

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



**For the Year Ending December 31, 2013**

Town of Lyme  
 One High Street ~ PO Box 126  
 Lyme, New Hampshire 03768-0126  
[WWW.LYMENH.GOV](http://WWW.LYMENH.GOV)

**EMERGENCY SERVICES**

<b>FAST Squad</b>	Karen Keane	<b>Emergency.....911</b> All other calls.....795-4639
<b>Fire Chief</b>	Michael Hinsley	<b>Emergency.....911</b> All other calls.....795-4639
<b>Police Chief</b>	Shaun J. O'Keefe	<b>Emergency.....911</b> All other calls.....795-2047
<b>Road Agent</b>	Fred O. Stearns, III	<b>Emergency.....643-2222</b> All other calls.....795-4042

**NON-EMERGENCY SERVICES**

**Librarian** Judy Russell.....795-4622

*Library Hours:*

<i>Monday</i>	<i>1:00 pm - 5:00 pm</i>	<i>Thursday</i>	<i>10:00 am - 5:00 pm</i>
<i>Tuesday</i>	<i>10:00 am - 5:00 pm</i>	<i>Friday</i>	<i>10:00 am - 3:00 pm</i>
<i>Wednesday</i>	<i>10:00 am - 8:00 pm</i>	<i>Saturday</i>	<i>9:00 am - 12:00 noon</i>

**Select Board** Charles Jay Smith, Chair  
 Richard Vidal  
 Susan J. MacKenzie

*Select Board Meetings: Thursday 8:00 am - Town Office Conference Room*  
*Select Board Office Hours: M, W, F 8:00 am - 2:00 pm*

**Administrative Assistant** Dina Cutting.....795-4639  
 (Fax) 795-4637

**Assessing Agent** Diana Calder.....795-4639

**Assessing Clerk** Doug Kibbie.....795-4639

**Planning & Zoning** David Robbins.....795-2661  
*Office Hours: M, W, F 8:00 am - 2:00 pm*  
*Thursday 1:00 pm - 6:30 pm*

**Tax Collector** Joanne Coburn.....795-4416  
*Office Hours: Monday 10:00 am -12:00 noon*

**Town Clerk** Patricia G. Jenks .....795-2535  
**Deputy Town Clerk** Sharon Greatorex.....795-2535  
*Office Hours: M, W, F 8:00 am – 2:00 pm (Fax) 795-2117*

**Transfer Station (Located at the Town Garage)** Matt Thebodo.....795-4639  
*Hours: Wednesday 4:00 pm - 6:00 pm*  
*Sunday 8:30 am - 11:00 am*

# TABLE of CONTENTS

## General Information ~

About Lyme .....	Town - 3
National and State Representatives .....	Town - 4
Town Officers, Committee and Board Members .....	Town - 5
Warrant for March 11, 2014 Annual Town Meeting .....	Town - 11
Proposed Amendments to the Zoning Ordinance .....	Town - 19
2014 Budget Worksheet .....	Town - 21
Budget for March 11, 2014 Town Meeting (MS-7) Town .....	Town - 37
Budget Committee Supplemental Schedule .....	Town - 45
Minutes for March 12, 2013 Town Meeting .....	Town - 46
Audit .....	Town - 57
Bonded Debt .....	Town - 94
Inventory (MS-1) .....	Town - 96
Schedule of Town of Lyme Property for 2013 .....	Town-106
Restoration of Involuntarily Merged Lots .....	Town-107
Tax Information .....	Town-108
Tax Collector Report (MS-61) .....	Town-109
Town Clerk Report (Including MV Permits & Dog Licenses).....	Town-112
Vital Statistics .....	Town-113
Treasurer Report .....	Town-114
Trustees of the Trust Funds .....	Town-116

## Narrative Reports ~

Select Board .....	Town-118
Police Department.....	Town-119
Assessing Department.....	Town-119
Fire Department .....	Town-120
FAST Squad .....	Town-120
Converse Free Library .....	Town-121
Cemetery Trustees .....	Town-121
Energy Committee .....	Town-122
Town Building Maintenance Committee .....	Town-122
Conservation Commission .....	Town-123
Heritage Commission.....	Town-123
Recreation Committee.....	Town-124
Transfer Station.....	Town-124
Class V Roads Committee .....	Town-125
Forest Fire Warden.....	Town-125

## **Outside Agencies, Committees and Organizations ~**

West Central Behavioral Health .....	Town-126
Headrest .....	Town-126
Grafton County Senior Citizens Council, Inc .....	Town-127
Visiting Nurse Alliance of NH & VT .....	Town-127
Connecticut River Joint Commissions.....	Town-128
Upper Valley River Subcommittee of the Connecticut River Joint Commissions .....	Town-128
Upper Valley Lake Sunapee Regional Planning Commission .....	Town-129
Household Hazardous Waste Committee .....	Town-129
Mascoma Valley Health Initiative .....	Town-130
UNH Cooperative Extension .....	Town-130
Listen Community Services.....	Town-131
Wise .....	Town-131

## **Lyme School District**

### **General Information ~**

School Title Page .....	School - 1
Officers.....	School - 2
Warrants for School District - March 6 & 11, 2014 .....	School - 3
Budget (MS-27) .....	School - 7
Budget Committee Supplemental Schedule .....	School - 13
2014-2015 Budget.....	School - 14
Accounting of Actual Special Education expenses & revenues...	School - 23
Minutes of Annual Meeting, March 7, 2013 .....	School - 24

### **Narrative Reports ~**

School District .....	School -30
Thetford Academy .....	School -31

### **Students and Teaching Staff ~**

Instructional Staff .....	School - 32
2013 Graduates .....	School - 33
Comparative Enrollments .....	School - 34

Front Cover: Command Central 1950-Lucy King, Florence Claflin & Esther Wing

# TOWN OF LYME



2013



## ABOUT LYME

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

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



***We recognize and honor the following people:***

*Jean Bomhower*

*School District Clerk, School District Treasurer, Town Tax Collector*

*Gibb Cornwell*

*Health Officer, School Board Member, School District Treasurer, school volunteer, Budget Committee member, Lyme Foundation member & Chairman*

*Elsie McCarthy*

*Planning Board Alternate, Youth Committee member, School and Library volunteer, Home Health Committee*

***Each of these honorees provided service to the Town of Lyme as an employee, volunteer or town official.***

## **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](mailto:NH.Sen.Pierce@gmail.com)

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

Representative Bernard Benn, Democrat  
281/2 Rip Road  
Hanover, N.H. 03755-1614  
643-1925  
[bernard.benn@leg.state.nh.us](mailto: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](mailto: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](mailto: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](mailto:patricia.higgins@leg.state.nh.us)

**TOWN OFFICERS,  
COMMITTEE AND BOARD MEMBERS**

**Budget Committee**

(Elected for a 3-year term)

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
Laszlo Bardos	Term expires 2016
Brian Cook	Term expires 2016
Robin Taylor	Term expires 2016
Elizabeth Glenshaw	School Board Representative
Charles J. Smith	Select Board Representative
Susan MacKenzie	Alternate Select Board Representative

**Cemetery Commission**

(Elected for a 3-year term)

Laurel Ross	Term expires 2014
Michael Hinsley	Term expires 2015
Lara Dwyer	Term expires 2016

**Class V Roads Study Committee**

(Appointed by the Select Board until completion of study)

William Malcolm	Completion of Study
Francis Bowles	Completion of Study
Jim Jenks	Completion of Study
Stuart "Mike" Smith	Completion of Study
Miriam Weinstein	Completion of Study
Daniel Brand	Completion of Study
Morton Bailey	Budget Committee Representative
Fred O. Stearns III	Road Agent
Susan MacKenzie	Select Board Representative

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

(Appointed by the Select Board for an indefinite term)

Susan MacKenzie, Lyme Representative  
John Mudge, Lyme Representative  
David Kotz, Alternate Lyme Representative

**Conservation Commission**

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

Blake Allison, Chair	Term expires 2014
Matthew Stevens	Term expires 2014
James Graham, Alternate	Term expires 2015
Russell Hirschler, Vice-Chair	Term expires 2015
Heather Toulmin	Term expires 2015
Joanna Laro	Term expires 2016
John Peterson, Alternate	Term expires 2016
Thomas Colgan	Term expires 2016
Lee Larson, Alternate	Term expires 2016
Richard Vidal	Select Board Representative

**Energy Committee**

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

Joanna Laro	Term expires 2014
Rebecca Lovejoy	Term expires 2014
Mark Bolinger, Chair	Term expires 2015
Scott Nichols	Term expires 2015
Gary Phetteplace	Term expires 2015
Robin Taylor, Alternate	Term expires 2015
Matthew Brown	Term expires 2016
Daniel O’Hara	Term expires 2016
Susan MacKenzie	Select Board Representative

**Eurasian Milfoil Committee**

(Appointed by the Select Board until completion of project)

Jane Fant	Completion of Project
Allan Newton	Completion of Project
O. Ross McIntyre	Completion of Project
Charles Muntz	Completion of Project
Faith Pushee	Completion of Project
Richard Vidal	Select Board Representative

**Fast Squad**

(Volunteers)

Karen Keane, President & Captain

**Federal Emergency Management Agency Plan**

(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 5-year term)

Michael Hinsley, Chief	Term expires 2018
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### **Forest Fire Wardens**

(Recommended by the Warden, approved by the Select Board, appointed by the State)

*Don Elder	Warden	Term expires 2014
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 and appointed by the State)

Jeff Hanissian, Health Officer  
Michael Hinsley, Deputy Health Officer

### **Heritage Commission**

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

Jane Fant	Term expires 2013
Timothy Cook, Alternate	Term expires 2014
Adair Mulligan, Vice-Chair	Term expires 2014
Laurie Wadsworth, Alternate	Term expires 2014
Ray Clark, Chair	Term expires 2015
Richard Vidal	Select Board Liaison

### **Highway Safety Committee**

(Appointed by the Select Board)

Chief Shaun O'Keefe	Police Department
Dina Cutting	Town Office/Recreation
Susan MacKenzie	Select Board Liaison

### **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 2-year term)

Marcia Armstrong	(Republican Nominee)	Term expires	11/2015
Faith Catlin	(Democratic Nominee)	Term expires	11/2015
Julia Elder	(Republican Nominee)	Term expires	11/2015
Jane Fant	(Republican Nominee)	Term expires	11/2015
Alison Farrar	(Republican Nominee)	Term expires	11/2015
Nadia Gorman	(Democratic Nominee)	Term expires	11/2015
Cathy Johnson	(Democratic Nominee)	Term expires	11/2015
Marya Klee	(Democratic Nominee)	Term expires	11/2015
Paul Klee	(Democratic Nominee)	Term expires	11/2015
Katherine Larson	(Undeclared Nominee)	Term expires	11/2015
Lee Larson	(Undeclared Nominee)	Term expires	11/2015
Darlene Lehmann	(Republican Nominee)	Term expires	11/2015
Margot Maddock	(Democratic Nominee)	Term expires	11/2015
Stephen Maddock	(Democratic Nominee)	Term expires	11/2015
C. Jane Owen	(Republican Nominee)	Term expires	11/2015
Jennifer Schiffman	(Democratic Nominee)	Term expires	11/2015
Letitia Smith	(Democratic Nominee)	Term expires	11/2015
Beverly Strout	(Republican Nominee)	Term expires	11/2015
Earl Strout	(Republican Nominee)	Term expires	11/2015
Cynthia Swart	(Democratic Nominee)	Term expires	11/2015
Peter Swart	(Democratic Nominee)	Term expires	11/2015
Janet Williams	(Democratic Nominee)	Term expires	11/2015
Barbara Woodard	(Democratic Nominee)	Term expires	11/2015

### **Moderator**

(Elected for 2-year)

Kevin Peterson	Term expires	2014
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### **Library Trustees**

(Elected for a 3-year term)

Stephen Campbell	Term expires	2014
Nancy Grandine	Term expires	2014
Thomas Goodrich	Term expires	2014
Nancy Snyder	Term expires	2015
Margaret Bowles	Term expires	2015
Beth Taylor	Term expires	2015
Patricia Hudson	Term expires	2016
Daniel Lynch	Term expires	2016
Daniel O'Hara	Term expires	2016
Judith Russell	Library Director	

### **Overseer of Public Welfare**

(Elected for a 1-year term)

Nancy Elizabeth Grandine	Term expires	2014
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**Planning Board**

(Elected for a 3-year term)

Sam Greene, Alternate	Term expires 2016
Timothy Cook	Term expires 2014
Benjamin Kilham, Alternate	Term expires 2014
Freda Swan, Alternate	Term expires 2014
John Stadler, Vice-Chair	Term expires 2015
John "Jack" Elliott	Term expires 2016
Vicki Smith	Term expires 2016
Charles J. Smith	Select Board Representative
Richard Vidal	Alternate Select Board Representative

**Recreation Commission**

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

Robert Couture, Jr.	Term expires 2014
Luke Prince	Term expires 2014
Curtis Shepard	Term expires 2015
Dina Cutting	Term expires 2016
Jim Mayers, Alternate	Term expires 2016
Richard Vidal	Select Board Representative
Stephen Small	Recreation Director

**Road Agent**

(Elected for a 1-year term)

Fred O. Stearns, III	Term expires 2014
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**Select Board**

(Elected for a 3-year term)

Richard Vidal	Term expires 2014
Charles J. Smith	Term expires 2015
Susan MacKenzie	Term expires 2016

**Supervisors of the Checklist**

(Elected for a 6-year term)

Alan Greateorex, Chair	Term expires 2014
Karen Borgstrom	Term expires 2016
John Mudge	Term expires 2018

**Town Buildings Maintenance Committee**

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

Stephen Campbell	Term expires 2016
Don Elder	Term expires 2014
Michael Woodard	Term expires 2015
Dina Cutting	Administrative Assistant
Richard Vidal	Select Board Liaison

**Town Clerk**

(Elected for a 3-year term)

Patricia G. Jenks

Term expires 2015

**Town Moderator**

(Elected for a 2-year term)

Kevin Peterson

Term expires 2014

**Town Treasurer**

(Elected for a 3-year term)

Andrea Colgan

Term expires 2016

**Tax Collector**

(Elected for a 3-year term)

Joanne Coburn

Term expires 2016

**Trustees of the Trust Funds**

(Elected for a 3-year term)

Peter Glenshaw

Term expires 2014

Marlene Green, Chair

Term expires 2015

Simon Carr

Term expires 2016

**Upper Valley Lake Sunapee Regional Planning Commission**

(Appointed by the Select Board for an indefinite term)

Sam Greene

Term expires 2015

**Zoning Board of Adjustment**

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

Walter Swift

Term expires 2016

Robert Titus

Term expires 2016

Francis Bowles, Chair

Term expires 2014

Alan Greatorax

Term expires 2014

William Malcolm

Term expires 2015

Daniel Brand, Alternate

Term expires 2015

Michael Woodard, Alternate

Term expires 2015

**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 11, 2014, 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 11, 2014, 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:

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

**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:

Delete section 4.57 Demerger of Contiguous Parcels of Land in Common Ownership.

*Note: The time frame specified in this section has passed therefore it is no longer applicable. A property owner may still request to have lots demerged by the Select Board under RSA 674:39-aa until 2016.*

**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:

Delete section 5.23 Road Frontage.

*Note: This section is redundant with section 5.12.*

**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) The addition of section 3.24.1 to create the Holt's Ledge Zoning District

3.24.1 Holt's Ledge District. The Boundaries of the Holt's Ledge District are shown on the Lyme Zoning Map. The objectives of the Holt's Ledge District are to protect Lyme's natural heritage, to encourage the most appropriate use of land and to facilitate the adequate provision of community services. The Holt's Ledge District promotes reasonable use of small lots created prior to the enactment of the Zoning Ordinance in the East Lyme area of Lyme.

2) Update Table 4.1 to include the Holt's Ledge District.

3) Update Table 5.1 to include the Holt's Ledge District.

4) Update Appendix D Lyme Zoning Districts Map to the Holt's Ledge District.

*Note: The lots on Canaan Ledge Lane were created through a subdivision prior to zoning and are in the East Lyme Zoning District. A majority of these lots are non-conforming to the requirements of the East Lyme District. The intent of the new district is to align the dimensional controls for these residential lots with other residential zoning districts in Lyme. The Holt's Ledge District will include lots 16,1718,19,21,22,23,24,25,26,27,28,29,30,31 all on tax map 413. The full text of the amendment follows the warrant.*

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

**ARTICLE 5.** To see if the Town will vote to raise and appropriate the sum of two million thirty-eight thousand and twenty-five dollars (**\$2,038,025**) 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 \$2,038,025 by a vote of 3-0.) (The Budget Committee recommended an operating budget of \$2,038,025 by a vote of 7-0.)

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

**ARTICLE 6.** To see if the Town will vote to raise and appropriate the sum of eighty-two thousand five hundred thirteen dollars (**\$82,513**) 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 2014-2015 calendar year.

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

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

(Recommended by the Budget Committee by a vote of 7-0.)

*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 four hundred thirty-three thousand four hundred one dollars (**\$433,401**) 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	\$105,000
Heavy Equipment Capital Reserve Fund	\$48,151
Property Reappraisal	\$5,000
Class V Roads Rehab Capital Reserve Fund	\$25,000
Public Works Facility Capital Reserve Fund	\$50,000
Emergency Highway Repair Capital Reserve Fund	\$20,000
Computer System Upgrade Capital Reserve Fund	\$5,250
Town Buildings Major Maintenance and Repair Fund	\$10,000
Recreation Facilities Capital Reserve Fund	<u>\$11,000</u>
<b>Capital Reserve Funds Subtotal:</b>	<b>\$379,401</b>

**Expendable Trust Funds:**

Emergency Major Equipment Rebuilding Trust Fund	\$14,000
Town Poor Expendable Trust Fund	<u>\$40,000</u>
<b>Expendable Trust Funds Subtotal:</b>	<b>\$54,000</b>

**Capital Reserve Funds and Expendable Trust Funds Total: \$433,401**

(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 6-1.)

***WITHDRAWAL FROM CAPITAL RESERVE FUNDS AND EXPENDABLE TRUST FUNDS***

**ARTICLE 8.** To see if the Town will vote to raise and appropriate twenty-one thousand dollars (\$21,000) 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:**

Fire Fighting Safety Equipment	\$15,000
Computer System Upgrade Capital Reserve Fund	\$6,000

**Withdrawals from Capital Reserve Fund Total: \$21,000**

(These appropriations are **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

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

(Recommended by the Budget Committee by a vote of 7-0.)

***LEASE-TO-OWN AGREEMENT FOR A 2014 BOMAG BW-211D ROLLER***

**ARTICLE 9.** To see if the Town will vote to authorize the Select Board to enter into a 5 year lease-to-own agreement for the purpose of leasing a roller for the highway department for a total cost of \$90,921 and to raise and appropriate the sum of eighteen thousand one hundred eighty-five dollars

(\$18,185) for the first year's payment for that purpose. This lease agreement contains an escape clause. (This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

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

(Recommended by the Budget Committee by a vote of 5-1 with 1 abstention.)

#### ***PAVED ROAD REPAIR AND MAINTENANCE***

**ARTICLE 10.** To see if the Town will vote to raise and appropriate up to ninety-seven thousand one hundred thirty dollars (**\$97,130**) for the purpose of implementing the 1<sup>st</sup> year of the 10-year plan to repair and maintain the Town's paved roads.

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

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 6-1.)

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

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of thirteen thousand six hundred two dollars (**\$13,602**) to be used towards funding maintenance of the Town Cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

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

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 7-0.)

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

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

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of eight hundred dollars (**\$800**) 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 7-0.)

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

**ARTICLE 13.** To see if the Town will vote to raise and appropriate the sum of five thousand one dollars (**\$5,001**) 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 12/31/2013 unreserved fund balance. The amount represents monies taken into the general fund in 2013 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 Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 7-0.)

*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.*

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

**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of twenty-five thousand seven hundred sixty-five dollars (**\$25,765**) for milfoil treatment of Post Pond, to be funded 40% (up to \$10,306) through a grant from the New Hampshire Department of Environmental Services, with the remaining 60% (\$15,459) to be raised by taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is gone or by December 31, 2019, whichever is sooner.

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

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.) (Recommended by the Budget Committee by vote of 7-0.)

#### ***WITHDRAWAL FROM CONVERSE FREE LIBRARY TRUSTEES RESERVE FUND***

**ARTICLE 15.** To see if the Town will vote to raise and appropriate 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 Select Board by a vote of 3-0.) (Recommended by the Budget Committee by vote of 7-0.)

#### ***LAND USE CHANGE TAX FUND***

**ARTICLE 16.** To see if the Town will vote to rescind the vote to place the payments of Land Use Change Tax collected into the Conservation Fund established at the 1993 Town Meeting effective April 1, 2014 and instead to see if the Town will vote to adopt the provisions of RSA 79-A:25-a, effective April 1, 2014, to account for revenues received from the Land Use Change Tax in a fund separate from the General Fund. Any surplus remaining in the Land Use Change Tax Fund shall not be part of the General Fund until such time as the legislative body shall have had the opportunity at an annual meeting to vote to appropriate a specific amount from the Land Use Change Tax Fund for any purpose not prohibited by the laws or by the constitution of this state. After an annual meeting any unappropriated balance for the Land Use Change Tax revenue received during the prior fiscal year shall be recognized as General Fund revenue for the current fiscal year.

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

#### **PETITIONED WARRANT ARTICLE**

##### ***New Hampshire Resolution to Get Big Money Out of Politics***

**ARTICLE 17.** By petition of twenty-five or more eligible voters of the town of Lyme to see if the town will urge:

That the New Hampshire State Legislature join nearly 500 municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that (1) guarantees the right of our elected representatives and of the American people to safeguard fair

elections through authority to regulate political spending, and (2) clarifies that constitutional rights were established for natural persons only, not corporations, unions, or other artificial entities.

That the New Hampshire congressional delegation support such a constitutional amendment.

That the New Hampshire State Legislature support such an amendment once it is approved by Congress and sent to the states for ratification.

Within 30 days of approval of this article, the Select Board shall transmit by written notice the record of the vote to Lyme's congressional delegation, to Lyme's state legislators, and to the President of the United States, informing them of the instructions from their constituents.

#### **PETITIONED WARRANT ARTICLE**

**ARTICLE 18.** The NH legislature has passed RSA 79-F and 12 NH towns have adopted it. We hope Lyme will join them in expressing support for our few remaining farms. Are you in favor of adopting New Hampshire RSA Chapter 79-F, to appraise, for property tax assessment, qualifying farm structures at no more than replacement value less depreciation and land underlying qualifying farm structures at no more than ten percent of its market value. Qualifying structures and land shall be subject to a use change tax at rate of ten percent of the full value assessment as of the date of change of use. The intent of this article is to show Lyme's support for working farms.

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

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

(Majority vote required.)

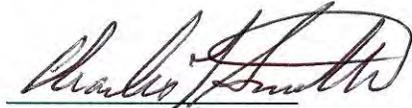
#### ***OTHER BUSINESS***

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

Given under our hands and seal of the Town of Lyme this 6<sup>th</sup> day of February, 2014.

Town of Lyme

Select Board

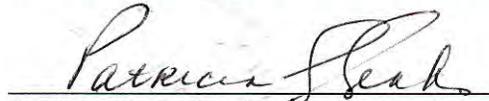
  
Charles J. Smith, Chair

  
Richard A. Vidal

  
Susan J. MacKenzie

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 7<sup>th</sup> day of February 2014.

  
Patricia G. Jenks, Town Clerk

## NOTES

**3.24.1 Holt’s Ledge District.** The Boundaries of the Holt’s Ledge District are shown on the Lyme Zoning Map. The objectives of the Holt’s Ledge District are to protect Lyme’s natural heritage, to encourage the most appropriate use of land and to facilitate the adequate provision of community services. The Holt’s Ledge District promotes reasonable use of small lots created prior to the enactment of the Zoning Ordinance in the East Lyme area of Lyme.

Table 4.1

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

**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.

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

**Table 5.1**

<b>Dimensional Control</b>	<b>Lyme Center</b>	<b>Lyme Common</b>	<b>Commercial District</b>	<b>Rural District</b>	<b>East Lyme</b>	<b>Skiway</b>	<b>Mountain &amp; Forest</b>	<b>Holt's Ledge</b>
<b>a) Minimum Lot Size (acres)</b> (See section 5.11)	1	1	2	3 or 5	15	50	50	2
<b>b) Minimum Road Frontage (ft)</b> (See section 5.12)	100	100	200	300	600	600	1000	150
<b>c) Minimum Road Setback (ft)</b> (See section 5.13)								
Principal Structures	<b>See Section 5.13C</b>	<b>See Section 5.13C</b>	150	75	150	40	150	75
Accessory Structures			150	75	150	40	150	75
<b>d) Minimum Side Setback (ft)</b>								
Principal Structures	20	20	50	35	150	150	150	35
Accessory Structures	20	20	50	35	150	150	150	35
<b>e) Minimum Rear Setback (ft)</b>								
Principal Structures	20	20	50	35	150	150	150	35
Accessory Structures	20	20	50	35	150	150	150	35
<b>f) Minimum Lot Width (ft)</b>	100	100	200	300	500	1000	1000	200
<b>g) Maximum Building Footprint</b> (See section 5.14)	6%	6%	10%	2%	1%	1%	1%	2%
<b>h) Maximum Lot Coverage</b> (See section 5.15)	12%	12%	20%	12%	12%	2%	2%	12%
<b>i) Max Gross Floor Area (sq. ft.)</b> (See section 5.16)	6,000	6,000	14,000	14,000	14,000	14,000	14,000	14,000

2014  
Budget Worksheet  
Expenditures

Description	2012	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014
	Actual	Voted at Town Meeting	As of 12/31/2013	Department Request	Selectboard proposed budget	Budget Committee proposed budget					
<b>4130-4139 Executive:</b>											
Selectmen Salary	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Town Web Page	1,400.00	1,400.00	1,400.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Telephone	3,400.42	4,000.00	3,455.80	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Internet	646.47	1,100.00	1,120.03	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Employee Physicals and Immunizations	0.00	200.00	0.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Meetings, Seminars & Education	939.60	1,500.00	587.80	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,800.00
New Copier	2,899.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Service Contract on Copier & Printers	719.00	900.00	193.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00
Selectmen's Supplies	3,965.26	4,500.00	4,885.64	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
Postage	2,585.26	2,500.00	1,490.15	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Miscellaneous	307.22	250.00	447.92	250.00	250.00	250.00	250.00	250.00	250.00	250.00	0.00
Contingency	404.08	2,000.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,250.00	2,250.00	2,250.00
Administrative Assistant Wages	53,200.71	51,390.00	51,852.11	52,162.00	52,162.00	52,162.00	52,162.00	52,162.00	52,162.00	52,162.00	52,162.00
Administrative Assistant Benefits	23,459.26	25,201.00	25,650.55	27,290.00	27,290.00	27,290.00	27,290.00	27,290.00	27,290.00	27,290.00	27,290.00
Selectmen's Clerk Wages	39,589.33	41,131.00	23,811.45	19,136.00	19,136.00	19,136.00	19,136.00	19,136.00	19,136.00	19,136.00	19,136.00
Selectmen's Clerk Benefits	13,305.22	14,645.00	4,783.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Committee	0.00	355.00	300.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00	355.00
<b>4130-4139 Executive:</b>	<b>149,820.83</b>	<b>154,072.00</b>	<b>122,978.36</b>	<b>120,493.00</b>	<b>120,493.00</b>	<b>120,493.00</b>	<b>120,493.00</b>	<b>120,493.00</b>	<b>120,793.00</b>	<b>120,793.00</b>	<b>120,793.00</b>
<b>4140-4149 Elections, Registration and Vital Statistics:</b>											
Town Clerk Salary	31,197.92	31,600.00	31,603.52	32,078.00	32,078.00	32,078.00	32,078.00	32,078.00	32,078.00	32,078.00	32,078.00
Town Clerk Benefits	20,824.41	22,950.00	22,687.50	24,801.00	24,801.00	24,801.00	24,801.00	24,801.00	24,801.00	24,801.00	24,801.00
Town Clerk Telephone	1,101.14	1,000.00	1,076.55	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Town Clerk Meetings, Seminars, Education and Dues	20.00	500.00	399.56	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Town Clerk Supplies	749.72	750.00	1,224.37	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
Law Books	279.85	200.00	270.85	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Town Clerk Postage	1,233.98	1,200.00	1,099.47	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Computer Software	5,628.51	6,000.00	6,184.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Deputy Town Clerk Wages	17,636.95	20,000.00	18,027.18	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00
Election & Registration Payroll	226.57	300.00	21.75	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00
Election & Registration	2,268.67	1,700.00	1,086.86	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00
Lyme Phone Book	683.00	700.00	1,020.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00
Copier Service Contract	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00
Supervisor of the Checklist-Election & Registration	80.37	100.00	42.84	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Supervisor of the Checklist-Payroll	1,051.26	500.00	268.25	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00

