer, futsal, men’s and women’s pick-up basketball, tennis, and slow pitch softball.

The commission would like to thank our volunteer sports Commissioners: Mark and Jennifer Schiffman for soccer, Bill Malcolm, Rusty Keith, Paula Tensen, Maggie Minnock, and Denby Coyle for downhill skiing, Matt Brown for cross-country skiing, Tom Hunton for basketball, Nathan Maxwell for baseball and Matt Stevens for lacrosse. All of our youth teams are coached and instructed by volunteers. We are indeed grateful for your hard work and long hours devoted to our children. Please remember more volunteers each season helps keep the fees associated with these sports programs as low as possible.

Robert Couture, Dina Cutting, Pete Mulvihill, Curtis Shepard, Richard Vidal, Select Board Representative

Annual Report of the Lyme Summer Pond Program

This year the Summer Pond Program located on Chase Beach at Post Pond ran for four weeks, beginning July 2, 2012 and ending July 27, 2012. 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 31st) through the 5th grade.

This year we averaged 20 children per week and saw a lot of new faces. We had 2 head counselors per week with an average of 6 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.

We had great weather this year with lots of sunshine! We are all so blessed to have such a wonderful area.

Thank you to all the families who 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



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.

Local dues from municipalities support just under 10% of the budget. In FY12, member communities and counties provided membership dues that allowed the Commission to leverage approximately \$619,580 in federal funding to assist municipalities within the region.

The Commission consists of representatives appointed by the leadership of each member municipality or county. ***The Town of Lyme is currently represented by Dan Brand and Sam Greene.***

In February 2012, the Commission implemented a new tracking system to ensure efficient use of and accountability for public dollars. Between February and September 2012, the Town of Lyme received 27 hours of technical assistance service as a member. Professional assistance included; providing data re: housing issues, Preparing for facilitation of public forums, Addressing Class V roads and road conditions, Ordinance review, Providing school enrollment data and grade progression analysis.

The Commission was engaged in over 51 projects within the region this year and has increased its capacity to serve the communities of the region. Please visit our website www.uvlsrcpc.org to view project currently underway and those recently completed.

Annual Report of the Upper Valley Household Hazardous Waste Committees

The Upper Valley Lake Sunapee Regional Planning Commission established a new website to represent both the Upper Valley Household Hazardous Waste Committee and the Greater Sullivan County Household Hazardous Waste Committee. This regional website (hhw.uvlsrcpc.org/) provides educational outreach, nontoxic alternatives to typical toxic products, and the schedule for upcoming household hazardous waste and unwanted medicines collections.

Home & Life Show Event Booth: The Household Hazardous Waste Committee's booth in March 2012 featured information on avoiding toxic products in the store. The exhibit showed enlarged examples of labels on every day products such as toilet bowl cleaner. Who could read the tiny print to see you should wear goggles, gloves, and protective clothing to clean your toilet!! Read the label.

Household Hazardous Waste Collection Support: Both committees provided volunteer support at the collections keeping waiting times short and residents informed: July 12th in Lebanon, August 18th in Sunapee; September 15th in Claremont; and October 20th back in Lebanon.

Unwanted Medicine Collections: Dartmouth-Hitchcock Medical Center Pharmacy partnered with the Committees and UVLSRPC to provide unwanted medicine collection at the Lebanon collections.

We encourage anyone interested to attend our HHW Committee meetings and become involved as a member or as an event volunteer. Contact Victoria Davis at 448-1680 for more information.



Connecticut River Joint Commissions

CRJC's mission is to preserve and protect the visual and ecological integrity and sustainable working landscape of the Connecticut River Valley, and to guide its growth and development through grassroots leadership. Fiscal Year 2012 was full of activity and outreach to Connecticut River communities. CRJC meetings featured presentations by experts in environmental services and natural resources and on the impacts of Hurricane Irene on the river and its watershed.

Strategic Plan

The CRJC adopted a three-year Strategic Plan to develop engaged and active membership for Local River Subcommittees and the Joint Commissions to guide its programs, promote implementation of the Connecticut River Management Plan, reach out to communities on river issues and best practices for riverfront land management, and to articulate issues that affect the Connecticut River and its watershed.

Website and Publications

CRJC's new website makes CRJC publications and events easier to locate. The new bi-weekly email update keeps CRJC members, subcommittees, and those with a general interest in CRJC activities informed. It has over 180 subscribers to date. We invite you to visit our website to view a complete annual report and to join our mailing list at <http://www.crjc.org>



*Rebecca Brown, President (NH); Chris Company, Vice President (VT)
Tom Kennedy, Secretary (VT); Mary Sloat, Treasurer (NH)*



Upper Valley Local River Subcommittee of Connecticut River Joint Commissions

This has been a year to increase connections, especially for our parent group, the Connecticut River Joint Commissions. Connecticut River Joint Commissions (CRJC) is now sending an electronic update each month to a growing list of partners – to sign up, visit <http://www.crjc.org>. One of our partners, Connecticut River Watershed Council, now has two stewards: David Deen and Ron Rhodes. Ron came to Upper Valley River Subcommittee to talk about his work with local communities on culverts, bank stabilization and tree planting.

New Hampshire changed its law covering the Connecticut River and all other protected rivers. Upper Valley River Subcommittee wrote a letter to realtors to tell them about recent changes in the law regarding protected rivers. Another educational opportunity was invasive species training held by New Hampshire Rivers Council. Upper Valley River Subcommittee is working on our own outreach plan and Recreation Management Plan. Don't be surprised to see Connecticut River information in a library near you.

The reconstruction of River Road in Lyme and the relicensing of Wilder Dam were two important projects that the Subcommittee reviewed this year. During each meeting, we discuss 1-3 project permit applications and give suggestions for making the plans more river friendly. We welcome new regular and alternate members to serve on the subcommittee. If you like rivers, please contact CRJC at (603) 727-9484 or contact@crjc.org.

Your Local Representatives ~ David Kotz, Sue MacKenzie and John Mudge (alternate).

Annual Report of the Lyme Forest Fire Warden and N.H. 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 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.

Due to a record warm winter and little snow, our first fire occurred on February 4th with several more early fires to follow. Normally a large percentage of the warm windy days with low humidity occur when the ground is saturated from a long snow covered winter. By the time the surface fuels and ground dry out enough to burn, we only have a few weeks until "green up". This year however we had an extended period of these favorable spring fire conditions. Our largest fire in the state was 86 acres. The average size fire was .6 acres. Extensive summer rains kept total acreage burned to near normal levels.

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 the NH Civil Air Patrol when the fire danger was especially high. Several of the fires during the 2012 season threatened structures, a constant reminder that forest fires burn more than just trees. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

In 2012 the Lyme Fire Wardens issued 108 permits including 17 for small seasonal fires and 3 larger seasonal permits. Outside open burning requires a permit unless the ground is covered with snow. Always call Hanover Dispatch at 643-3424 when you start your burn. Only clean, untreated wood with no painted varnish or pressure treated material, which includes plywood and paneling, may be burned.



Annual Report of the UNH Cooperative Extension – Grafton County

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.

Four Extension Field Specialists, a statewide Dairy Specialist and two Program Coordinators serve the Grafton County area. Program and state-based specialists from across the state also expand the knowledge base available to agriculture producers, land owners, professional loggers and foresters, youth volunteers and communities.

Volunteers are critical to expanding the work of Cooperative Extension. They work with youth within our 4-H club program, serve as judges for various events, help preserve the environment, provide education about gardening, support our community development efforts and serve on the Grafton County Extension Advisory Council.

During the past year staff: worked with a local group to support agriculture as a stimulus to the economy; facilitated a group of town volunteers exploring options for their police department; conducted a Natural Resource Inventory for one community; conducted a variety trial of sweet potatoes; coordinated volunteers to update the Memorial Gardens at the County Complex; worked with a local elementary school to teach healthy living habits; provided training for after-school program staff and coordinated a statewide training on Understanding Animal Handling.

Our Staff write educational news articles, provide a monthly electronic calendar and use the local media options of Facebook and Twitter to market and educate the residents of Grafton County. Our office is located at the County Complex in North Haverhill and we can be reached at 787-6944 or by emailing us at ce.grafton@unh.edu.

Respectfully submitted: Deborah B. Maes, Extension Field Specialist & County Office Administrator



P.O. Box 433
Lebanon, NH
03766-0433

Phone: 603-448-4897
Fax: 603-448-3906
Web site: www.gcsc.org

Annual Report of the Grafton County Senior Citizens Council, Inc.

Grafton County Senior Citizens Council, Inc. is a private nonprofit that provides services to support the health and well-being of our communities' older citizens. Through GCSCC senior centers, ServiceLink and RSVP, older adults and families take part in a range of activities including home delivered meals, community dining, transportation, outreach and counseling, chore assistance, recreational and educational programs, and volunteer opportunities.

During 2011-12, 27 older residents of Lyme were served by one or more of the Council's programs offered through the senior centers or RSVP. Twenty-three Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 470 balanced meals in the company of friends in the senior dining rooms.
- They received 307 nourishing meals delivered to their homes.
- Lyme residents were transported to community resources on 281 occasions by volunteers or GCSCC caregivers.
- Frail Lyme residents benefited from 726 hours of care from our home care program. (*GCSCC no longer provides home care as of July 2012.*)
- Lyme residents contacted ServiceLink or GCSCC counselors on 62 occasions for assistance with 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 419 hours of volunteer service.

The cost to provide GCSCC services for Lyme residents in FY12 was \$31,930.06.

Such services can be critical to older adults who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older citizens. As our population grows older, supportive services such as those offered by the Council become even more important.

Roberta Berner, Executive Director

Annual Report of the Visiting Nurse Association & Hospice of Vermont and New Hampshire *Home Healthcare, Hospice and Maternal Child Health Services in Lyme, NH*

The Visiting Nurse & Hospice is a compassionate, nonprofit 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 institutional care, our services likely offer significant savings in the town's emergency services and other medical expenses.

Visiting Nurse & Hospice serves clients of all ages and at all stages of life. Services are provided to all in need regardless of ability to pay. Between July 1, 2011 and June 30, 2012, the Visiting Nurse & Hospice made 687 homecare visits to 46 Lyme residents and absorbed approximately \$46,312 in unreimbursed charges.

Home Healthcare: 486 home visits to 33 residents with short-term medical or physical needs.

Hospice Services: 185 home visits to 7 residents who were in the final stages of their lives.

Maternal and Child Health Services: 16 home visits to 6 residents for well-baby, preventative and high-tech medical care.

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

Lyme's annual appropriation helps the Visiting & 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)

Annual Report from LISTEN

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 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 2012, LISTEN COMMUNITY SERVICES provided Lyme residents the following benefits:

FY 2012 Service	Description of unit of Service	# of Households Served	Cost of Service or Benefit
Food Pantry	Households receive food	2	\$280
Housing Helpers	Households receive rent asst	0	0
Heating Helpers	Households receive heating oil	6	\$2,745
Misc. Client Need	Households receive benefits	0	0
Holiday Basket Helpers	Households receive gift basket	2	\$400
Thrift Store Vouchers	Households receive clothing	1	\$25
Summer Camp	Children in-need attend camp	4	\$800
USDA Food	Households receive USDA food	1	\$50
	Total	16	\$4,300

Respectfully submitted, Merilynn B. Bourne , Executive Director

Annual Report from WISE

For over forty years, WISE has been an important resource for residents of the Upper Valley. Its humble roots reflect an informal gathering of women in the early 1970's who sought guidance from one another as they searched for work outside the home; today, four decades later, WISE is thriving as a multi-faceted organization that addresses violence against women of all ages through a comprehensive array of direct services to survivors of domestic and sexual violence, a robust school-based and community prevention program, and an active commitment to social advocacy. The WISE Program Center is located in downtown Lebanon at 38 Bank Street; this location is accessible by public transportation.

All services are free of charge and available to any Lyme resident.