2014  
Budget Worksheet  
Expenditures

	Description	2012 Actual	2013 Voted at Town Meeting	2013 As of 12/31/2013	2014 Department Request	2014 Selectboard proposed budget	2014 Budget Committee proposed budget
41	Vital Records	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00
42		<b>83,307.35</b>	<b>87,825.00</b>	<b>85,337.70</b>	<b>100,204.00</b>	<b>100,704.00</b>	<b>100,704.00</b>
43							
	<b>4140-4149 Elections, Registration and Vital Statistics:</b>						
44	<b>4150-4151 Financial Administration:</b>						
45	Refunds & Miscellaneous	265.98	500.00	1,811.46	500.00	500.00	500.00
46	Audit	9,750.00	9,800.00	10,000.00	9,900.00	9,900.00	9,900.00
47	Tax Map Updates	2,700.00	2,700.00	2,700.00	2,800.00	2,800.00	2,800.00
48	Tax Collector Salary	12,213.60	12,372.00	12,213.60	12,558.00	12,558.00	12,558.00
49	Recording Fees Grafton County Register of Deeds	188.94	300.00	162.87	300.00	300.00	300.00
50	Tax Collector Telephone	387.03	400.00	465.56	400.00	400.00	400.00
51	Tax Collector/Treasurer Meetings, Seminars, Education and Dues	90.00	100.00	90.00	100.00	200.00	200.00
52	Tax Collector Supplies	489.46	500.00	861.49	500.00	500.00	500.00
53	Tax Collector Postage	1,291.49	925.00	287.03	925.00	925.00	925.00
54	Deputy Tax Collector Wages	800.00	800.00	800.00	800.00	800.00	800.00
55	Timber Tax Consultant	1,180.00	1,200.00	1,120.00	3,000.00	2,500.00	2,500.00
56	Treasurer Salary	3,999.96	4,000.00	3,999.96	4,000.00	4,000.00	4,000.00
57	Treasurer Supplies	0.00	50.00	0.00	0.00	0.00	0.00
58	Computer Consultant	2,058.42	2,500.00	949.50	2,500.00	2,500.00	2,500.00
59	Town Report	3,619.14	4,000.00	3,520.18	4,000.00	4,000.00	4,000.00
60	Computer Software	4,527.24	4,900.00	4,617.45	4,900.00	4,900.00	4,900.00
61	Budget Committee Expenses	60.00	100.00	0.00	100.00	100.00	100.00
62		<b>43,621.26</b>	<b>45,147.00</b>	<b>43,599.10</b>	<b>47,283.00</b>	<b>46,883.00</b>	<b>46,883.00</b>
63							
	<b>4152 Revaluation of Property:</b>						
64	Assessor	12,361.25	15,360.00	14,055.00	18,240.00	18,240.00	18,240.00
66	Utility Appraiser	4,027.50	4,000.00	4,000.00	4,500.00	4,500.00	4,500.00
67	Miscellaneous	0.00	250.00	0.00	0.00	0.00	0.00
68	Assessing Software	3,200.00	5,500.00	4,800.00	5,700.00	5,700.00	5,700.00
69	Meetings, Dues & Education	0.00	0.00	0.00	0.00	100.00	100.00
70	Mileage	1,594.80	1,800.00	1,780.32	1,800.00	1,800.00	1,800.00
71	Per Diem	1,169.06	1,800.00	1,166.08	1,800.00	1,800.00	1,800.00
72		<b>22,352.61</b>	<b>28,710.00</b>	<b>25,801.40</b>	<b>32,040.00</b>	<b>32,140.00</b>	<b>32,140.00</b>
73							
74	<b>4153 Legal Expense:</b>	<b>57,975.30</b>	<b>55,000.00</b>	<b>58,358.72</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>
75							
	<b>4155-4159 Personnel Administration:</b>						
76	Town Portion OASDI (6.2% of total payroll)	35,826.79	34,395.00	32,412.39	33,750.00	33,750.00	33,750.00
77							

2014  
Budget Worksheet  
Expenditures

	Description	2012	2013	2013	2013	2013	2014	2014	2014
		Actual	Voted at Town Meeting	As of 12/31/2013	Department Request	Selectboard proposed budget	Budget Committee proposed budget		
78	Medicare, Town Portion (1.45% of total payroll)	9,629.87	9,892.00	9,244.98	9,800.00	9,800.00	9,800.00	9,800.00	9,800.00
79	Payroll Contract	2,357.15	2,500.00	2,536.61	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
80	<b>4155-4159 Personnel Administration:</b>	<b>47,813.81</b>	<b>46,787.00</b>	<b>44,193.98</b>	<b>46,050.00</b>	<b>46,050.00</b>	<b>46,050.00</b>	<b>46,050.00</b>	<b>46,050.00</b>
81									
82	<b>4191-4193 Planning and Zoning:</b>								
83	Recording Fees	0.00	250.00	0.00	250.00	250.00	250.00	250.00	250.00
84	UVLS Regional Planning Commission Dues	2,143.28	2,181.00	2,181.04	2,219.00	2,219.00	2,219.00	2,219.00	2,219.00
85	Training	80.00	250.00	0.00	250.00	250.00	250.00	250.00	250.00
86	Supplies	0.00	250.00	0.00	250.00	250.00	250.00	250.00	250.00
87	Administrator's Wages	47,049.60	47,661.00	47,638.88	48,376.00	48,376.00	48,376.00	48,376.00	48,376.00
88	Administrator's Benefits	25,406.08	27,627.00	27,606.38	29,895.00	29,895.00	29,895.00	29,895.00	29,895.00
89	ZBA Recorder	925.00	1,200.00	225.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
90	Mileage	0.00	250.00	0.00	250.00	250.00	250.00	250.00	250.00
91	Advertising	357.24	750.00	423.69	750.00	750.00	750.00	750.00	750.00
92	Postage	617.47	1,250.00	335.20	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
93	Printing	331.71	0.00	0.00	500.00	500.00	500.00	500.00	500.00
94	Publications and Maps	1,065.00	1,000.00	1,033.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
95	Miscellaneous	0.00	0.00	0.00	100.00	100.00	100.00	100.00	100.00
96	Master Plan printing		700.00	0.00	700.00	700.00	700.00	700.00	700.00
97	Multipage scanner		400.00	400.00	0.00	0.00	0.00	0.00	0.00
98	UVLS Regional Planning Commission survey assistance		250.00	0.00	0.00	0.00	0.00	0.00	0.00
99	Community attitude survey postage		1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Planning & Land Use Books				200.00	200.00	200.00	200.00	200.00
101	<b>4191-4193 Planning and Zoning:</b>	<b>77,975.38</b>	<b>85,019.00</b>	<b>79,843.19</b>	<b>87,190.00</b>	<b>87,190.00</b>	<b>87,190.00</b>	<b>87,190.00</b>	<b>87,190.00</b>
102									
103	<b>4194 General Government Buildings:</b>								
104	General Government Buildings payroll	60.20	500.00	42.50	761.00	761.00	761.00	761.00	761.00
105	Utilities - Academy Building	1,663.36	1,800.00	1,642.81	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
106	Heat - Academy Building	3,509.56	2,900.00	3,923.55	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
107	Operation of Academy Building	1,247.36	2,000.00	2,051.88	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
108	Operation of Town Offices	3,676.00	4,000.00	4,442.97	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
109	Utilities - Town Offices	3,998.42	4,000.00	3,336.56	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110	Heat - Town Offices	1,942.47	2,015.00	1,418.75	2,015.00	2,015.00	2,015.00	2,015.00	2,015.00
111	Maintenance Town Buildings - Other	1,262.86	1,500.00	2,791.68	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
112	Pike House Safety & Maintenance	2,500.00	2,500.00	387.50	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
113	<b>4194 General Government Buildings:</b>	<b>19,860.23</b>	<b>21,215.00</b>	<b>20,038.20</b>	<b>22,876.00</b>	<b>22,876.00</b>	<b>22,876.00</b>	<b>22,876.00</b>	<b>22,876.00</b>
114									

2014  
Budget Worksheet  
Expenditures

	Description	2012 Actual	2013 Voted at Town Meeting	2013 As of 12/31/2013	2014 Department Request	2014 Selectboard proposed budget	2014 Budget Committee proposed budget
115	<b>4195 Cemeteries:</b>						
116	Wages/Payroll	13,230.32	14,125.00	13,672.66	0.00	0.00	0.00
117	Electric	165.97	200.00	171.60	200.00	200.00	200.00
118	Mowing contract	0.00	0.00	0.00	6,700.00	6,700.00	6,700.00
119	Truck Rental (Equipment Rental)	3,500.00	0.00	0.00	0.00	0.00	0.00
120	Equipment Rental fees (burial charge)	0.00	400.00	0.00	400.00	400.00	400.00
121	Materials	73.83	300.00	22.73	300.00	300.00	300.00
122	Equipment Maintenance & Repair	940.71	500.00	469.43	500.00	500.00	500.00
123	Gasoline	1,389.11	1,000.00	1,172.64	0.00	0.00	0.00
124	Propane Heat	174.65	200.00	151.44	200.00	200.00	200.00
125	Other Expenses	295.30	300.00	6.58	300.00	300.00	300.00
126	Perpetual Care Expenses	15,240.00	20,136.00	14,755.00	21,230.00	21,230.00	21,230.00
127	Sexton Stipend	500.00	0.00	0.00	2,500.00	2,500.00	2,500.00
128		<b>35,509.89</b>	<b>37,161.00</b>	<b>30,422.08</b>	<b>32,330.00</b>	<b>32,330.00</b>	<b>32,330.00</b>
129	<b>4195 Cemeteries:</b>						
130	<b>4196 Insurance:</b>						
131	Property Liability Insurance	26,429.54	27,224.00	22,239.15	27,500.00	27,500.00	27,500.00
132	Unemployment Compensation Insurance	2,134.22	2,200.00	0.00	2,200.00	2,200.00	2,200.00
133	Workers Compensation Insurance	18,520.70	21,000.00	21,043.14	21,100.00	21,100.00	21,100.00
134	Insurance Deductible	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
135		<b>47,084.46</b>	<b>51,424.00</b>	<b>43,282.29</b>	<b>51,800.00</b>	<b>51,800.00</b>	<b>51,800.00</b>
136	<b>4197 Advertising and Regional Association:</b>						
137	Advertising	318.07	500.00	706.96	500.00	500.00	500.00
138	Dues	1,865.59	1,900.00	1,856.20	1,900.00	1,900.00	1,900.00
140		<b>2,183.66</b>	<b>2,400.00</b>	<b>2,563.16</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>
141	<b>4197 Advertising and Regional Association:</b>						
142	<b>4199 Other General Government:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
143	SUBTOTAL for GENERAL GOVERNMENT:	587,504.78	614,760.00	556,418.18	597,666.00	598,166.00	598,166.00
144							
145	<b>4210-4214 Police:</b>						
146	Wages and Salaries	107,597.04	112,320.00	113,231.58	114,004.00	114,004.00	114,004.00
147	Overtime & P/T Officer		7,655.00	1,905.00	9,931.00	8,931.00	8,931.00
148	Benefits	66,197.28	75,247.00	77,195.20	82,567.00	82,567.00	82,567.00
149	Telephone & Communications	911.67	1,800.00	1,240.19	1,800.00	1,800.00	1,800.00
150	Uniforms & Equipment	1,296.08	2,300.00	2,144.88	1,700.00	1,700.00	1,700.00
151	Gasoline	8,065.37	6,800.00	7,007.97	8,200.00	8,200.00	8,200.00

2014  
Budget Worksheet  
Expenditures

	Description	2012		2013		2013		2014		2014	
		Actual	Voted at Town Meeting	As of 12/31/2013	Department Request	Selectboard proposed budget	Budget Committee proposed budget				
152	Vehicle Repair & Maintenance	1,243.02	2,000.00	1,615.04	1,800.00	1,800.00	1,800.00	1,800.00			
153	Miscellaneous	779.29	1,000.00	949.92	1,000.00	1,000.00	1,000.00	1,000.00			
154	Major Equipment	73.00	200.00	0.00	200.00	200.00	200.00	200.00			
155	Computer Hardware and Software	2,678.95	2,000.00	2,225.49	2,000.00	2,000.00	2,000.00	2,000.00			
156	Training & Education	1,117.48	1,300.00	103.00	1,300.00	1,300.00	1,300.00	1,300.00			
157	Professional Associations	100.00	300.00	210.00	300.00	300.00	300.00	300.00			
158	Animal Control (Cat & Dog)	0.00	500.00	250.00	600.00	600.00	600.00	600.00			
159	<b>4210-4214 Police:</b>	<b>190,059.18</b>	<b>213,422.00</b>	<b>208,078.27</b>	<b>225,402.00</b>	<b>225,402.00</b>	<b>224,402.00</b>	<b>224,402.00</b>			
160											
161	<b>4215-4219 Ambulance:</b>	<b>46,155.35</b>	<b>45,470.00</b>	<b>50,924.97</b>	<b>49,650.00</b>	<b>49,650.00</b>	<b>49,650.00</b>	<b>49,650.00</b>			
162											
163	<b>4220-4229 Fire:</b>										
164	Administration	180.45	250.00	0.00	250.00	250.00	250.00	250.00			
165	Fire Reporting Software	0.00	1,400.00	1,400.00	1,416.00	1,416.00	1,416.00	1,416.00			
166	Training	0.00	1,000.00	428.31	1,000.00	1,000.00	1,000.00	1,000.00			
167	Dues	2,300.00	2,875.00	2,300.00	2,875.00	2,875.00	2,875.00	2,875.00			
168	Miscellaneous	1,016.96	300.00	241.26	300.00	300.00	300.00	300.00			
169	Telephone	0.00	930.00	969.10	930.00	930.00	930.00	930.00			
170	Chief Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00			
171	Insurance	6,749.00	6,749.00	6,749.00	6,749.00	6,749.00	6,749.00	6,749.00			
172	Fire Trucks Parts and Supplies	2,397.12	3,000.00	1,498.65	3,000.00	3,000.00	3,000.00	3,000.00			
173	Motor Fuel	1,028.15	1,000.00	1,387.97	1,500.00	1,500.00	1,500.00	1,500.00			
174	Fire Trucks Major Equipment	3,780.34	1,750.00	0.00	1,750.00	1,750.00	1,750.00	1,750.00			
175	Hazmat Equipment	0.00	450.00	0.00	450.00	450.00	450.00	450.00			
176	Radio Repairs	2,130.75	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00			
177	Electric	1,471.22	1,500.00	1,628.95	1,500.00	1,500.00	1,500.00	1,500.00			
178	Heat	7,125.91	5,800.00	7,725.34	7,200.00	7,200.00	7,200.00	7,200.00			
179	Station Maintenance and Repair	360.78	2,250.00	6,044.52	2,250.00	2,250.00	2,250.00	2,250.00			
180	Fire Trucks Maintenance and Repair	2,581.74	3,500.00	3,433.76	3,500.00	3,500.00	3,500.00	3,500.00			
181	Breathing Apparatus Maintenance and Repair	1,235.00	1,350.00	0.00	1,350.00	1,350.00	1,350.00	1,350.00			
182	Equipment Maintenance and Repair	323.01	1,000.00	111.35	1,000.00	1,000.00	1,000.00	1,000.00			
183	FAST Squad Equipment and Supplies	3,374.39	3,500.00	2,698.58	3,500.00	3,500.00	3,500.00	3,500.00			
184	<b>4220-4229 Fire:</b>	<b>37,054.82</b>	<b>40,604.00</b>	<b>37,616.79</b>	<b>42,520.00</b>	<b>42,520.00</b>	<b>42,520.00</b>	<b>42,520.00</b>			
185											
186	<b>4290-4298 Emergency Management:</b>										
187	Forest Fire Suppression	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
188	Warden Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

2014  
Budget Worksheet  
Expenditures

	Description	2012 Actual	2013 Voted at Town Meeting	2013 As of 12/31/2013	2014 Department Request	2014 Selectboard proposed budget	2014 Budget Committee proposed budget
189	Warden & Deputies Training & Meetings	0.00	0.00	0.00	0.00	0.00	0.00
190	Forest Fire Equipment	295.00	600.00	116.60	600.00	600.00	600.00
191	Emergency Management Planning and Training	408.82	750.00	295.00	750.00	750.00	750.00
192	<b>4290-4298 Emergency Management:</b>	<b>703.82</b>	<b>1,350.00</b>	<b>411.60</b>	<b>1,350.00</b>	<b>1,350.00</b>	<b>1,350.00</b>
193							
194	<b>4299 Other Public Safety (including communications):</b>	<b>23,088.05</b>	<b>23,715.00</b>	<b>24,321.51</b>	<b>24,982.00</b>	<b>24,982.00</b>	<b>24,982.00</b>
195							
196	SUBTOTAL for PUBLIC SAFETY:	297,061.22	324,561.00	321,353.14	343,904.00	342,904.00	342,904.00
197							
198	<b>4312 Highways and Streets:</b>						
199	REGULAR:						
200	Highway Agent Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
201	Telephone	1,106.49	1,300.00	1,103.47	1,300.00	1,300.00	1,300.00
202	Alcohol and Drug Testing	399.56	300.00	209.78	300.00	300.00	300.00
203	Building Maintenance & Repair	4,043.34	4,000.00	3,052.82	4,000.00	4,000.00	4,000.00
204	Materials and Maintenance (Gravel and Dirt Roads)	76,770.69	40,000.00	30,117.00	40,000.00	40,000.00	40,000.00
205	Mud Season Roads		30,000.00	22,629.09	30,000.00	30,000.00	30,000.00
206	Asphalt, Cold Patch and Shimming	436.56	3,000.00	774.36	3,000.00	3,000.00	3,000.00
207	Culverts	4,329.62	5,000.00	4,647.51	5,000.00	5,000.00	5,000.00
208	Payroll	104,742.06	105,726.00	103,745.70	106,461.00	106,461.00	106,461.00
209	Overtime	1,138.65	3,027.00	1,411.24	3,073.00	3,073.00	3,073.00
210	Benefits	62,080.11	68,701.00	67,040.89	74,698.00	74,698.00	74,698.00
211	Electric	4,445.89	5,000.00	4,343.00	5,000.00	5,000.00	5,000.00
212	Heat	5,701.52	6,000.00	5,472.45	5,000.00	5,000.00	5,000.00
213	Propane	826.47	1,000.00	1,385.80	2,000.00	2,000.00	2,000.00
214	Equipment Rental	10,278.90	15,000.00	7,812.00	25,000.00	15,000.00	15,000.00
215	Supplies	4,185.22	3,500.00	3,413.35	3,500.00	3,500.00	3,500.00
216	Motor Fuel	35,398.77	23,000.00	27,531.25	23,000.00	23,000.00	23,000.00
217	Vehicle Maintenance & Repair	20,749.81	20,000.00	16,788.42	23,000.00	23,000.00	23,000.00
218	Parts, Equipment	1,216.24	3,000.00	5,113.86	10,500.00	10,500.00	10,500.00
219	Miscellaneous	77.84	100.00	0.00	100.00	100.00	100.00
220	Spare Tires	6,792.71	14,000.00	15,514.11	10,000.00	10,000.00	10,000.00
221	Roadside Maintenance	2,749.34	13,000.00	24,270.21	17,000.00	17,000.00	17,000.00
222	Safety Clothing	819.00	1,000.00	961.62	1,000.00	1,000.00	1,000.00
223	Training & Education				1,000.00	1,000.00	1,000.00
224	REGULAR:	349,288.79	366,654.00	348,337.93	394,932.00	384,932.00	384,932.00
225							

2014  
Budget Worksheet  
Expenditures

	Description	2012	2013	2013	2013	2013	2014	2014	2014
		Actual	Voted at Town Meeting	As of 12/31/2013	Department Request	Selectboard proposed budget	Budget Committee proposed budget		
226	WINTER:								
227	Payroll - Winter	77,123.45	71,054.00	73,390.67	72,120.00	72,120.00	72,120.00	72,120.00	72,120.00
228	Overtime - Winter	16,714.73	21,190.00	10,478.64	21,511.00	21,511.00	21,511.00	21,511.00	21,511.00
229	Benefits - Winter	51,404.46	50,052.00	49,482.83	53,356.00	53,356.00	53,356.00	53,356.00	53,356.00
230	Motor Fuel - Winter	27,319.53	25,000.00	27,719.99	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
231	Vehicle Maintenance & Repair - Winter	24,935.61	20,000.00	22,826.13	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
232	Materials - Winter	63,173.57	57,000.00	65,760.01	57,000.00	57,000.00	57,000.00	57,000.00	57,000.00
233	WINTER:	260,671.35	244,296.00	249,658.27	253,987.00	253,987.00	253,987.00	253,987.00	253,987.00
234									
235	<b>4312 Highways and Streets:</b>	<b>609,960.14</b>	<b>610,950.00</b>	<b>597,996.20</b>	<b>648,919.00</b>	<b>648,919.00</b>	<b>638,919.00</b>	<b>638,919.00</b>	<b>638,919.00</b>
236									
237	<b>4316 Street Lighting:</b>	<b>2,897.55</b>	<b>2,940.00</b>	<b>3,007.26</b>	<b>3,110.00</b>	<b>3,110.00</b>	<b>3,110.00</b>	<b>3,110.00</b>	<b>3,110.00</b>
238									
239	SUBTOTAL for HIGHWAYS and STREETS:	612,857.69	613,890.00	601,003.46	652,029.00	652,029.00	642,029.00	642,029.00	642,029.00
240									
241	<b>4323 Solid Waste Collection:</b>								
242	Payroll - Station Operators	16,744.28	19,560.00	18,428.29	19,560.00	19,560.00	19,560.00	19,560.00	19,560.00
243	Bin and Dumpster Rent	4,350.00	2,000.00	1,350.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
244	Pay-Per-Throw Trash Bags	5,620.44	4,500.00	4,495.95	6,691.00	6,691.00	6,691.00	6,691.00	6,691.00
245	Miscellaneous	877.23	1,000.00	359.89	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
246	Equipment & Signs	7,395.86	7,000.00	6,777.62	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
247	Hazardous Waste Pick-Up Day	2,074.66	1,200.00	900.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
248	Recycling	1,487.90	1,500.00	1,193.70	500.00	500.00	500.00	500.00	500.00
249	<b>4323 Solid Waste Collection:</b>	<b>38,550.37</b>	<b>36,760.00</b>	<b>33,505.45</b>	<b>38,351.00</b>	<b>38,351.00</b>	<b>38,351.00</b>	<b>38,351.00</b>	<b>38,351.00</b>
250									
251	<b>4324 Solid Waste Disposal:</b>								
252	Haul Charges	18,629.20	20,000.00	18,635.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
253	Trash and C & D Disposal	21,135.17	25,000.00	22,674.33	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
254	Co-mingled Disposal	1,461.35	1,000.00	1,105.20	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
255	Freon Collection and Disposal	468.00	500.00	216.00	500.00	500.00	500.00	500.00	500.00
256	<b>4324 Solid Waste Disposal:</b>	<b>41,693.72</b>	<b>46,500.00</b>	<b>42,630.53</b>	<b>46,500.00</b>	<b>46,500.00</b>	<b>46,500.00</b>	<b>46,500.00</b>	<b>46,500.00</b>
257									
258	SUBTOTAL for SANITATION:	80,244.09	83,260.00	76,135.98	84,851.00	84,851.00	84,851.00	84,851.00	84,851.00
259									
260									
261									
262									

2014  
Budget Worksheet  
Expenditures

	Description	2012	2013	2013	2013	2013	2014	2014	2014
		Actual	Voted at Town Meeting	As of 12/31/2013	Department Request	Selectboard proposed budget	Budget Committee proposed budget		
263	<b>4415-4419 Health Agencies and Hospitals and Other:</b>								
264	HEALTH AGENCIES:								
265	Visiting Nurse Alliance & Hospice	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00
266	Headrest	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
267	West Central Behavioral Health	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00
268	Wise	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
269	HIV/HCV Resource Center (Acorn)	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
270	CASA for Children "Court Appointed Special Advocates "	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
271	Tri-Country CAP, Inc.	656.25	656.25	656.25	612.00	612.00	612.00	612.00	612.00
272	Second Growth	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
273	Bridge House Homeless Shelter	0.00	0.00	0.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00
274	American Red Cross		500.00	500.00	500.00	500.00	500.00	500.00	500.00
275	Mascoma Valley Health Initiative		600.00	600.00	1,287.00	1,287.00	600.00	600.00	600.00
276	Lyme Parish nurse			0.00	5,400.00	5,400.00	5,000.00	5,000.00	5,000.00
277	HEALTH AGENCIES:	15,826.25	16,926.25	16,926.00	24,719.00	24,719.00	22,632.00	22,632.00	22,632.00
278									
279	HEALTH OFFICER:								
280	Salary, Health Officer	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
281	Health Officer Expenses	0.00	100.00	0.00	100.00	100.00	100.00	100.00	100.00
282	HEALTH OFFICER:	500.00	600.00	500.00	600.00	600.00	600.00	600.00	600.00
283	<b>4415-4419 Health Agencies and Hospitals and Other:</b>	<b>16,326.25</b>	<b>17,526.25</b>	<b>17,426.00</b>	<b>25,319.00</b>	<b>25,319.00</b>	<b>23,232.00</b>	<b>23,232.00</b>	<b>23,232.00</b>
284									
285	<b>4441-4442 Administration and Direct Assistance:</b>								
286	Overseer of Public Welfare Salary	4,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
287	Town Poor	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
288	Community Action Outreach (LISTEN)	850.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00
289	Grafton Senior Citizens Council	3,200.00	1,600.00	1,600.00	850.00	850.00	850.00	850.00	850.00
290	<b>4441-4442 Administration and Direct Assistance:</b>	<b>8,550.00</b>	<b>10,050.00</b>	<b>9,950.00</b>	<b>8,350.00</b>	<b>8,350.00</b>	<b>8,350.00</b>	<b>8,350.00</b>	<b>8,350.00</b>
291									
292	SUBTOTAL for HEALTH and WELFARE:	24,876.25	27,576.25	27,376.00	33,669.00	33,669.00	31,582.00	31,582.00	31,582.00
293									
294	<b>4520-4529 Parks and Recreation:</b>								
295									
296	PARKS:								
297	Wages/Payroll	24,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298	Benefits	8,957.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
299	Equipment Maintenance & Repairs	154.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2014  
Budget Worksheet  
Expenditures

	Description	2012	2013	2013	2013	2013	2014	2014	2014
		Actual	Voted at Town Meeting	As of 12/31/2013	Department Request	Selectboard proposed budget	Budget Committee proposed budget		
300	Gas	253.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301	Trees & Misc. Issues	1,864.00	2,500.00	1,450.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
302	Mowing Contract	0.00	28,800.00	28,500.00	33,040.00	33,040.00	33,040.00	33,040.00	33,040.00
303	Miscellaneous	95.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304	PARKS:	35,825.24	31,300.00	29,950.00	36,540.00	36,540.00	36,540.00	36,540.00	36,540.00
305									
306	RECREATION:								
307	Beach Pumping & Porta Potty	315.00	350.00	360.00	350.00	350.00	350.00	350.00	350.00
308	Beach Pond Program Coordinator Salary	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
309	Beach Telephone	709.46	1,020.00	479.32	450.00	450.00	450.00	450.00	450.00
310	Beach Electricity	588.40	550.00	609.71	550.00	550.00	550.00	550.00	550.00
311	Beach Equipment and Pond Program Supplies	1,248.81	3,000.00	1,245.40	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
312	Beach Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313	Beach Pond Program (Camp) Staff	1,914.18	1,500.00	1,185.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
314	Beach Lifeguards Wages	7,789.41	8,000.00	7,746.94	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
315	Beach Activities Supervisor	2,995.55	3,000.00	2,188.73	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
316	Recreation Director Wages	9,389.75	9,681.00	9,450.33	9,827.00	9,827.00	9,827.00	9,827.00	9,827.00
317	Recreation Miscellaneous	120.00	200.00	35,851.50	200.00	200.00	200.00	200.00	200.00
318	RECREATION:	27,370.56	29,601.00	61,416.93	28,677.00	28,677.00	28,677.00	28,677.00	28,677.00
319									
320	4520-4529 Parks and Recreation:	63,195.80	60,901.00	91,366.93	65,217.00	65,217.00	65,217.00	65,217.00	65,217.00
321									
322	4550-4559 Library:								
323	Salaries and Wages	41,927.76	40,000.00	39,999.96	41,800.00	41,800.00	41,800.00	41,800.00	41,800.00
324	Librarian Benefits	17,681.72	26,805.00	27,298.02	28,985.00	28,985.00	28,985.00	28,985.00	28,985.00
325	Librarian's Dues/Seminars	570.81	950.00	960.33	950.00	950.00	950.00	950.00	950.00
326	Library Assistants Wages	24,592.69	25,095.00	23,694.97	25,543.00	25,543.00	25,543.00	25,543.00	25,543.00
327	Custodial Services	5,940.00	6,240.00	5,772.00	7,344.00	7,344.00	7,344.00	7,344.00	7,344.00
328	Library Trustees Dues/Seminars	293.25	250.00	270.00	300.00	300.00	300.00	300.00	300.00
329	Telecommunications	1,977.34	2,016.00	1,928.81	2,126.00	2,126.00	2,126.00	2,126.00	2,126.00
330	Electricity	4,688.97	5,000.00	4,579.62	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00
331	Heat	5,573.23	6,000.00	6,052.84	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
332	Water	599.70	600.00	899.05	910.00	910.00	910.00	910.00	910.00
333	Fire Inspection - Extinguishers	898.05	1,097.00	1,204.85	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
334	Building Repairs & Maintenance	5,184.10	3,500.00	4,364.27	1,485.00	1,485.00	1,485.00	1,485.00	1,485.00
335	Snow/Window/Rug Cleaning	180.00	1,750.00	1,945.99	2,051.00	2,051.00	2,051.00	2,051.00	2,051.00
336	Office Supplies & Postage	1,946.35	2,300.00	2,485.92	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00

2014  
Budget Worksheet  
Expenditures

	Description	2012	2013	2013	2013	2013	2014	2014	2014
		Actual	Voted at Town Meeting	As of 12/31/2013	Department Request	Selectboard proposed budget	Budget Committee proposed budget		
337	Janitorial Supplies	151.06	250.00	303.23	250.00	250.00	250.00	250.00	250.00
338	Books	8,582.95	8,300.00	8,587.44	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00
339	Magazines	1,537.85	1,428.00	1,451.61	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00
340	Audio Tapes	1,638.28	2,000.00	2,047.81	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00
341	Videos	1,033.78	1,500.00	1,607.79	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00
342	Catalog/Processing	1,768.76	2,510.00	2,579.97	3,660.00	3,660.00	3,660.00	3,660.00	3,660.00
343	Programs/Publicity	569.40	800.00	576.88	800.00	800.00	800.00	800.00	800.00
344	Other Expenses	478.32	200.00	0.00	200.00	200.00	200.00	200.00	200.00
345	Computer Maintenance & Supplies	2,830.33	2,255.00	1,719.09	650.00	650.00	650.00	650.00	650.00
346		<b>130,644.70</b>	<b>140,846.00</b>	<b>140,330.45</b>	<b>144,104.00</b>	<b>144,104.00</b>	<b>144,104.00</b>	<b>144,104.00</b>	<b>144,104.00</b>
347									
348	<b>4583 Patriotic Purposes:</b>								
349	Memorial Day and Flags	856.17	950.00	775.90	950.00	950.00	950.00	950.00	950.00
350		<b>856.17</b>	<b>950.00</b>	<b>775.90</b>	<b>950.00</b>	<b>950.00</b>	<b>950.00</b>	<b>950.00</b>	<b>950.00</b>
351									
352	SUBTOTAL for CULTURE and RECREATION:	194,696.67	202,697.00	232,473.28	210,271.00	210,271.00	210,271.00	210,271.00	210,271.00
353									
354	<b>4611-4612 Administration and Purchase of Natural Resources:</b>								
355	Conservation Commission Dues	310.00	310.00	210.00	310.00	310.00	310.00	310.00	310.00
356	Postage and Supplies	45.00	75.00	46.00	75.00	75.00	75.00	75.00	75.00
357	Education	0.00	200.00	0.00	200.00	200.00	200.00	200.00	200.00
358	Monitoring Fund	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
359	Environmental Monitoring	400.00	250.00	312.37	250.00	250.00	250.00	250.00	250.00
360	Maintenance and Management Conservation Areas	914.73	1,000.00	121.99	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
361		<b>1,869.73</b>	<b>2,035.00</b>	<b>890.36</b>	<b>2,035.00</b>	<b>2,035.00</b>	<b>2,035.00</b>	<b>2,035.00</b>	<b>2,035.00</b>
362									
363	SUBTOTAL for CONSERVATION:	1,869.73	2,035.00	890.36	2,035.00	2,035.00	2,035.00	2,035.00	2,035.00
364									
365	<b>4711 Principal:</b>								
366	Principal-Long Term Highway Garage Bond	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
367	Principal-Long Term Town Offices Bond	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
368		<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>
369	<b>4721 Interest:</b>								
370	Interest-Long Term Highway Garage Bond	15,687.00	14,437.00	14,437.00	12,687.00	12,687.00	12,687.00	12,687.00	12,687.00
371	Interest-Long Term Town Offices Bond	36,112.50	33,862.50	33,862.50	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
372		<b>51,799.50</b>	<b>48,299.50</b>	<b>48,299.50</b>	<b>44,187.00</b>	<b>44,187.00</b>	<b>44,187.00</b>	<b>44,187.00</b>	<b>44,187.00</b>
373									