Crisis Intervention and Support Services Program

The WISE Crisis Intervention and Support Services Program provides a continuum of services and supports to victims and their children, including 24-hour crisis intervention, emergency shelter, transitional housing, hospital accompaniment, law enforcement and court advocacy, service coordination, peer support groups, and on-going supportive services. This program also offers confidential emergency shelter to victims and their children who are fleeing violence and suffer immediate risk to their safety.

Prevention and Education Program

Through well-developed collaborations with middle and high schools in New Hampshire and Vermont, including the Dresden School District, WISE delivers prevention education to adolescents that focuses on building skills and behaviors which encourage strong, respectful, and healthy relationships. WISE also conducts trainings in many community agencies, businesses, and other professional spaces that focus on raising awareness as to the warning signs and impact of domestic violence and how to safely respond and refer a victim to needed services.

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

WEST CENTRAL BEHAVIORAL HEALTH

AFFILIATE OF THE DEPARTMENT OF PSYCHIATRY, GEISEL SCHOOL OF MEDICINE AT DARTMOUTH

West Central Behavioral Health is the state-designated community mental health center for Lyme and a broader community 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.

West Central serves about 3,400 local residents each year who suffer from a range of chronic disorders and illnesses including psychosis, schizophrenia and bipolar disorder. Our clients may also battle addiction, anxiety, depression, divorce or relationship-related stress, and other debilitating but 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. Last year, West Central served the needs of 23 Lyme residents, including eight children and their families. This represents a 10% increase over fiscal year 2011.

West Central Behavioral Health staff and board members are committed to providing the highest quality mental health services to clients in our region, regardless of their ability to pay. Last year, this course of action resulted in West Central's provision of close to \$900,000 in charitable care. To sustain our commitment to some of our most vulnerable neighbors, we are asking the cities and towns we serve for continued support in fiscal year 2014, including an appropriation request to the town of Lyme in the amount of \$1,870. These essential funds will help West Central continue to provide mental health care to Lyme families who rely on our services. We are grateful for your generous support.

Sincerely,



Heidi Postupack, Director of Marketing and Development ~ West Central Behavioral Health

Annual Report of Headrest

Headrest has completed 42 years of continuous services operating our 24-hour Hotline. This service started on January 4, 1971. The Hotline answered 8,450 calls this past year dealing with suicide, crisis, substance abuse and adolescent issues as well as providing information on services related to food, shelter and assistance. Please know that someone is always here to take your call 24/7 at 603-448-4400 or 1-800-639-6095.

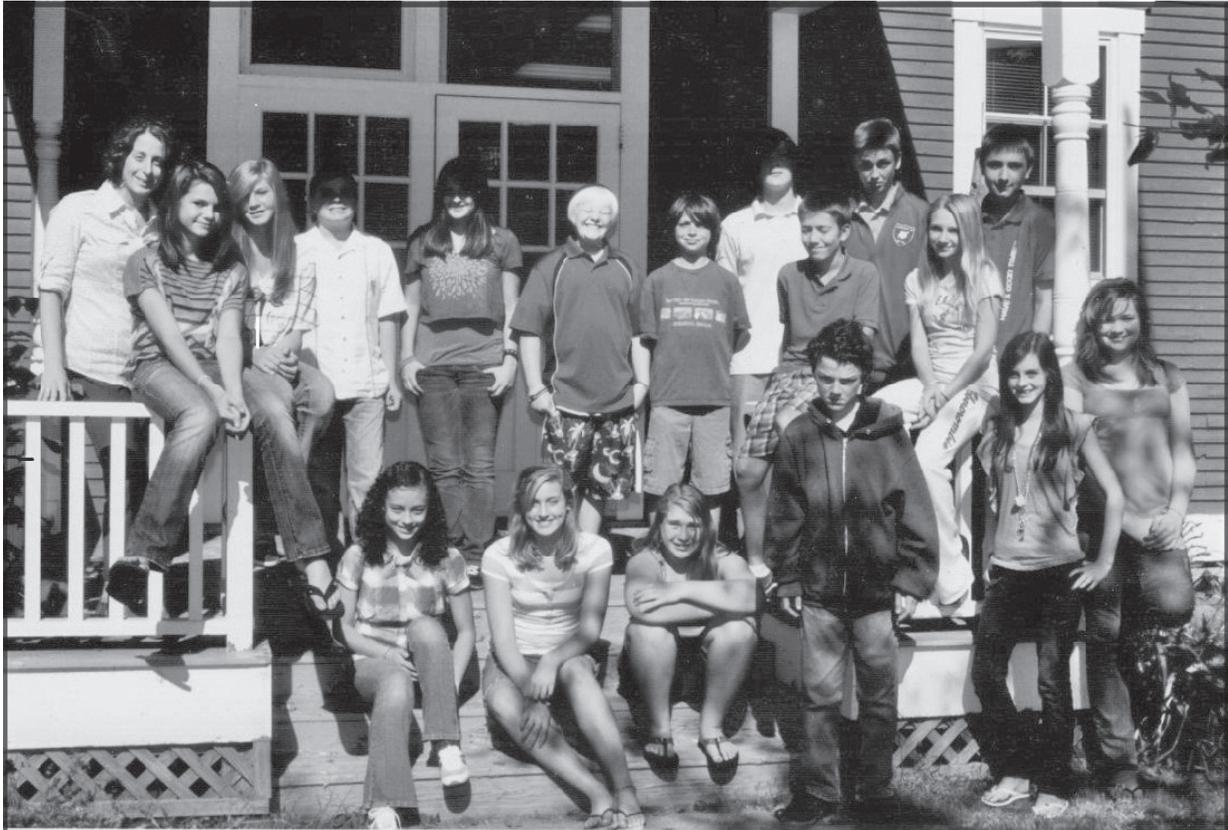
Headrest receives suicide calls for New Hampshire and Vermont from two national suicide lines (1-800-273-8255) & (1-800-SUICIDE). Headrest was accredited by the American Association of Suicidology on August 6, 2012 for a three year period. We currently are the only crisis call center in New Hampshire and Vermont with this designation.

Headrest also does substance abuse counseling and a Residential Transitional Living Program. Both of these programs due to State of New Hampshire grant funding are required to give priority to New Hampshire residents.

The Hotline is generously supported by municipalities in the Upper Valley as well as donors from those towns including Lyme. I would like to extend to the taxpayers of Lyme my thanks and appreciation for your past and future support. The staff at Headrest will do our very best to put your funds to good use serving those in crisis.

Michael J. Cryans, Executive Director (603-448-4872 ext. 110)

ANNUAL REPORT
OF THE
LYME SCHOOL DISTRICT



2011

THE LYME SCHOOL

MRS. CHOMKO - GRADE 8

2012

Back Row From Left: Mrs. Chomko, Kayley Gray, Courtney Couture, Weston Green, Isabella Stein, Kaleb O'Keefe, Aidan Hinsley, Ian Caldwell, Lane Celone, James "Gus" Cooke, Leon Kuhne, Dakotah Richardson.

Front Row From Left: Leia Barrowes, Caroline Rodi, Mackenzie Cutting, Hector Steyn, Jane Lumley, Katherine Hunton.

FOR THE YEAR ENDING
DECEMBER 31, 2012

**Lyme School District
Record of Election of Officers
March 13, 2012**

Clerk: One Year	Elise Garrity
Moderator: One Year	William Waste
Treasurer: One Year	Dina Cutting
School Board Members: Three Years	Elizabeth Glenshaw and Barbara Lynch

**Lyme School District
School Board**

	Term Expires
Heidi Lange, Secretary	2013
Kate Semple Barta	2013
Stephanie Clark, Vice-Chair	2014
Mark Schiffman, Chair	2014
Elizabeth Glenshaw	2015
Barbara Lynch	2015
Scott May	2015

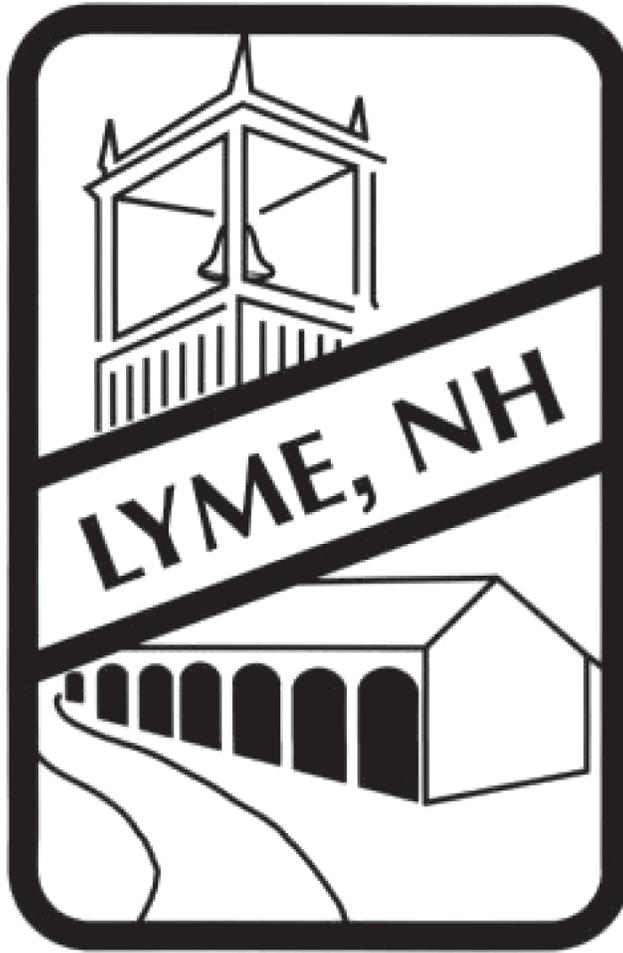
**Lyme School District
Officials**

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

**Lyme School District
Administration**

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

LYME SCHOOL DISTRICT



WARRANT FOR MARCH 7 & MARCH 12, 2013 SCHOOL DISTRICT MEETINGS

State of New Hampshire
SCHOOL DISTRICT WARRANT

March 7, 2013

Lyme Elementary School, 6:00 PM

Bond for Renovation and Construction

Article 1. To see if the Lyme School District will vote to raise and appropriate the sum of Three Million, Six Hundred and Fifty Thousand Dollars (\$3,650,000) to finance the renovation and construction of classroom and office space; Three Million, Six Hundred and Fifty Thousand Dollars (\$3,650,000) of such sum to be raised through the issuance of bonds and notes under and in compliance with the terms of the Municipal Finance Act, RSA 33; to authorize the School Board to issue, negotiate, sell and deliver such bonds and notes and to determine the manner of sale, interest rates, maturity and the other terms thereof; and to authorize the School Board to apply for, accept and expend any federal, state or other grants for the Project and to take any other action relative thereto; and to further raise and appropriate the sum of Fifty Two Thousand, Four Hundred and Sixty-Nine Dollars (\$52,469) for the first year's debt service payment on the bonds or notes. (two-thirds ballot vote required.) The School Board recommends this appropriation (6-0.) The Budget Committee recommends this appropriation (7 in favor, 2 abstentions.)

Article 2. To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto.

Bond Related Articles (3-5).

Final Payment of 1994 Bond

(Only to be considered if Article 1 passes.)

Article 3. To see if the Lyme School District will vote to raise and appropriate the sum of Seventy-seven Thousand, Two Hundred and Forty One Dollars (\$77,241) to be placed into the Maintenance of School Buildings Capital Reserve Fund. The School Board recommends this appropriation (6-0.) The Budget Committee recommends this appropriation (9-0.)

(Note from School Board: As the first principal payment of the new bond is not due until FY2015, the school board recommends this article to set aside funds in FY2014 to smooth the tax rate and prevent the need to pay for both the bond that is being retired and the principal payments on the new bond in the same fiscal year.)

Portable Rentals and Associated Costs

(Only to be considered if Article 1 fails.)

Article 4. *To see if the Lyme School District will vote to raise and appropriate the sum of Seventy-five Thousand Dollars (\$75,000) for the lease of portable classroom facilities, for the utility costs for the portable classroom facilities, and for the completion of necessary minor building repairs. The School Board recommends this appropriation (6-0.) The Budget Committee recommends this appropriation (9-0.)*

(Note from School Board: This article includes the lease of two trailers already on site, as well as the lease of an additional trailer, and some minor building repairs, which would be necessary IF the larger renovation plan is not approved.)