2014  
Budget Worksheet  
Expenditures

		2012	2013	2013	2013	2014	2014	2014	2014
	Description	Actual	Voted at Town Meeting	As of 12/31/2013	Department Request	Selectboard proposed budget	Budget Committee proposed budget		
374	<b>4723 Interest on Tax Anticipation Notes:</b>	<b>10,900.47</b>	<b>10,000.00</b>	<b>13,867.08</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>		<b>12,000.00</b>
375									
376	<b>Emergency Energy Contingency:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
377									
378	SUBTOTAL for DEBT SERVICE:	132,699.97	128,299.50	132,166.58	126,187.00	126,187.00	126,187.00		126,187.00
379									
380	<b>TOTAL OPERATING EXPENSES:</b>	<b>1,931,810.40</b>	<b>1,997,078.75</b>	<b>1,947,816.98</b>	<b>2,050,612.00</b>	<b>2,038,025.00</b>	<b>2,038,025.00</b>		<b>2,038,025.00</b>
381									
382	<b>4901: Land and Improvements</b>								
383	Land: Forest	0.00	0.00	7,307.61	0.00	0.00	0.00		0.00
384	Land	0.00	0.00	0.00	0.00	0.00	0.00		0.00
385	<b>4901 Land and Improvements:</b>	<b>0.00</b>	<b>0.00</b>	<b>7,307.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
386									
387	<b>4902 Machinery, Vehicles and Equipment:</b>								
388	Emergency Major Equipment Rebuilding Trust Fund	0.00	0.00	4,279.26	0.00	0.00	0.00		0.00
389	Fire Fighting Safety Equipment	0.00	4,000.00	2,028.65	15,000.00	15,000.00	15,000.00		15,000.00
390	Vehicle Capital Reserve Fund:	0.00	0.00	0.00	0.00	0.00	0.00		0.00
391	Dump Highway Truck	0.00	151,622.00	185,633.23	0.00	0.00	0.00		0.00
392	1-ton Highway Truck	0.00	0.00	0.00	0.00	0.00	0.00		0.00
393	Police Vehicle	0.00	40,500.00	0.00	0.00	0.00	0.00		0.00
394	Fire Truck	0.00	0.00	0.00	0.00	0.00	0.00		0.00
395	Rescue Truck	0.00	0.00	0.00	0.00	0.00	0.00		0.00
396	Heavy Equipment Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
397	Fire Fighter Equipment Trust Fund (Bessie M. Hall)	2,606.00	0.00	12,455.95	0.00	0.00	0.00		0.00
398	Computer System Upgrade Capital Reserve Fund	0.00	8,500.00	4,240.75	6,000.00	6,000.00	6,000.00		6,000.00
399	<b>4902 Machinery, Vehicles and Equipment:</b>	<b>2,606.00</b>	<b>204,622.00</b>	<b>208,637.84</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>21,000.00</b>		<b>21,000.00</b>
400									
401	<b>4903 Buildings:</b>								
402	Town Buildings Major Maint. & Repair Fund CRF	0.00	0.00	5,918.74	0.00	0.00	0.00		0.00
403	<b>4903 Buildings:</b>	<b>0.00</b>	<b>0.00</b>	<b>5,918.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
404									
405	<b>4909 Improvements Other Than Buildings:</b>								
406	Bridge Capital Reserve Fund	0.00	0.00	58,004.76	0.00	0.00	0.00		0.00
407	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
408	Class V Roads Rehab			0.00	0.00	0.00	0.00		0.00
409	Baker Hill Rd		35,000.00	35,001.08	0.00	0.00	0.00		0.00
410	Emergency Highway Repair Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00		0.00

2014  
Budget Worksheet  
Expenditures

	Description	2012	2013	2013	2013	2013	2014	2014	2014
		Actual	Voted at Town Meeting	As of 12/31/2013	Department Request	Selectboard proposed budget	Budget Committee proposed budget		
411	Property Reappraisal Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
412	Recreational Facilities CRF	0.00	0.00	63,052.41	0.00	0.00	0.00	0.00	0.00
413	<b>4909 Improvements Other Than Buildings:</b>	<b>0.00</b>	<b>35,000.00</b>	<b>156,058.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
414									
415	SUBTOTAL for CAPITAL OUTLAY:	2,606.00	239,622.00	377,922.44	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
416									
417	<b>4915 To Capital Reserve Fund:</b>								
418	Bridge Capital Reserve Fund	100,000.00	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
419	Vehicle Capital Reserve Fund	102,174.00	102,202.00	102,202.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
420	Heavy Equipment Capital Reserve Fund	48,214.00	48,151.00	48,151.00	48,151.00	48,151.00	48,151.00	48,151.00	48,151.00
421	Property Reappraisal Capital Reserve Fund	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
422	Class V Roads Rehab Capital Reserve Fund	0.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
423	Public Works Facility Capital Reserve Fund	0.00	50,000.00	50,907.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
424	Public Land Acquisition Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
425	Emergency Highway Repair Capital Reserve Fund	50,000.00	25,000.00	25,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
426	Computer System Upgrade Capital Reserve Fund	0.00	5,250.00	5,250.00	5,250.00	5,250.00	5,250.00	5,250.00	5,250.00
427	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	10,000.00	10,000.00
428	Fire Fighting Safety Equipment Capital Reserve Fund	0.00	7,300.00	7,300.00	0.00	0.00	0.00	0.00	0.00
429	New Cemetery Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Recreation Facilities Capital Reserve Fund	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
431	<b>4915 To Capital Reserve Fund:</b>	<b>321,388.00</b>	<b>338,903.00</b>	<b>339,810.00</b>	<b>379,401.00</b>	<b>379,401.00</b>	<b>379,401.00</b>	<b>379,401.00</b>	<b>379,401.00</b>
432									
433	<b>4916 To Expendable Trust Funds (except # 4919):</b>								
434	Trout Pond Management Area Expendable Trust Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
435	Emergency Major Equipment Rebuilding Trust Fund	20,000.00	12,000.00	12,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
436	Town Poor Expendable Trust Fund	35,000.00	30,000.00	30,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
437	<b>4916 To Expendable Trust Funds (except # 4919):</b>	<b>55,000.00</b>	<b>42,000.00</b>	<b>42,000.00</b>	<b>54,000.00</b>	<b>54,000.00</b>	<b>54,000.00</b>	<b>54,000.00</b>	<b>54,000.00</b>
438									
439	SUBTOTAL for INTERFUND TRANSFERS OUT:	376,388.00	380,903.00	381,810.00	433,401.00	433,401.00	433,401.00	433,401.00	433,401.00
440									
441	TOTAL CAPITAL EXPENSES:	378,994.00	620,525.00	759,732.44	454,401.00	454,401.00	454,401.00	454,401.00	454,401.00
442									
443	TOTAL APPROPRIATIONS:	2,310,804.40	2,617,603.75	2,707,549.42	2,505,013.00	2,492,426.00	2,492,426.00	2,492,426.00	2,492,426.00
444									
445	LESS TOTAL ESTIMATED REVENUES:	-548,984.20	-492,668.00	-528,123.82	-511,676.78	-511,676.78	-511,676.78	-511,676.78	-511,676.78
446									
447	ESTIMATED AMOUNT TO BE RAISED BY TAXES:	1,761,820.20	2,124,935.75	2,179,425.60	1,993,336.22	1,980,749.22	1,980,749.22	1,980,749.22	1,980,749.22

# NOTES

2014  
Budget Worksheet  
Revenues

Description	2012	2013	2013	2014
	As of 12/30/2012	Estimated	12/31/2013	Estimated
<b>3110 Current Year Property Tax</b>	<b>0.00</b>	<b>7,626,933.35</b>	<b>0.00</b>	<b>0.00</b>
<b>3185 Timber/Yield Taxes</b>	<b>22,669.31</b>	<b>15,000.00</b>	<b>14,207.25</b>	<b>15,000.00</b>
<b>3186 Payment in Lieu of Taxes:</b>				
Other	4,333.00	4,300.00	4,229.00	4,000.00
	<b>4,333.00</b>	<b>4,300.00</b>	<b>4,229.00</b>	<b>4,000.00</b>
<b>3190 Interest &amp; Penalties on Delinquent Taxes:</b>				
Interest on Delinquent Taxes	36,120.19	20,000.00	18,024.25	20,000.00
	<b>36,120.19</b>	<b>20,000.00</b>	<b>18,024.25</b>	<b>20,000.00</b>
	63,122.50	39,300.00	36,460.50	39,000.00
	<b>220,565.66</b>	<b>275,000.00</b>	<b>303,552.82</b>	<b>300,000.00</b>
<b>3220 Motor Vehicle Permit Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>406.80</b>	<b>1,500.00</b>
<b>3230 Building Permits</b>	<b>4,734.09</b>	<b>6,000.00</b>	<b>12,383.66</b>	<b>7,600.00</b>
<b>3290 Other Licenses, Permits &amp; Fees:</b>				
Dog Licenses & Penalties	1,365.00	1,400.00	1,654.00	1,500.00
Town Clerk Miscellaneous	1,987.60	1,800.00	3,189.40	1,500.00
Town Clerk Fees	7,076.60	9,000.00	9,334.00	9,500.00
Marriage Fees	63.00	50.00	49.00	50.00
Dog Fees	486.00	450.00	462.00	500.00
Certified Copies	234.00	200.00	197.00	200.00
	<b>11,212.20</b>	<b>12,900.00</b>	<b>14,885.40</b>	<b>13,250.00</b>
	236,511.95	293,900.00	331,228.68	320,850.00
<b>3351 NH Shared Revenue Block Grant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3352 Meals &amp; Rooms Tax Distribution</b>	<b>76,653.26</b>	<b>75,000.00</b>	<b>76,242.58</b>	<b>75,000.00</b>
<b>3353 Highway Block Grant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3356 State &amp; Federal Forest Land Reimbursement</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3359 Other (Including Railroad Tax):</b>				

2014  
Budget Worksheet  
Revenues

	Description	2012		2013		2014	
		As of 12/30/2012	Estimated	Estimated	12/31/2013	Estimated	Estimated
43	Other State Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00
44	Forest Fire Fighting and Training	0.00	0.00	0.00	0.00	0.00	0.00
45	<b>3359 Other (Including Railroad Tax):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
46							
47	SUBTOTAL from STATE:	76,653.26	75,000.00	75,000.00	76,242.58	75,000.00	75,000.00
48							
49	<b>3401-3406 Income from Departments:</b>						
50	Subdivision Fees	323.00	300.00	300.00	448.00	300.00	300.00
51	ZBA Hearing Fees	864.00	850.00	850.00	728.00	800.00	800.00
52	Planning & Zoning Document Fees	7.00	0.00	0.00	0.00	0.00	0.00
53	Police	799.23	0.00	0.00	9,623.83	0.00	0.00
54	Solid Waste (fibers)	4,133.18	3,500.00	3,500.00	2,288.36	3,500.00	3,500.00
55	Solid Waste (drop off fees)	322.00	250.00	250.00		0.00	0.00
56	Solid Waste - Sale of Trash Bags & Cards	28,477.40	38,000.00	38,000.00	40,604.00	38,000.00	38,000.00
57	Solid Waste - Recycling (scrap metal)	1,765.30	1,800.00	1,800.00	2,215.84	2,000.00	2,000.00
58	Copier	342.50	300.00	300.00	421.00	300.00	300.00
59	Library Reimbursement	23.20	800.00	800.00	0.00	0.00	0.00
60	LCAB Usage Fees	1,120.00	2,000.00	2,000.00	1,787.50	2,000.00	2,000.00
61	Insurance Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00
62	Highway	0.00	0.00	0.00	135.10	0.00	0.00
63	Conservation Commission	0.00	0.00	0.00	0.00	0.00	0.00
64	Fire Department	0.00	0.00	0.00	0.00	0.00	0.00
65	Miscellaneous	60.05	0.00	0.00	359.65	0.00	0.00
66	Pond Program	3,805.00	4,000.00	4,000.00	1,725.00	2,000.00	2,000.00
67	Town Clerk (Lyme Phone Book)	769.00	1,000.00	1,000.00	514.30	800.00	800.00
68	<b>3401-3406 Income from Departments:</b>	<b>42,810.86</b>	<b>52,800.00</b>	<b>52,800.00</b>	<b>60,850.58</b>	<b>49,700.00</b>	<b>49,700.00</b>
69							
70	SUBTOTAL from CHARGES for SERVICES:	42,810.86	52,800.00	52,800.00	60,850.58	49,700.00	49,700.00
71							
72	<b>3501 Sale of Town Property</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
73							
74	<b>3502 Interest on Investments</b>	<b>1,346.87</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>546.60</b>	<b>0.00</b>	<b>0.00</b>
75							
76	<b>3503-3509 Other:</b>						
77	Dividends & Return of Contributions	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
79	LGC return of surplus	0.00	0.00	0.00	0.00	11,526.78	11,526.78
80	Disability Reimbursement	3,785.56	0.00	0.00	500.00	0.00	0.00
81	Legal Reimbursements	141.59	0.00	0.00	725.20	0.00	0.00

2014  
Budget Worksheet  
Revenues

	Description	2012		2013		2014	
		As of 12/30/2012	Estimated	12/31/2013	Estimated	12/31/2013	Estimated
82	Ambulance Reimbursement	1,077.46	0.00	5,969.68	0.00	0.00	
83	Rental-High Street	15,600.00	15,600.00	15,600.00	15,600.00	15,600.00	
84	Refunds	0.00	0.00	0.00	0.00	0.00	
85	<b>3503-3509 Other:</b>	<b>20,604.61</b>	<b>15,600.00</b>	<b>22,794.88</b>	<b>27,126.78</b>	<b>27,126.78</b>	
86							
87	SUBTOTAL from MISCELLANEOUS REVENUES:	21,951.48	18,600.00	23,341.48	27,126.78		
88							
89	<b>3915 From Capital Reserve Funds:</b>						
90	Bridge Capital Reserve Fund	0.00	0.00	50,402.61	0.00	0.00	
91	New Cemetery Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	
92	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	
93	Vehicle Capital Reserve Fund	0.00	192,122.00	185,633.23	0.00	0.00	
94	Heavy Equipment Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	
95	Major Highway Rebuilding Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	
96	Emergency Highway Repair Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	
97	Academy Building Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	
98	Academy Building Gifts and Donations Fund (to close fund)	0.00	0.00	0.00	0.00	0.00	
99	Property Reappraisal Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	
100	Computer System Upgrade Capital Reserve Fund	0.00	8,500.00	4,240.75	6,000.00	6,000.00	
101	Public Land Acquisition Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	
102	Town Offices Building Capital Reserve Fund (to close fund)	0.00	0.00	0.00	0.00	0.00	
103	Town Building Major Maint. & Repair CRF	0.00	0.00	5,918.74	0.00	0.00	
104	Fire Fighting Safety Equipment Capital Reserve Fund	0.00	4,000.00	2,028.65	15,000.00	15,000.00	
105	Recreation Facility CRF	0.00	0.00	63,052.41	0.00	0.00	
106	<b>3915 From Capital Reserve Funds:</b>	<b>0.00</b>	<b>204,622.00</b>	<b>311,276.39</b>	<b>21,000.00</b>	<b>21,000.00</b>	
107							
108	<b>3916 From Trust &amp; Agency Funds:</b>						
109	Trout Pond Management Area Expendable Trust Fund	4,874.72	0.00	0.00	0.00	0.00	
110	Reimbursements Perpetual Care Trust	0.00	20,136.00	14,755.00	0.00	0.00	
111	Cemetery Gifts & Donation	0.00	0.00	1,031.28	0.00	0.00	
112	Cemetery Special Revenue Fund	0.00	0.00	0.00	800.00	800.00	
113	Substance Abuse Fund	0.00	0.00	210.84	0.00	0.00	
114	Emergency Major Equipment Rebuilding Trust Fund	0.00	0.00	4,279.26	0.00	0.00	
115	Town Poor Exp Trust Fund	33,808.74	0.00	40,950.00	0.00	0.00	
116	Blisters for Books	6,003.00	0.00	5,829.13	5,001.00	5,001.00	
117	<b>3916 From Trust &amp; Agency Funds:</b>	<b>44,686.46</b>	<b>20,136.00</b>	<b>67,055.51</b>	<b>5,801.00</b>	<b>5,801.00</b>	
118							
119	SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:	44,686.46	224,758.00	378,331.90	26,801.00	26,801.00	
120	TOTAL SOURCES OF REVENUE:	548,984.20	479,600.00	528,123.82	511,676.78	511,676.78	

# BUDGET OF A TOWN WITH A MUNICIPAL BUDGET COMMITTEE

LYME

BUDGET FORM FOR A TOWN WHICH HAS ADOPTED  
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2014 to December 31, 2014

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 (Date): February 10, 2014

**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.

\_\_\_\_\_  
 Charles Rayson  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

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

FOR DRA USE ONLY

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

Budget - Town of \_\_\_\_\_ FY \_\_\_\_\_

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)	(Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	(Not Recommended)
<b>GENERAL GOVERNMENT</b>								
4130-4139	Executive	5	\$ 154,072.00	\$ 122,987.00	\$ 120,793.00		\$ 120,793.00	
4140-4149	Election, Reg. & Vital Statistics	5	\$ 87,825.00	\$ 85,337.00	\$ 100,704.00		\$ 100,704.00	
4150-4151	Financial Administration	5	\$ 45,147.00	\$ 43,599.00	\$ 46,883.00		\$ 46,883.00	
4152	Revaluation of Property	5	\$ 28,710.00	\$ 25,801.00	\$ 32,140.00		\$ 32,140.00	
4153	Legal Expense	5	\$ 55,000.00	\$ 58,358.00	\$ 55,000.00		\$ 55,000.00	
4155-4159	Personnel Administration	5	\$ 46,787.00	\$ 44,193.00	\$ 46,050.00		\$ 46,050.00	
4191-4193	Planning & Zoning	5	\$ 85,019.00	\$ 79,843.00	\$ 87,190.00		\$ 87,190.00	
4194	General Government Buildings	5	\$ 21,215.00	\$ 20,038.00	\$ 22,876.00		\$ 22,876.00	
4195	Cemeteries	5	\$ 37,161.00	\$ 30,422.00	\$ 32,330.00		\$ 32,330.00	
4196	Insurance	5	\$ 51,424.00	\$ 43,282.00	\$ 51,800.00		\$ 51,800.00	
4197	Advertising & Regional Assoc.	5	\$ 2,400.00	\$ 2,563.00	\$ 2,400.00		\$ 2,400.00	
4199	Other General Government	5	\$ -	\$ -	\$ -		\$ -	
<b>PUBLIC SAFETY</b>								
4210-4214	Police	5	\$ 213,422.00	\$ 208,078.00	\$ 224,402.00		\$ 224,402.00	
4215-4219	Ambulance	5	\$ 45,470.00	\$ 50,924.00	\$ 49,650.00		\$ 49,650.00	
4220-4229	Fire		\$ 40,604.00	\$ 37,616.00	\$ 42,520.00		\$ 42,520.00	
4240-4249	Building Inspection	5	\$ -	\$ -	\$ -		\$ -	
4290-4298	Emergency Management	5	\$ 1,350.00	\$ 411.00	\$ 1,350.00		\$ 1,350.00	
4299	Other (Including Communications)	5	\$ 23,715.00	\$ 24,321.00	\$ 24,982.00		\$ 24,982.00	
<b>AIRPORT/AVIATION CENTER</b>								
4301-4309	Airport Operations		\$ -	\$ -	\$ -		\$ -	
<b>HIGHWAYS &amp; STREETS</b>								
4311	Administration		\$ -	\$ -	\$ -		\$ -	
4312	Highways & Streets		\$ 610,950.00	\$ 597,996.00	\$ 638,919.00		\$ 638,919.00	
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		BUDGET COMM. APPROPRIATIONS	
					Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)
<b>HIGHWAYS &amp; STREETS (cont.)</b>								
4316	Street Lighting	5	\$ 2,940.00	\$ 3,007.00	\$ 3,110.00		\$ 3,110.00	
4319	Other							
<b>SANITATION</b>								
4321	Administration							
4323	Solid Waste Collection	5	\$ 36,760.00	\$ 33,505.00	\$ 38,351.00		\$ 38,351.00	
4324	Solid Waste Disposal	5	\$ 46,500.00	\$ 42,630.00	\$ 46,500.00		\$ 46,500.00	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
<b>WATER DISTRIBUTION &amp; TREATMENT</b>								
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv. & Other							
<b>ELECTRIC</b>								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
<b>HEALTH/WELFARE</b>								
4411	Administration							
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other	5	\$ 17,526.00	\$ 17,426.00	\$ 23,232.00		\$ 23,232.00	
4441-4442	Administration & Direct Assist.	5	\$ 10,050.00	\$ 9,950.00	\$ 8,350.00		\$ 8,350.00	
4444	Intergovernmental Welfare Payments							
4445-4449	Vendor Payments & Other							

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

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (Not Recommended)
<b>CULTURE &amp; RECREATION</b>								
4520-4529	Parks & Recreation	5	\$ 60,901.00	\$ 91,366.00	\$ 65,218.00		\$ 65,218.00	
4550-4559	Library	5	\$ 140,846.00	\$ 140,330.00	\$ 144,104.00		\$ 144,104.00	
4583	Patriotic Purposes	5	\$ 950.00	\$ 775.00	\$ 950.00		\$ 950.00	
4589	Other Culture & Recreation							
<b>CONSERVATION</b>								
4611-4612	Admin. & Purch. of Nat. Resources	5	\$ 2,035.00	\$ 890.00	\$ 2,035.00		\$ 2,035.00	
4619	Other Conservation							
<b>REDEVELOPMENT AND HOUSING</b>								
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development							
<b>DEBT SERVICE</b>								
4711	Princ.- Long Term Bonds & Notes	5	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00		\$ 70,000.00	
4721	Interest-Long Term Bonds & Notes	5	\$ 48,299.00	\$ 48,299.00	\$ 44,187.00		\$ 44,187.00	
4723	Int. on Tax Anticipation Notes	5	\$ 10,000.00	\$ 13,867.00	\$ 12,000.00		\$ 12,000.00	
4790-4799	Other Debt Service							
<b>CAPITAL OUTLAY</b>								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
<b>OPERATING TRANSFERS OUT</b>								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	- Sewer							
	- Water							

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) (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuuing Fiscal Year (Recommended) (Not Recommended)		
	<b>OPERATING TRANSFERS OUT (cont.)</b>							
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
	<b>OPERATING BUDGET TOTAL</b>		\$ 1,997,079.00	\$ 1,947,817.00	\$ 2,038,025.00	\$ 2,038,025.00	\$	2,038,025.00

**\*\*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 or from 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		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS		
			Prior Year As Approved by DRA	Prior Year As Approved by DRA		Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	
4915	To Capital Reserve Fund	7	\$	313,903.00	\$	313,903.00	\$	379,401.00	\$	379,401.00
4916	To Exp. Tr. Fund		\$	42,000.00	\$	42,000.00	\$	54,000.00	\$	54,000.00
	Block Grant Appropriation	6	\$	86,637.00			\$	82,513.00	\$	82,513.00
	Withdrawal from CRF & Trust Funds	8	\$	204,622.00	\$	191,903.00	\$	21,000.00	\$	21,000.00
	Class V Rehab CRF		\$	25,000.00	\$	25,000.00	\$	-	\$	-
	Cemetery Gifts & Donations	11	\$	14,563.00	\$	961.00	\$	13,602.00	\$	13,602.00
	Independence Day Celebration		\$	8,400.00	\$	6,970.00				
	Put into Blisters for Books	13	\$	5,619.00	\$	5,829.00	\$	5,001.00	\$	5,001.00
	Cemetery lots purchased						\$	800.00	\$	800.00
	Milfoil	14	\$	25,025.00	\$	11,525.00	\$	25,765.00	\$	25,765.00
	<b>SPECIAL ARTICLES RECOMMENDED</b>		\$	725,769.00			\$	582,082.00	\$	582,082.00

**\*\*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		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS		
			Prior Year As Approved by DRA	Prior Year As Approved by DRA		Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	Ensuing Fiscal Year (Recommended)	Ensuing Fiscal Year (Not Recommended)	
	Baker Hill Road Rehab		\$	35,000.00	\$	35,000.00				
	Engineering Study for sections of RR		\$	30,000.00	\$	20,728.00				
	Paved Road Repairs & Maint.	10					\$	97,130.00	\$	97,130.00
	Withdrawal from Library Fund	15	\$	10,000.00			\$	10,000.00	\$	10,000.00
	Town Forest		\$	10,000.00	\$	7,307.00				
	Lease Roller	9					\$	18,185.00	\$	18,185.00
	<b>INDIVIDUAL ARTICLES RECOMMENDED</b>		\$	85,000.00			\$	125,315.00	\$	125,315.00

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>TAXES</b>					
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Yield Taxes		\$ 14,207.00	\$ 15,000.00	\$ 15,000.00
3186	Payment in Lieu of Taxes		\$ 4,229.00	\$ 4,000.00	\$ 4,000.00
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		\$ 18,024.00	\$ 20,000.00	\$ 20,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		\$ 303,959.00	\$ 301,500.00	\$ 301,500.00
3230	Building Permits		\$ 12,383.00	\$ 7,600.00	\$ 7,600.00
3290	Other Licenses, Permits & Fees		\$ 14,885.00	\$ 13,250.00	\$ 13,250.00
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
<b>FROM STATE</b>					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		\$ 76,242.00	\$ 75,000.00	\$ 75,000.00
3353	Highway Block Grant			\$ 82,489.00	\$ 82,489.00
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		\$ 4,610.00	\$ 10,306.00	\$ 10,306.00
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		\$ 60,850.00	\$ 49,700.00	\$ 49,700.00
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property				
3502	Interest on Investments		\$ 546.00	\$ -	\$ -
3503-3509	Other		\$ 32,794.00	\$ 37,126.00	\$ 37,126.00
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds		\$ 415.00	\$ 800.00	\$ 800.00
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>INTERFUND OPERATING TRANSFERS IN (cont.)</b>					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		\$ 191,902.00	\$ 21,000.00	\$ 21,000.00
3916	From Trust & Fiduciary Funds		\$ 15,786.00	\$ 34,832.00	\$ 34,832.00
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance		\$ 5,619.00	\$ 5,001.00	\$ 5,001.00
	Estimated Fund Balance to Reduce Taxes				
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			\$ 756,451.00	\$ 677,604.00	\$ 677,604.00

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

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	\$ 1,997,079.00	\$ 2,038,025.00	\$ 2,038,025.00
Special Warrant Articles Recommended (from pg. 6)	\$ 700,744.00	\$ 582,082.00	\$ 582,082.00
Individual Warrant Articles Recommended (from pg. 6)	\$ 100,025.00	\$ 125,315.00	\$ 125,315.00
<b>TOTAL Appropriations Recommended</b>	<b>\$ 2,797,848.00</b>	<b>\$ 2,745,422.00</b>	<b>\$ 2,745,422.00</b>
Less: Amount of Estimated Revenues & Credits (from above)	\$ 756,451.00	\$ 677,604.00	\$ 677,604.00
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$ 2,041,397.00</b>	<b>\$ 2,067,818.00</b>	<b>\$ 2,067,818.00</b>

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

## BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)

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

Use VERSION #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 12/31/2014

	RECOMMENDED AMOUNT
1. Total <b>RECOMMENDED</b> by Budget Committee (See Posted Budget MS-7, 27, or 37)	2,745,422.00
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	70,000.00
3. Interest: Long-Term Bonds & Notes	44,187.00
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)	<114,187 .00>
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	2,631,235.00
8. Line 7 times 10%	263,123.00
9. Maximum Allowable Appropriations (lines 1 + 8)	3,008,545.00

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**

Town Meeting  
March 12, 2013

**MINUTES**

Town Moderator Kevin Peterson called this meeting to order at 9:05 AM in the Lyme School Community Gymnasium. There were approximately 250 people in attendance.

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

The Moderator welcomed Rev. Lorain Giles who, rather than offering an opening prayer, read a list of “*The Past*”, that is, those Lyme people who had died in 2012.

Those honored included:

*Wayne Wilmott Jr.*

*Rosetta Newton*

*Donald Jenks*

*Ginny Maxfield*

*Charlotte LaMott*

*Martha Perkins*

*Lorraine Bryant*

*David Keane*

*Patricia Carpenter*

*Donald Richardson*

*Marjory Hoch*

*Mary Huskins*

*Tom McKenna*

When Rev. Giles had finished, Moderator Peterson acknowledged her, thanking her for several years of participating in the Lyme Town Meeting and wishing her well in her upcoming retirement.

Speaking on behalf of the Lyme Cemetery Commission, Michael Hinsley recognized Jean Smith for 23 years serving on the Cemetery Commission and William LaBombard for 23 years as an elected official, serving as Sexton. Both were presented with certificates of appreciation.

Katherine Larson was recognized for 12 years serving as a Supervisor of the Checklist and Simon Carr was recognized for serving 2 terms (6 years) as a Selectman.

Representing the Lyme Foundation, Principal Jeff Valence honored Dr. Gibbons Cornwell who recently passed away and who had volunteered in the school and on Lyme Foundation for many years.

*Honoring the Present:*

Mr. Valence went on to present the 2013 Citizen of the Year Award on behalf of the Lyme Foundation. The award went to Michael C. Hinsley.

*Honoring the Future:*

Moderator Peterson introduced Susan MacKenzie who read the names of Lyme’s newest citizens: those born in 2012. These names are found in the 2012 Town Report.

There were general announcements and Selectman Simon Carr reviewed the new system for distributing printed versions of the Town Report. This is an “Opt In” system, whereby those who wish to remain on a mailing list to receive a printed Town Report must sign up. Otherwise, the report would need to be picked up at the town offices or read on-line.

State Representatives Patricia Higgins and Beatriz Pastor were recognized.

Karen Keane announced that Lyme Foundation would be conducting a series of “community forums” to search for ideas and needs for improving community life in Lyme. Some of those ideas might become the focus of efforts by the Lyme Foundation.

Moderator Peterson expressed his appreciation to former Town Moderator Bill Waste for his guidance and asked for the town’s indulgence as he served at this meeting, which is the first for him. Rules for debate were presented—civility and respect at all times. Comments will be made to the Moderator and microphones used to enable clear communications. Attendees were reminded to acquire the yes/no voting cards from the Ballot Clerks.

Zoning Administrator David Robbins and Officer Tony Swett were given “Voice without Vote” for the purposes of this meeting.

***ELECTION OF OFFICERS***

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

Those elected:

Budget Committee	Three members for 3 years	Laszlo Bardos Robin Taylor Brian Cook
Cemetery Trustee	One member for 3 years	Lara Dwyer
Library Trustees	Three members for 3 years	Daniel Lynch Daniel O’Hara Patty Hudson
	One member for 2 years	Beth Taylor
Overseer of Public Welfare	One member for 1 year	Nancy Elizabeth Grandine
Planning Board members	Two members for 3 years	John “Jack” Elliott Vicki Smith
Road Agent	One member for 1 year	Fred Stearns III
Select Board	One member for 3 years	Susan MacKenzie
Supervisor of the Checklist	One member for 3 years	Karen Borgstrom
Tax Collector	One member for 3 years	Joanne Coburn
Treasurer	One member for 3 years	Andrea Colgan
Trustee of the Trust Funds	One member for 3 years	Simon Carr

***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 )

**ARTICLE 2 WAS VOTED IN THE NEGATIVE BY OFFICIAL BALLOT**

**YES 175 NO 280**

**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*

**ARTICLE 3 WAS VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT**

**YES 308 NO 134**

**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*

**ARTICLE 4 WAS VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT**

**YES 352 NO 78**

**TOWN OPERATING BUDGET**

**ARTICLE 5. Judy Brotman made the motion** that the Town 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.)

**Seconded By Ross McIntyre**

Alfred Balch asked about line item #192-forest fire suppression as there was no money allocated. Where does the money come from if needed? Selectman Simon Carr responded that the Forest Fire Warden would address this if necessary. Other maintenance questions were asked and those questions were addressed by the Selectmen.

**ARTICLE 5 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

**STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION**

**ARTICLE 6. Dick Jones made the motion** that Town 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.*

**Seconded By Judy Brotman**

Simon Carr provided information on behalf of the Board of Selectmen.

**ARTICLE 6 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

**ARTICLE 7. Sue MacKenzie made the motion** that the Town 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.)

**Seconded by Judy Brotman**

There were general questions asked with explanations provided by the Board of Selectmen.

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

***WITHDRAWAL FROM CAPITAL RESERVE FUNDS AND EXPENDABLE TRUST FUNDS***

**ARTICLE 8. Priscilla Power made the motion** that the Town 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.)

**Seconded by Bob Sanborn**

There was no discussion.

**ARTICLE 8 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***CLASS V ROADS REHABILITATION CAPITAL RESERVE FUND***

**ARTICLE 9.** Alfred Balch made the motion that the Town 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.)

**Seconded by Judy Brotman**

Selectman Jay Smith, a member of the Roads Study Committee, explained that this article is a direct result of the issues on River Road last year and the need to establish a fund to address various dirt road issues.

A period of comments and questions followed, including the opinions that the need to establish a fund for this purpose is a reality check, probably more money should be allocated as the roads are pretty bad in places, and this is a long-term effort to keep roads maintained with fewer needs for emergency measures.

**ARTICLE 9 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***BAKER HILL ROAD REHABILITATION***

**ARTICLE 10.** Michael Beahan made the motion that the Town 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.)

**Seconded by Nadia Gorman**

Again, Jay Smith provided background and explanation for this project. There were some who felt there were other roads deserving of this attention. The justification for starting on Baker Hill Road is that significant base work has already been done, therefore creating a lesser expense for this test run. It's also an area where traffic can easily be diverted causing fewer disruptions for travelers. Dick Jones and Earl Strout felt that the cumulative amounts of Articles 9, 10, & 11 create a 15.3% increase which is a lot for taxpayers to deal with at this time. They recommended Articles 10 & 11 not be passed and that Block Grant money be used for these issues.

Frank Bowles, a member of the Roads Study Committee encouraged that the Committee be allowed to do what they were charged to do, which is to isolate areas of concern and work with the Highway Agent to schedule treatments and activity to get the roads to the point where they do not fail so quickly under adverse conditions. He pointed out detailed maps that had been created by Roads Study Committee members Fred Stearns-Road Agent, Sue MacKenzie and Jim Jenks which show area dirt roads and roads of concern.

Mike Smith, also a member of the Roads Study Committee, wanted to provide a reality check—the fact is that very little funding has been designated to specific road projects for preventative maintenance. It's been spent for emergencies when the roads have failed. Tony Ryan agreed and felt that there are many areas of concern to be analyzed.

Jay Smith agreed, reiterating that this site was chosen for this purpose because of cost considerations and because it's an area that chronically fails during mud season.

James Graham wanted to know what would happen if Block Grant money was used for this. Jay replied that those funds come with restrictions, and he wasn't sure what happened if they were used under these situations.

**ARTICLE 10 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***ENGINEERING STUDY FOR SECTION OF RIVER ROAD***

**ARTICLE 11. Bob Sanborn made the motion** that the Town 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.)

**Seconded by Judy Brotman**

Selectman Jay Smith explained that the article pertains to the section of River Road on the south end, just north of the Hanover town line, where there is a concern of riverbank stability. He further described efforts to locate grant money for this project, but the engineering study must be done first to enable the town to qualify for grant fund.

Jennifer Cooke hoped that if repairs were done, the ugly guardrails wouldn't be used again. Jay commiserated, however if state money is used, repairs must be done according to their (the state's) rules.

Other comments were made including a caution from Tom Turkington reminding that the last engineering study proved to be an extremely costly one with excessive measures and road closures. Simon Carr, speaking for the Selectmen, said there was no choice in the matter but to have the engineering work done first.

**ARTICLE 11 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

**ARTICLE 12.** Ursula Slate made the motion that the Town 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.*

**Seconded by Nadia Gorman**

Simon Carr indicated this is a housekeeping issue needed for the Cemetery Trustees.

**ARTICLE 12 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

**ARTICLE 13.** Nora Palmer Gould 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 by Steve Maddock**

Jim Mayers spoke to this article on behalf of the Independence Day Committee. This has historically been a housekeeping item allowing the Independence Day Committee to spend the funds they have received through fundraising efforts and held in the town accounts for the 4<sup>th</sup> of July activities. July 2013 will be the final event because of parking restrictions caused by the restoration and drainage of the ball field. The town has been given permission to use the Chaffee Wildlife Area and abutting property for parking this year only. Because meal sales have decreased fewer chickens will be prepared, and more fireworks will be purchased for this grand finale season. The Committee was given a round of applause for the 20 years of entertainment they have provided Lyme and neighbors with this event.

**ARTICLE 13 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

**ARTICLE 14. Robin Model-Lornitzo made the motion** that the Town 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.*

**Seconded by Mardi Bowles**

**ARTICLE 14 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

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

**ARTICLE 15. Matt Stevens made the motion** that the Town 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.)

**Seconded by Bob Sanborn**

Michael Whitman asked who decides how this money is spent and commented that other funds were available through Upper Valley area for this purpose. Jan Williams asked what money from the fund has been spent on so far.

Chief of Police Shaun O’Keefe explained that the funds are returned to the town when a fine is collected having to do with an offense by a minor for drug and/or alcohol-related issues. The Substance Abuse Education Fund is established but there is currently no provision in place for the withdrawal and use of the funds. He would like the ability to withdraw and use the funds for community substance abuse educational purposes as it was intended. Approximately \$7,000 is available, and no funds have been expended to date.

**ARTICLE 15 WAS APPROVED IN THE AFFIRMATIVE BY VOICE VOTE**

**MILFOIL TREATMENT FOR POST POND**

**ARTICLE 16. Blake Allison made the motion** that the town 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.)

**Seconded by Nadia Gorman**

This article generated a lengthy and lively discussion. Comments centered around creating a point of entry to clean off boats, concerns with Reservoir Pond, why this isn't covered by the Conservation Commission, the possibility to create a volunteer Lake Host program to monitor boats, and who's really responsible.

Opinions were that most of Reservoir Pond is in Dorchester and they should help with this when the time comes (currently there is no evidence of milfoil invasion there), the issue is not one with a "final solution" because of the variables and a check point would likely be cost prohibitive and hard to enforce.

**ARTICLE 16 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***LAND USE CHANGE TAX FUND***

**ARTICLE 17. Steve Campbell made the motion** that the town 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.)

**Seconded by Bill Giles**

Another lengthy and lively discussion with a **CALL FOR PAPER BALLOT VOTE, supplied in writing by Lee Larson.**

After significant time of discussion **Dick Jones CALLED THE QUESTION.**

**MOTION TO CALL THE QUESTION WAS SECONDED AND VOTED IN THE AFFIRMATIVE.**

**Moderator Peterson moved to procedure for the paper ballot vote.**

**ARTICLE 17 WAS VOTED IN THE NEGATIVE BY PAPER BALLOT**

**YES 46 NO 113**

***WITHDRAWAL FROM CONVERSE FREE LIBRARY TRUSTEES RESERVE FUND***

**ARTICLE 18. Tony Ryan made the motion** that the Town 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.

**SECONDED**

**ARTICLE 18 VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***TO MAKE ROAD AGENT APPOINTED***

**ARTICLE 19. Dan Lynch made the motion** that the town vote to authorize the Selectmen to appoint a highway agent for a term of 3 years, whom 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.)

**Seconded by Nadia Gorman**

Simon Carr, speaking for the Board of Selectmen, explained the rationale behind this article which includes the ability to do long-range planning for road maintenance and the ability for the selectmen to appoint an agent in the event it becomes necessary.

Dick Jones felt that long-range planning should not be a concern regardless of the term limit and urged people to vote no.

**Bruce King offered an AMENDMENT to Article 19 in writing.**

Further discussion included comments by Alfred Balch, whose father was Road Agent for many years. The issue of an appointed highway agent came up in 1963, 1965, 1987 and 1988 and was voted down each time. He feels that the failure of the articles is because Lyme appreciates the value of a democratic government and wants the privilege of electing its officers rather than have them appointed by a board of three individuals.

Frank Bowles asked and Simon Carr confirmed that the Road Agent works under the Board of Selectmen. Bruce King clarified with the Selectmen that the position of Road Agent is currently paid \$1,000.00 a year. The current situation is that Fred Stearns is paid \$1,000.00 a year as an elected official (Road Agent) and a wage for his services as a town employee (Highway Foreman).

Tony Ryan spoke in favor of the amendment. Jan Williams asked to hear from the Road Crew. Russell Stearns, speaking for the Road Crew, also spoke in favor of the article saying they just try to keep everyone happy.

A Vote on the **PROPOSED AMENDMENT** which reads **“that the town will vote to elect by non-partisan ballot a Road 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.”** was **VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

Kristin Roth asked when this change would take effect. The response from the Selectmen was next year (2014).

**ARTICLE 19, AS AMENDED WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

***TO HAVE FIRE CHIEF MADE A 5-YEAR APPOINTMENT***

**ARTICLE 20. Beverly Strout made the motion** that the town 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.)

**Seconded by Earl Strout**

Simon Carr, speaking for the Selectmen, said this recommendation came from the current Fire Chief, Michael Hinsley. Michael spoke to the article supporting term limits for positions such as this.

**ARTICLE 20 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE**

***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.)

No business was brought forward.

***OTHER BUSINESS***

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

**Frank Bowles Made The Motion For An Advisory Resolution** to request that the Planning Board be encouraged to move along more expeditiously on the Town's Master Plan. Submitted by Frank or Mardi Bowles said resolution reads:

*"To see if the voters of the Town of Lyme will approve the following advisory resolution":*

*"We, the voters of the Town of Lyme, urge the planning board to move forward quickly to develop a new master plan for the town and to propose amendments to the zoning ordinance which address increased density housing in certain areas of the town. We further urge that the planning board hold hearings to develop unbiased questions for the master plan questionnaire and that additional hearings be held to develop an unbiased response to all matters associated with an amendment to the zoning ordinance potentially allowing for increased density housing. It is the sense of the meeting that proposals for changes to the zoning ordinance relating to increased-density housing should be presented to the 2014 town meeting."*

**Lee Larson Seconded the Advisory Resolution**

**THE ADVISORY RESOLUTION WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.**

Moderator Peterson thanked everyone for attending the 2013 Town Meeting. There being no further business to transact, this meeting was adjourned at noon.

Respectfully Submitted,

Patricia G. Jenks  
Town Clerk

**REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS**

To the Board of Selectmen  
Town of Lyme, New Hampshire

In planning and performing our audit of the 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, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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 a 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 material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
January 9, 2014

January 21, 2014

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, 2013 financial statements by May 15, 2014. Unless we encounter circumstances beyond our control, the completed reports will be available no later than June 30, 2014.

Very truly yours,

*Vachon Clukay & Company PC*

**TOWN OF LYME, NEW HAMPSHIRE**  
**Financial Statements**  
**December 31, 2012**  
**and**  
**Independent Auditor's Report**

**TOWN OF LYME, NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
December 31, 2012**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT	
MANAGEMENT’S DISCUSSION AND ANALYSIS	i-v
<b>BASIC FINANCIAL STATEMENTS</b>	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	4
E Statement of Fiduciary Net Position – Fiduciary Funds	5
F Statement of Changes in Fiduciary Net Position - Fiduciary Funds	6
NOTES TO BASIC FINANCIAL STATEMENTS	7-21
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
SCHEDULE:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund	22
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	23
<b>SUPPLEMENTAL SCHEDULES</b>	
SCHEDULES:	
A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	24
B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	25

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Selectmen  
Town of Lyme, New Hampshire

### **Report on the Financial Statements**

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 as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Adverse Opinion on Governmental Activities***

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 position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities is not reasonably determinable.

### *Adverse Opinion*

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Lyme, New Hampshire, as of December 31, 2012, or the changes in financial position thereof for the year then ended.

### *Unmodified Opinions*

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, 2012, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

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.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyme, New Hampshire’s basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the

basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the procedures performed as described above, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Clukay & Company PC

Manchester, New Hampshire  
January 9, 2014

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2012

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2012. 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 position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them being reported as net position. Over time, increases and decreases in net 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 position changed during the most recent year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

**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:

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2012

governmental and fiduciary funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net 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, both 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 2012 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, 2012

**Government-Wide Financial Analysis**

**Statement of Net Position**

Net position of the Town of Lyme as of December 31, 2012 and 2011 are as follows:

	Governmental Activities	
	<u>2012</u>	<u>2011</u>
Current and other assets:		
Capital assets (net)	\$ 5,172,642	\$ 4,644,712
Other assets	5,341,753	5,872,636
Total assets	<u>10,514,395</u>	<u>10,517,348</u>
Deferred outflows of resources:		
Total deferred outflows of resources	_____	_____
Long-term and other liabilities:		
Long-term obligations	1,052,665	1,090,000
Other liabilities	2,053,520	2,461,250
Total liabilities	<u>3,106,185</u>	<u>3,551,250</u>
Deferred inflows of resources:		
Unearned other revenue	235	2,350
Total deferred inflows of resources	<u>235</u>	<u>2,350</u>
Net position:		
Net investment in capital assets	4,128,617	3,527,275
Restricted	1,035,343	1,013,312
Unrestricted	2,244,015	2,423,161
Total net position	<u>\$ 7,407,975</u>	<u>\$ 6,963,748</u>

**Statement of Activities**

Change in net position for the year ending December 31, 2012 and 2011 are as follows:

	Governmental Activities	
	<u>2012</u>	<u>2011</u>
Program revenues:		
Charges for services	\$ 82,112	\$ 129,748
Operating grants and contributions	86,157	121,724
Capital grants and contributions	281,559	-
Total program revenues	<u>449,828</u>	<u>251,472</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2012

General revenues:		
Property and other taxes	1,680,227	1,670,083
Licenses and permits	312,367	301,429
Intergovernmental revenue	76,416	76,653
Interest and investment earnings	105,961	7,100
Miscellaneous	73,957	137,291
Total general revenues	<u>2,248,928</u>	<u>2,192,556</u>
Total revenues	<u>2,698,756</u>	<u>2,444,028</u>
Program expenses:		
General government	663,307	602,208
Public safety	346,258	320,431
Highways and streets	784,820	772,084
Health and welfare	83,096	60,011
Sanitation	59,890	70,753
Culture and recreation	259,182	352,254
Interest and fiscal charges	57,976	58,388
Total expenses	<u>2,254,529</u>	<u>2,236,129</u>
Change in net assets	444,227	207,899
Net assets - beginning of year	<u>6,963,748</u>	<u>6,755,849</u>
Net assets - ending of year	<u>\$ 7,407,975</u>	<u>\$ 6,963,748</u>

**Town of Lyme Governmental Activities**

As shown in the above statement the Town experienced a favorable change in financial position of \$444,227 on the full accrual basis of accounting.

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

The General Fund shows a fund balance of \$1,751,740. This represents a decrease in fund balance of \$138,245 from the prior year. As referenced above, this fund balance now incorporates the Capital Reserve and Expendable Trust Funds which amounts to \$1,310,242 as of December 31, 2012.

The Permanent Fund's fund balance increased by \$80,127, to a year-end balance of \$927,661. This was mostly due to the increase 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 \$24,452. This is primarily due to higher revenues than anticipated from the licenses and permits of \$20,097.

The Town under expended its budget by \$15,437.

**TOWN OF LYME, NEW HAMPSHIRE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ending December 31, 2012

**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, 2012 is \$6,297,945. Accumulated depreciation amounts to \$1,125,303, leaving a net book value of \$5,172,642. Major capital asset additions in FY 2012 consist of repairs to Goose Pond Road, the recreation playing fields and repairs to River Road. See Note 6 in the Notes to the Basic Financial Statements for a summary of all capital assets.

**Long-Term Obligations**

During FY 2012, 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 at the policy minimum for balance. The Town has completed the 1000' repair to the River Road washout. 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 Position**  
December 31, 2012

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,422,036
Investments	2,344,918
Taxes receivable, net	563,300
Accounts receivable	11,131
Due from other governments	368
Total Current Assets	<u>5,341,753</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,476,491
Depreciable capital assets, net	<u>3,696,151</u>
Total Noncurrent Assets	<u>5,172,642</u>
Total Assets	<u>10,514,395</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	100,906
Accrued expenses	41,217
Due to other governments	1,911,397
Current portion of bonds payable	73,179
Current portion of notes payable	480
Total Current Liabilities	<u>2,127,179</u>
Noncurrent Liabilities:	
Bonds payable	970,846
Notes payable	<u>8,160</u>
Total Noncurrent Liabilities	<u>979,006</u>
Total Liabilities	<u>3,106,185</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned other revenue	<u>235</u>
Total Deferred Inflows of Resources	<u>235</u>
NET POSITION	
Net investment in capital assets	4,128,617
Restricted	1,035,343
Unrestricted	<u>2,244,015</u>
Total Net Position	<u>\$ 7,407,975</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, 2012

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 663,307	\$ 10,916			\$ (652,391)
Public safety	346,258	1,316	\$ 454		(344,488)
Highways and streets	784,820		85,703	\$ 281,559	(417,558)
Sanitation	83,096	50,003			(33,093)
Health and welfare	59,890				(59,890)
Culture and recreation	259,182	19,877			(239,305)
Debt service	57,976				(57,976)
Total governmental activities	<u>\$ 2,254,529</u>	<u>\$ 82,112</u>	<u>\$ 86,157</u>	<u>\$ 281,559</u>	<u>(1,804,701)</u>
General revenues:					
Property and other taxes					1,680,227
Licenses and permits					312,367
Grants and contributions:					
Rooms and meals tax distribution					76,416
Interest and investment earnings					105,961
Miscellaneous					73,957
Total general revenues					<u>2,248,928</u>
Change in net position					444,227
Net position - beginning					<u>6,963,748</u>
Net position - ending					<u>\$ 7,407,975</u>

See accompanying notes to the basic financial statements

EXHIBIT C  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
December 31, 2012

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 2,182,170	\$ 2,417	\$ 237,449	\$ 2,422,036
Investments	1,342,244	945,946	56,728	2,344,918
Taxes receivable, net	563,300			563,300
Accounts receivable	11,131			11,131
Due from other governments	368			368
Due from other funds	19,385		32,375	51,760
Total Assets	<u>4,118,598</u>	<u>948,363</u>	<u>326,552</u>	<u>5,393,513</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 4,118,598</u>	<u>\$ 948,363</u>	<u>\$ 326,552</u>	<u>\$ 5,393,513</u>
LIABILITIES				
Accounts payable	\$ 100,906			\$ 100,906
Accrued expenses	22,940			22,940
Due to other governments	1,911,397			1,911,397
Due to other funds	29,958	\$ 20,702	\$ 1,100	51,760
Total Liabilities	<u>2,065,201</u>	<u>20,702</u>	<u>1,100</u>	<u>2,087,003</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned property taxes	301,422			301,422
Unearned revenue	235			235
Total Deferred Inflows of Resources	<u>301,657</u>	<u>-</u>	<u>-</u>	<u>301,657</u>
FUND BALANCES				
Nonspendable		820,470		820,470
Restricted		107,191	107,682	214,873
Committed	1,336,746		203,823	1,540,569
Assigned	12,617		13,947	26,564
Unassigned	402,377			402,377
Total Fund Balances	<u>1,751,740</u>	<u>927,661</u>	<u>325,452</u>	<u>3,004,853</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,118,598</u>	<u>\$ 948,363</u>	<u>\$ 326,552</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 5,172,642

Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis 301,422

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 (1,044,025)

Notes payable (8,640)

Accrued interest on long-term obligations (18,277)

Net position of governmental activities \$ 7,407,975

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, 2012

**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, 2012

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds	
Revenues:					
Taxes	\$ 1,774,579		\$ 2,088	\$ 1,776,667	\$ (62,467)
Licenses and permits	312,367			312,367	
Intergovernmental	444,132			444,132	
Charges for services	68,229		13,883	82,112	
Interest and investment income	4,444	\$ 100,829	688	105,961	
Miscellaneous	44,016		29,941	73,957	
Total Revenues	<u>2,647,767</u>	<u>100,829</u>	<u>46,600</u>	<u>2,795,196</u>	
Expenditures:					
Current operations:					
General government	627,576			627,576	
Public safety	297,580			297,580	
Highways and streets	614,144			614,144	
Sanitation	80,244			80,244	
Health and welfare	59,890			59,890	
Culture and recreation	249,946		37,366	287,312	
Capital outlay	746,281		11,936	758,217	
Debt service:					
Principal retirement	70,000			70,000	
Interest and fiscal charges	62,700			62,700	
Total Expenditures	<u>2,808,361</u>	<u>-</u>	<u>49,302</u>	<u>2,857,663</u>	
Excess revenues over (under) expenditures	<u>(160,594)</u>	<u>100,829</u>	<u>(2,702)</u>	<u>(62,467)</u>	
Other financing sources (uses):					
Transfers in	28,352		8,420	36,772	
Transfers out	(6,003)	(20,702)	(10,067)	(36,772)	
Total other financing sources (uses)	<u>22,349</u>	<u>(20,702)</u>	<u>(1,647)</u>	<u>-</u>	
Net change in fund balances	<u>(138,245)</u>	<u>80,127</u>	<u>(4,349)</u>	<u>(62,467)</u>	
Fund balances at beginning of year	<u>1,889,985</u>	<u>847,534</u>	<u>329,801</u>	<u>3,067,320</u>	
Fund balances at end of year	<u>\$ 1,751,740</u>	<u>\$ 927,661</u>	<u>\$ 325,452</u>	<u>\$ 3,004,853</u>	
Net Change in Fund Balances--Total Governmental Funds					\$ (62,467)
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.					527,930
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.					(96,440)
In the statement of activities, deferred debt bond premiums are amortized and included with interest expense.					3,412
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 position.					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.					1,312
Change in Net Position of Governmental Activities					<u>\$ 444,227</u>

See accompanying notes to the basic financial statements

EXHIBIT E  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2012

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents	\$ 2,231	
Investments	<u>128,267</u>	\$ 839,014
Total assets	<u>130,498</u>	<u>839,014</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
LIABILITIES		
Due to other governments	<u>2,231</u>	<u>839,014</u>
Total liabilities	<u>2,231</u>	<u>\$ 839,014</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust	<u>128,267</u>	
Total net position	<u>\$ 130,498</u>	

*See accompanying notes to the basic financial statements*

EXHIBIT F  
**TOWN OF LYME, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended December 31, 2012

	Private- Purpose <u>Trust Funds</u>
ADDITIONS:	
Contributions:	
Total Contributions	<u>\$ -</u>
Investment earnings:	
Interest	2,231
Realized gains on investments	1,485
Net increase in the fair value of investments	<u>13,062</u>
Total Investment Earnings	<u>16,778</u>
Total Additions	<u>16,778</u>
DEDUCTIONS:	
Benefits	<u>2,231</u>
Total Deductions	<u>2,231</u>
Change in net position	14,547
Net position - beginning of year	<u>113,720</u>
Net position - end of year	<u>\$ 128,267</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, 2012**

**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 position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

During the year ended December 31, 2012, the Town implemented GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.*" Under Statement 63, the Town has segregated previously reported assets and liabilities as deferred outflows of resources and deferred inflows of resources, respectively. This statement also identifies net position as the residual of all other elements presented in the statement of financial position. Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources.

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

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

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

**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.

***Fund Accounting***

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

**1. Governmental Funds:**

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

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

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

**2. Fiduciary Funds:**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private purpose trust funds and 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 and deferred outflows of resources equal liabilities and deferred inflows of resources) 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.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

*Measurement Focus*

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

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

**2. Fund Financial Statements:**

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

The 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 unearned revenue, and in the presentation of expenses versus expenditures.

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

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 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,

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

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.

**2. Unearned Revenue:**

Unearned 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 unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned 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, 2012, the Town applied \$496,144 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.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

***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, 2012 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

***Capital Assets***

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

All capital assets 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	15-30
	Land improvements	10
	Buildings and improvements	15-39
	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.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

***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.

***Net Position***

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

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

***Fund Balance Policy***

The Town has 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, 2012 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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

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.
- *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.

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 (\$323,623,723 as of April 1, 2012) and are due on December 1, 2012. 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).

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

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

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$4,861,397 and \$522,203 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, 2012, 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, 2012.

***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.

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

**NOTE 5—DEPOSITS AND INVESTMENTS**

The Town has combined the cash resources of some 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, 2012 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 2,422,036
Investments	2,344,918
Statement of Fiduciary Net Position:	
Cash and cash equivalents	2,231
Investments	<u>967,281</u>
	<u>\$ 5,736,466</u>

Deposits and investments at December 31, 2012 consist of the following:

Deposits with financial institutions	\$ 2,461,899
Investments	<u>3,274,567</u>
	<u>\$ 5,736,466</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, 2012, for each investment type:

	<u>Investment Type</u>	<u>Not Rated</u>
State investment pool		\$ 2,324,551
Mutual funds		<u>950,016</u>
		<u>\$ 3,274,567</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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town has no policy regarding custodial credit risk.

Of the Town's deposits with financial institutions at year end, \$2,081,170 was collateralized by securities held by the bank in the bank's name. As of December 31, 2012, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

	<u>Investment Type</u>	<u>Reported Amount</u>
Mutual funds		<u>\$ 950,016</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 01/01/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/12</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>1,611,416</u>	<u>\$ -</u>	<u>(134,925)</u>	<u>1,476,491</u>
Other capital assets:				
Infrastructure	56,277	779,641		835,918
Land improvements		60,308		60,308
Buildings and improvements	2,190,765			2,190,765
Vehicles and equipment	1,734,463			1,734,463
Total other capital assets at historical cost	<u>3,981,505</u>	<u>839,949</u>	<u>-</u>	<u>4,821,454</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

Less accumulated depreciation for:				
Infrastructure	(1,876)	(11,705)		(13,581)
Land improvements		(503)		(503)
Buildings and improvements	(291,151)	(55,536)		(346,687)
Vehicles and equipment	(655,182)	(109,350)		(764,532)
Total accumulated depreciation	<u>(948,209)</u>	<u>(177,094)</u>	<u>-</u>	<u>(1,125,303)</u>
Total other capital assets, net	<u>3,033,296</u>	<u>662,855</u>	<u>-</u>	<u>3,696,151</u>
Total capital assets, net	<u>\$ 4,644,712</u>	<u>\$ 662,855</u>	<u>\$ (134,925)</u>	<u>\$ 5,172,642</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,631
Public safety	46,072
Highways and streets	90,722
Sanitation	2,852
Culture and recreation	2,817
Total governmental activities depreciation expense	<u>\$ 177,094</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, 2012, the balance of the property tax appropriation due to the Lyme School District is \$1,911,397.

**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 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 19.95%, and 8.8%, respectively. The Town contributes 100% of the employer cost for public safety and general employees of the Town.

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

December 31, 2012, 2011, and 2010 were \$60,756, \$52,904 and \$51,334, respectively, equal to the required contributions for each year.