Building/Maintenance Repairs

(Only to be considered if Article 1 fails.)

Article 5. *To see if the Lyme School District will vote to raise and appropriate the sum of Eighty Thousand Dollars (\$80,000) to be placed in the Maintenance of School Buildings Capital Reserve Fund established at the Lyme School District meeting on March 14, 1996, for major building repairs and necessary upgrades. The School Board recommends this appropriation (6-0.) The Budget Committee recommends this appropriation (8 in favor, 1 abstention.)*

(Note from School Board: If the proposed renovation is not approved, the Laura Barnes School will need significant work in the next 5-7 years. If the town of Lyme is not prepared to take on the multi-year bond commitment, the school board recommends putting aside \$80,000 a year on an annual basis to enable self-financing of the necessary repairs within that time window.)

Operating Budget (6).

Article 6. *To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of Five Million, Four Hundred Seventy Eight Thousand, Nine Hundred and Three Dollars (\$5,478,903) as an operating budget 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 9. The School Board recommends this appropriation (6-0.) The Budget Committee recommends this appropriation (8 in favor, 1 abstention.)*

Transfers to Trust Funds of Surplus Money (7-8).

Article 7. *To see if the Lyme School District will vote to raise and appropriate up to Forty Thousand Dollars (\$40,000) to be placed in the High School Tuition Fund, established at the Lyme School District meeting on March 9, 1995, with such amount to be funded from the year end undesignated fund balance available on July 1, 2013. The School Board recommends this appropriation (6-0.) The Budget Committee recommends this appropriation (9-0.)*

(Note: This transfer would only occur if there were a surplus at the end of the year.)

Article 8. *To see if the Lyme School District will vote to raise and appropriate up to Forty Thousand Dollars (\$40,000) 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, 2013. The School Board recommends this appropriation (6-0.) The Budget Committee recommends this appropriation (9-0.)*

(Note: This transfer would only occur if there were a surplus at the end of the year.)

District Officials (9).

Article 9. *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 6. The School Board recommends this appropriation (6-0.) The Budget Committee recommends this appropriation (8 in favor, 1 abstention.)*

Article 10. *To transact any other business that may legally come before this meeting.*

A TRUE COPY ATTEST:

Mark Schiffman, Chair

Kate Semple Barta

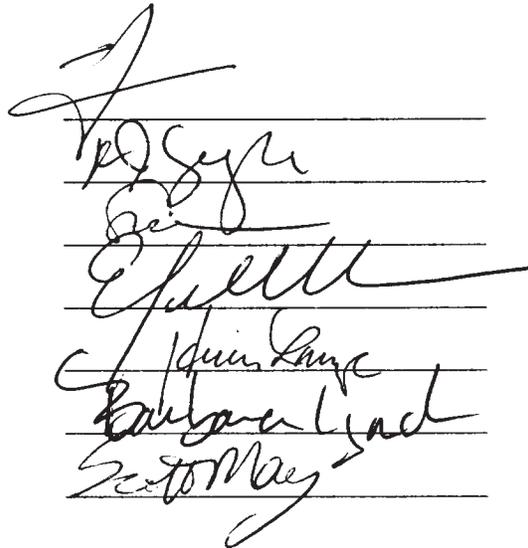
Stephanie Clark

Elizabeth Glenshaw

Heidi Lange

Barbara Lynch

Scott May



The image shows seven handwritten signatures on lined paper, corresponding to the names listed to the left. The signatures are: Mark Schiffman, Kate Semple Barta, Stephanie Clark, Elizabeth Glenshaw, Heidi Lange, Barbara Lynch, and Scott May. Each signature is written in cursive and spans across one or more lines of the paper.

School Board, School District of Lyme, New Hampshire

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 12, 2013

GRAFTON S.S.

SCHOOL DISTRICT OF LYME

To the inhabitants of the School District of Lyme, in the County of Grafton, and State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Lyme Community Gymnasium in Lyme, New Hampshire, on Tuesday, March 12, 2013, 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 two members of the School Board each to serve three years.

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 7, 2013, AT 6:00 PM AT THE LYME COMMUNITY GYMNASIUM.

Polls will open at 7:00 AM and will close no earlier than 7:00 PM.

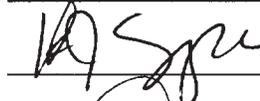
Given under our hands and seals at said Lyme this seventh day of February 2013.

A TRUE COPY ATTEST:

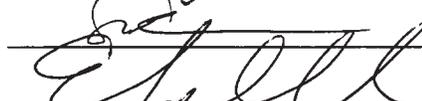
Mark Schiffman, Chair



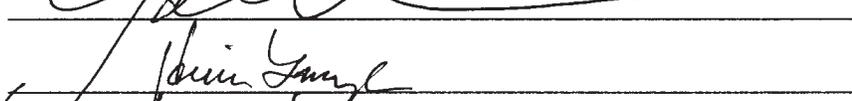
Kate Semple Barta



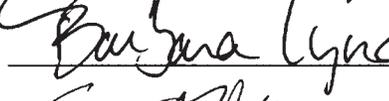
Stephanie Clark



Elizabeth Glenshaw



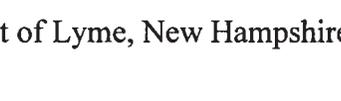
Heidi Lange



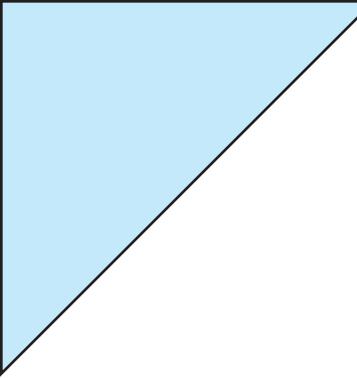
Barbara Lynch



Scott May

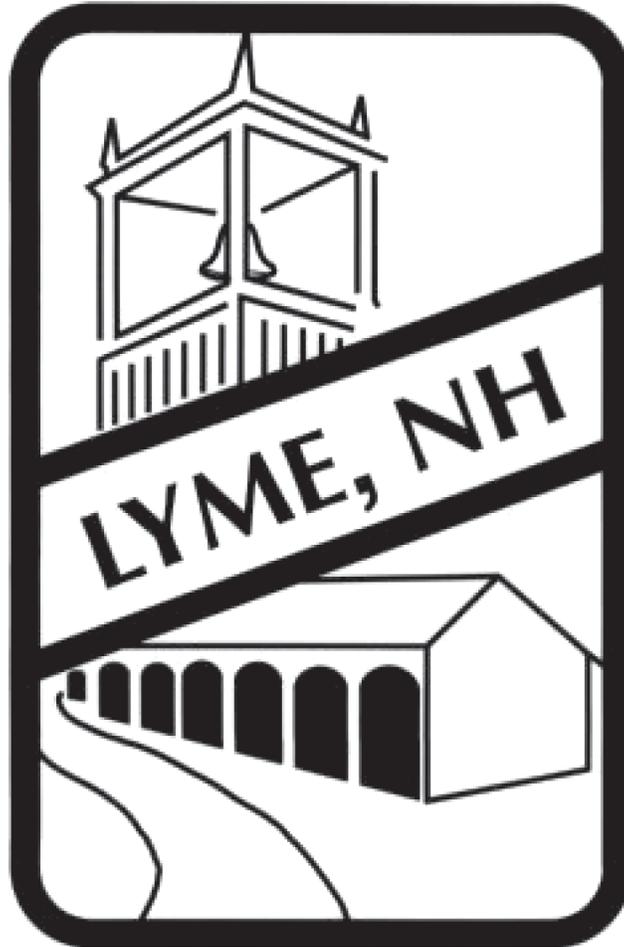


School Board, School District of Lyme, New Hampshire



NOTES

LYME SCHOOL DISTRICT



BUDGET FOR MARCH 7, 2013 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, 2013 to June 30, 2014

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

 Richard Jones

 Charles Kagan

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 7/1/11 to 6/30/12	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
INSTRUCTION							
1100-1199	Regular Programs		\$3,336,367	\$3,530,093	\$3,476,727	\$3,476,727	
1200-1299	Special Programs		\$573,981	\$642,390	\$651,103	\$651,103	
1300-1399	Vocational Programs		\$60,328	\$49,293	\$35,968	\$35,968	
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						
SUPPORT SERVICES							
2000-2199	Student Support Services		\$225,441	\$214,204	\$243,682	\$243,682	
2200-2299	Instructional Staff Services		\$58,979	\$64,324	\$92,441	\$92,441	
GENERAL ADMINISTRATION							
2310 840	School Board Contingency						
2310-2319	Other School Board		\$26,356	\$26,215	\$27,111	\$27,111	
EXECUTIVE ADMINISTRATION							
2320-310	SAU Management Services						
2320-2399	All Other Administration		\$197,548	\$203,247	\$231,508	\$231,508	
2400-2499	School Administration Service		\$199,883	\$209,878	\$219,358	\$219,358	
2500-2599	Business						
2600-2699	Operation & Maintenance of Plant		\$241,526	\$232,511	\$249,478	\$249,478	
2700-2799	Student Transportation		\$83,457	\$85,000	\$96,305	\$96,305	
2800-2999	Support Service Central & Other						
NON-INSTRUCTIONAL SERVICES							
3100	Food Service Operations		\$68,810	\$77,186	\$73,500	\$73,500	
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 7/1/11 to 6/30/12	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	(Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	(Not Recommended)
FACILITIES ACQUISITION AND CONSTRUCTION								
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			\$55,000				
OTHER OUTLAYS								
5110	Debt Service - Principal		\$75,000	\$75,000	\$75,000		\$75,000	
5120	Debt Service - Interest		\$15,673	\$11,200	\$6,722		\$6,722	
FUND TRANSFERS								
5220-5221	To Food Service		\$12,636	\$8,500				
5222-5229	To Other Special Revenue							
5230-5239	To Capital Projects							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
SUPPLEMENTAL								
DEFICIT								
	Operating Budget Total	6	\$5,175,985	\$5,484,041	\$5,478,903		\$5,478,903	

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
REVENUE FROM LOCAL SOURCES					
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		\$500	\$500	\$500
1600-1699	Food Service Sales		\$49,860	\$49,860	\$49,860
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		\$97,135	\$50,900	\$50,900
REVENUE FROM STATE SOURCES					
3210	School Building Aid		\$22,993	\$22,993	\$22,993
3220	Kindergarten Aid				
3215	Kindergarten Building Aid				
3230	Catastrophic Aid		\$28,781	\$6,200	\$6,200
3240-3249	Vocational Aid		\$32,217	\$23,418	\$23,418
3250	Adult Education				
3260	Child Nutrition		\$740	\$740	\$740
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES					
4100-4539	Federal Program Grants		\$51,546	\$51,546	\$51,546
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		\$10,956	\$10,956	\$10,956
4570	Disabilities Programs				
4580	Medicaid Distribution				
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES					
5110-5139	Sale of Bonds or Notes			\$3,650,000	\$3,650,000
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
OTHER FINANCING SOURCES (Cont.)					
5252	Transfer from Expendable Trust Funds		\$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				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance		\$76,506	\$80,000	\$80,000
	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Total Estimated Revenue & Credits		\$471,234	\$3,947,113	\$3,947,113

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	\$5,484,041	\$5,478,903	\$5,478,903
Special Warrant Articles Recommended (from page 4)	\$76,506	\$3,939,710	\$3,939,710
Individual Warrant Articles Recommended (from page 4)		\$75,000	\$75,000
TOTAL Appropriations Recommended	\$5,560,547	\$9,493,613	\$9,493,613
Less: Amount of Estimated Revenues & Credits (from above)	\$471,234	\$3,947,113	\$3,947,113
Less: Amount of State Education Tax/Grant	\$227,916	\$240,451	\$240,451
Estimated Amount of Local Taxes to be Raised For Education	\$4,861,397	\$5,306,049	\$5,306,049

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: **\$935,942**
(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 #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: LYME

FISCAL YEAR END: 2014

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (See Posted Budget MS-7, 27, or 37)	\$9,493,613
LESS EXCLUSIONS:	\$75,000
2. Principal: Long-Term Bonds & Notes	
3. Interest: Long-Term Bonds & Notes	\$59,191
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)	<\$134,191>
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	\$9,359,422
8. Line 7 times 10%	\$935,942
9. Maximum Allowable Appropriations (lines 1 + 8)	\$10,429,555

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.

Accounting of Actual Special Education Expenses and Revenues*

Special Education Revenues

Account	Description	Actual 2011	Actual 2012
	Local Funds		
1111	**Current Appropriation	\$330,741	\$335,700
	State Funds		
3100	Adequacy	\$22,108	\$20,740
3105	State Taxes	\$72,130	\$72,414
3230	Catastrophic Aid	\$0	\$0
	Subtotal	94,238	93,154
	Federal Funds		
4500	Special Education Grants	51,419	51,803
4580	Medicaid Distribution	0	0
	Subtotal	51,419	51,803
	Other Funds		
5000	Transfers from Expendable Trusts	0	206,000
	Total	476,398	686,657

Special Education Expenditures

Account	Description	Actual 2011	Actual 2012
1200	Regular Special Education	271,147	382,942
1230	High School Special Education	92,640	191,190
2140	Psychological Services	18,994	17,252
2150	Speech Language Services	42,439	41,332
2160	OT/PT Services	21,026	23,858
2190	Other Student Services	6,016	668
2320	SAU Administration (Director's salary/benefits)	24,136	29,415
	Total	476,398	686,657

*As required by NH RSA 32:11-a.

** Approximately 6.6% of total budget

SAU #76 - Lyme School District

Anticipated Revenue 2014

Report # 7412

Statement Code: Revenue

Account Number / Description	2012 Actual 7/1/2011 - 6/30/2012	2013 Budget 7/1/2012 - 6/30/2013	2014 Anticipated 7/1/2013 - 6/30/2014	Difference
10 GENERAL FUND				
10-0-1111-4000-00000 Current Appropriations	(3,674,673.00)	(4,094,160.01)	(4,238,835.63)	(144,675.62)
10-0-1311-4000-00000 Individual Tuition	(7,379.00)	0.00	0.00	0.00
10-0-1510-4000-00000 Interest on Investments	(563.77)	(500.00)	(500.00)	0.00
10-0-1990-4000-00000 Other Local Revenue	(3,818.56)	(900.00)	(900.00)	0.00
10-0-1991-4000-00000 Scholarship Income	(1,856.67)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(795,756.00)	(767,237.00)	(782,503.00)	(15,266.00)
10-0-3110-4000-00000 Equitable Ed Aid	(227,916.00)	(227,916.00)	(240,451.00)	(12,535.00)
10-0-3210-4000-00000 School Building Aid	(22,992.75)	(22,993.00)	(22,993.00)	0.00
10-0-3230-4000-00000 Catastrophic Aid	0.00	(28,781.00)	(6,200.00)	22,581.00
10-0-3240-4000-00000 Vocational Aid	(22,592.52)	(32,217.00)	(23,418.00)	8,799.00
10-0-4581-4000-00000 Ed Jobs Grant	(21,031.95)	0.00	0.00	0.00
10-0-4810-4000-00000 Federal Forest Reserve	(490.40)	0.00	0.00	0.00
10-0-5251-4000-00000 High School Expend.Trust	(121,000.00)	(100,000.00)	0.00	100,000.00
10-0-5252-4000-00000 Special Ed. Reserve	(85,000.00)	0.00	0.00	0.00
10-0-1920-4000-12345 Hot Lunch Scholarships	(500.00)	0.00	0.00	0.00
10-0-1920-4000-22345 Early Language	(96,061.00)	(96,235.00)	(50,000.00)	46,235.00
10-0-1920-4000-42345 Inquiry Science	(1,500.00)	0.00	0.00	0.00
10-0-1920-4000-52345 Farm to School	(3,485.00)	0.00	0.00	0.00
TOTAL 10 GENERAL FUND	\$(5,086,616.62)	\$(5,370,939.01)	\$(5,365,800.63)	\$5,138.38
21 FOOD SERVICE				
21-0-1600-4000-00000 Food Service Sales	(45,947.00)	(49,860.00)	(49,860.00)	0.00
21-0-3260-4000-00000 Food Service Aid	(797.70)	(740.00)	(740.00)	0.00
21-0-4260-4000-00000 Child Nutrition Program	(9,429.42)	(10,956.00)	(10,956.00)	0.00
21-0-5221-4000-00000 Fund Transfers	(12,636.29)	0.00	0.00	0.00
TOTAL 21 FOOD SERVICE	\$(68,810.41)	\$(61,556.00)	\$(61,556.00)	\$0.00
22 SPECIAL REVENUES				
22-0-4520-4000-00000 Small Rural Schools Grant	(23,581.00)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(43,810.89)	(50,192.00)	(50,192.00)	0.00
22-0-4501-4000-02742 Idea Preschool Grant	(1,686.56)	(1,354.37)	(1,354.37)	0.00
22-0-4502-4000-32345 ARRA Funds	(11,722.22)	0.00	0.00	0.00
TOTAL 22 SPECIAL REVENUES	\$(80,800.67)	\$(51,546.37)	\$(51,546.37)	\$0.00
GRAND TOTAL	\$(5,236,227.70)	\$(5,484,041.38)	\$(5,478,903.00)	\$5,138.38

SAU #76 - Lyme School District Budget 2014

Report # 7414

Statement Code: A Working

Account Number / Description	2012 Budget 7/1/2011 - 6/30/2012	2012 Actual 7/1/2011 - 6/30/2012	2013 Budget 7/1/2012 - 6/30/2013	2014 Proposed 7/1/2013 - 6/30/2014	Difference
1100 High School Instruction					
10-1-1100-5310-00000 Secondary 504 Services	0.00	0.00	4,500.00	13,500.00	9,000.00
10-1-1100-5561-00000 High School Tuition, In-State	1,244,281.00	1,139,374.00	1,257,435.00	1,160,802.00	(96,633.00)
10-1-1100-5562-00000 High School Tuition, Out of State	436,012.00	443,127.00	412,615.00	436,528.00	23,913.00
10-1-1100-5563-00000 Vocational Tuition	15,386.00	60,327.50	49,293.00	35,968.00	(13,325.00)
	\$1,695,679.00	\$1,642,828.50	\$1,723,843.00	\$1,646,798.00	\$(77,045.00)
1200 High School Special Ed.					
10-1-1200-5110-00000 Salaries, Sec Special Ed	41,146.94	44,876.18	43,504.06	38,355.00	(5,149.06)
10-1-1200-5130-00000 Extended Year Tutoring, Sec Special Ed	500.00	0.00	500.00	500.00	0.00
10-1-1200-5211-00000 Health Insurance, Sec Special Ed	10,814.62	10,955.08	11,275.77	9,749.61	(1,526.16)
10-1-1200-5212-00000 Dental Insurance, Sec Special Ed	864.23	875.70	909.93	793.52	(116.41)
10-1-1200-5213-00000 Life/LTD Insurance, Sec Special Ed	0.00	104.40	105.00	0.00	(105.00)
10-1-1200-5220-00000 Social Security, Sec Special Ed	2,551.11	2,610.62	2,697.25	2,378.01	(319.24)
10-1-1200-5221-00000 Medicare, Sec Special Ed	596.63	610.62	630.81	556.15	(74.66)
10-1-1200-5232-00000 Retirement, Sec Special Ed	4,308.05	5,261.87	4,915.93	5,431.01	515.08
10-1-1200-5320-00000 Contracted Services, Sec Special Ed	5,000.00	4,310.44	5,000.00	2,500.00	(2,500.00)
10-1-1200-5321-00000 Staff Development, Sec Special Ed	0.00	0.00	0.00	2,650.00	2,650.00
10-1-1200-5360-00000 Legal Expenses, Sec Special Ed	2,500.00	5,590.49	2,500.00	2,500.00	0.00
10-1-1200-5561-00000 Non Residential Tuition, Sec Special Ed	24,000.00	44,167.10	25,000.00	32,200.00	7,200.00
10-1-1200-5562-00000 Residential Tuition, Sec Special Ed	0.00	65,881.33	126,834.00	0.00	(126,834.00)
10-1-1200-5580-00000 Travel Reimbursement, Sec Special Ed	2,000.00	5,945.88	2,000.00	2,000.00	0.00
	\$94,281.58	\$191,189.71	\$225,872.75	\$99,613.30	\$(126,259.45)
1100 Regular Instruction					
10-2-1100-5110-00000 Teacher Salaries, Instruction	1,111,676.29	1,108,764.27	1,141,367.90	1,093,336.08	(48,031.82)
10-2-1100-5111-00000 Staff Salaries, Instruction	61,251.00	56,194.83	62,871.80	54,709.00	(8,162.80)
10-2-1100-5120-00000 Substitute Salaries, Instruction	11,000.00	19,940.84	11,000.00	11,000.00	0.00
10-2-1100-5130-00000 Extra Curricular Stipends, Instruction	1,600.00	1,600.00	2,000.00	2,000.00	0.00
10-2-1100-5210-00000 Health Buybacks, Instruction	5,055.00	5,405.00	5,755.00	4,700.00	(1,055.00)
10-2-1100-5211-00000 Health Insurance, Instruction	207,807.52	175,929.94	212,634.57	241,961.17	29,326.60
10-2-1100-5212-00000 Dental Insurance, Instruction	16,321.23	13,745.31	15,594.82	17,606.35	2,011.53
10-2-1100-5213-00000 Life/LTD Insurance, Instruction	3,500.00	3,338.53	3,500.00	3,500.00	0.00
10-2-1100-5215-00000 HRA Administration, Instruction	400.00	291.09	400.00	400.00	0.00
10-2-1100-5220-00000 Social Security, Instruction	73,024.67	70,732.98	75,019.47	71,470.18	(3,549.29)
10-2-1100-5221-00000 Medicare, Instruction	17,078.35	16,542.49	17,544.89	16,714.79	(830.10)
10-2-1100-5232-00000 Teacher Retirement, Instruction	108,188.19	110,742.20	116,210.21	138,830.57	22,620.36
10-2-1100-5250-00000 Unemployment Comp, Instruction	1,800.00	1,912.00	1,800.00	1,800.00	0.00
10-2-1100-5260-00000 Workers Comp, Instruction	7,000.00	6,620.00	6,110.00	7,570.00	1,460.00
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	3,500.00	818.00	3,500.00	3,500.00	0.00
10-2-1100-5321-00000 Assessment, Instruction	3,000.00	2,800.50	3,000.00	7,000.00	4,000.00
10-2-1100-5330-00000 ESL Services, Instruction	1,000.00	4,838.00	4,350.00	5,120.00	770.00
10-2-1100-5430-00000 Repairs to Equipment, Instruction	800.00	434.30	800.00	800.00	0.00