**NOTE 9—SHORT-TERM OBLIGATIONS**

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

The changes in short-term debt obligations for the year ended December 31, 2012 are as follows:

Balance - January 1, 2012	\$ -
Additions	2,400,000
Reductions	<u>(2,400,000)</u>
Balance - December 31, 2012	<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, 2012 are as follows:

	Balance 01/01/12	Additions	Reductions	Balance 12/31/12	Due Within One Year
Governmental activities:					
Bonds payable	\$ 1,090,000		\$ 70,000	\$ 1,020,000	\$ 70,000
Bond premium	27,437		3,412	24,025	3,179
Notes payable	9,120		480	8,640	480
Total governmental activities	<u>\$ 1,126,557</u>	<u>\$ -</u>	<u>\$ 73,892</u>	<u>\$ 1,052,665</u>	<u>\$ 73,659</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, 2012 was \$50,487 on general obligation debt for governmental activities.

*General Obligation Bonds*

Bonds payable at December 31, 2012 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%	\$ 300,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4%-5.25%	<u>720,000</u>
Add: Bond premium	<u>24,025</u>
	<u>\$ 1,044,025</u>

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

Debt service requirements to retire general obligation bonds outstanding at December 31, 2012 are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2013	\$ 70,000	\$ 48,299	\$ 118,299
2014	70,000	44,687	114,687
2015	70,000	41,075	111,075
2016	70,000	37,462	107,462
2017	70,000	33,675	103,675
2018-2022	350,000	118,195	468,195
2023-2027	275,000	43,519	318,519
2028	45,000	2,025	47,025
Total	1,020,000	368,937	1,388,937
Add: <i>Bond premium</i>	24,025		24,025
	<u>\$ 1,044,025</u>	<u>\$ 368,937</u>	<u>\$ 1,412,962</u>

Notes payable at December 31, 2012 are comprised of the following individual issues:

\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030	<u>\$ 8,640</u>
-----------------------------------------------------------------------------------------------	-----------------

Debt service requirements to retire general obligation notes outstanding at December 31, 2012 are as follows:

Year Ending December 31,	<u>Principal</u>
2013	\$ 480
2014	480
2015	480
2016	480
2017	480
2018-2022	2,400
2023-2027	2,400
2028-2030	1,440
	<u>\$ 8,640</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, 2012 are as follows:

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

		Due from			
		General	Permanent	Nonmajor	
		Fund	Funds	Governmental	Totals
				Funds	
Due to	General Fund		\$ 18,285	\$ 1,100	\$ 19,385
	Nonmajor Governmental Funds	\$ 29,958	2,417		32,375
		<u>\$ 29,958</u>	<u>\$ 20,702</u>	<u>\$ 1,100</u>	<u>\$ 51,760</u>

During the year, several interfund transactions occurred between funds. The transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2012 are as follows:

		Transfer from			
		General	Permanent	Nonmajor	Governmental
		Fund	Funds	Governmental	Totals
				Funds	
Transfer to	General Fund		\$ 18,285	\$ 10,067	\$ 28,352
	Nonmajor Governmental Funds	\$ 6,003	2,417		8,420
		<u>\$ 6,003</u>	<u>\$ 20,702</u>	<u>\$ 10,067</u>	<u>\$ 36,772</u>

**NOTE 12—RESTRICTED NET POSITION**

Net position are restricted for specific purposes as follows:

Permanent funds - Endowments	\$ 820,470
Permanent funds - Income	107,191
Cemetery maintenance gifts & donations fund	17,509
Library fund	70,753
Independence day fund	6,734
250th Anniversary fund	2,621
Heritage commission fund	10,065
Total per Exhibit A	<u>\$ 1,035,343</u>

**NOTE 13—COMPONENTS OF FUND BALANCE**

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

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**For the Year Ended December 31, 2012**

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable</b>				
Permanent Funds - Principal		\$ 820,470		\$ 820,470
<b>Restricted for:</b>				
Permanent Funds - Income		107,191		107,191
Cemetery maintenance gifts & donations fund			\$ 17,509	17,509
Library Fund			70,753	70,753
Independence Day Fund			6,734	6,734
Heritage Commission Fund			10,065	10,065
250th Anniversary Fund			2,621	2,621
<b>Committed for:</b>				
Capital Reserve Funds	\$ 1,252,320			1,252,320
Expendable Trust Funds	57,922			57,922
Cemetery Lot Sales Fund			300	300
Conservation Fund			194,943	194,943
Recreation Fund			8,580	8,580
Carryforward appropriations	26,504			26,504
<b>Assigned for:</b>				
Library Fund			13,947	13,947
Conservation Commission	12,617			12,617
<b>Unassigned</b>	<u>402,377</u>			<u>402,377</u>
	<u>\$ 1,751,740</u>	<u>\$ 927,661</u>	<u>\$ 325,452</u>	<u>\$ 3,004,853</u>

**NOTE 14—CONTINGENT LIABILITIES**

***Litigation***

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

**NOTE 15—SUBSEQUENT EVENTS**

In May 2013, the Town entered into a tax anticipation note for \$100,000 that was due on July 31, 2013. In June 2013, the Town also entered into an additional tax anticipation note for \$3,000,000 to be due on December 31, 2013, both with an interest rate of 2.25%. A total of \$2,762,000 was drawn down on these TAN's.

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 1,699,646	\$ 1,699,646	\$ 1,678,139	\$ (21,507)
Licenses and permits	292,270	292,270	312,367	20,097
Intergovernmental	443,691	443,691	444,132	441
Charges for services	56,000	56,000	68,229	12,229
Interest income	1,345	1,345	1,742	397
Miscellaneous	23,725	23,725	36,520	12,795
Total Revenues	<u>2,516,677</u>	<u>2,516,677</u>	<u>2,541,129</u>	<u>24,452</u>
Expenditures:				
Current Operations:				
General government	609,122	609,122	592,823	16,299
Public safety	295,562	295,562	297,580	(2,018)
Highways and streets	590,903	590,903	610,853	(19,950)
Sanitation	80,212	80,212	80,244	(32)
Health and welfare	31,326	31,326	31,301	25
Culture and recreation	208,675	255,953	249,946	6,007
Capital outlay	730,405	702,507	692,501	10,006
Debt service:				
Principal retirement	70,000	70,000	70,000	
Interest and fiscal charges	67,800	67,800	62,700	5,100
Total Expenditures	<u>2,684,005</u>	<u>2,703,385</u>	<u>2,687,948</u>	<u>15,437</u>
Excess revenues over expenditures	<u>(167,328)</u>	<u>(186,708)</u>	<u>(146,819)</u>	<u>39,889</u>
Other financing sources (uses):				
Transfers in	43,663	42,269	34,233	(8,036)
Transfers out	<u>(382,391)</u>	<u>(382,391)</u>	<u>(382,391)</u>	
Total other financing sources (uses)	<u>(338,728)</u>	<u>(340,122)</u>	<u>(348,158)</u>	<u>(8,036)</u>
Net change in fund balance	(506,056)	(526,830)	(494,977)	31,853
Fund balance at beginning of year				
- Budgetary Basis	<u>1,237,897</u>	<u>1,237,897</u>	<u>1,237,897</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 731,841</u>	<u>\$ 711,067</u>	<u>\$ 742,920</u>	<u>\$ 31,853</u>

See accompanying notes to the required supplementary information

**TOWN OF LYME, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**December 31, 2012**

**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 and encumbrances.

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 2,676,119	\$ 2,814,364
Difference in property taxes meeting susceptible to accrual criteria	(96,440)	
Non-budgetary revenues and expenditures	(388,186)	(125,394)
Budgetary transfers in and out	383,869	383,869
Encumbrances, December 31, 2011		(2,500)
Per Schedule 1	<u>\$ 2,575,362</u>	<u>\$ 3,070,339</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:

<b><i>Committed:</i></b>	
Carryforward appropriations	\$ 26,504
<b><i>Assigned:</i></b>	
Conservation commission	12,617
<b><i>Unassigned:</i></b>	
Unassigned - General operations	<u>703,799</u>
	<u>\$ 742,920</u>

SCHEDULE A  
 TOWN OF LYME, NEW HAMPSHIRE  
 Combining Balance Sheet  
 Governmental Funds - All Nonmajor Funds  
 December 31, 2012

	Special Revenue Funds										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	Heritage Commission Fund			
<b>ASSETS</b>											
Cash and cash equivalents											
Investments											
Due from other funds											
Total Assets	\$ 300	\$ 18,609	\$ 43,885	\$ 193,564	\$ 8,580	\$ 6,734	\$ 2,621	\$ 10,065			\$ 237,449
	300	18,609	43,885	193,564	8,580	6,734	2,621	10,065			56,728
											32,375
											326,552
<b>DEFERRED OUTFLOWS OF RESOURCES</b>											
Total Deferred Outflows of Resources	\$ 300	\$ 18,609	\$ 84,700	\$ 194,943	\$ 8,580	\$ 6,734	\$ 2,621	\$ 10,065			\$ 326,552
Total Assets and Deferred Outflows of Resources	\$ 300	\$ 18,609	\$ 84,700	\$ 194,943	\$ 8,580	\$ 6,734	\$ 2,621	\$ 10,065			\$ 326,552
<b>LIABILITIES</b>											
Due to other funds		\$ 1,100									\$ 1,100
Total Liabilities	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,100
<b>DEFERRED INFLOWS OF RESOURCES</b>											
Total Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>FUND BALANCES</b>											
Restricted		17,509	70,753	194,943	8,580	6,734	2,621	10,065			107,682
Committed	300										203,823
Assigned			13,947	194,943	8,580	6,734	2,621	10,065			13,947
Total Fund Balances	300	17,509	84,700	194,943	8,580	6,734	2,621	10,065			325,452
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 300	\$ 18,609	\$ 84,700	\$ 194,943	\$ 8,580	\$ 6,734	\$ 2,621	\$ 10,065			\$ 326,552

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, 2012**

	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	Heritage Commission Fund	Special Revenue Funds	Total Special Revenue Funds	Heritage Commission Fund			
Revenues:														
Taxes				\$ 2,088	\$ 13,883								\$ 2,088	\$ 2,088
Charges for services														13,883
Interest and investment income		\$ 20	\$ 452	189	15	\$ 12								688
Miscellaneous			8,264	700		5,192						\$ 15,785		29,941
Total Revenues	\$ -	20	8,716	2,977	13,898	5,204	-					15,785		46,600
Expenditures:														
Current operations:														
Culture and recreation														
Capital outlay														
Total Expenditures	-	-			12,766	6,922	1,319					5,720		37,366
Excess revenues over (under) expenditures	-	20	(13,859)	2,977	1,132	(1,718)	(1,319)				10,065			(2,702)
Other financing sources (uses):														
Transfers in														
Transfers out	(1,600)	(1,100)											(1,364)	8,420
Total other financing sources (uses)	(1,600)	(1,100)											(1,364)	(10,067)
Net change in fund balances	(1,600)	(1,080)	(11,442)	2,977	1,132	(1,718)	(1,319)				10,065		(1,364)	(4,349)
Fund balances at beginning of year	1,900	18,589	96,142	191,966	7,448	8,452	3,940						1,364	329,801
Fund balances at end of year	\$ 300	\$ 17,509	\$ 84,700	\$ 194,943	\$ 8,580	\$ 6,734	\$ 2,621				\$ 10,065		\$ -	\$ 325,452

**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	\$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	
<b>TOTALS</b>			\$508,900.00		\$261,641.07	-\$4,464.00	\$766,077.07	





**SUMMARY INVENTORY OF VALUATION**

**DUE DATE: SEPTEMBER 1, 2013**

Municipality Name

LYME

Original Date (mm/dd/yy)

0 8 2 6 2 0 1 3

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

C H A R L E S J S M I T H

Municipal Official Name 2

R I C H A R D A V I D A L

Municipal Official Name 3

S U S A N J M A C K E N Z I E

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

6 0 3 - 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.



**2013  
MS-1 Report**

1 VALUE OF LAND ONLY-EXCLUDE AMOUNT LISTED IN LINES 3A, 3B and 4	NUMBER OF ACRES	2013 ASSESSED VALUATION
A. Current Use (At Current Use Values) RSA 79-A (p6)	2 6 1 6 5	2 0 6 9 8 0 0
B. Conservation Restriction Assessment (Current Use Values) RSA 79-B (p7)	1 3 2	1 2 0 0 0
C. Discretionary Easements RSA 79-C (p7)		
D. Discretionary Preservation Easements RSA 79-D (p8)	1	3 0 5 0 0
E. Taxation of Land Under Farm Structures RSA 79-F (p8)		
F. Residential Land (Improved and Unimproved Land)	2 3 6 4	1 1 6 7 7 2 8 0 0
G. Commercial/Industrial Land (DO NOT Include Utility Land)	8 6	5 7 3 0 4 0 0
H. Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)	2 8 7 4 8	1 2 4 6 1 5 5 0 0
I. Tax Exempt and Non-Taxable Land	5 2 6 8	1 5 0 8 5 8 0 0
<b>2 VALUE OF BUILDINGS ONLY-EXCLUDE AMOUNT LISTED IN LINES 3A, and 3B</b>	<b># of STRUCTURES</b>	<b>2013 ASSESSED VALUATION</b>
A. Residential		1 8 5 1 7 3 0 0 0
B. Manufactured Housing as defined in RSA 674:31		9 7 7 5 0 0
C. Commercial & Industrial (Do not include utility buildings)		1 3 4 1 4 2 0 0
D. Discretionary Preservation Easements RSA 79-D (p8)	1 0	7 3 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 9 6 3 8 0 0 0
G. Tax Exempt & Non-Taxable Buildings		1 6 3 5 4 2 0 0
<b>3 UTILITIES-See RSA 83-F:1 V for complete definitions</b>		<b>2013 ASSESSED VALUATION</b>
A. Utilities (From p5 Grand Total of All A Utilities)		5 6 5 7 5 0 0
B. Other Utilities (From p5 Total of All Other Utilities)		
<b>4 MATURE WOOD and TIMBER RSA 79:5</b>		
<b>5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4)</b>		3 2 9 9 1 1 0 0 0



**2013**  
**MS-1 Report**

	TOTAL # GRANTED	2013 ASSESSED VALUATION	
<b>6 CERTAIN DISABLED VETERANS</b> RSA 72:36-a (Paraplegic & Double Amputees Owning Special Adapted Homesteads with VA Assistance)			
<b>7 IMPROVEMENTS TO ASSIST THE DEAF</b> RSA 72:38-b V			
<b>8 IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES</b> RSA 72:37-a			
<b>9 SCHOOL DINING/DORMITORY/KITCHEN EXEMPTION</b> RSA 72:23-IV (Standard Exemption Up To \$150,000 For Each)			
<b>10a NON UTILITY WATER AND AIR POLLUTION CONTROL EXEMPTION</b> RSA 72:12-a			
<b>10b UTILITY WATER AND AIR POLLUTION CONTROL EXEMPTION</b> RSA 72:12-a			
<b>11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES</b> (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 9 9 1 1 0 0 0	
	AMOUNT PER EXEMPTION	TOTAL # GRANTED	2013 ASSESSED VALUATION
<b>12 BLIND EXEMPTION</b> RSA 72:37	6 7 5 0 0	2	1 3 5 0 0 0
<b>13 ELDERLY EXEMPTION</b> RSA 72:39-a & b (p6)		2 0	3 1 4 0 2 0 0
<b>14 DEAF EXEMPTION</b> RSA 72:38-b			
<b>15 DISABLED EXEMPTION</b> RSA 72:37-b	1 3 5 0 0 0	3	4 0 5 0 0 0
	TOTAL # GRANTED	2013 ASSESSED VALUATION	
<b>16 WOOD HEATING ENERGY SYSTEMS EXEMPTION</b> -RSA 72:70			
<b>17 SOLAR ENERGY SYSTEMS EXEMPTION</b> -RSA 72:62			
<b>18 WIND POWERED ENERGY SYSTEMS EXEMPTION</b> -RSA 72:66			
<b>19 ADDITIONAL SCHOOL DINING/DORMITORY/KITCHEN EXEMPTIONS</b> -RSA 72:23 IV			
<b>20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS</b> (Sum of Lines 12-19)		3 6 8 0 2 0 0	
<b>21 NET VALUATION</b> Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)		3 2 6 2 3 0 8 0 0	
<b>22 LESS UTILITIES</b> (Line 3A) Do not include the value of other utilities listed in Line 3B		5 6 5 7 5 0 0	
<b>23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX</b> (Line 21 minus Line 22)		3 2 0 5 7 3 3 0 0	

**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

**2013 ASSESSED VALUATION**

TRANSCANADA HYDRO NORTHEAST INC		6	2	7	2	0	0
NEW HAMPSHIRE ELECTRIC COOP		3	0	4	0	2	0
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE		1	9	8	9	6	0
CENTRAL VERMONT PUBLIC SERVICE CORP						5	0

**A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION:**

					5	6	5	7	5	0	0
--	--	--	--	--	---	---	---	---	---	---	---

**LIST GAS COMPANIES**-See page 12 in the instructions

**2013 ASSESSED VALUATION**


**A2 TOTAL OF ALL GAS COMPANIES LISTED IN THIS SECTION:**

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

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

**2013 ASSESSED VALUATION**






**2013  
MS-1 Report**

**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	1	1 3 5 0 0 0	65-74	7	9 4 5 0 0 0	8 9 6 0 0 0
75-79	0	1 9 0 0 0 0	75-79	4	7 6 0 0 0 0	6 1 9 7 0 0
80+	1	2 4 0 0 0 0	80+	9	2 1 6 0 0 0	1 6 2 4 5 0 0
			<b>TOTAL</b>	<b>2 0</b>	<b>3 8 6 5 0 0 0</b>	<b>3 1 4 0 2 0 0</b>

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 OF STRUCTURES:

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







**TAX INCREMENT FINANCING DISTRICTS RSA 162-K**  
(See Tax Increment Financing District Instructions for Details)

	TIF #1	TIF #2	TIF #3
<b>Tax Increment Finance District Name</b>			
<b>Date of Adoption/Modification (mm/dd/yy)</b>			
<b>A</b> Original Assessed Value			
<b>B +</b> Unretained Captured Assessed Value			
<b>C =</b> Amounts Used on P2 (for tax rate purposes)			
<b>D +</b> Retained captured assessed value (* be sure to manually add this figure when running warrant)			
<b>E =</b> Current Assessed Value			

	TIF #4	TIF #5	TIF #6
<b>Tax Increment Finance District Name</b>			
<b>Date of Adoption/Modification (mm/dd/yy)</b>			
<b>A</b> Original Assessed Value			
<b>B +</b> Unretained Captured Assessed Value			
<b>C =</b> Amounts Used on P2 (for tax rate purposes)			
<b>D +</b> Retained captured assessed value (* be sure to manually add this figure when running warrant)			
<b>E =</b> Current Assessed Value			

**LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX**

Amounts listed below should not be included in assessed valuation column on page 2

	REVENUE	NUMBER OF ACRES
State & Federal Forest Land, Recreation and/or Flood control land from MS-4 acct. 3356 & 3357		
White Mountain National Forest Only acct. 3186		
	REVENUE	LIST SOURCE(S) OF PAYMENT IN LIEU OF TAXES
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		
Other from MS-4, acct. 3186		



## SCHEDULE OF LYME PROPERTY - 2013

### BUILDINGS with LAND:

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Library	38 Union Street	201	38	0.44	\$832,400
Jail	2 Pleasant Street	201	94.100	0.07	\$22,100
Fire Station	44 High Street	201	103	1.28	\$293,700
Town Garage	24 High Street	201	110.1000	3.47	\$778,900
Town Office/Police Building	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 #	Acreage	Assessment
Old Lyme Cemetery & Tomb	1 Pleasant Street	201	78	3.70	\$303,700
Highland Cemetery	24 High Street	201	110.2000	6.57	\$203,000
Gilbert Cemetery	240 River Road	402	72	0.00	0.00*
Porter Cemetery	597 River Road	405	25	0.36	\$11,600
Beal Cemetery	517 Dorchester Road	420	5	0.57	\$9,200
Tinkhamtown Cemetery	Location Unknown				

### LAND (VACANT):

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Lyme Plain Common	1 On The Common	201	28	1.40	\$23,200
Big Rock Nature Preserve	18 Market Street	201	31.2000	9.99	\$38,000
Big Rock Nature Preserve	20 Union Street	201	47	12.82	\$220,200
Little Common	39 Union Street	201	59	0.38	\$14,700
Land Under Horsesheds	6 John Tomson 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 Rds.	171 Acorn Hill Road	408	68	0.04	\$300
Land on Canaan Ledge Lane	17 Canaan Ledge Lane	413	19	2.70	\$16,900
Land on Canaan Ledge Lane	25 Canaan Ledge Lane	413	20	16.00	\$60,800
Land on Dorchester Road	379 Dorchester Road	414	39	0.54	\$4,500
Trout Pond Forest	4 Trout Pond Lane	415	3	385.40	\$733,900
Reservoir Pond Access	637 Dorchester Road	421	1	0.37	\$70,600

SUMMARY	Acreage	Assessment
Buildings w/Land	21.47	\$4,188,800
Cemeteries	11.20	\$527,500
Land (Vacant)	927.52	\$2,109,700
<b>GRAND TOTALS:</b>	<b>960.19</b>	<b>\$6,826,000</b>

\*Land Owned by Upper Valley Land Trust

# TITLE LXIV PLANNING AND ZONING

## CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS

### Regulation of Subdivision of Land

#### Section 674:39-aa

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

I. In this section:

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

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

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

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

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

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

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

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

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

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

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

10/31/13

DEPARTMENT OF REVENUE ADMINISTRATION  
Municipal Services Division  
2013 Tax Rate Calculation

*D.M. Con*

TOWN/CITY: LYME

No Audit Received - RSA 41:31-d

Gross Appropriations	2,797,848
Less: Revenues	897,116
	0
Add: Overlay (RSA 76:6)	35,979
War Service Credits	36,500

Net Town Appropriation	1,973,211
Special Adjustment	0

Approved Town/City Tax Effort	1,973,211
-------------------------------	-----------

TOWN RATE  
6.05

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	5,679,317	260,766	5,418,551
Regional School Apportionment			0
Less: Education Grant			(246,149)

Education Tax (from below)	(782,503)
Approved School(s) Tax Effort	4,389,899

LOCAL  
SCHOOL RATE  
13.46

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.435	
321,356,300		782,503
Divide by Local Assessed Valuation (no utilities)		
320,573,300		

STATE  
SCHOOL RATE  
2.44

COUNTY PORTION

Due to County	533,105
	0

Approved County Tax Effort	533,105
----------------------------	---------

COUNTY RATE  
1.63

TOTAL RATE  
23.58

Total Property Taxes Assessed	7,678,718
Less: War Service Credits	(36,500)
Add: Village District Commitment(s)	0
<b>Total Property Tax Commitment</b>	<b>7,642,218</b>

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	320,573,300	2.44	782,503
All Other Taxes	326,230,800	21.14	6,896,215
			7,678,718

TRC#  
47

TRC#  
47

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 12/31/13 \_\_\_\_\_

**DEBITS**

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report 2013	PRIOR LEVIES (PLEASE SPECIFY YEARS)				
			2012	2011			
Property Taxes	#3110		458,748.75				
Resident Taxes	#3180						
Land Use Change	#3120		0.00				
Yield Taxes	#3185		0.00				
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
Property Tax Credit Balance**							
Other Tax or Charges Credit Balance**		< >					
<b>TAXES COMMITTED THIS YEAR</b>			<b>For DRA Use Only</b>				
Property Taxes	#3110	7,644,009.99					
Resident Taxes	#3180						
Land Use Change	#3120	13,945.00					
Yield Taxes	#3185	14,207.25					
Excavation Tax @ \$.02/yd	#3187						
Utility Charges	#3189						
<b>OVERPAYMENT REFUNDS</b>							
Property Taxes	#3110	32,970.90	22,232.89	7220.50			
Resident Taxes	#3180						
Land Use Change	#3120						
Yield Taxes	#3185						
Excavation Tax @ \$.02/yd	#3187						
Interest - Late Tax	#3190	158.63	12,324.23				
Resident Tax Penalty	#3190						
<b>TOTAL DEBITS</b>		<b>7,705,291.77</b>	<b>493,305.87</b>	<b>7,220.50</b>	<b>\$</b>		

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

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

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

## TAX COLLECTOR'S REPORT

Municipality of LYME, NH \_\_\_\_\_ Year Ending 12/31/13 \_\_\_\_\_

## CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2012	2011	
Property Taxes	7,281,813.55	361,743.93		
Resident Taxes				
Land Use Change	13,485.00	0.00		
Yield Taxes	14,207.25	0.00		
Interest (include lien conversion)	158.63	12,324.23		
Penalties				
Excavation Tax @ \$.02/yd				
Utility Charges				
Conversion to Lien (principal only)		88,398.12		
<b>DISCOUNTS ALLOWED</b>				
<b>ABATEMENTS MADE</b>				
Property Taxes	13,921.64	30,839.59	7220.50	
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
<b>CURRENT LEVY DEEDED</b>				
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>				
Property Taxes	381,920.70	0.00		
Resident Taxes				
Land Use Change	460.00	0.00		
Yield Taxes	0.00	0.00		
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**				
Other Tax or Charges Credit Balance**	(675.00)			
<b>TOTAL CREDITS</b>	<b>7,705,291.77</b>	<b>493,305.87</b>	<b>7,220.50</b>	

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

**TAX COLLECTOR'S REPORT**For the Municipality of **LYME** Year Ending **12/31/2013****DEBITS**

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2012	2011	2010	
Unredeemed Liens Balance - Beg. Of Year		\$ 101,053.44	\$ 28,497.90	
Liens Executed During Fiscal Year	\$ 93,313.41			
Interest & Costs Collected (After Lien Execution)	\$ 1,191.57	\$ 3,472.09	\$ 877.73	
<b>TOTAL DEBITS</b>	\$ 94,504.98	\$ 104,525.53	\$ 29,375.63	

**CREDITS**

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2011	2010	2009	
Redemptions		\$ 17,627.78	\$ 26,655.93	\$ 18,517.59	
Interest & Costs Collected (After Lien Execution)	#3190	\$ 1,191.57	\$ 3,472.09	\$ 877.73	
Abatements of Unredeemed Liens		\$ 3,003.85	\$ 9,793.21	\$ 9,980.31	
Liens Deeded to Municipality					
Unredeemed Liens Balance - End of Year	#1110	\$ 72,681.78	\$ 64,604.30	0.00	
<b>TOTAL CREDITS</b>		\$ 94,504.98	\$ 104,525.53	\$ 29,375.63	

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? NO

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

**TAX COLLECTOR'S SIGNATURE: Joanne Coburn****DATE 1/22/2014**

## TOWN CLERK

Auto Registration Fees	\$	303,552.82
Dog Licenses and Penalties	\$	1,654.00
Fees	\$	10,042.00
Miscellaneous	\$	3,189.40
Phone Books	\$	524.30
Transfer Station Inventory (Town Clerk sales only)	\$	9,060.00
Boats	\$	406.90
Fees to the State of New Hampshire	\$	1,538.50
<b>TOTAL REVENUE:</b>	<b>\$</b>	<b>328,419.32</b>

For the first time ever, in 2013 both clerks had extended periods of unanticipated absences, which led to the realization that it was time to bring another clerk in to train for those times when extra hands were necessary. We welcomed Becky Wheeler to the team in September. Becky grew up in Lyme and having worked at Nichols Hardware and various day cares and schools, knows pretty much everyone in town, which is a big help in the office. She'll complete the necessary training to be a certified Municipal Agent.

The other new activity in the office is the addition of boat registrations. Both Patty and Sharon became certified Boat Agents and all owners of boats being operated in New Hampshire may register the vessels in Lyme now.

And finally, the New Hampshire Department of Labor enforced safety features in the town offices. You've all commented on the glass partition at the counter, and you've noticed the closed doors and the need to be allowed entrance to the inner offices.....Needless to say, this comes with an adjustment period....we're still adjusting!