SAU #76 - Lyme School District Budget 2014

Report # 7414

Account Number / Description	2012 Budget 7/1/2011 - 6/30/2012	2012 Actual 7/1/2011 - 6/30/2012	2013 Budget 7/1/2012 - 6/30/2013	2014 Proposed 7/1/2013 - 6/30/2014	Difference
10-2-1100-5431-00000 Repairs/Computer Equipment, Instruction	1,500.00	680.54	1,500.00	1,500.00	0.00
10-2-1100-5442-00000 Copier & Laminator Leases, Instruction	8,200.00	7,270.85	8,600.00	8,600.00	0.00
10-2-1100-5532-00000 On-Line Services, Instruction	3,000.00	1,762.22	3,500.00	4,500.00	1,000.00
10-2-1100-5610-00000 Supplies, Instruction	25,000.00	20,660.41	25,000.00	25,000.00	0.00
10-2-1100-5640-00000 Books, Instruction	7,500.00	1,659.77	7,500.00	11,500.00	4,000.00
10-2-1100-5650-00000 Software, Instruction	3,000.00	2,604.00	3,000.00	3,000.00	0.00
10-2-1100-5733-00000 Furniture, Instruction	1,500.00	2,645.30	3,500.00	3,500.00	0.00
10-2-1100-5739-00000 Equipment, Instruction	500.00	0.00	500.00	500.00	0.00
10-2-1100-5740-00000 Computer Equipment, Instruction	18,000.00	17,999.81	21,750.00	25,520.00	3,770.00
1100 Regular Instruction	\$1,703,202.25	\$1,655,933.18	\$1,759,308.66	\$1,766,638.14	\$7,329.48
1110 Spanish Program					
10-2-1110-5110-22345 Teacher Salaries, Spanish	59,646.67	59,646.66	62,247.95	63,356.00	1,108.05
10-2-1110-5211-22345 Health Insurance, Spanish	18,645.90	18,645.64	19,447.48	19,496.88	49.40
10-2-1110-5212-22345 Dental Insurance, Spanish	1,490.06	1,490.58	1,568.84	1,586.78	17.94
10-2-1110-5213-22345 Life/LTD Insurance, Spanish	0.00	177.93	175.00	0.00	(175.00)
10-2-1110-5220-22345 Social Security, Spanish	3,698.09	3,117.13	3,859.37	3,928.07	68.70
10-2-1110-5221-22345 Medicare, Spanish	864.88	729.04	902.60	918.66	16.06
10-2-1110-5232-22345 Retirement, Spanish	6,244.94	6,739.99	7,034.04	8,971.30	1,937.26
10-2-1110-5610-22345 Supplies, Spanish	500.00	500.00	500.00	500.00	0.00
10-2-1110-5640-22345 Books, Spanish	500.00	74.67	500.00	500.00	0.00
1110 Spanish Program	\$91,590.54	\$91,121.64	\$96,235.28	\$99,257.69	\$3,022.41
1200 Elementary Special Ed					
10-2-1200-5110-00000 Teacher Salaries, Elem Special Ed	149,272.98	149,479.05	150,766.45	151,213.00	446.55
10-2-1200-5111-00000 Staff Salaries, Elem Special Ed	46,077.01	65,281.61	78,322.27	126,050.00	47,727.73
10-2-1200-5130-00000 Extended Year Tutoring, Elem Special Ed	6,000.00	5,960.10	7,440.00	11,000.00	3,560.00
10-2-1200-5210-00000 Health Buybacks, Elem Special Ed	534.80	0.00	34.80	805.00	770.20
10-2-1200-5211-00000 Health Insurance, Elem Special Ed	34,525.86	46,898.92	50,414.66	54,962.62	4,547.96
10-2-1200-5212-00000 Dental Insurance, Elem Special Ed	2,307.68	3,156.22	3,224.72	4,014.66	789.94
10-2-1200-5213-00000 Life/LTD Insurance, Elem Special Ed	400.00	689.30	400.00	0.00	(400.00)
10-2-1200-5220-00000 Social Security, Elem Special Ed	12,764.89	13,624.02	14,205.67	17,240.19	3,034.52
10-2-1200-5221-00000 Medicare, Elem Special Ed	2,985.34	3,186.08	3,322.29	4,031.97	709.68
10-2-1200-5231-00000 Retirement, Elem. Special Ed.	0.00	498.52	0.00	2,421.10	2,421.10
10-2-1200-5232-00000 Retirement, Elem Special Ed	15,628.72	17,079.27	17,036.70	21,411.80	4,375.10
10-2-1200-5320-00000 Contracted Services, Elem Special Ed	3,000.00	12,010.85	29,489.00	39,000.00	9,511.00
10-2-1200-5321-00000 Pre-School Consultant, Elem Special Ed	1,000.00	250.00	1,000.00	1,000.00	0.00
10-2-1200-5360-00000 Legal Expenses, Elem Special Ed	1,000.00	1,487.96	1,760.00	2,640.00	880.00
10-2-1200-5561-00000 K-8 Tuition, Elem Special Ed	0.00	42,409.93	51,750.00	104,000.00	52,250.00
10-2-1200-5580-00000 Travel Reimbursement, Elem Special Ed	1,000.00	1,000.00	1,000.00	1,000.00	0.00
10-2-1200-5610-00000 Supplies, Elem Special Ed	1,256.62	1,627.77	2,000.00	3,500.00	1,500.00
10-2-1200-5640-00000 Books, Elem Special Ed	500.00	390.23	700.00	800.00	100.00
10-2-1200-5733-00000 Furniture, Elem Special Ed	1,000.00	0.00	1,000.00	1,000.00	0.00
10-2-1200-5739-00000 Equipment, Elem Special Ed	0.00	0.00	1,150.00	2,400.00	1,250.00

SAU #76 - Lyme School District Budget 2014

Report # 7414

Account Number / Description	2012 Budget 7/1/2011 - 6/30/2012	2012 Actual 7/1/2011 - 6/30/2012	2013 Budget 7/1/2012 - 6/30/2013	2014 Proposed 7/1/2013 - 6/30/2014	Difference
10-2-1200-5740-00000 Computer Equipment, Elem Special Ed	0.00	0.00	1,500.00	3,000.00	1,500.00
1200 Elementary Special Ed	\$279,253.90	\$365,029.83	\$416,516.56	\$551,490.34	\$134,973.78
2120 Guidance					
10-2-2120-5110-00000 Salaries, Guidance	35,617.74	35,782.87	36,140.49	37,155.44	1,014.95
10-2-2120-5211-00000 Health Insurance, Guidance	7,595.13	7,630.53	7,957.32	6,507.61	(1,449.71)
10-2-2120-5212-00000 Dental Insurance, Guidance	487.17	488.54	494.25	407.61	(86.64)
10-2-2120-5213-00000 Life/LTD Insurance, Guidance	106.00	111.42	106.00	0.00	(106.00)
10-2-2120-5220-00000 Social Security, Guidance	2,218.54	2,029.58	2,240.71	2,303.64	62.93
10-2-2120-5221-00000 Medicare, Guidance	518.85	474.76	524.04	538.76	14.72
10-2-2120-5232-00000 Retirement, Guidance	3,729.10	4,043.54	4,083.26	5,261.25	1,177.99
2120 Guidance	\$50,272.53	\$50,561.24	\$51,546.07	\$52,174.31	\$628.24
2130 Health Services					
10-2-2130-5110-00000 Salaries, Health Services	54,060.00	54,570.00	56,016.00	57,288.00	1,272.00
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	474.10	474.10	465.96	470.36	4.40
10-2-2130-5213-00000 Life/LTD Insurance, Health Services	147.00	170.73	147.00	0.00	(147.00)
10-2-2130-5220-00000 Social Security, Health Services	3,382.72	3,412.84	3,503.99	3,582.86	78.87
10-2-2130-5221-00000 Medicare, Health Services	791.12	798.15	819.48	837.93	18.45
10-2-2130-5232-00000 Retirement, Health Services	5,660.16	6,166.38	6,329.84	8,112.06	1,782.22
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	900.66	850.00	850.00	0.00
10-2-2130-5739-00000 Equipment, Health Services	800.00	0.00	800.00	800.00	0.00
2130 Health Services	\$66,865.10	\$66,992.86	\$69,632.27	\$72,641.21	\$3,008.94
2140 Psychological Services					
10-2-2140-5320-00000 Psychological Services	21,000.00	17,252.11	24,680.00	26,680.00	2,000.00
2140 Psychological Services	\$21,000.00	\$17,252.11	\$24,680.00	\$26,680.00	\$2,000.00
2150 Speech Services					
10-2-2150-5220-00000 Social Security, Speech	2,418.93	2,339.88	2,430.40	3,720.00	1,289.60
10-2-2150-5221-00000 Medicare, Speech	565.72	547.23	568.40	870.00	301.60
10-2-2150-5320-00000 Speech Services	19,015.00	18,365.00	39,200.00	60,000.00	20,800.00
10-2-2150-5321-00000 Extended Year Program, Speech	0.00	0.00	0.00	1,200.00	1,200.00
2150 Speech Services	\$21,999.65	\$21,252.11	\$42,198.80	\$65,790.00	\$23,591.20
2160 OT/PT Services					
10-2-2160-5220-00000 Social Security, OT/PT	0.00	198.10	212.10	212.04	(0.06)
10-2-2160-5221-00000 Medicare, OT/PT	0.00	46.33	49.60	49.59	(0.01)
10-2-2160-5320-00000 OT/PT Services	7,583.00	9,803.20	25,384.90	25,385.00	0.10
10-2-2160-5321-00000 Extended Year Services, OT/PT	500.00	0.00	500.00	250.00	(250.00)
2160 OT/PT Services	\$8,083.00	\$10,047.63	\$26,146.60	\$25,896.63	\$(249.97)
2190 Other Student Services					

SAU #76 - Lyme School District Budget 2014

Report # 7414

Account Number / Description	2012 Budget 7/1/2011 - 6/30/2012	2012 Actual 7/1/2011 - 6/30/2012	2013 Budget 7/1/2012 - 6/30/2013	2014 Proposed 7/1/2013 - 6/30/2014	Difference
10-2-2190-5320-00000 Other Services	1,000.00	668.33	0.00	500.00	500.00
2190 Other Student Services	\$1,000.00	\$668.33	\$0.00	\$500.00	\$500.00
2210 Improvement/Instruction					
10-2-2210-5110-00000 Teacher Stipends, Improvement	4,800.00	0.00	4,800.00	4,800.00	0.00
10-2-2210-5112-00000 Common Core Stipends, Improvement	0.00	0.00	0.00	10,000.00	10,000.00
10-2-2210-5220-00000 Social Security, Improvement	297.00	575.35	297.00	297.00	0.00
10-2-2210-5221-00000 Medicare, Improvement	70.00	134.55	70.00	70.00	0.00
10-2-2210-5232-00000 Retirement, Improvement	425.00	835.97	425.00	2,380.00	1,955.00
10-2-2210-5240-00000 Teacher Reimb- Conferences, Improvement	12,000.00	10,456.61	12,000.00	12,000.00	0.00
10-2-2210-5241-00000 Incent/TeacherExcellence, Improvement	5,000.00	2,400.00	5,000.00	5,000.00	0.00
10-2-2210-5242-00000 SS Reimb - Conferences, Improvement	500.00	634.90	500.00	500.00	0.00
10-2-2210-5321-00000 Inservice Training, Improvement	7,000.00	7,000.00	7,000.00	7,000.00	0.00
10-2-2210-5322-00000 LA/Writing Specialist, Improvement	0.00	157.50	0.00	0.00	0.00
10-2-2210-5329-00000 Wellness Program, Improvement	750.00	540.00	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	0.00	200.00	200.00	0.00
2210 Improvement/Instruction	\$31,292.00	\$22,734.88	\$31,292.00	\$43,247.00	\$11,955.00
2211 Supervision/Improvement					
10-2-2211-5322-00000 Evaluators, Supervision of Improvement	0.00	0.00	0.00	15,000.00	15,000.00
2211 Supervision/Improvement	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
2220 Library					
10-2-2220-5110-00000 Teacher Salaries - Library	0.00	25,301.26	26,616.80	27,743.91	1,127.11
10-2-2220-5111-00000 Salaries, Library Aid	25,301.00	0.00	0.00	0.00	0.00
10-2-2220-5211-00000 Health Insurance, Library	3,659.92	3,659.92	3,817.22	3,828.00	10.78
10-2-2220-5213-00000 Life/LTD, Library	0.00	146.64	62.00	0.00	(62.00)
10-2-2220-5220-00000 Social Security, Library	1,568.66	1,309.16	1,650.24	1,720.12	69.88
10-2-2220-5221-00000 Medicare, Library	366.86	306.06	385.94	402.29	16.35
10-2-2220-5610-00000 Supplies, Library	500.00	453.44	500.00	500.00	0.00
2220 Library	\$31,396.44	\$31,176.48	\$33,032.20	\$34,194.32	\$1,162.12
2310 School Board					
10-2-2310-5110-00000 Salaries, School Board	2,140.00	2,240.00	2,290.00	2,290.00	0.00
10-2-2310-5220-00000 Social Security, School Board	133.00	380.53	142.00	142.00	0.00
10-2-2310-5221-00000 Medicare, School Board	31.00	89.01	33.00	33.00	0.00
10-2-2310-5232-00000 Bonus - employer retirement	0.00	338.89	0.00	496.00	496.00
10-2-2310-5320-00000 Contracted Services, School Board	10,000.00	4,059.60	5,000.00	5,000.00	0.00
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	2,989.00	1,200.00	1,200.00	0.00
10-2-2310-5370-00000 Audit, School Board	7,500.00	7,500.00	7,600.00	8,000.00	400.00
10-2-2310-5540-00000 Advertising, School Board	3,000.00	2,105.27	3,000.00	3,000.00	0.00
10-2-2310-5610-00000 Supplies, School Board	350.00	54.38	350.00	350.00	0.00
10-2-2310-5810-00000 Dues and Fees, School Board	3,100.00	3,098.96	3,100.00	3,100.00	0.00

SAU #76 - Lyme School District Budget 2014

Report # 7414

Account Number / Description	2012 Budget 7/1/2011 - 6/30/2012	2012 Actual 7/1/2011 - 6/30/2012	2013 Budget 7/1/2012 - 6/30/2013	2014 Proposed 7/1/2013 - 6/30/2014	Difference
2310 School Board	\$30,954.00	\$26,355.64	\$26,215.00	\$27,111.00	\$896.00
2320 SAU Administration					
10-2-2320-5110-00000 Salaries, SAU	131,428.72	138,910.80	146,290.70	164,943.20	18,652.50
10-2-2320-5210-00000 Health Buybacks, SAU	247.95	187.50	247.95	250.00	2.05
10-2-2320-5211-00000 Health Insurance, SAU	24,239.67	19,534.89	13,034.29	16,972.15	3,937.86
10-2-2320-5212-00000 Dental Insurance, SAU	1,937.08	1,390.79	936.57	1,264.12	327.55
10-2-2320-5213-00000 Life/LTD, SAU	0.00	333.76	220.00	0.00	(220.00)
10-2-2320-5220-00000 Social Security, SAU	8,163.96	8,372.50	9,085.39	10,241.98	1,156.59
10-2-2320-5221-00000 Medicare, SAU	1,909.32	1,958.05	2,124.81	2,395.31	270.50
10-2-2320-5231-00000 Staff Retirement, SAU	6,194.50	5,161.08	5,149.04	6,444.62	1,295.58
10-2-2320-5232-00000 Special Ed Director Retirement, SAU	2,228.30	2,575.35	2,542.72	5,431.01	2,888.29
10-2-2320-5320-00000 Contracted Services, SAU	4,000.00	1,522.95	4,000.00	4,000.00	0.00
10-2-2320-5430-00000 Repairs, SAU	2,800.00	420.00	420.00	420.00	0.00
10-2-2320-5431-00000 Network/Computer Maintenance, SAU	0.00	6,096.00	6,096.00	6,096.00	0.00
10-2-2320-5531-00000 Telephone, SAU	1,750.00	1,340.09	1,750.00	1,500.00	(250.00)
10-2-2320-5532-00000 Internet Connection, SAU	1,800.00	1,799.88	1,800.00	1,800.00	0.00
10-2-2320-5534-00000 Postage, SAU	650.00	836.15	650.00	850.00	200.00
10-2-2320-5580-00000 Travel, SAU	1,400.00	819.00	1,400.00	1,400.00	0.00
10-2-2320-5590-00000 Hiring/Pre Employment, SAU	150.00	110.50	150.00	150.00	0.00
10-2-2320-5610-00000 Supplies, SAU	1,500.00	1,340.01	1,500.00	1,500.00	0.00
10-2-2320-5650-00000 Software, SAU	5,000.00	3,990.00	4,500.00	4,500.00	0.00
10-2-2320-5733-00000 Furniture, SAU	500.00	0.00	500.00	500.00	0.00
10-2-2320-5740-00000 Computer Equipment, SAU	1,200.00	0.00	0.00	0.00	0.00
10-2-2320-5810-00000 Dues and Fees, SAU	850.00	849.00	850.00	850.00	0.00
2320 SAU Administration	\$197,949.50	\$197,548.30	\$203,247.47	\$231,508.39	\$28,260.92
2400 School Administration					
10-2-2400-5110-00000 Salaries, School Administration	138,859.40	135,769.65	142,720.00	147,061.00	4,341.00
10-2-2400-5211-00000 Health Insurance, School Administration	27,741.80	27,741.58	28,928.04	29,013.56	85.52
10-2-2400-5212-00000 Dental Insurance, School Administration	1,964.38	1,964.71	2,034.80	2,057.40	22.60
10-2-2400-5213-00000 Life/LTD, School Administration	295.00	296.13	295.00	0.00	(295.00)
10-2-2400-5220-00000 Social Security, School Administration	8,609.28	8,214.64	8,935.45	9,204.58	269.13
10-2-2400-5221-00000 Medicare, School Administration	2,013.46	1,921.31	2,089.74	2,152.69	62.95
10-2-2400-5231-00000 Secretary's Retirement, School Administr	4,427.35	3,190.53	3,734.10	4,775.53	1,041.43
10-2-2400-5232-00000 Principal's Retirement, School Administr	10,358.92	11,799.54	11,490.70	14,743.30	3,252.60
10-2-2400-5320-00000 Staff Development, School Administration	1,500.00	1,499.78	1,500.00	1,500.00	0.00
10-2-2400-5531-00000 Telephone, School Administration	2,750.00	3,160.63	2,750.00	3,350.00	600.00
10-2-2400-5534-00000 Postage, School Administration	1,300.00	1,289.83	1,300.00	1,400.00	100.00
10-2-2400-5539-00000 Substitute Serv - Salaries, School Admin	1,400.00	1,326.00	1,400.00	1,400.00	0.00
10-2-2400-5550-00000 Printing and Binding, School Administrat	500.00	0.00	500.00	500.00	0.00
10-2-2400-5580-00000 Principal's Travel, School Administratio	1,000.00	1,000.00	1,000.00	1,000.00	0.00
10-2-2400-5610-00000 Supplies, School Administration	750.00	208.25	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

SAU #76 - Lyme School District Budget 2014

Report # 7414

Account Number / Description	2012 Budget 7/1/2011 - 6/30/2012	2012 Actual 7/1/2011 - 6/30/2012	2013 Budget 7/1/2012 - 6/30/2013	2014 Proposed 7/1/2013 - 6/30/2014	Difference
2400 School Administration	\$203,919.59	\$199,382.58	\$209,877.83	\$219,358.06	\$9,480.23
2600 Building & Grounds					
10-2-2600-5110-00000 Salaries, B & G	67,184.00	69,609.79	68,972.80	70,491.20	1,518.40
10-2-2600-5112-00000 Summer Custodian Help, B & G	800.00	966.25	1,500.00	2,690.74	1,190.74
10-2-2600-5120-00000 Custodial Substitutes, B & G	1,500.00	1,734.82	1,500.00	2,000.00	500.00
10-2-2600-5211-00000 Health Insurance, B & G	32,002.88	32,002.56	33,373.86	33,477.08	103.22
10-2-2600-5212-00000 Dental Insurance, B&G	473.98	474.10	894.92	0.00	(894.92)
10-2-2600-5213-00000 Life/LTD, B & G	0.00	241.51	250.00	0.00	(250.00)
10-2-2600-5220-00000 Social Security, B & G	4,165.41	4,263.53	4,276.31	4,370.46	94.15
10-2-2600-5221-00000 Medicare, B & G	974.17	997.18	1,000.10	1,022.13	22.03
10-2-2600-5231-00000 Retirement, B & G	4,145.18	3,501.11	3,377.14	4,225.00	847.86
10-2-2600-5421-00000 Trash Removal, B & G	4,500.00	4,689.90	5,000.00	5,500.00	500.00
10-2-2600-5424-00000 Snow Removal, B & G	1,600.00	2,385.00	2,100.00	4,000.00	1,900.00
10-2-2600-5430-00000 Repairs to Building, B & G	25,000.00	32,146.36	21,400.00	23,000.00	1,600.00
10-2-2600-5431-00000 Grounds Upkeep, B & G	1,500.00	12,324.22	1,500.00	1,500.00	0.00
10-2-2600-5432-00000 Building Renovations, B & G	0.00	792.38	0.00	0.00	0.00
10-2-2600-5433-00000 LWA Water Fee	0.00	2,013.31	3,600.00	3,600.00	0.00
10-2-2600-5520-00000 Building Insurance, B & G	7,700.00	8,365.00	9,256.00	10,071.00	815.00
10-2-2600-5580-00000 Travel, B & G	400.00	204.52	400.00	400.00	0.00
10-2-2600-5610-00000 Custodial Supplies, B & G	10,500.00	8,021.35	10,500.00	10,500.00	0.00
10-2-2600-5621-00000 LP Gas, B & G	1,000.00	1,444.57	1,000.00	3,000.00	2,000.00
10-2-2600-5622-00000 Electricity, B & G	27,810.00	26,107.17	27,810.00	28,830.00	1,020.00
10-2-2600-5624-00000 Fuel Oil, B & G	26,000.00	26,296.45	31,000.00	37,000.00	6,000.00
10-2-2600-5626-00000 Diesel Fuel, B & G	250.00	11.99	800.00	800.00	0.00
10-2-2600-5733-00000 Furniture/Furniture Repairs, B & G	1,500.00	752.02	1,500.00	1,500.00	0.00
10-2-2600-5739-00000 Equipment, B & G	1,500.00	2,181.24	1,500.00	1,500.00	0.00
2600 Building & Grounds	\$220,505.62	\$241,526.33	\$232,511.13	\$249,477.61	\$16,966.48
2700 Transportation					
10-2-2700-5440-00000 Field Trips, Transportation	3,500.00	3,686.75	3,500.00	3,500.00	0.00
10-2-2700-5443-00000 Bus Lease, Transportation	73,946.00	73,946.00	76,000.00	87,305.00	11,305.00
10-2-2700-5626-00000 Bus Fuel, Transportation	800.00	5,824.04	5,500.00	5,500.00	0.00
2700 Transportation	\$78,246.00	\$83,456.79	\$85,000.00	\$96,305.00	\$11,305.00
FARM TO SCHOOL					
10-2-3100-5610-52345 Farm to School, Supplies	0.00	4,311.37	0.00	0.00	0.00
FARM TO SCHOOL	\$0.00	\$4,311.37	\$0.00	\$0.00	\$0.00
4900 Facilities Acquisitions					
10-2-4900-5720-00000 Facilities Acquisitions & Construction	0.00	0.00	55,000.00	0.00	(55,000.00)
4900 Facilities Acquisitions	\$0.00	\$0.00	\$55,000.00	\$0.00	\$(55,000.00)
5100 Debt Service					
10-2-5100-5830-00000 Bond Interest	15,672.00	15,673.13	11,200.00	6,722.00	(4,478.00)