**Births Registered in the Town of Lyme for the year ending December 31, 2013**

<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Name of Child</b>	<b>Parents</b>
April 27, 2013	Lebanon, NH	Edward Lincoln Sparks	Michael Sparks & Kristina Fjeld-Sparks
June 27, 2013	Lebanon, NH	Alexander James McCool	Ryan & Celeste McCool
July 19, 2013	Lebanon, NH	Zachary Morton Bailey	Scott & Elizabeth Bailey
November 1, 2013	Lebanon, NH	Joseph Nichols Simpson	Benjamin & Jill Simpson

**Deaths Registered in the Town of Lyme for the year ending December 31, 2013**

<b>Date of Death</b>	<b>Place of Death</b>	<b>Name</b>	<b>Name of Mother</b>	<b>Name of Father</b>
February 3, 2013	Lebanon, NH	Gibbons Cornwell III	Eva Parke	Gibbons Cornwell II
February 7, 2013	Lebanon, NH	Edna Stearns	Ruth Beard	John Hutchins
February 12, 2013	Lebanon, NH	Harriett Caney	Jessie Eagan	Charles Taylor
May 13, 2013	Hanover, NH	John Grady Sr.	Keita Williams	Hugh Grady
May 26, 2013	Lyme, NH	Carol Brearley	Eleanor Schofiled	Elmer Lynes
June 11, 2013	Lebanon, NH	Philip Wade	Hermoine Hamel	Leo J. Wade
July 16, 2013	Lebanon, NH	Christine Poirier	Ruth McQuesten	N. Poirer
August 2, 2013	Lyme, NH	Elsie McCarthy	June Straub	Franklin Dickens
August 10, 2013	Lyme, NH	Joseph Daschbach	Mary Browne	Joseph Daschbach
October 6, 2013	Lebanon, NH	Jean Bomhower	Gladys Burnham	Winslow Smith
November 1, 2013	Lyme, NH	James Sturtevant	Terry Carr	Jeffrey Sturtevant

**Marriages Registered in the Town of Lyme for the year ending December 31, 2013**

<b>Date of Marriage</b>	<b>Name of Bride and Groom</b>	<b>Residence</b>
May 22, 2013	Heather L. Demers James I. Carter	Lyme Lyme
July 28, 2013	Melina J. Emerson Lance W. Goodrich	Lyme Lyme
August 23, 2013	Sonia Lahr-Pastor Alexander W. Mullee	Lyme Lyme



**CONSERVATION FUND**

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE
YTD Interest	94.67	90.88	0.95	2.84	
Dep Current Use - donations	700.00	700.00			
Land Use Change Tax 2013	13,485.00	13,485.00			
Dep Easement Monitoring	200.00			200.00	
<b>Net Activity</b>	<b>14,479.67</b>	<b>14,275.88</b>	<b>0.95</b>	<b>202.84</b>	<b>0.00</b>
<b>Beginning Balance</b>	<b>193,564.79</b>	<b>186,906.74</b>	<b>\$863.71</b>	<b>5,484.34</b>	<b>310.00</b>
<b>Ending Balance</b>	<b>\$208,044.46</b>	<b>\$201,182.62</b>	<b>\$864.66</b>	<b>\$5,687.18</b>	<b>\$310.00</b>

**RECREATION**

Balance as of 1/1/2013	\$ 8,580.24
Revenue	\$ 10,184.50
Expenses	\$ (13,326.04)
Balance as of 12/31/2013	\$ 5,438.70

**INDEPENDENCE DAY**

Balance as of 1/1/2013	\$ 6,834.16
Revenue	\$ 415.38
Expenses	\$ (6,970.00)
Balance as of 12/31/2013	\$ 279.54

**HERITAGE COMMISSION**

Balance as of 1/1/2013	\$ 10,065.00
Revenue	\$ 500.00
Expenses	\$ (9,215.86)
Balance as of 12/31/2013	\$ 1,349.14

**TOWN FOREST MAINTENANCE**

Balance as of 1/1/2013	\$ 12,617.28
Revenue	\$ -
Expenses	\$ (7,307.61)
Balance as of 12/31/2013	\$ 5,309.67



Michael C. Hinsley  
Citizen of the Year 2013

**REPORT OF THE TOWN TRUSTEES  
AS OF DECEMBER 31, 2013**

<b>Date of Creation</b>	<b>Name of Fund</b>	<b>Balance Beginning of Year (Cost Basis)</b>	<b>Realized Capital Gain</b>	<b>Balance End of Year (Cost Basis)</b>	<b>Net Unrealized Capital Gain/Loss</b>	<b>Fidelity Statement Balance End of Year 2013</b>
1903	<b>Cemetery Trust</b>					
	Principal Account	\$ 549,354.64	\$ 57,768.46	\$ 607,123.10	\$ 282,518.85	\$ 889,641.95
	Income and Expense Account	\$ 101,309.73	\$ 11,601.33	\$ 36.73	\$ (17,891.00)	\$ 95,056.79
1960	<b>Library Trust</b>					
	Principal Account	\$ 68,138.98	\$ 747.45	\$ 68,886.43	\$ 6,168.14	\$ 75,054.57
	Income and Expense Account	\$ 2,150.55	\$ 2,150.55			
1918	<b>School Trust</b>					
	Principal Account	\$ 96,255.32	\$ 10,056.07	\$ 106,311.39	\$ 49,699.12	\$ 156,010.51
	Income and Expense Account	\$ 2,018.24	\$ 2,018.24			
1986	<b>Cemetery Maintenance Trust Fund</b>					
	Principal Account	\$ 11,279.40	\$ -	\$ 11,327.62	\$ 2,253.21	\$ 13,427.80
	Bank Cash Balance	\$ 1,013.86	\$ -	\$ 105.32	\$ -	\$ 1,119.18
	Net Balance (Fidelity and Bank)					\$ 14,546.98

**REPORT OF THE TOWN TRUSTEES**

Date of Creation	Name of Fund	Balance		Deposit During		Income During		Expended During		Balance End of	
		Beginning of Year	Year	Year	Year	Year	Year	Year	Year	Year 2013	
1956	Bridge Reserve Fund	\$ 246,325.94	\$ 50,000.00	\$ 86.40	\$ (50,402.61)	\$ 246,009.73					
1985	Property Reappraisal Fund	\$ 79,225.50	\$ 5,000.00	\$ 27.97	\$ -	\$ 84,253.47					
1986	Emergency Major Equipment Rebuilding Trust Fund	\$ 26,840.10	\$ 12,000.00	\$ 9.37	\$ (4,279.26)	\$ 34,570.21					
1987	Special Education Reserve Fund	\$ 169,786.85	\$ 5,414.40	\$ 59.91	\$ -	\$ 175,261.16					
1987	Bessie Hall Trust (Fire Department)	\$ 6,814.30	\$ 2,024.03	\$ 2.27	\$ -	\$ 8,840.60					
1988	Heavy Equipment Fund	\$ 395,602.52	\$ 48,151.00	\$ 139.95	\$ -	\$ 443,893.47					
1988	New Cemetery Fund	\$ 18,067.44	\$ -	\$ 6.52	\$ -	\$ 18,073.96					
1988	Vehicle Capital Reserve Fund	\$ 225,767.53	\$ 102,202.00	\$ 78.65	\$ (185,633.23)	\$ 142,414.95					
1989	Substance Abuse Education Fund	\$ 6,830.11	\$ -	\$ 2.13	\$ (210.84)	\$ 6,621.40					
1995	High School Tuition Expendable Fund	\$ 486,182.60	\$ 40,000.00	\$ 163.40	\$ (50,000.00)	\$ 476,346.00					
1997	Public Land Acquisition CRF	\$ 35,091.26	\$ -	\$ 12.40	\$ -	\$ 35,103.66					
1997	Emergency Highway Repair Fund	\$ 50,069.77	\$ 25,000.00	\$ 17.73	\$ -	\$ 75,087.50					
1997	Public Works Facility Reserve Fund	\$ 19,689.31	\$ 50,907.00	\$ 7.52	\$ -	\$ 70,603.83					
1998	Maintenance School Building Fund	\$ 82,983.91	\$ 80,000.00	\$ 29.97	\$ -	\$ 163,013.88					
1998	Trout Pond Management Area Trust	\$ 6,260.20	\$ -	\$ 2.00	\$ -	\$ 6,262.20					
1998	Trout Pond Trust	\$ 15,881.07	\$ -	\$ 5.69	\$ -	\$ 15,886.76					
2000	Computer System Upgrade Capital Reserve Fund	\$ 17,436.30	\$ 5,250.00	\$ 6.27	\$ (4,240.75)	\$ 18,451.82					
2000	Cemetery Maintenance Gifts & Donations Fund	\$ 17,509.32	\$ -	\$ 6.33	\$ (1,031.28)	\$ 16,484.37					
2002	Fire Fighting Safety Equipment Fund (New Fund)	\$ 68,731.42	\$ 7,300.00	\$ 24.29	\$ (2,028.65)	\$ 74,027.06					
2005	Town Buildings Major Maintenance & Repair Trust Fund	\$ 13,667.06	\$ 10,000.00	\$ 4.82	\$ (5,918.74)	\$ 17,753.14					
2006	Town Poor Expendable Trust	\$ 10,959.64	\$ 30,000.00	\$ 5.64	\$ (40,950.00)	\$ 15.28					
2007	Blisters For Books Expendable Trust Fund	\$ 675.85	\$ 6,073.40	\$ 1.22	\$ (6,096.12)	\$ 654.35					
2009	Recreation Facility Fund	\$ 56,312.41	\$ 11,000.00	\$ 19.46	\$ (63,052.41)	\$ 4,279.46					
2010	School Enrollment Response CRF	\$ 100,060.14	\$ -	\$ 35.27	\$ -	\$ 100,095.41					
2013	Class V Roads Rehab CRF	\$ -	\$ 25,000.00	\$ 0.19	\$ -	\$ 25,000.19					

## SELECT BOARD

Roads and infrastructure continue to top the list of items in need of attention. The Class V Roads Committee under the chairmanship of Select Board member Susan MacKenzie has had studies of the gravel roads in town done by University of New Hampshire. This has resulted in a ten-year plan to upgrade and maintain town roads. UNH has also held seminars at the Town Office to update highway personnel on new methods and latest technologies for maintaining dirt roads. The Committee is working with the Road Agent to implement this plan as funds become available. One of the problems is the cost of materials has risen significantly higher than the rate of inflation. Balancing what needs to be done with limited funds becomes a balancing act of prioritizing projects to have the greatest impact without significantly raising taxes.

River Road south of East Thetford Road is also being studied and discussed. The Roads Committee has been able to get DOT as well as independent engineers to graciously volunteer their time to assess areas along this route. The total rebuild of the half mile from the Hanover line has had an engineering study and even with a 75% grant does not appear doable at this time. The Board will work with the Highway Department to implement some recommendations from the study to improve this section.

Bridges are the other concern. There are four bridges currently in need of work. A contract has been awarded for work to be performed on Fisher Bridge this summer. The Board will also be drawing up specifications and asking for bids to make repairs to the bridge over Hewes Brook with the work to be done in 2015. The culvert bridges on Pinnacle Road and Flint Hill Road are also in need of replacement.

On the brighter side, the economy does appear to be slowly improving and revenues are recovering from the steep drop we saw over the last two years. Matt Thebodo was promoted to Supervisor at the Transfer Station and is continually looking at ways to improve service to the townspeople.



## **POLICE DEPARTMENT**

I would like to thank all of you for supporting the efforts of the Lyme Police Department. 2013 was another very busy year for the department, handling nearly 2,300 calls for service. The New Hampshire State Police covered an additional 47 calls in Lyme.

The Upper Valley continues to suffer from a high number of burglaries, break-ins and thefts, most of which are done in broad daylight. 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.

We have had an extremely high number of theft calls recently, and in some cases the victims were not aware that they had been burglarized until looking for a specific item in their homes.

**For 2014 there is a change to the New Hampshire Seat Belt Law, RSA 265:107-a. Now children will have to be in a properly fastened and secured child safety seat until the age of 7, OR 57 inches tall, whichever comes first.**

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

Chief Shaun J. O'Keefe

## **ASSESSING DEPARTMENT**

We have received the annual ratio study results for 2013 from the Department of Revenue Administration. Our median level of assessment for 2013 is 98.4%, effectively 100% of market value. The ratio was 97.8% in 2012 and 99.8 in 2011. The average sale price of a single family home in Lyme in 2013 was \$532,889. The median sale price (one in the middle) was \$460,000. The range of qualified improved property sale prices was \$146,000 (double wide manufactured home) to \$1,490,000 (architect designed home with a view).

All assessments (Tax Cards) are now online! You can view the data that your assessment is based on at <http://gis.vgsi.com/lymeNH/>. This will take you to the Vision Government Solutions website. Vision is our assessing software provider.

I am usually 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

## **VOLUNTEER FIRE DEPARTMENT**

The Lyme Fire Department provides the Town of Lyme with fire protection and emergency response capabilities for other calls for assistance. In 2013, we responded to 93 calls for assistance. We responded to 2 structure fires, 5 chimney fires, 18 fire alarm activations, 5 carbon monoxide alarms, 12 motor vehicle collisions, 21 trees into wires, 1 smoke investigation, 2 propane problems, 1 flooded basement, 2 calls to assist the FAST Squad, 2 burnt food, 2 electrical problems, 1 vehicle fire, 1 search for a missing boater on the Connecticut River, 1 gasoline spill, 2 service calls and 4 welfare checks. The Lyme Fire Department also responded mutual aid 11 times in 2012: to Thetford 4 times for structure fires and 1 for station coverage when they were at a fire, to Orford 1 time for a structure fire, and to Hanover 4 times for structure fires and 1 for station coverage when they were at a fire.

The success of any Fire Department rests on the ability to have adequate staff to respond to calls for assistance. Currently we have over twenty volunteers who are able to meet these calls. We welcomed a few new members this year, but more are needed. The Lyme Fire Department 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.

The Fire Department has placed into service a system called CareTrak. This allows the Fire and Police Departments to assist people in locating family members with memory or other cognitive conditions who wander. We hope to support the initiatives and efforts of the other groups in town to support aging at home in Lyme.

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

## **FAST SQUAD**

The Lyme FAST Squad (LFS) provides pre-hospital emergency medical response in Lyme before the ambulance arrives and supports the ambulance crew on scene. We also support surrounding communities as a participant in the Upper Valley mutual-aid system and the Lyme Fire Department on fire calls.

In 2013, LFS members responded to a total of 65 calls to help adults (60 – 50% seniors) and children (5). Two thirds of our calls were to medical emergencies and the remainder was accidents, mostly elderly who had fallen. Safety and health in the home and ability to contact 911 are key to an older person's ability to live independently.

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

EMT-Paramedic: Michael Hinsley

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

Medical Advisor: Dr. Tom Trimarco

This year, special thanks to the Lyme Foundation and several individuals who helped the squad acquire the new Zoll X to provide more rapid and accurate patient assessment of vitals and cardiac functions.

## CONVERSE FREE LIBRARY TRUSTEES

We wish to extend our sincere thanks to the Friends of Lyme Library and the Lyme Foundation for their support of the “Den” (preschool to Grade 2 area) re-model in 2013. Our heartfelt gratitude to our steadfast volunteers, and to the Friends and Trustees for their creative and generous commitment to the library. Denby Coyle, Maggie Minnock, and Lisa Damren put on another successful Blisters fund raiser. It is a pleasure to work collaboratively with the school, especially with School Media Specialist Jake Cooke and Principal Jeff Valence.

Although roughly 90% of the library’s annual operating budget comes from Lyme’s taxpayers, the library receives other support as well. This year the library spent a little over \$6,000 of its reserve funds on capital purchases such as computers, furniture, and lighting.

### **2013 Non-Town Income**

Trustees of Trust Funds	\$2,447
Grants (Lyme Foundation)	\$3,500
Blisters for Books 2013	\$4,911
PTO	\$947
Other donations	\$519
Copier & fax fees (net)	\$673
Interest	\$256
Kilham Book Fund	\$163
Non-resident fees	\$450
Other sources	\$193

### **2013 Non-Town Expenses**

Books & other media	\$1,452
Programs	\$263
Building renovation & equipment	\$11,595
Koha cataloging & processing system	\$3,188
Blisters 2012 (transferred to town to disburse)	\$5,619
Supplies	\$466
Other expenses	\$749

At the end of 2013, the library’s reserve fund totaled \$68,010, and the checking account balance was \$7,423.

## CEMETERY TRUSTEES

The primary mission of the Cemetery Trustees is to oversee the operations of the town cemeteries, which includes all burials, general maintenance, and special projects concerning all five of the town’s cemeteries.

In the Old Cemetery, several special projects were completed this year. These included the preservation of gravestones, installation of a new sign, and cleaning of stones. Each year work is done to preserve graves in the Old Cemetery. This year we were able to restore thirty-two stones in the Old Cemetery and one in Porter Cemetery. A new granite sign post was installed to mark the entrance of the Old Cemetery which is located across from the Lyme Common. With thanks to the efforts of Michael Hinsley, several Civil War Veterans’ gravestones were cleaned to help celebrate the 150<sup>th</sup> anniversary of the Civil War.

In the Highland Cemetery, an iron gate was restored and installation is in progress in the Memorial Garden. This will mark the completion of the garden, which was built as a memorial for loved ones who have been cremated and/or are not buried in the Lyme Cemeteries.

Handwritten cemetery records from the Lyme Cemeteries were restored in a protected cemetery book. All records were also saved onto microfilm and on a CD, all of which are kept at the Town Office.

## ENERGY COMMITTEE

The Lyme Energy Committee (“LEC”) worked primarily on three main projects in 2013:

**Lyme School:** Early in 2013, we completed work begun in 2012 to help the school renovation committee incorporate energy efficiency into the proposed renovation design. Later, the LEC spearheaded Lyme’s proposal for a competitive grant to replace the school’s aging oil-fired boilers with new wood pellet boilers. Our proposal was not funded, but we learned a lot in the process, and as a result are well-positioned to respond to any future funding opportunities.

**Town Highway Garage:** We worked with the Town Buildings Maintenance Committee on several building-energy-related issues. Of most concern is the excessive moisture that condenses on the interior walls and ceiling during winter months, potentially leading to mold and corrosion problems, as well as premature lighting failure. Through several “fact-finding” site visits, the LEC researched the history of condensation in the building, the existing insulation thickness, and various mitigation options (including replacing the fiberglass insulation with spray foam). We also (temporarily) removed several small sections of insulation to check for corrosion behind, and are pleased to report that the metal visible behind the insulation appeared to be in good condition. As such, we recommend that the Buildings Committee consider other options (e.g., better ventilation) that might mitigate the moisture problem at a lower cost than spray foam insulation. To that end, the LEC has installed data logging monitors to record building humidity this winter, in order to better inform potential solutions.

**Solarize!:** In late 2013, the LEC applied to the “Solarize Upper Valley!” program, which aims to help residents install solar electric (photovoltaics or “PV”) systems at a reduced cost by pooling local demand (the more residents who participate, the lower the cost for everyone). This model has been deployed successfully in other states, and is now coming to the Upper Valley courtesy of Vital Communities. Lyme is one of five local towns that will launch the program in March 2014 -- stay tuned for more info.

## TOWN BUILDINGS MAINTENANCE COMMITTEE

During 2013, we continued our review of the ongoing maintenance needs of the town’s buildings and made recommendations to the Select Board for specific repairs. Given the constraints of our small town, we have prioritized these needed repairs and upgrades.

Among reviews and discussions of town facilities, the following were passed on to the Select Board:

- Highway generator grant application - Dina is awaiting the final costs for connection of the propane and this final submission to the state
- Programmable thermostat to be installed at LCAB
- Tech Mar control for Library boiler
- Department of Labor standards work
- Well at Highway garage –well was capped and put underground.
- Moisture/heat issues at the Highway garage - the modine thermostats were relocated with a different setting -- to see if this helps in the winter - a continuing assessment.
- Replace missing/broken storm windows at LCAB

## **CONSERVATION COMMISSION**

In 2013, a thorough updating of the Town Forest Management Plan was completed. This revised study focused on an inventory of the forest's timber and other natural resources as well as best practices for managing its diverse timber stands. There also were recommendations for enhancing the public's recreational experience of the 425-acre tract. Copies of the plan are available for public perusal at the Town Offices and Converse Free Library.

Members of the Commission and volunteer townspeople undertook two major projects in town-owned sanctuaries. The Chaffee Sanctuary boardwalk was replaced completely, and in the Big Rock Nature Preserve a program of invasive terrestrial plant species eradication was begun.

At the request of the ZBA and the Planning Board, the Commission made several site visits. These principally reviewed the potential impact of work that would be conducted in shoreline protection zones or wetland buffers.

In February, the Commission hosted its annual snowshoe walk. In May, it organized the Town's annual Green Up Day event that saw 28 volunteers collect 43 bags of litter and other debris from more than 24 miles of town roads. Throughout the summer, Blake Allison led a bird census in the newly established Upper Valley Land Trust preserve at Lyme Hill. Two events were co-sponsored with the Converse Free Library: a talk on "Bird Watching in New Hampshire" and a talk hosted by Matt Stevens on "Learning to Live with Exotic Plants."

In April, Matt Stevens stepped down after serving six years as Chair and Lee Larson became an alternate after serving for more than 15 years as a full voting member, serving a stint as chair too.

## **HERITAGE COMMISSION**

Created in 2011 to highlight and help preserve Lyme's historic character, the Heritage Commission can advise and assist residents and Town boards and commissions on matters relating to historic preservation, historical resources, and revitalization efforts.

During 2013, our principal task was completing the Lyme's first town-wide inventory of historic resources. Conducted by architectural historian Elizabeth Hengen and funded by donations from residents and the Lyme Foundation, the inventory involved documenting and photographing more than 325 properties deemed over 50 years old. Following that, Commission members organized, labeled, and digitized the material to make it more accessible to residents and Town committees. Currently, inventory data is available at the Town offices and the Lyme Historians' headquarters. (Check the Town website for updates.)

In November, the Commission presented a summary report on the inventory project. A capacity crowd at the Lyme School enjoyed Ms. Hengen's illustrated talk, "Lyme through the Lens: History Revealed through Architecture." To be published in 2014, the report will be available at the Town offices, Library, and other locations. Residents may also purchase copies.

The inventory benefited greatly from property owners who provided information and permitted access, but it is not "closed"! We encourage all residents to share historic data and photographs--contact anyone listed below. More important, please let *us* help *you*.

## **RECREATION COMMISSION**

The work on the ball field is complete, but the field will not be usable until spring of 2015. A big thank you to Crossroads Academy for allowing Lyme to use the field on Shoestrap Road for one more year.

The majority of Lyme children participate in one or more Recreation program. The following list represents 2013 numbers: Soccer 136 participants, Skiing/Snowboarding 113 participants, Basketball 52 participants, Baseball 58 participants, Lacrosse 18 participants. We offer summer Challenger Sports soccer camp for K-8th grade.

The Commission would like to thank our volunteer sports Commissioners: Mark and Jennifer Schiffman for soccer, Bill Malcolm for downhill skiing, Matt Brown & Jennifer Schiffman for cross-country skiing, Tom Hunton for basketball, Nathan Maxwell for baseball and Richard Hendrick 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.

Parents and community members, the Recreation Commission is always looking for more volunteers. Coaching, officiating, being a team organizer, there are many ways to help out with the youth sports programs. Please remember volunteers help keep the fees associated with these sports programs as low as possible.

The Capital Reserve Funds set up in 2011 is to be used on the facilities at the Post Pond Recreation Facility, playing field, and basketball and tennis courts. The Recreation Commission also sanctions the following adult programs: soccer, futsal, skating, men's and women's pick-up basketball, tennis, and slow pitch softball.

## **TRANSFER STATION**

In 2013, we had several different averages of waste removal at the Lyme Transfer Station. Every bin was weighed each time it was pulled. The construction and demolition bin averaged 3.37 tons, glass averaged 7.7 tons, paper averaged 6.22 tons, compactor averaged 11.39 tons, mixed containers averaged 1.7 tons, cardboard bin averaged 2.06 tons, and the scrap metal bin averaged 3.13 tons.

Revenue was slightly increased when we recycled a deteriorating bin that the town owned. The town also purchased two 40- yard bins which will result in \$1,200 per year cost savings on bin rentals. The goal of the transfer station is to reduce. Recyclables should not be going into the compactor. Thank you all for your consideration.

Matt Thebodo was hired as the transfer station supervisor. In addition, Bill Hoehl and Chris West were also hired as transfer station attendants.

## **CLASS V ROADS STUDY COMMITTEE**

The year 2013 was a busy and productive year for the Class V Roads Study Committee, with safety and improved road conditions as a top priority. Our focus was to establish long-term reconstruction and maintenance plans for our paved and dirt roads and develop an estimated cost for this road work. It is a work in progress. This is what we have been working on this year:

1. Developed a 10-year plan for reconstruction of 13 miles of paved roads, including cost estimates. UNH Tech Center provides a basic 10-year plan for Lyme roads and it has served as an excellent format for the committee.
2. In the process of developing a 10-year plan to prioritize and upgrade all 40+ miles of gravel roads.
3. Inspected with NH DOT and continue to closely monitor the River Road and its most unstable areas. Developing plans and applying for permits and grants to stabilize those areas.
4. Beginning a culvert inventory to include condition and repair needs.
5. With NH DOT, examined and made improvements on (Dorchester Road/ Franklin Hill and Goose Pond/ Baker Hill) intersections for safety and visibility.
6. Held a public information session 11/7/13 to bring the community up-to-date on the problems and solutions identified.
7. This committee will continue to meet twice monthly and intends to work hard in 2014 to prioritize and develop plans to bring all Lyme roads up to the best condition possible.

## **FOREST FIRE WARDEN AND STATE FOREST RANGER**

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

For permits in Lyme contact:

Don Elder	795-2936
Stephen Maddock	795-2456
Robert Sanborn	795-2949

# WEST CENTRAL BEHAVIORAL HEALTH

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

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West Central Behavioral Health is the New Hampshire state-designated community mental health center established in 1977 to provide therapeutic mental health care to residents of Lyme and a broader area including southern Grafton County and Sullivan County. In addition to traditional therapeutic services, West Central's emergency services team responds to mental health crises 24 hours a day, 365 days a year. West Central also helps clients with severe and persistent mental illness work toward recovery and optimal health in all domains, including activities of daily living, interpersonal functioning, and resilience. Comprehensive case management services provide clients with a therapeutic plan and community-based services to increase overall functioning, gain confidence, and improve skills for managing difficult or emotional situations.

In Fiscal Year 2013, West Central Behavioral Health served 3,400 people and provided over \$600,000 in free and discounted care to residents of our community. We also provided 420 hours of therapeutic services to 21 Lyme residents, including 13 children and 8 adults. During FY2013, West Central received an appropriation of \$1,870 from the Town of Lyme, and we have requested the same level of support again this year. Your generous support enables West Central to sustain our commitment to provide affordable mental health services to our community, and fulfill our mission, "to reduce the burden of mental illness and improve the quality of life in our community."

On behalf of the board of directors and staff of West Central Behavioral Health, thank you the residents of Lyme for their generous and long-standing support.

## **HEADREST**

Headrest is just completing 43 years of service to the States of New Hampshire and Vermont and specifically to the Town of Lyme. While certain services provided by Headrest are subject to which side of the Connecticut River you live on, due to State of New Hampshire's grant funding, residents of Lyme are eligible for all services offered by Headrest.

Headrest has a 24-hour Hotline, which handles crisis, substance abuse, domestic violence, suicide, and information and referral. We answer to national suicide lines 1-800-273-TALK (8255) and 1-800-SUICIDE. Headrest is currently the only around-the-clock service of this type in New Hampshire and has been in operation for over 375,000 hours since 1971. The Hotline is accredited by the American Association of Suicidology.

In the substance abuse area, a Transitional Living Program and Outpatient Counseling services are provided. Headrest also sends a counselor to the Grafton County House of Corrections and provides services to the Drug Court.

Please call 448-4400 or 1-800-639-6095 to use the Hotline or inquire about other services offered by Headrest.

Headrest does not refuse any clients based on inability to pay.

We wish to thank the taxpayers of Lyme for their support of the Hotline.



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

**Phone: 603-448-4897  
Fax: 603-448-3906  
Web site: [www.gcsc.org](http://www.gcsc.org)**

### **GRAFTON COUNTY SENIOR CITIZENS COUNCIL**

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

During 2012-13, 29 older residents of Lyme were served by one or more of the Council's programs offered through the Orford and Upper Valley senior programs or RSVP. Thirty-one Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 412 balanced meals in the company of friends in the senior dining rooms.
- They received 380 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents received help from ServiceLink or GCSCC outreach workers on 69 occasions with such issues as long-term care, Medicare and caregiver support.
- Lyme's citizens also volunteered to put their talents and skills to work for a better community through 475 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2012-13 was \$8,298.52.

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

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

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

Last year, between July 1, 2012 and June 30, 2013, the VNAVNH was pleased to provide 627 home health care, hospice and maternal child health visits to 53 Lyme residents. This is a 15% increase in the number of residents served. These services were provided regardless of ability to pay. Support from the Town of Lyme helps to offset the unreimbursed – or charity - care provided to residents, which totaled approximately \$42,796.

Home HealthCare: 514 home visits to 45 residents with short-term medical or physical needs

Hospice: 112 home visits to 7 residents who were in the final stages of their lives.

Maternal Child Health: 1 home visit to 1 resident for children and their families with high risk conditions and chronic diseases.

Additionally, residents made visits to VNAVNH no- and low-cost community health clinics for foot care, blood pressure screenings, wellness checks, cholesterol testing and flu shots.

On behalf of the people we serve, we thank you for your continued support.



## **CONNECTICUT RIVER JOINT COMMISSION**

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 2013 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 extreme weather events on the river and its watershed. The Commission has also devoted significant effort to participating in the relicensing process for dams along the river operated by TransCanada and FirstLight, Inc.

### ***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 website makes CRJC publications and events easier to locate. Our monthly email update keeps CRJC members, subcommittees, and those with a general interest in CRJC activities informed. We invite you to visit our website to view a complete annual report and to join our mailing list at <http://www.crjc.org>



*Brendan Whittaker, President (VT); Rebecca Brown, Vice President (NH); Mary Sloat, Treasurer (NH)*

## **UPPER VALLEY SUBCOMMITTEE OF CONNECTICUT RIVER JOINT COMMISSION**

The Upper Valley Subcommittee reviewed its 2008 Connecticut River Recreation Management Plan and updated the plan to reflect the progress that has been made in the past five years. The new Recreation Plans are being prepared for print publication and will be also available on line via CRJC's website: [www.crjc.org](http://www.crjc.org).

The Subcommittee attended public meetings related to the federal relicensing of Wilder Dam to raise local concerns, particularly over riverbank erosion, recreation and fisheries. The Subcommittee sponsored a riverbank erosion field trip on member John Mudge's family property in Lyme to view erosion and erosion control projects up close. During each meeting, we discuss 1-3 project permit applications and give suggestions for making the plans more river-friendly.

Special thanks to Marc White of Orford, the Subcommittee's long-serving Chair, who retired this year. Welcome to new member Melissa Horwitz from Norwich, VT. We welcome new regular and alternate members to serve on the subcommittee, which meets bimonthly. If you like rivers, please contact CRJC at (603) 727-9484 or [contact@crjc.org](mailto:contact@crjc.org).

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



## Upper Valley Lake Sunapee Regional Planning Commission

The Commission was created to coordinate all aspects of planning, act as a liaison between local and state/federal agencies and provide advisory technical assistance on land use issues and development. Local dues from municipalities support just under 9% of the budget. In FY 2013, member communities and counties provided membership dues that allowed the Commission to leverage approximately \$632,751 in federal funding to assist municipalities within the region.

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

In FY 2013 the Town of Lyme received 57.75 hours of technical assistance service as a member. Membership dues for the town in FY 2013 was \$2,143.28. The Town saved \$1,192.17 by being a member of the Commission this year.

The Commission was engaged in over 46 projects within the region this year and has increased its capacity to serve the region. Please visit our website [www.uvlsrpc.org](http://www.uvlsrpc.org) to view projects currently underway and those recently completed.

### HOUSEHOLD HAZARDOUS WASTE COMMITTEE

The Upper Valley Lake Sunapee Regional Planning Commission established a website to represent both the Upper Valley Household Hazardous Waste Committee and the Greater Sullivan County Household Hazardous Waste Committee. This regional website ([hhw.uvlsrpc.org/](http://hhw.uvlsrpc.org/)) provides educational outreach, nontoxic alternatives to typical toxic products, and the schedule for upcoming household hazardous waste and unwanted medicines collections. Municipalities are encouraged to provide a link to this website from their own municipal web site. Contact Victoria Davis at 448-1680 for more information.

**Educational Events:** The Household Hazardous Waste Committee's Home Show booth in March 2013 featured information on avoiding the purchase toxic products. Committee members also helped citizens make nontoxic cleaners at the Love Your Lake Day in Sunapee, Unity Old Home Day, and the Lebanon Farmer's Market.

**Household Hazardous Waste Collection Support:** Both committees provided volunteer support at the collections keeping waiting times short and residents informed: May 18 and September 21 at the Lebanon Landfill, June 15 in Newport and August 17 in Newbury. We also held our first "satellite" collection for the Town of Piermont in September. Over 700 households attended all collections at a cost of \$45 per household.

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



MVHI is a nonprofit public health organization serving 12 Upper Valley towns. Our goal is to protect and promote the health of our community.

MVHI hosts a number of public health and substance abuse prevention programs and works with partner organizations to promote a broad range of public health efforts. In 2013, MVHI began to formally serve as the administrative home for the Upper Valley Public Health Advisory Council. We have established an Executive Team to lead the Advisory Council, have established a framework for understanding the priority needs of the region, and will be reaching out to a broad group of entities and individuals who we hope will join the Advisory Council.

During 2013, our programs reached numerous people who live, work, and attend school in Lyme:

- Immunizations -- MVHI provided information for parents about free flu vaccines clinics. We hosted three flu vaccine clinics in the region that provided over 600 free flu vaccines to residents aged 10 and older. We provided administrative support to school-based flu vaccine clinics in partnership with the Upper Valley Public Health Network.
- Coordination: MVHI staff represented region-wide public health issues at various regional and state level committees and workgroups.

MVHI greatly appreciates the support we receive from Lyme and will continue to work hard to meet your needs in 2014.



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

A cross section of our impacts during the past year is listed below.

- A Memorandum of Understanding between the Grafton County Commissioners, the Executive Committee of the Grafton County Delegation and the University of New Hampshire was renewed.
- Deb Maes worked with a team of colleagues across the state to reach underserved clients as part of the Granite State Future project.
- Heather Bryant worked with a state-wide team to prepare for the implementation of the Food Safety Modernization Act and its impact on local farms.
- Michal Lunak organized statewide workshops on forage production and dairy feed.
- Lisa Ford is working in schools to teach good eating habits to students.
- Kathy Jablonski helped create a 4-H Healthy Living website as well as a 4-H Club Challenge.

Be sure to look for us on Facebook and Twitter and on-line at [www.extension.unh.edu](http://www.extension.unh.edu)

## 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,

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

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

In 2013, LISTEN COMMUNITY SERVICES provided Lyme residents the following benefits:

FY 2013 Service	Description of unit of Service	# of Households Served	Cost of Service or Benefit
Food Pantry	Households receive food	3	\$312
Housing Helpers	Households receive rent asst	0	0
Heating Helpers	Households receive heating oil	3	\$923
Misc. Client Need	Households receive benefits	0	0
Holiday Basket Helpers	Households receive gift basket	1	\$200
Thrift Store Vouchers	Households receive clothing	2	\$320
Summer Camp	Children in-need attend camp	9	\$1800
USDA Food	Households receive USDA food	1	\$50
	Total	17	\$3,605

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



WISE is the Upper Valley's sole provider of crisis intervention and support services to victims of domestic and sexual violence and a leading educator on healthy and safe relationships. WISE offers 24/7 support to victims through a crisis hotline and/or presence at local emergency rooms, police stations, courthouses, or other community locations. WISE's program office in downtown Lebanon is open during business hours for victims and their family members to meet with WISE advocates. WISE also offers confidential emergency shelter, transitional housing support, service coordination, and support groups. In addition, WISE offers a wide range of educational programs throughout the community to promote prevention efforts. WISE educators have a sustained presence in each of the area high schools and middle schools, delivering workshops to adolescents on topics such as media literacy, bullying dating violence, and consent. WISE also offers educational sessions to adults in the community, including parents, teachers, medical and legal professionals, and other interested individuals.

In the last fiscal year, WISE provided crisis and/or support services to 1,268 individuals. 12 of these individuals are known to be Lyme residents. WISE was also a very active partner with Hanover High School and facilitated a number of school-based and community trainings to adolescents and adults.

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

# NOTES

**ANNUAL REPORT**  
**OF THE**  
**LYME SCHOOL DISTRICT**



GU282430G0 0006318346 W513C 0

**8<sup>th</sup> Grade Class ~ 2013**

Back row from left: Jackson Coyle, Nick Florian, Mark Billings, Noah Taylor, Grace Callaghan, Bess Morrell, Cam Marshall, Ruby Spitz, Jordan Sansone, Izzy Wilmott.  
Front row from left: Hoke Weeks-Wallace, Jordan Woodward, Ryan Finley, Leah Tucker, Raine Leonard, Alexandra Elliott, Katarina Bristol, Mrs. Chomko, Josie Plamondon.  
Seated: Charlie Wohlforth, Ben Lahey.

**LYME SCHOOL DISTRICT  
SCHOOL BOARD**

**TERM EXPIRES**

Stephanie Clark, Vice-Chair	2014
Jay Davis	2016
Elizabeth Glenshaw	2015
Heidi Lange, Secretary	2016
Barbara Lynch	2015
Scott May	2015
Mark Schiffman, Chair	2014

**SCHOOL DISTRICT OFFICIALS**

Moderator – William Waste

Clerk – Elise Garrity

Treasurer – Dina Cutting

Deputy Treasurer – Andrea Colgan (appointed)

**ADMINISTRATION**

Jeffrey W. Valence  
Mikiko McGee  
Michael Harris  
Teresa Thurston

Principal  
Director of Special Education  
Superintendent of Schools  
Coordinator of Business Services

State of New Hampshire

SCHOOL DISTRICT WARRANT

March 6, 2014

To the inhabitants of the School District in the Town of Lyme qualified to vote in district affairs:

**YOU ARE HEREBY NOTIFIED** to meet at the Lyme Elementary School, on the 6<sup>th</sup> day of March, 2014 at 6:00 in the afternoon to act upon the following subjects:

**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 Two Hundred and Eighty Thousand Dollars (\$3,280,000) to finance the renovation, construction and equipping of the Lyme Elementary School; and authorize the issuance of not more than Three Million Dollars (\$3,000,000) of bonds or 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; Eighty-Thousand Dollars (\$80,000) will be expended from the Maintenance of School Buildings Capital Reserve Fund, and Two-Hundred Thousand Dollars (\$200,000) will be raised from other sources; and to further raise and appropriate the additional sum of Seventy Seven Thousand Dollars (\$77,000) 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 (6-1).*

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

**Building/Maintenance Repairs**

*(Only to be considered if Article 1 fails.)*

**Article 3.** *To see if the Lyme School District will vote to raise and appropriate the sum of \$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 the purposes of building repairs and upgrades. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

**Operating Budget**

**Article 4.** *To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of Five Million, Six-Hundred Forty-Three Thousand, Five-Hundred Twenty Dollars (\$5,643,520) 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 7. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

**Transfer of Surplus Funds**

**Article 5.** *To see if the Lyme School District will vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be placed in the Special Education Reserve Fund, established at the Lyme School District meeting on March 8, 1984, with such amount to be funded from the year end undesignated fund balance available on July 1, 2014. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

**Article 6.** *To see if the Lyme School District will vote to raise and appropriate up to Fifty Thousand Dollars (\$50,000) to be placed in the 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, 2014. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

**Salaries of District Officials**

**Article 7.** *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 4. The School Board recommends this appropriation (6-0). The Budget Committee recommends this appropriation (7-0).*

**Article 8.** *To transact any other business that may legally come before this meeting.*

Given under our hands at said Lyme this the \_\_\_\_ day of \_\_\_\_\_, 2014.

A TRUE COPY ATTEST:

Mark Schiffman, Chair	_____
Stephanie Clark	_____
Jay Davis	_____
Elizabeth Glenshaw	_____
Heidi Lange	_____
Barbara Lynch	_____
Scott May	_____

School Board, School District of Lyme, New Hampshire

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 11, 2014

**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 11, 2014, 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 6, 2014, 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 sixth day of February 2014.

A TRUE COPY ATTEST:

Mark Schiffman, Chair \_\_\_\_\_

Stephanie Clark \_\_\_\_\_

Jay Davis \_\_\_\_\_

Elizabeth Glenshaw \_\_\_\_\_

Heidi Lange \_\_\_\_\_

Barbara Lynch \_\_\_\_\_

Scott May \_\_\_\_\_

School Board, School District of Lyme, New Hampshire

# NOTES

# 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, 2014 to June 30, 2015

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

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

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

#### BUDGET COMMITTEE

*Please sign in ink.*

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

*[Handwritten Signature]*  
 \_\_\_\_\_  
*Charles Ragan*  
 \_\_\_\_\_  
 \_\_\_\_\_  
*[Handwritten Signature]*  
 \_\_\_\_\_  
*Charles J. Smith*  
 \_\_\_\_\_

*[Handwritten Signature]*  
 \_\_\_\_\_  
*Richard D. [unclear]*  
 \_\_\_\_\_  
*Robert L. [unclear]*  
 \_\_\_\_\_  
*[Handwritten Signature]*  
 \_\_\_\_\_

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

FOR DRA USE ONLY

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

Budget - School District of Lyme, New Hampshire FY 2015

1 2 3 4 5 6 7 8 9

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/12 to 6/30/13	Appropriations Current Year as Approved by DRA	School Board's Appropriations		Budget Committee's Approp.	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
<b>INSTRUCTION</b>								
1100-1199	Regular Programs		\$ 3,439,305	\$ 3,476,727	\$ 3,492,442	\$ 3,492,442	\$ 3,492,442	
1200-1299	Special Programs		\$ 567,326	\$ 651,103	\$ 765,671	\$ 765,671	\$ 765,671	
1300-1399	Vocational Programs		\$ 46,836	\$ 35,968	\$ 23,017	\$ 23,017	\$ 23,017	
1400-1499	Other Programs							
1500-1599	Non-Public Programs							
1600-1699	Adult/Continuing Ed. Programs							
1700-1799	Community/Jr.College Ed. Programs							
1800-1899	Community Service Programs							
<b>SUPPORT SERVICES</b>								
2000-2199	Student Support Services		\$ 258,568	\$ 243,682	\$ 229,670	\$ 229,670	\$ 229,670	
2200-2299	Instructional Staff Services		\$ 63,138	\$ 92,441	\$ 84,015	\$ 84,015	\$ 84,015	
<b>GENERAL ADMINISTRATION</b>								
2310 840	School Board Contingency							
2310-2319	Other School Board		\$ 26,994	\$ 27,111	\$ 28,531	\$ 28,531	\$ 28,531	
<b>EXECUTIVE ADMINISTRATION</b>								
2320-310	SAU Management Services							
2320-2399	All Other Administration		\$ 200,783	\$ 231,508	\$ 239,498	\$ 239,498	\$ 239,498	
2400-2499	School Administration Service		\$ 202,414	\$ 219,358	\$ 234,373	\$ 234,373	\$ 234,373	
2500-2599	Business							
2600-2699	Operation & Maintenance of Plant		\$ 249,626	\$ 261,478	\$ 264,138	\$ 264,138	\$ 264,138	
2700-2799	Student Transportation		\$ 90,483	\$ 96,305	\$ 98,924	\$ 98,924	\$ 98,924	
2800-2999	Support Service Central & Other							
<b>NON-INSTRUCTIONAL SERVICES</b>								
3100	Food Service Operations		\$ 67,002	\$ 73,500	\$ 71,000	\$ 71,000	\$ 71,000	
3200	Enterprise Operations							

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3 Y)	OP Bud WARR. ART.#	Expenditures for Year 7/1/12 to 6/30/13	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	School Board's Appropriations Ensuing Fiscal Year (Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>								
4100	Site Acquisition							
4200	Site Improvement							
4300	Architectural/Engineering		\$ 45,706					
4400	Educational Specification Develop.							
4500	Building Acquisition/Construction							
4600	Building Improvement Services							
4900	Other Facilities Acquisition and Construction Services		\$ 52,002	\$ 63,000	\$ 27,000		\$ 27,000	
<b>OTHER OUTLAYS</b>								
5110	Debt Service - Principal		\$ 75,000	\$ 75,000	\$ 75,000		\$ 75,000	
5120	Debt Service - Interest		\$ 11,199	\$ 6,722	\$ 2,241		\$ 2,241	
<b>FUND TRANSFERS</b>								
5220-5221	To Food Service		\$ 8,887		\$ 8,000		\$ 8,000	
5222-5229	To Other Special Revenue							
5230-5239	To Capital Projects							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
<b>SUPPLEMENTAL</b>								
<b>DEFICIT</b>								
<b>Operating Budget Total</b>			\$ 5,405,269	\$ 5,553,903	\$ 5,643,520	\$ -	\$ 5,643,520	\$ -



1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
<b>REVENUE FROM LOCAL SOURCES</b>					
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		\$ 300	\$ 300	\$ 300
1600-1699	Food Service Sales		\$ 49,628	\$ 49,628	\$ 49,628
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		\$ 50,875	\$ 240,875	\$ 240,875
<b>REVENUE FROM STATE SOURCES</b>					
3210	School Building Aid		\$ 22,993	\$ 22,993	\$ 22,993
3220	Kindergarten Aid				
3215	Kindergarten Building Aid				
3230	Catastrophic Aid		\$ 8,968	\$ 22,000	\$ 22,000
3240-3249	Vocational Aid		\$ 24,589	\$ 13,000	\$ 13,000
3250	Adult Education				
3260	Child Nutrition		\$ 740	\$ 740	\$ 740
3270	Driver Education				
3290-3299	Other State Sources				
<b>REVENUE FROM FEDERAL SOURCES</b>					
4100-4539	Federal Program Grants		\$ 46,037	\$ 46,037	\$ 46,037
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		\$ 10,760	\$ 10,760	\$ 10,760
4570	Disabilities Programs				
4580	Medicaid Distribution				
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve		\$ 462	\$ 450	\$ 450
<b>OTHER FINANCING SOURCES</b>					
5110-5139	Sale of Bonds or Notes			\$ 3,000,000	\$ 3,000,000
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				

Budget - School District of Lyme, New Hampshire FY 2015

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
<b>OTHER FINANCING SOURCES (Cont.)</b>					
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5251	Transfer from Capital Reserve Fund			\$ 80,000	\$ 80,000
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	<b>Supplemental Appropriation (Contra)</b>				
	<b>Voted From Fund Balance</b>		\$ 45,414	\$ 100,000	\$ 100,000
	<b>Fund Balance to Reduce Taxes</b>				
	<b>Total Estimated Revenue &amp; Credits</b>		\$ 260,766	\$ 3,586,783	\$ 3,586,783

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

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	\$ 5,553,903	\$ 5,643,520	\$ 5,643,520
Special Warrant Articles Recommended (from page 4)	\$ 125,414	\$ 3,537,000	\$ 3,537,000
Individual Warrant Articles Recommended (from page 4)	\$ -		
<b>TOTAL Appropriations Recommended</b>	<b>\$ 5,679,317</b>	<b>\$ 9,180,520</b>	<b>\$ 9,180,520</b>
Less: Amount of Estimated Revenues & Credits (from above)	\$ 260,766	\$ 3,586,783	\$ 3,586,783
Less: Amount of State Education Tax/Grant	\$ 246,149	\$ 265,841	\$ 265,841
Estimated Amount of Local Taxes to be Raised For Education	\$ 5,172,402	\$ 5,327,896	\$ 5,327,896

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$574,628  
(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: 76

FISCAL YEAR END 2015

	RECOMMENDED AMOUNT
1. Total <b>RECOMMENDED</b> by Budget Committee (See Posted Budget MS-7, 27, or 37)	\$9,180,520
LESS EXCLUSIONS:	\$3,355,000
2. Principal: Long-Term Bonds & Notes	
3. Interest: Long-Term Bonds & Notes	\$79,241
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)	< \$3,434,241
7. Amount recommended less recommended Exclusion amounts (line 1 less line 6)	\$5,746,279
8. Line 7 times 10%	\$574,628
9. Maximum Allowable Appropriations (lines 1 + 8)	\$9,755,148

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.**

# SAU #76 - Lyme School District Budget 2015

Report # 8945

Statement Code: A Working

Account Number / Description	2013 Budget 7/1/2012 - 6/30/2013	2013 Actual 7/1/2012 - 6/30/2013	2014 Budget 7/1/2013 - 6/30/2014	2015 Proposed 7/1/2014 - 6/30/2015	Difference
<b>1100 High School Instruction</b>					
10-1-1100-5310-00000 Secondary 504 Services	4,500.00	4,600.00	13,500.00	17,000.00	3,500.00
10-1-1100-5561-00000 High School Tuition, In-State	1,257,435.00	1,101,697.09	1,160,802.00	1,003,661.00	(157,141.00)
10-1-1100-5562-00000 High School Tuition, Out of State	412,615.00	506,785.51	436,528.00	512,922.00	76,394.00
10-1-1100-5563-00000 Vocational Tuition	49,293.00	46,836.00	35,968.00	23,017.00	(12,951.00)
	<b>\$1,723,843.00</b>	<b>\$1,659,918.60</b>	<b>\$1,646,798.00</b>	<b>\$1,556,600.00</b>	<b>\$(90,198.00)</b>
<b>1100 High School Instruction</b>					
<b>1200 High School Special Ed.</b>					
10-1-1200-5110-00000 Salaries, Sec Special Ed	43,504.06	44,764.15	38,355.00	39,313.50	958.50
10-1-1200-5130-00000 Extended Year Tutoring, Sec Special Ed	500.00	0.00	500.00	1,000.00	500.00
10-1-1200-5211-00000 Health Insurance, Sec Special Ed	11,275.77	10,762.59	9,749.61	10,156.38	406.77
10-1-1200-5212-00000 Dental Insurance, Sec Special Ed	909.93	909.75	793.52	793.52	0.00
10-1-1200-5213-00000 Life/LTD Insurance, Sec Special Ed	105.00	104.40	0.00	105.00	105.00
10-1-1200-5220-00000 Social Security, Sec Special Ed	2,697.25	2,613.03	2,378.01	2,437.44	59.43
10-1-1200-5221-00000 Medicare, Sec Special Ed	630.81	611.19	556.15	570.05	13.90
10-1-1200-5232-00000 Retirement, Sec Special Ed	4,915.93	5,092.00	5,431.01	5,566.73	135.72
10-1-1200-5320-00000 Contracted Services, Sec Special Ed	5,000.00	8,756.90	2,500.00	2,500.00	0.00
10-1-1200-5321-00000 Staff Development, Sec Special Ed	0.00	0.00	2,650.00	2,650.00	0.00
10-1-1200-5360-00000 Legal Expenses, Sec Special Ed	2,500.00	1,610.88	2,500.00	2,500.00	0.00
10-1-1200-5561-00000 Non Residential Tuition, Sec Special Ed	25,000.00	43,851.37	32,200.00	38,900.00	6,700.00
10-1-1200-5562-00000 Residential Tuition, Sec Special Ed	126,834.00	0.00	0.00	0.00	0.00
10-1-1200-5580-00000 Travel Reimbursement, Sec Special Ed	2,000.00	953.44	2,000.00	1,500.00	(500.00)
	<b>\$225,872.75</b>	<b>\$120,029.70</b>	<b>\$99,613.30</b>	<b>\$107,992.62</b>	<b>\$8,379.32</b>
<b>1200 High School Special Ed.</b>					
<b>1100 Regular Instruction</b>					
10-2-1100-5110-00000 Teacher Salaries, Instruction	1,141,367.90	1,112,139.81	1,093,336.08	1,172,814.98	79,478.90
10-2-1100-5111-00000 Staff Salaries, Instruction	62,871.80	67,806.15	54,709.00	22,556.01	(32,152.99)
10-2-1100-5120-00000 Substitute Salaries, Instruction	11,000.00	24,767.27	11,000.00	11,000.00	0.00
10-2-1100-5130-00000 Extra Curricular Stipends, Instruction	2,000.00	1,400.00	2,000.00	2,000.00	0.00
10-2-1100-5210-00000 Health Buybacks, Instruction	5,755.00	5,695.00	4,700.00	3,950.00	(750.00)
10-2-1100-5211-00000 Health Insurance, Instruction	212,634.57	213,611.45	241,961.17	255,266.14	13,304.97
10-2-1100-5212-00000 Dental Insurance, Instruction	15,594.82	16,528.81	17,606.35	17,743.85	137.50
10-2-1100-5213-00000 Life/LTD Insurance, Instruction	3,500.00	3,561.42	3,500.00	3,600.00	100.00
10-2-1100-5215-00000 HRA Administration, Instruction	400.00	265.00	400.00	400.00	0.00
10-2-1100-5220-00000 Social Security, Instruction	75,019.47	72,246.56	71,470.18	75,250.51	3,780.33
10-2-1100-5221-00000 Medicare, Instruction	17,544.89	16,896.44	16,714.79	17,598.94	884.15
10-2-1100-5231-00000 Staff Retirement, Instruction	0.00	2,298.79	0.00	0.00	0.00
10-2-1100-5232-00000 Teacher Retirement, Instruction	116,210.21	109,027.15	138,830.57	150,973.01	12,142.44
10-2-1100-5250-00000 Unemployment Comp, Instruction	1,800.00	1,797.00	1,800.00	1,800.00	0.00
10-2-1100-5260-00000 Workers Comp, Instruction	6,110.00	0.00	7,570.00	7,570.00	0.00
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	3,195.00	3,500.00	3,500.00	0.00
10-2-1100-5321-00000 Assessment, Instruction	3,000.00	3,117.50	7,000.00	7,000.00	0.00
10-2-1100-5330-00000 ESL Services, Instruction	4,350.00	2,647.15	5,120.00	5,120.00	0.00

# SAU #76 - Lyme School District Budget 2015

Report # 8945

Account Number / Description	2013 Budget 7/1/2012 - 6/30/2013	2013 Actual 7/1/2012 - 6/30/2013	2014 Budget 7/1/2013 - 6/30/2014	2015 Proposed 7/1/2014 - 6/30/2015	Difference
10-2-1100-5430-00000 Repairs to Equipment, Instruction	800.00	762.50	800.00	800.00	0.00
10-2-1100-5431-00000 Repairs/Computer Equipment, Instruction	1,500.00	1,472.22	1,500.00	1,500.00	0.00
10-2-1100-5442-00000 Copier & Laminator Leases, Instruction	8,600.00	6,714.14	8,600.00	8,600.00	0.00
10-2-1100-5532-00000 On-Line Services, Instruction	3,500.00	2,559.21	4,500.00	6,550.00	2,050.00
10-2-1100-5610-00000 Supplies, Instruction	25,000.00	24,706.53	25,000.00	27,000.00	2,000.00
10-2-1100-5640-00000 Books, Instruction	7,500.00	5,297.38	11,500.00	7,500.00	(4,000.00)
10-2-1100-5650-00000 Software, Instruction	3,000.00	5,234.98	3,000.00	3,000.00	0.00
10-2-1100-5733-00000 Furniture, Instruction	3,500.00	1,928.81	3,500.00	3,500.00	0.00
10-2-1100-5739-00000 Equipment, Instruction	500.00	4,211.54	500.00	2,500.00	2,000.00
10-2-1100-5740-00000 Computer Equipment, Instruction	21,750.00	22,382.54	25,520.00	27,850.00	2,330.00
<b>1100 Regular Instruction</b>	<b>\$1,759,308.66</b>	<b>\$1,732,270.35</b>	<b>\$1,766,638.14</b>	<b>\$1,847,943.44</b>	<b>\$81,305.30</b>
<b>1110 Spanish Program</b>					
10-2-1110-5110-22345 Teacher Salaries, Spanish	62,247.95	62,247.95	63,356.00	72,108.95	8,752.95
10-2-1110-5211-22345 Health Insurance, Spanish	19,447.48	18,552.77	19,496.88	20,312.76	815.88
10-2-1110-5212-22345 Dental Insurance, Spanish	1,568.84	1,568.06	1,586.78	1,587.04	0.26
10-2-1110-5213-22345 Life/LTD Insurance, Spanish	175.00	179.85	0.00	180.00	180.00
10-2-1110-5220-22345 Social Security, Spanish	3,859.37	3,279.21	3,928.07	4,470.75	542.68
10-2-1110-5221-22345 Medicare, Spanish	902.60	766.93	918.66	1,045.58	126.92
10-2-1110-5232-22345 Retirement, Spanish	7,034.04	7,034.04	8,971.30	10,210.72	1,239.42
10-2-1110-5610-22345 Supplies, Spanish	500.00	322.89	500.00	500.00	0.00
10-2-1110-5640-22345 Books, Spanish	500.00	0.00	500.00	500.00	0.00
<b>1110 Spanish Program</b>	<b>\$96,235.28</b>	<b>\$93,951.70</b>	<b>\$99,257.69</b>	<b>\$110,915.80</b>	<b>\$11,658.11</b>
<b>1200 Elementary Special Ed</b>					
10-2-1200-5110-00000 Teacher Salaries, Elem Special Ed	150,766.45	150,766.45	151,213.00	194,969.79	43,756.79
10-2-1200-5111-00000 Staff Salaries, Elem Special Ed	64,330.27	91,938.85	126,050.00	154,848.00	28,798.00
10-2-1200-5130-00000 Extended Year Tutoring, Elem Special Ed	7,440.00	12,102.88	11,000.00	8,500.00	(2,500.00)
10-2-1200-5210-00000 Health Buybacks, Elem Special Ed	34.80	500.00	805.00	500.00	(305.00)
10-2-1200-5211-00000 Health Insurance, Elem Special Ed	50,414.66	46,858.02	54,962.62	77,861.54	22,898.92
10-2-1200-5212-00000 Dental Insurance, Elem Special Ed	3,224.72	3,566.90	4,014.66	4,993.16	978.50
10-2-1200-5213-00000 Life/LTD Insurance, Elem Special Ed	400.00	777.47	0.00	750.00	750.00
10-2-1200-5220-00000 Social Security, Elem Special Ed	14,205.67	15,916.39	17,240.19	21,719.69	4,479.50
10-2-1200-5221-00000 Medicare, Elem Special Ed	3,322.29	3,722.49	4,031.97	5,079.63	1,047.66
10-2-1200-5231-00000 Retirement, Elem. Special Ed.	0.00	2,055.01	2,421.10	3,588.64	1,167.54
10-2-1200-5232-00000 Retirement, Elem Special Ed	17,036.70	17,664.93	21,411.80	27,607.79	6,195.99
10-2-1200-5320-00000 Contracted Services, Elem Special Ed	29,134.63	22,926.47	39,000.00	63,960.00	24,960.00
10-2-1200-5321-00000 Pre-School Consultant, Elem Special Ed	0.00	625.63	1,000.00	2,000.00	1,000.00
10-2-1200-5360-00000 Legal Expenses, Elem Special Ed	1,760.00	686.27	2,640.00	600.00	(2,040.00)
10-2-1200-5560-00000 Preschool Tuition, Elem Special Ed	0.00	0.00	0.00	5,000.00	5,000.00
10-2-1200-5561-00000 K-8 Tuition, Elem Special Ed	51,750.00	56,842.47	104,000.00	74,000.00	(30,000.00)
10-2-1200-5580-00000 Travel Reimbursement, Elem Special Ed	1,000.00	574.04	1,000.00	1,000.00	0.00
10-2-1200-5610-00000 Supplies, Elem Special Ed	2,000.00	2,058.09	3,500.00	3,500.00	0.00
10-2-1200-5640-00000 Books, Elem Special Ed	700.00	687.71	800.00	800.00	0.00

# SAU #76 - Lyme School District Budget 2015

Report # 8945

Account Number / Description	2013 Budget 7/1/2012 - 6/30/2013	2013 Actual 7/1/2012 - 6/30/2013	2014 Budget 7/1/2013 - 6/30/2014	2015 Proposed 7/1/2014 - 6/30/2015	Difference
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	1,150.00	0.00	2,400.00	2,400.00	0.00
10-2-1200-5740-00000 Computer Equipment, Elem Special Ed	1,500.00	1,680.00	3,000.00	3,000.00	0.00
<b>1200 Elementary Special Ed</b>	<b>\$401,170.19</b>	<b>\$431,950.07</b>	<b>\$551,490.34</b>	<b>\$657,678.24</b>	<b>\$106,187.90</b>
<b>2120 Guidance</b>					
10-2-2120-5110-00000 Salaries, Guidance	36,140.49	36,140.53	37,155.44	31,096.38	(6,059.06)
10-2-2120-5211-00000 Health Insurance, Guidance	7,957.32	7,594.69	6,507.61	6,777.56	269.95
10-2-2120-5212-00000 Dental Insurance, Guidance	494.25	494.00	407.61	408.03	0.42
10-2-2120-5213-00000 Life/LTD Insurance, Guidance	106.00	112.29	0.00	115.00	115.00
10-2-2120-5220-00000 Social Security, Guidance	2,240.71	2,052.78	2,303.64	1,927.98	(375.66)
10-2-2120-5221-00000 Medicare, Guidance	524.04	480.16	538.76	450.90	(87.86)
10-2-2120-5232-00000 Retirement, Guidance	4,083.26	4,084.57	5,261.25	4,403.26	(857.99)
<b>2120 Guidance</b>	<b>\$51,546.07</b>	<b>\$50,959.02</b>	<b>\$52,174.31</b>	<b>\$45,179.11</b>	<b>\$(6,995.20)</b>
<b>2130 Health Services</b>					
10-2-2130-5110-00000 Salaries, Health Services	56,016.00	56,000.00	57,288.00	58,433.00	1,145.00
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	465.96	464.86	470.36	470.80	0.44
10-2-2130-5213-00000 Life/LTD Insurance, Health Services	147.00	173.07	0.00	175.00	175.00
10-2-2130-5220-00000 Social Security, Health Services	3,503.99	3,346.41	3,582.86	3,653.85	70.99
10-2-2130-5221-00000 Medicare, Health Services	819.48	782.75	837.93	854.53	16.60
10-2-2130-5232-00000 Retirement, Health Services	6,329.84	6,328.08	8,112.06	8,274.20	162.14
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	872.66	850.00	850.00	0.00
10-2-2130-5739-00000 Equipment, Health Services	800.00	0.00	800.00	800.00	0.00
<b>2130 Health Services</b>	<b>\$69,632.27</b>	<b>\$68,467.83</b>	<b>\$72,641.21</b>	<b>\$74,211.38</b>	<b>\$1,570.17</b>
<b>2140 Psychological Services</b>					
10-2-2140-5320-00000 Psychological Services	24,680.00	18,727.50	26,680.00	21,000.00	(5,680.00)
<b>2140 Psychological Services</b>	<b>\$24,680.00</b>	<b>\$18,727.50</b>	<b>\$26,680.00</b>	<b>\$21,000.00</b>	<b>\$(5,680.00)</b>
<b>2150 Speech Services</b>					
10-2-2150-5220-00000 Social Security, Speech	2,430.40	3,557.56	3,720.00	3,795.00	75.00
10-2-2150-5221-00000 Medicare, Speech	568.40	832.01	870.00	888.00	18.00
10-2-2150-5320-00000 Speech Services	3,000.00	24,843.00	60,000.00	60,000.00	0.00
10-2-2150-5321-00000 Extended Year Program, Speech	0.00	0.00	1,200.00	1,200.00	0.00
<b>2150 Speech Services</b>	<b>\$5,998.80</b>	<b>\$29,232.57</b>	<b>\$65,790.00</b>	<b>\$65,883.00</b>	<b>\$93.00</b>
<b>2160 OT/PT Services</b>					
10-2-2160-5220-00000 Social Security, OT/PT	212.10	138.12	212.04	212.04	0.00
10-2-2160-5221-00000 Medicare, OT/PT	49.60	32.31	49.59	49.59	0.00
10-2-2160-5320-00000 OT/PT Services	25,384.90	19,574.89	25,385.00	22,385.00	(3,000.00)
10-2-2160-5321-00000 Extended Year Services, OT/PT	500.00	0.00	250.00	250.00	0.00
<b>2160 OT/PT Services</b>	<b>\$26,146.60</b>	<b>\$19,745.32</b>	<b>\$25,896.63</b>	<b>\$22,896.63</b>	<b>\$(3,000.00)</b>