SAU #76 - Lyme School District Budget 2014

Report # 7414

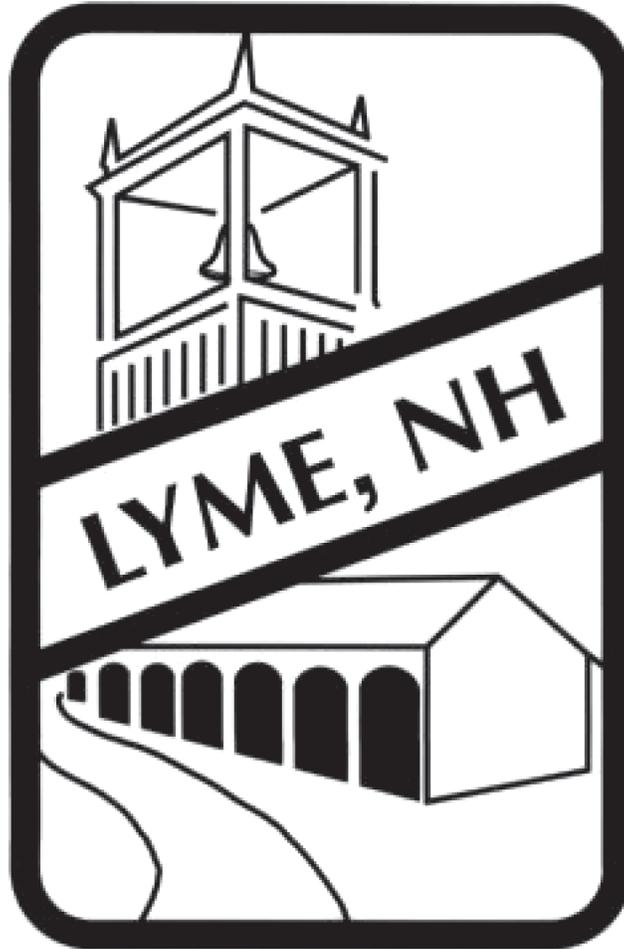
Account Number / Description	2012 Budget 7/1/2011 - 6/30/2012	2012 Actual 7/1/2011 - 6/30/2012	2013 Budget 7/1/2012 - 6/30/2013	2014 Proposed 7/1/2013 - 6/30/2014	Difference
10-2-5100-5910-00000 Bond Principal	75,000.00	75,000.00	75,000.00	75,000.00	0.00
5100 Debt Service	\$90,672.00	\$90,673.13	\$86,200.00	\$81,722.00	\$(4,478.00)
5221 Transfer to Food Service					
10-2-5221-5930-00000 Transfer to Food Service	8,500.00	12,636.29	8,500.00	0.00	(8,500.00)
5221 Transfer to Food Service	\$8,500.00	\$12,636.29	\$8,500.00	\$0.00	\$(8,500.00)
3100 Food Service					
21-2-3100-5110-00000 Salaries, Food Service	26,444.61	24,889.52	27,114.30	0.00	(27,114.30)
21-2-3100-5210-00000 Health Buybacks, Food Service	152.25	107.70	152.25	0.00	(152.25)
21-2-3100-5211-00000 Health Insurance, Food Service	6,904.92	6,905.36	7,202.36	0.00	(7,202.36)
21-2-3100-5212-00000 Dental Insurance, Food Service	474.10	474.10	465.96	0.00	(465.96)
21-2-3100-5213-00000 Life/LTD, Food Service	115.00	117.06	115.00	0.00	(115.00)
21-2-3100-5220-00000 Social Security, Food Service	1,649.01	1,473.11	1,690.53	0.00	(1,690.53)
21-2-3100-5221-00000 Medicare, Food Service	385.66	344.58	395.36	0.00	(395.36)
21-2-3100-5430-00000 Kitchen Repairs, Food Service	250.00	0.00	250.00	0.00	(250.00)
21-2-3100-5610-00000 Supplies, Food Service	3,600.00	3,708.22	3,600.00	0.00	(3,600.00)
21-2-3100-5630-00000 Food Purchases, Food Service	36,000.00	30,247.51	36,000.00	0.00	(36,000.00)
21-2-3100-5739-00000 Equipment, Food Service	200.00	543.25	200.00	0.00	(200.00)
3100 Food Service	\$76,175.55	\$68,810.41	\$77,185.76	\$0.00	\$(77,185.76)
3120 Food Service Operations					
21-2-3120-5320-00000 Cont. Services, Food Service Operations	0.00	0.00	0.00	73,500.00	73,500.00
3120 Food Service Operations	\$0.00	\$0.00	\$0.00	\$73,500.00	\$73,500.00
HOT LUNCH SCHOLARSHIP					
10-2-2130-5321-12345 Lunch Payments	0.00	1,195.10	0.00	0.00	0.00
HOT LUNCH SCHOLARSHIP	\$0.00	\$1,195.10	\$0.00	\$0.00	\$0.00
Idea B Grant					
22-2-1200-5111-02549 Idea B - Para Salaries	10,000.64	10,000.64	0.00	0.00	0.00
22-2-2150-5320-02549 Idea B - Speech Salaries	20,000.00	20,000.00	0.00	0.00	0.00
22-2-2160-5320-02549 Idea B - OT/PT	13,417.00	13,810.25	0.00	0.00	0.00
Idea B Grant	\$43,417.64	\$43,810.89	\$0.00	\$0.00	\$0.00
Idea Preschool Grant					
22-2-1200-5320-02742 Idea Preschool - Contracted Services	0.00	800.00	0.00	0.00	0.00
22-2-1200-5610-02742 Idea Preschool - Sped Supplies	993.38	656.56	0.00	0.00	0.00
22-2-2150-5320-02742 Idea Preschool - Speech Salaries	0.00	80.00	0.00	0.00	0.00
22-2-2210-5322-02742 Idea Preschool - PD Activities	0.00	150.00	0.00	0.00	0.00
Idea Preschool Grant	\$993.38	\$1,686.56	\$0.00	\$0.00	\$0.00
ARRA Grant					
22-2-1200-5111-32345 ARRA - Special Ed. Salaries	0.00	1,396.30	0.00	0.00	0.00
22-2-1200-5610-32345 ARRA - Sped Supplies	0.00	4,908.42	0.00	0.00	0.00
22-2-2210-5320-32345 ARRA - School Improvement	0.00	4,917.50	0.00	0.00	0.00

SAU #76 - Lyme School District Budget 2014

Report # 7414

Account Number / Description	2012 Budget 7/1/2011 - 6/30/2012	2012 Actual 7/1/2011 - 6/30/2012	2013 Budget 7/1/2012 - 6/30/2013	2014 Proposed 7/1/2013 - 6/30/2014	Difference
22-2-2400-5320-32345 ARRA - Tech Services	0.00	500.00	0.00	0.00	0.00
ARRA Grant	\$0.00	\$11,722.22	\$0.00	\$0.00	\$0.00
TOTAL WITHOUT TRANSFER FUNDS	\$5,047,249.27	\$5,149,904.11	\$5,484,041.38	\$5,478,903.00	\$(5,138.38)
5251 TR to Capital Reserves					
10-2-5251-5930-00000 Transfer to Capital Reserves	50,000.00	50,000.00	50,000.00	40,000.00	(10,000.00)
5251 TR to Capital Reserves	\$50,000.00	\$50,000.00	\$50,000.00	\$40,000.00	\$(10,000.00)
5252 TR to Expendable T Funds					
10-2-5252-5930-00000 Transfer to Expendable Trust Funds	50,000.00	50,000.00	26,505.97	40,000.00	13,494.03
5252 TR to Expendable T Funds	\$50,000.00	\$50,000.00	\$26,505.97	\$40,000.00	\$13,494.03
TOTAL TRANSFER FUNDS	\$100,000.00	\$100,000.00	\$76,505.97	\$80,000.00	\$3,494.03
TOTAL BUDGET	\$5,147,249.27	\$5,249,904.11	\$5,560,547.35	\$5,558,903.00	\$(1,644.35)

LYME SCHOOL DISTRICT



MINUTES FOR MARCH 8 & MARCH 13, 2012 SCHOOL MEETINGS

STATE OF NEW HAMPSHIRE
SCHOOL DISTRICT ANNUAL MEETING
March 8, 2012
MINUTES

Moderator William Waste brought this meeting to order at 7:00 P.M. in the Lyme School Community Gymnasium. There were approximately 150 attendees.

Representing the School Board were Mark Schiffman, Sue Hanlon, Kate Semple-Barta, Scott May, Stephanie Clark, Bruce Hammond and Heidi Lange.

Also in attendance were: Jeffrey Valence, Principal; Teresa Thurston, Coordinator of Business Services; Michael Harris, Superintendent of Schools-SAU #76 and Torrelee Fisher-Sass, Thetford Academy, Head of School. Mr. Harris, Ms. Thurston and Ms. Fisher-Sass were given *Voice without Vote* for purposes of communicating administrative issues at this meeting.

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

Torrelee Fisher-Sass provided an update of issues and events taking place at Thetford Academy. She expressed appreciation to the Lyme community for continued support and interest.

Chairman of the Lyme School Board Mark Schiffman introduced members of the Lyme School Board and provided a Power-Point presentation detailing budgetary issues and comparisons. *A copy of the Power Point detail is attached to the original filing of the School District Meeting minutes for 2012.*

He indicated that the Lyme School is a great school, striving to be better. This comes with challenges; school population being a big one. It can change from week to week, and does, as it's clear that Lyme has become a very desirable place to live.

Points addressed during the Power Point presentation included but are not limited to:

--At the start of school for 2011-2012 the educational operating costs were as follows: 55% to operations, 33% to High School tuition, 10% to Special Education and 2% to Spanish. Anticipated costs for the 2012-2013 year are expected to be 52% to operations, 32% to High School tuition, 14% to Special Education and 2% to Spanish. There are currently two out of district Special Education residential and day transit placements. The State of New Hampshire reimburses the town a small percentage of the overall costs for Special Education needs-approximately \$56,000.00

--Costs-Controlled and not controlled: Salaries, insurance costs, retiring teachers and the replacements for them.

--Health care cost increases

--Increased population presents need for 1 additional instructional staff member.

--We currently have the highest population in 30 years.

--Space issues-School Board has investigated ways to provide additional instructional space.

Considerations included renovation of existing space in the school, use of the Library basement, the

Academy Building, private commercial spaces, Crossroads Academy and the use of modular/portable classroom units. All but the portable units have been eliminated for consideration at this time.

--Anticipated student population for 2013 is 218 or more.

--Anticipated that the 2013-2014 warrant will request money to do extensive work to enlarge the existing facility. The timing would be appropriate as the existing bond for the previous expansion will be paid by then.

--High School tuitions and comparisons.

--Teacher negotiations and eventual agreement.

There was a period of time for questions regarding Article 2.

ARTICLE 2. Judy Brotman made the motion that the Lyme School District 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.

SECONDED

ARTICLE 2 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

ARTICLE 3. Judy Brotman made the motion that the Lyme School District 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.

SECONDED

ARTICLE 3 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 4. Judy Brotman made the motion that the Lyme School District 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.

SECONDED

Questions, comments and requests for clarification were asked regarding the need for a temporary classroom by Garry Thrasher, James Graham, Cynthia Bognolo, Rob Meyer, Sam Greene and Don Elder.

Mark Schiffman responded to all the questions.

ARTICLE 4 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 5. Judy Brotman made the motion that the Lyme School District 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 SAU #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.

SECONDED

Mark Schiffman explained about the Lyme Water Association issues and activities.

ARTICLE 5 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 6. Judy Brotman made the motion that the Lyme School District 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.

SECONDED

Mark Schiffman offered an explanation about the Enrollment Response Capital Reserve Fund.

ARTICLE 6 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 7. Judy Brotman made the motion that the Lyme School District 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.

SECONDED

ARTICLE 7 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 8. Judy Brotman made the motion 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.

SECONDED

ARTICLE 8 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 9. To transact any other business that may legally come before this meeting.

Mark Schiffman thanked outgoing board members Sue Hanlon and Kate Semple-Barta. They were offered a round of applause.

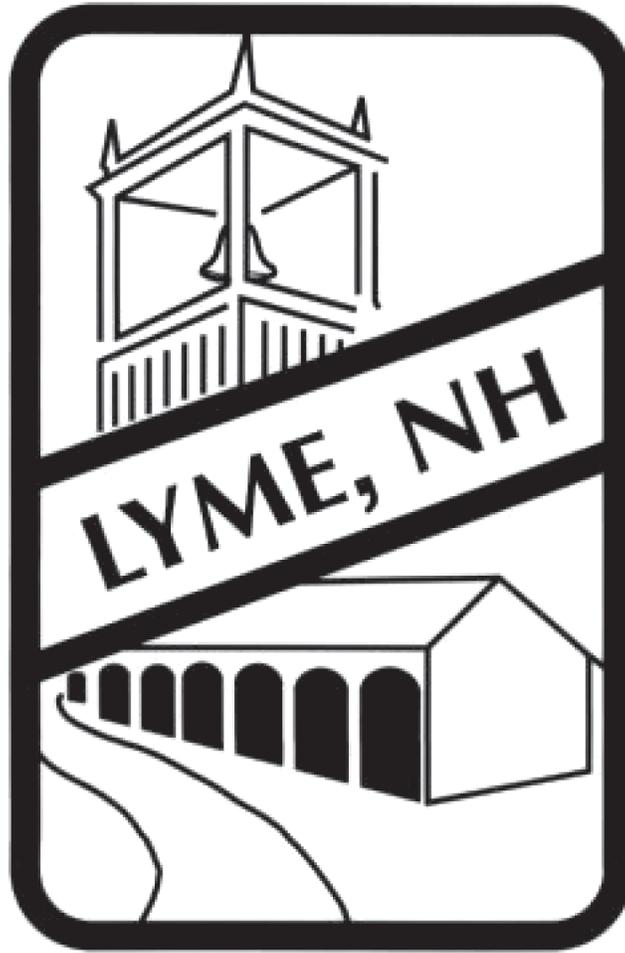
Moderator Waste reminded attendees about Town Meeting on March 13.

This meeting was adjourned at 8:30 P.M.

Respectfully Submitted,

Patricia G. Jenks, Deputy School District Clerk

LYME SCHOOL DISTRICT



NARRATIVE REPORTS 2012

Annual Report of the Lyme School District

This past fall the addition of two temporary classrooms in the form of trailers in back of the school provided some level of punctuation to the ever-evolving story of overcrowding in the Lyme School. However this is far from the end of the tale, as class sizes in the elementary school continue to push beyond state recommended thresholds. Many of you also know, it is not the total population, but rather the distribution of that population grade-to-grade that provides the largest challenges, as student populations frequently change throughout the year. The currently preferred solution for classes just above the traditional tipping points is to create a “soft split” that allows larger grades to benefit from both the differentiated instruction that smaller classes can support and the social benefit of having a larger class. We have been pleased with the results of this type of arrangement in the 1st and 4th grades this year. It allows the school to better support students without needing to add another full-time teacher or a full-size classroom, but it can’t solve all the problems.

The reality is even with the temporary addition of trailers “outback,” the Lyme School still had to divide what had been the kindergarten classroom into two smaller spaces, bringing the total of new temporary walls in the school to 17. While the trailers have created some breathing room for classes in the upper school, they do not create suitable spaces for small group instruction, or for individual instruction/support as necessary, nor do they prevent the cafeteria from needing to serve as one of a half-dozen locations for music instruction and as another temporary math classroom. We are very glad to have the trailers, as this year would have been almost impossible without them, but our stated goal for doing this in last year’s town report was to “provide a bridge to a more suitable solution for the town of Lyme’s most significant public building and its student population.” After many years of evaluating potential options, the School Board is proposing a 20-year bond to support a significant renovation to the Lyme School to respond to the dual challenges of larger populations and the ability to succeed in executing an educational model that focuses on individual outcomes and results, while at the same time making the building more energy efficient.

The School Board has also invested significant effort in creating a new multi-year strategic plan. This process, led by Kate Semple Barta, Barbara Lynch, Jeff Valence, and Mike Harris began with surveying and interviewing community members, parents, and teachers to first define the direction our community wants to the school to move in, then outline areas where we can improve, and finally, clearly set goals, with defined paths and timelines to get there. As the previous two strategic plans have been invaluable in guiding the school, we are very pleased that this plan will build on that work and take the school even further.

We are also currently piloting a new teacher evaluation system designed to ensure our teachers receive comprehensive feedback from administrators, parents, students, and outside evaluators, and have the opportunity to use that feedback to continue their professional development. Our goal is to make sure the Lyme School remains one of the top schools in the state with an educational experience that is second-to-none. Everyone rightly has very high expectations for the Lyme School, as we are extremely fortunate to have a school of talented educators and a truly supportive community. A modern and progressive evaluation system is essential to meeting these expectations, and while this system will take some time to refine, we have already benefitted from aspects of the new program and expect it to pay more dividends in the near future.

At the same time, tragic events in other parts of New England and the country have put an increased focus on school security and safety. We are fortunate that the Lyme School has already invested in systems that made the school one of the most progressive in New Hampshire in terms of security that is effective and adaptable, but not intrusive. From magnetic, programmable locks, to cameras that allow the school office to monitor points of access and egress, the Lyme School model is one that our neighbors are already planning to follow. This is no small task for a school that serves a dual purpose as the largest meeting space in town and home to most of the town’s recreation programs. That said it has been a challenge to integrate the temporary trailers into our system. If they are not replaced, the school would likely need to incur additional expenses to maintain the level of safety and security the town of Lyme has come to expect.

As this year’s School District Meeting will commence with discussion and a vote on a proposed school renovation bond, we have scheduled it to start one hour earlier than usual at 6 p.m. on Thursday, March 7, 2013. Please remember that you need to be present at the meeting in order to cast your vote, and it is important to have your voice heard in this process, whether you speak aloud, or use your ballot to express your opinion. Thank you for your continued support.

Report of the Head of School Thetford Academy, 2012-13 School Year

Thetford Academy, an independent school with a public purpose, serves 300 students from Thetford, Strafford, Lyme, Hartland, Sharon, Corinth, Topsham, Washington, Orange, and China. For the 2012-13 school year, 19 students from Lyme are in attendance at the Academy.

Vermont's oldest secondary school, Thetford Academy is proud of our 194-year heritage of preparing a diverse community of learners for the challenges of college and career. Featuring a rigorous college preparatory curriculum and an impressive college acceptance record, we strive to meet the needs of every individual, nurture each student's emerging intellectual curiosity, and provide time and space for real-world learning experiences.

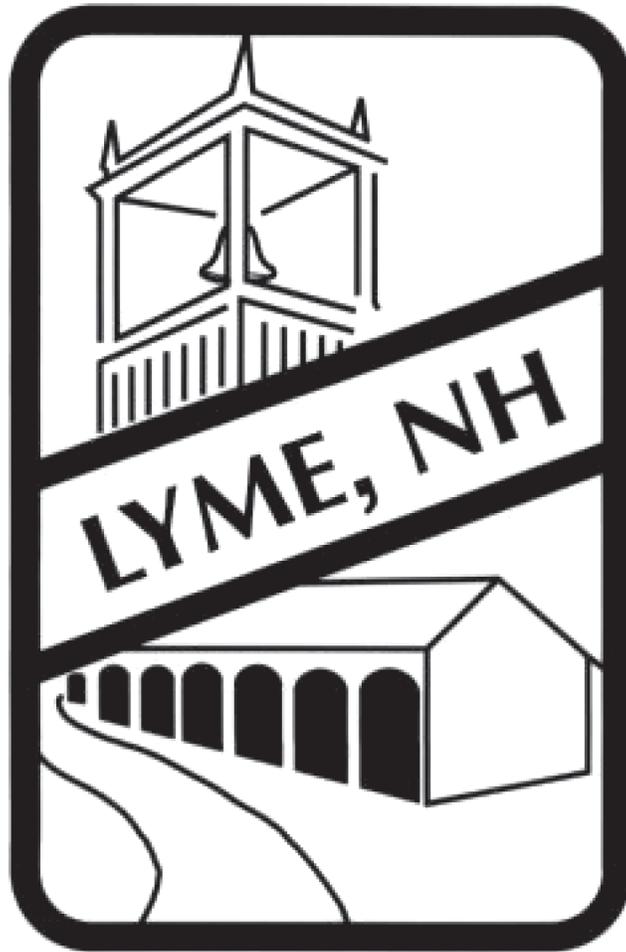
The Academy's vibrant visual and dramatic arts programs (featuring *Twelfth Night* and *Les Misérables* this school year), nationally-ranked robotics program (heading to the World Championships in Anaheim, CA, this spring), growing international student program (hosting eight students from China this year), and myriad athletic opportunities and clubs complement the Academy's 80-plus course offerings. A number of unique traditions round out the TA experience, including Mountain Day, the Wood's Trail Run, the Mr. TA Pageant, and Founder's Day.

This year, Thetford Academy has utilized a theme, "A small group of Thoughtful, Committed Citizens can change the world" (Margaret Mead), to provide a common purpose for our community gatherings and conversations. As examples of the power of individuals to inspire others to action, we have highlighted towering figures of our recent past (e.g., Martin Luther King, Eleanor Roosevelt, Neil Armstrong, Paul Robeson), and we have delved into topics of serious import (e.g., bullying, human trafficking, global warming, genocide). Along the way, our students are learning to identify and stand up for the values in which they believe, to strive themselves to become Thoughtful, Committed Citizens.

This year, my first as head of school, has been one of exciting developments at Thetford Academy. Early in the school year we established four faculty leadership positions in STEM, Humanities, the Arts, and Experiential Learning. This winter, new programs and courses are being developed in science and technology, environmental studies, the humanities, global studies, the arts, and media studies. These along, with a new Honors Curriculum, will be going into effect for the 2014-15 school year. Find out more about what is happening at Thetford Academy by visiting ThetfordAcademy.org or by emailing me at william.bugg@thet.net.

William A. Bugg III
Head of School

LYME SCHOOL DISTRICT



**STUDENTS AND TEACHING STAFF
2012**

**Lyme School District
Instructional Staff
As of January 1, 2013**

Instructional Staff

Amanda Burns	Grade 4
Lauren Chomko	Humanities, Grade 8; Language Arts, Gr. 6 & 7
Kate Cook	Differentiation Teacher
Jacob Cooke	Library Coordinator
Bonnie Cornell	Grade 5; Language Arts Grade 6
Penny Cove	Special Education
Lisa Damren	Physical Education & Health
Steven Dayno	Grade 4
Diana Dewey	Instrumental Music
Megan Donegan	Grade 1
Nancy Fleming	Grade 2
Marguerite Franks	Technology Coordinator
Emily Girdwood	Art
Thomas Harkins	Spanish
Melinda Lyons	Grade 3
Mikiko McGee	Special Education Director
Susanne Merrill	Math, Grades 5-8
Jane Officer	French, Grades 5-8; Social Studies, Grades 6 & 7
Skip Pendleton	Science, Grades 5-8
Kathleen Ragonese	Music; Social Studies Grade 6; Early Literacy
Danielle Scully	Kindergarten
Trisha Shipman	Grade 3
Helen Skelly	Home School Counselor; Algebra
Elaine White	Special Education
Jennifer Wilcox	Grade 1

2012 Lyme School Eighth Grade Graduates

Leia Barrowes
Ian Caldwell
Lane Celone
James "Gus" Cooke
Courtney Couture
Mackenzie Cutting
Weston Green
Kayley Gray
Aidan Hinsley

Katherine Hunton
Leon Kuhne
Jane Lumley
Kaleb O'Keefe
Dakotah Richardson
Caroline Rodi
Emily Shepard
Isabella Stein
Hector Steyn

2012 Lyme School District High School Graduates

Hanover

Christian Avery
Carolyn Elliott
Cole Flickinger
Megan Forward
Taylor Frawley
Adelaide Mackintosh
Olivia Marshall
Grace Patton
Emma Piontek
Dmitry Steesy
Hannah Stein
Caroline Watson

Lebanon

Lance Vivian

Rivendell

Tyler Daisey

St. Johnsbury

William Kerin
Hannah Valence

Thetford

Olivia Garrity-Hanchett
Alexander Goodman
Kieran Mundy
Caitlyn Pippin
Michaela Ragan

Lyme High School Students as of October 1, 2012

Hanover High School	62
Lebanon High School	1
Rivendell Academy	1
St. Johnsbury Academy	12
Thetford Academy	19
Total	95

**Lyme School District Comparative
Yearly Enrollments
For October First of Each Year**

YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	SPEC	TOTAL
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	33	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
2012	12	26	21	34	24	20	24	28	20	18	19	30	28	1	305