# SAU #76 - Lyme School District Budget 2015

Report # 8945

Account Number / Description	2013 Budget 7/1/2012 - 6/30/2013	2013 Actual 7/1/2012 - 6/30/2013	2014 Budget 7/1/2013 - 6/30/2014	2015 Proposed 7/1/2014 - 6/30/2015	Difference
<b>2190 Other Student Services</b>					
10-2-2190-5320-00000 Other Services	0.00	0.00	500.00	500.00	0.00
<b>2190 Other Student Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>
<b>2210 Improvement/Instruction</b>					
10-2-2210-5110-00000 Teacher Stipends, Improvement	4,800.00	3,749.20	4,800.00	4,800.00	0.00
10-2-2210-5112-00000 Common Core Stipends, Improvement	0.00	0.00	10,000.00	10,000.00	0.00
10-2-2210-5220-00000 Social Security, Improvement	297.00	895.04	297.00	1,240.00	943.00
10-2-2210-5221-00000 Medicare, Improvement	70.00	209.31	70.00	290.00	220.00
10-2-2210-5232-00000 Retirement, Improvement	425.00	1,233.89	2,380.00	2,832.00	452.00
10-2-2210-5240-00000 Teacher Reimb- Conferences, Improvement	12,000.00	12,502.09	12,000.00	12,000.00	0.00
10-2-2210-5241-00000 Incent/TeacherExcellence, Improvement	5,000.00	4,279.00	5,000.00	5,000.00	0.00
10-2-2210-5242-00000 SS Reimb - Conferences, Improvement	500.00	270.00	500.00	500.00	0.00
10-2-2210-5321-00000 Inservice Training, Improvement	7,000.00	7,000.00	7,000.00	0.00	(7,000.00)
10-2-2210-5329-00000 Wellness Program, Improvement	750.00	100.00	750.00	750.00	0.00
10-2-2210-5610-00000 Supplies, Improvement	250.00	543.38	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
<b>2210 Improvement/Instruction</b>	<b>\$31,292.00</b>	<b>\$30,781.91</b>	<b>\$43,247.00</b>	<b>\$37,862.00</b>	<b>\$(5,385.00)</b>
<b>2211 Supervision/Improvement</b>					
10-2-2211-5322-00000 Evaluators, Supervision of Improvement	0.00	0.00	15,000.00	10,000.00	(5,000.00)
<b>2211 Supervision/Improvement</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$10,000.00</b>	<b>\$(5,000.00)</b>
<b>2220 Library</b>					
10-2-2220-5110-00000 Teacher Salaries - Library	26,616.80	26,616.80	27,743.91	29,290.55	1,546.64
10-2-2220-5211-00000 Health Insurance, Library	3,817.22	3,642.20	3,828.00	3,986.84	158.84
10-2-2220-5213-00000 Life/LTD, Library	62.00	130.31	0.00	135.00	135.00
10-2-2220-5220-00000 Social Security, Library	1,650.24	1,391.57	1,720.12	1,816.01	95.89
10-2-2220-5221-00000 Medicare, Library	385.94	325.42	402.29	424.71	22.42
10-2-2220-5610-00000 Supplies, Library	500.00	250.00	500.00	500.00	0.00
<b>2220 Library</b>	<b>\$33,032.20</b>	<b>\$32,356.30</b>	<b>\$34,194.32</b>	<b>\$36,153.11</b>	<b>\$1,958.79</b>
<b>2310 School Board</b>					
10-2-2310-5110-00000 Salaries, School Board	2,290.00	2,642.50	2,290.00	2,400.00	110.00
10-2-2310-5220-00000 Social Security, School Board	142.00	374.45	142.00	150.00	8.00
10-2-2310-5221-00000 Medicare, School Board	33.00	87.57	33.00	35.00	2.00
10-2-2310-5232-00000 Bonus - employer retirement	0.00	338.99	496.00	496.00	0.00
10-2-2310-5320-00000 Contracted Services, School Board	5,000.00	3,900.00	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	2,105.90	1,200.00	2,000.00	800.00
10-2-2310-5370-00000 Audit, School Board	7,600.00	7,500.00	8,000.00	8,000.00	0.00
10-2-2310-5540-00000 Advertising, School Board	3,000.00	2,952.96	3,000.00	3,500.00	500.00
10-2-2310-5610-00000 Supplies, School Board	350.00	562.50	350.00	350.00	0.00
10-2-2310-5810-00000 Dues and Fees, School Board	3,100.00	3,028.96	3,100.00	3,100.00	0.00

# SAU #76 - Lyme School District Budget 2015

Report # 8945

Account Number / Description	2013 Budget 7/1/2012 - 6/30/2013	2013 Actual 7/1/2012 - 6/30/2013	2014 Budget 7/1/2013 - 6/30/2014	2015 Proposed 7/1/2014 - 6/30/2015	Difference
<b>2310 School Board</b>	<b>\$26,215.00</b>	<b>\$26,993.83</b>	<b>\$27,111.00</b>	<b>\$28,531.00</b>	<b>\$1,420.00</b>
<b>2320 SAU Administration</b>					
10-2-2320-5110-00000 Salaries, SAU	146,290.70	146,212.59	164,943.20	168,429.10	3,485.90
10-2-2320-5210-00000 Health Buybacks, SAU	247.95	250.00	250.00	250.00	0.00
10-2-2320-5211-00000 Health Insurance, SAU	13,034.29	12,436.07	16,972.15	17,679.22	707.07
10-2-2320-5212-00000 Dental Insurance, SAU	936.57	935.52	1,264.12	1,264.38	0.26
10-2-2320-5213-00000 Life/LTD, SAU	220.00	342.93	0.00	375.00	375.00
10-2-2320-5220-00000 Social Security, SAU	9,085.39	8,919.05	10,241.98	10,458.11	216.13
10-2-2320-5221-00000 Medicare, SAU	2,124.81	2,085.92	2,395.31	2,445.86	50.55
10-2-2320-5231-00000 Staff Retirement, SAU	5,149.04	5,147.48	6,444.62	6,573.58	128.96
10-2-2320-5232-00000 Special Ed Director Retirement, SAU	2,542.72	2,632.69	5,431.01	5,566.73	135.72
10-2-2320-5320-00000 Contracted Services, SAU	4,000.00	2,954.30	4,000.00	4,000.00	0.00
10-2-2320-5430-00000 Repairs, SAU	420.00	425.00	420.00	460.00	40.00
10-2-2320-5431-00000 Network/Computer Maintenance, SAU	6,096.00	6,788.99	6,096.00	6,096.00	0.00
10-2-2320-5531-00000 Telephone, SAU	1,750.00	1,336.13	1,500.00	1,500.00	0.00
10-2-2320-5532-00000 Internet Connection, SAU	1,800.00	1,802.10	1,800.00	1,800.00	0.00
10-2-2320-5534-00000 Postage, SAU	650.00	813.34	850.00	850.00	0.00
10-2-2320-5580-00000 Travel, SAU	1,400.00	1,164.64	1,400.00	1,400.00	0.00
10-2-2320-5590-00000 Hiring/Pre Employment, SAU	150.00	123.00	150.00	500.00	350.00
10-2-2320-5610-00000 Supplies, SAU	1,500.00	1,433.88	1,500.00	1,500.00	0.00
10-2-2320-5650-00000 Software, SAU	4,500.00	4,189.50	4,500.00	4,500.00	0.00
10-2-2320-5733-00000 Furniture, SAU	500.00	0.00	500.00	250.00	(250.00)
10-2-2320-5740-00000 Computer Equipment, SAU	0.00	0.00	0.00	2,700.00	2,700.00
10-2-2320-5810-00000 Dues and Fees, SAU	850.00	790.35	850.00	900.00	50.00
<b>2320 SAU Administration</b>	<b>\$203,247.47</b>	<b>\$200,783.48</b>	<b>\$231,508.39</b>	<b>\$239,497.98</b>	<b>\$7,989.59</b>
<b>2400 School Administration</b>					
10-2-2400-5110-00000 Salaries, School Administration	142,720.00	138,662.05	147,061.00	158,146.00	11,085.00
10-2-2400-5211-00000 Health Insurance, School Administration	28,928.04	27,651.67	29,013.56	30,224.64	1,211.08
10-2-2400-5212-00000 Dental Insurance, School Administration	2,034.80	2,033.18	2,057.40	2,057.62	0.22
10-2-2400-5213-00000 Life/LTD, School Administration	295.00	297.48	0.00	300.00	300.00
10-2-2400-5220-00000 Social Security, School Administration	8,935.45	8,355.43	9,204.58	9,785.40	580.82
10-2-2400-5221-00000 Medicare, School Administration	2,089.74	1,954.19	2,152.69	2,313.42	160.73
10-2-2400-5231-00000 Secretary's Retirement, School Administr	3,734.10	3,176.74	4,775.53	4,752.59	(22.94)
10-2-2400-5232-00000 Principal's Retirement, School Administr	11,490.70	11,722.15	14,743.30	16,343.08	1,599.78
10-2-2400-5320-00000 Staff Development, School Administration	1,500.00	1,768.73	1,500.00	1,500.00	0.00
10-2-2400-5531-00000 Telephone, School Administration	2,750.00	3,340.63	3,350.00	3,450.00	100.00
10-2-2400-5534-00000 Postage, School Administration	1,300.00	1,190.90	1,400.00	1,400.00	0.00
10-2-2400-5539-00000 Substitute Serv - Salaries, School Admin	1,400.00	1,173.00	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	932.82	1,000.00	1,000.00	0.00
10-2-2400-5610-00000 Supplies, School Administration	750.00	154.67	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 2015

Report # 8945

Account Number / Description	2013 Budget 7/1/2012 - 6/30/2013	2013 Actual 7/1/2012 - 6/30/2013	2014 Budget 7/1/2013 - 6/30/2014	2015 Proposed 7/1/2014 - 6/30/2015	Difference
<b>2400 School Administration</b>	<b>\$209,877.83</b>	<b>\$202,413.64</b>	<b>\$219,358.06</b>	<b>\$234,372.75</b>	<b>\$15,014.69</b>
<b>2600 Building &amp; Grounds</b>					
10-2-2600-5110-00000 Salaries, B & G	68,972.80	69,827.60	70,491.20	71,884.80	1,393.60
10-2-2600-5112-00000 Summer Custodian Help, B & G	1,500.00	1,921.00	2,690.74	3,500.00	809.26
10-2-2600-5120-00000 Custodial Substitutes, B & G	1,500.00	1,136.35	2,000.00	2,000.00	0.00
10-2-2600-5211-00000 Health Insurance, B & G	33,373.86	31,941.73	33,477.08	34,868.86	1,391.78
10-2-2600-5212-00000 Dental Insurance, B&G	894.92	0.00	0.00	0.00	0.00
10-2-2600-5213-00000 Life/LTD, B & G	250.00	241.89	0.00	250.00	250.00
10-2-2600-5220-00000 Social Security, B & G	4,276.31	4,343.71	4,370.46	4,797.86	427.40
10-2-2600-5221-00000 Medicare, B & G	1,000.10	1,015.94	1,022.13	1,122.34	100.21
10-2-2600-5231-00000 Retirement, B & G	3,377.14	3,418.68	4,225.00	4,307.94	82.94
10-2-2600-5421-00000 Trash Removal, B & G	5,000.00	5,036.55	5,500.00	5,500.00	0.00
10-2-2600-5424-00000 Snow Removal, B & G	2,100.00	3,500.00	4,000.00	4,000.00	0.00
10-2-2600-5430-00000 Repairs to Building, B & G	21,400.00	37,958.03	33,000.00	25,000.00	(8,000.00)
10-2-2600-5431-00000 Grounds Upkeep, B & G	1,500.00	2,763.75	1,500.00	5,000.00	3,500.00
10-2-2600-5433-00000 LWA Water Fee	3,600.00	3,241.30	3,600.00	3,600.00	0.00
10-2-2600-5520-00000 Building Insurance, B & G	9,256.00	9,409.00	10,071.00	10,776.00	705.00
10-2-2600-5580-00000 Travel, B & G	400.00	350.00	400.00	400.00	0.00
10-2-2600-5610-00000 Custodial Supplies, B & G	10,500.00	10,345.39	10,500.00	11,500.00	1,000.00
10-2-2600-5621-00000 LP Gas, B & G	1,000.00	1,975.89	3,000.00	4,000.00	1,000.00
10-2-2600-5622-00000 Electricity, B & G	27,810.00	26,493.35	30,830.00	30,830.00	0.00
10-2-2600-5624-00000 Fuel Oil, B & G	31,000.00	26,617.11	37,000.00	37,000.00	0.00
10-2-2600-5626-00000 Diesel Fuel, B & G	800.00	247.29	800.00	800.00	0.00
10-2-2600-5733-00000 Furniture/Furniture Repairs, B & G	1,500.00	1,308.41	1,500.00	1,500.00	0.00
10-2-2600-5739-00000 Equipment, B & G	1,500.00	6,532.59	1,500.00	1,500.00	0.00
<b>2600 Building &amp; Grounds</b>	<b>\$232,511.13</b>	<b>\$249,625.56</b>	<b>\$261,477.61</b>	<b>\$264,137.80</b>	<b>\$2,660.19</b>
<b>2700 Transportation</b>					
10-2-2700-5440-00000 Field Trips, Transportation	3,500.00	3,134.28	3,500.00	3,500.00	0.00
10-2-2700-5443-00000 Bus Lease, Transportation	76,000.00	84,762.00	87,305.00	89,924.00	2,619.00
10-2-2700-5626-00000 Bus Fuel, Transportation	5,500.00	2,586.40	5,500.00	5,500.00	0.00
<b>2700 Transportation</b>	<b>\$85,000.00</b>	<b>\$90,482.68</b>	<b>\$96,305.00</b>	<b>\$98,924.00</b>	<b>\$2,619.00</b>
<b>FARM TO SCHOOL</b>					
10-2-3100-5610-52345 Farm to School, Supplies	0.00	820.34	0.00	0.00	0.00
<b>FARM TO SCHOOL</b>	<b>\$0.00</b>	<b>\$820.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>4300 Architecture/Engineering</b>					
10-2-4300-5330-00000 Architecture and Engineering Services	0.00	45,705.58	0.00	0.00	0.00
<b>4300 Architecture/Engineering</b>	<b>\$0.00</b>	<b>\$45,705.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>4900 Facilities Acquisitions</b>					
10-2-4900-5441-00000 Rental of Buildings	0.00	0.00	0.00	27,000.00	27,000.00
10-2-4900-5720-00000 Facilities Acquisitions & Construction	55,000.00	52,002.00	63,000.00	0.00	(63,000.00)

# SAU #76 - Lyme School District Budget 2015

Report # 8945

Account Number / Description	2013 Budget 7/1/2012 - 6/30/2013	2013 Actual 7/1/2012 - 6/30/2013	2014 Budget 7/1/2013 - 6/30/2014	2015 Proposed 7/1/2014 - 6/30/2015	Difference
<b>4900 Facilities Acquisitions</b>	<b>\$55,000.00</b>	<b>\$52,002.00</b>	<b>\$63,000.00</b>	<b>\$27,000.00</b>	<b>\$(36,000.00)</b>
<b>5100 Debt Service</b>					
10-2-5100-5830-00000 Bond Interest	11,200.00	11,199.38	6,722.00	2,241.00	(4,481.00)
10-2-5100-5910-00000 Bond Principal	75,000.00	75,000.00	75,000.00	75,000.00	0.00
<b>5100 Debt Service</b>	<b>\$86,200.00</b>	<b>\$86,199.38</b>	<b>\$81,722.00</b>	<b>\$77,241.00</b>	<b>\$(4,481.00)</b>
<b>5221 Transfer to Food Service</b>					
10-2-5221-5930-00000 Transfer to Food Service	8,500.00	8,887.21	0.00	8,000.00	8,000.00
<b>5221 Transfer to Food Service</b>	<b>\$8,500.00</b>	<b>\$8,887.21</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>
<b>3100 Food Service</b>					
21-2-3100-5110-00000 Salaries, Food Service	27,114.30	0.00	0.00	0.00	0.00
21-2-3100-5210-00000 Health Buybacks, Food Service	152.25	0.00	0.00	0.00	0.00
21-2-3100-5211-00000 Health Insurance, Food Service	7,202.36	0.00	0.00	0.00	0.00
21-2-3100-5212-00000 Dental Insurance, Food Service	465.96	0.00	0.00	0.00	0.00
21-2-3100-5213-00000 Life/LTD, Food Service	115.00	0.00	0.00	0.00	0.00
21-2-3100-5220-00000 Social Security, Food Service	1,690.53	0.00	0.00	0.00	0.00
21-2-3100-5221-00000 Medicare, Food Service	395.36	0.00	0.00	0.00	0.00
21-2-3100-5430-00000 Kitchen Repairs, Food Service	250.00	0.00	0.00	0.00	0.00
21-2-3100-5610-00000 Supplies, Food Service	3,600.00	0.00	0.00	0.00	0.00
21-2-3100-5630-00000 Food Purchases, Food Service	36,000.00	0.00	0.00	0.00	0.00
21-2-3100-5739-00000 Equipment, Food Service	200.00	0.00	0.00	0.00	0.00
<b>3100 Food Service</b>	<b>\$77,185.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>3120 Food Service Operations</b>					
21-2-3120-5320-00000 Cont. Services, Food Service Operations	0.00	67,002.00	73,500.00	71,000.00	(2,500.00)
<b>3120 Food Service Operations</b>	<b>\$0.00</b>	<b>\$67,002.00</b>	<b>\$73,500.00</b>	<b>\$71,000.00</b>	<b>\$(2,500.00)</b>
<b>HOT LUNCH SCHOLARSHIP</b>					
10-2-2130-5321-12345 Lunch Payments	0.00	3,090.00	0.00	0.00	0.00
<b>HOT LUNCH SCHOLARSHIP</b>	<b>\$0.00</b>	<b>\$3,090.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Idea B Grant</b>					
22-2-1200-5111-02549 Idea B - Para Salaries	13,992.00	13,992.00	0.00	0.00	0.00
22-2-2150-5320-02549 Idea B - Speech Salaries	36,200.00	36,200.00	0.00	0.00	0.00
<b>Idea B Grant</b>	<b>\$50,192.00</b>	<b>\$50,192.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Idea Preschool Grant</b>					
22-2-1200-5320-02742 Idea Preschool - Contracted Services	1,354.37	1,354.37	0.00	0.00	0.00
<b>Idea Preschool Grant</b>	<b>\$1,354.37</b>	<b>\$1,354.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Small Rural Schools Grant</b>					
22-2-2190-5110-00000 Small Rural Schools Grant, Salaries	0.00	10,073.60	0.00	0.00	0.00
22-2-2190-5320-00000 Small Rural Schools Grant	0.00	25,162.50	0.00	0.00	0.00

# SAU #76 - Lyme School District Budget 2015

Report # 8945

Account Number / Description	2013 Budget 7/1/2012 - 6/30/2013	2013 Actual 7/1/2012 - 6/30/2013	2014 Budget 7/1/2013 - 6/30/2014	2015 Proposed 7/1/2014 - 6/30/2015	Difference
<b>Small Rural Schools Grant</b>	<b>\$0.00</b>	<b>\$35,236.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL WITHOUT TRANSFER FUNDS</b>	<b>\$5,484,041.38</b>	<b>\$5,409,179.04</b>	<b>\$5,553,903.00</b>	<b>\$5,643,519.86</b>	<b>\$89,616.86</b>
<b>5251 Transfer to C.R.F.</b>					
10-2-5251-5930-00001 Transfer to Capital Reserve Funds	0.00	0.00	80,000.00	0.00	(80,000.00)
<b>5251 Transfer to C.R.F.</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80,000.00</b>	<b>\$0.00</b>	<b>\$(80,000.00)</b>
<b>5251 TR to Capital Reserves</b>					
10-2-5251-5930-00000 Transfer to C.R.F. from Surplus	50,000.00	50,000.00	5,414.40	50,000.00	44,585.60
<b>5251 TR to Capital Reserves</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$5,414.40</b>	<b>\$50,000.00</b>	<b>\$44,585.60</b>
<b>5252 TR to Expendable T Funds</b>					
10-2-5252-5930-00000 Transfer to E.T.F. from Surplus	26,505.97	26,505.97	40,000.00	50,000.00	10,000.00
<b>5252 TR to Expendable T Funds</b>	<b>\$26,505.97</b>	<b>\$26,505.97</b>	<b>\$40,000.00</b>	<b>\$50,000.00</b>	<b>\$10,000.00</b>
<b>TOTAL TRANSFER FUNDS</b>	<b>\$76,505.97</b>	<b>\$76,505.97</b>	<b>\$125,414.40</b>	<b>\$100,000.00</b>	<b>\$(25,414.40)</b>
<b>TOTAL BUDGET</b>	<b>\$5,560,547.35</b>	<b>\$5,485,685.01</b>	<b>\$5,679,317.40</b>	<b>\$5,743,519.86</b>	<b>\$64,202.46</b>

# SAU #76 - Lyme School District

## Anticipated Revenue 2015

Report # 9068

Statement Code: Revenue

Account Number / Description	2013 Actual 7/1/2012 - 6/30/2013	2014 Budget 7/1/2013 - 6/30/2014	2015 Anticipated 7/1/2014 - 6/30/2015	Difference
<b>10 GENERAL FUND</b>				
10-0-1111-4000-00000 Current Appropriations	(4,094,160.00)	(4,389,899.00)	(4,362,251.86)	27,647.14
10-0-1510-4000-00000 Interest on Investments	(270.12)	(300.00)	(300.00)	0.00
10-0-1920-4000-00000 Contributions & Donations	(3,000.00)	0.00	0.00	0.00
10-0-1990-4000-00000 Other Local Revenue	(2,043.95)	(875.00)	(875.00)	0.00
10-0-1991-4000-00000 Scholarship Income	(2,231.46)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(767,237.00)	(782,503.00)	(800,644.00)	(18,141.00)
10-0-3110-4000-00000 Equitable Ed Aid	(227,916.00)	(246,149.00)	(265,841.00)	(19,692.00)
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	(29,552.02)	(8,968.00)	(22,000.00)	(13,032.00)
10-0-3240-4000-00000 Vocational Aid	(36,726.19)	(24,589.00)	(13,000.00)	11,589.00
10-0-4810-4000-00000 Federal Forest Reserve	(461.95)	(462.00)	(450.00)	12.00
10-0-5251-4000-00000 High School Expend.Trust	(50,000.00)	0.00	0.00	0.00
10-0-1920-4000-22345 Early Language	(40,678.50)	(50,000.00)	(40,000.00)	10,000.00
10-0-1980-4000-70000 Budgeted PY Fund Balance	0.00	(45,414.40)	0.00	45,414.40
<b>TOTAL 10 GENERAL FUND</b>	<b>\$(5,277,269.94)</b>	<b>\$(5,572,152.40)</b>	<b>\$(5,528,354.86)</b>	<b>\$43,797.54</b>
<b>21 FOOD SERVICE</b>				
21-0-1600-4000-00000 Food Service Sales	(46,870.69)	(49,628.00)	(49,628.00)	0.00
21-0-3260-4000-00000 Food Service Aid	(740.52)	(740.00)	(740.00)	0.00
21-0-4260-4000-00000 Child Nutrition Program	(10,503.58)	(10,760.00)	(10,760.00)	0.00
21-0-5221-4000-00000 Fund Transfers	(8,887.21)	0.00	(8,000.00)	(8,000.00)
<b>TOTAL 21 FOOD SERVICE</b>	<b>\$(67,002.00)</b>	<b>\$(61,128.00)</b>	<b>\$(69,128.00)</b>	<b>\$(8,000.00)</b>
<b>22 SPECIAL REVENUES</b>				
22-0-4520-4000-00000 Small Rural Schools Grant	(35,236.10)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(50,192.00)	(45,116.00)	(45,116.00)	0.00
22-0-4501-4000-02742 Idea Preschool Grant	(1,354.37)	(921.00)	(921.00)	0.00
<b>TOTAL 22 SPECIAL REVENUES</b>	<b>\$(86,782.47)</b>	<b>\$(46,037.00)</b>	<b>\$(46,037.00)</b>	<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>\$(5,431,054.41)</b>	<b>\$(5,679,317.40)</b>	<b>\$(5,643,519.86)</b>	<b>\$35,797.54</b>

## Accounting of Actual Special Education Expenses and Revenues\*

### Special Education Revenues

Account	Description	Actual 2012	Actual 2013
<b>Local Funds</b>			
1111	**Current Appropriation	\$ 335,700	\$ 501,793
<b>State Funds</b>			
3100	Adequacy	\$ 20,740	\$ 27,806
3105	State Taxes	\$ 72,414	\$ 93,603
3230	Catastrophic Aid	\$ -	\$ 29,552
	Subtotal	\$ 93,154	\$ 150,961
<b>Federal Funds</b>			
4500	Special Education Grants	\$ 51,803	\$ 51,546
4580	Medicaid Distribution	\$ -	\$ -
	Subtotal	\$ 51,803	\$ 51,546
<b>Other Funds</b>			
5000	Transfers from Expendable Trusts	\$ 206,000	\$ -
	Total	\$ 686,657	\$ 704,300

### Special Education Expenditures

Account	Description	Actual 2012	Actual 2013
1200	Regular Special Education	\$ 382,942	\$ 447,296
1230	High School Special Education	\$ 191,190	\$ 120,030
2140	Psychological Services	\$ 17,252	\$ 18,727
2150	Speech Language Services	\$ 41,332	\$ 65,433
2160	OT/PT Services	\$ 23,858	\$ 19,745
2190	Other Student Services	\$ 668	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ 29,415	\$ 33,069
	Total	\$ 686,657	\$ 704,300

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

\*\* Approximately 12.2% of total appropriation

STATE OF NEW HAMPSHIRE  
SCHOOL DISTRICT ANNUAL MEETING  
March, 7 2013  
MINUTES

Moderator William Waste brought this meeting to order at 6:08 p.m. in the Lyme School Community Gymnasium. There were approximately 400 attendees, registered voters were marked off the checklist and given a paper "Yes/No" ballot card (*an example is attached to the original filing of the 2013 Minutes*)

Representing the School Board were; Mark Schiffman, Scott May, Kate Semple Barta, Elizabeth Glenshaw, Barbara Lynch, Heidi Lange and Stephanie Clark.

Also in attendance were; Jeff Valence, Principal; Teresa Thurston, Coordinator of Business Services; Michael Harris, Superintendent of Schools and Ingrid Nichols, Banwell Associates. Mr. Harris and Ms. Nichols were given Voice without Vote for the purposes of presenting information and clarification if the need should arise. There were no objections to this motion.

**ARTICLE 1. Robert Sanborn made the motion** *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 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 bond 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.)*

**SECONDED** by Ross McIntyre.

At 6:20 p.m. Mark Schiffman began a Power Point presentation outlaying the School Boards decision making process leading to the decision that the best course of action at this time would be to proceed with the renovation and construction of classroom and office space.

At 6:50 Ingrid Nichols spoke about the construction details for the planned renovation.

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

- School population as of today is 211 and expected to rise to 213 next week. Highest school population over the last 40 years.
- School trending models show population expected to continue to rise slowly.
- Current education model not only offers individual instruction as needed but individual outcomes of success is now required. In order to do this a large number of students are needing to be taught in more targeted small group instruction.

- The current building that started with the Laura Barnes school in 1959 and has had several additions attached to it over the years is going to need significant money for safety, maintained, updating to new heating system and a kitchen that is significantly out of code and will need to be upgraded soon.
- Currently renting two trailers that are located behind the school. If this bond is not approved there will be a need to rent an additional trailer next year. The trailers have limited safety features as doors to both the trailers and the back school door must remain unlocked to allow for student movement back and forth. Trailers are not building any equity and there have been increased fuel costs associated with heating the trailers by propane heat.
- The bond interest rates are at an all time low.
- Building costs are projected to increase by 8-10% each year in the coming years.

Mark Schiffman concluded the presentation at 7:08 p.m. and open discussion began.

*A copy of the Power Point presentation is attached to the original filing of the School District Meeting Minutes for 2013.*

Alfred Balch asked for introduction of the School Board and Mark Schiffman did so.

Main Discussion Points and clarifications were made by Chair Schiffman, Superintendent Harris and Architect Nichols;

- *The integrity of the current structure? / Does not allow for a simple second floor addition, will need all new supporting walls, will use existing slab with small additions to the front and rear of the current slab.*
- *The necessity of the Breakfast and Lunch program?/ Mandated for the use by families eligible for free or reduced meals*
- *The size and make-up of the student body and services offered?/ It is the specific compellation of the classes and the number of students with Individual Education Plans. It is not only the full school size but the needs of each class and each student within the class and that the current education model is best served by small group or individual learning spaces. There is no library in the new plan as library services will more and more be covered by technology centers and the school will continue its working relationship with the Converse Free Library. The addition would not automatically require more staffing. Staffing is based on school population not school size.*
- *What other options had been explored?/ Numerous options including holding classes in the church or basement of the library, renting classroom space from Cross-Roads Academy, sending students to attend either Hanover schools or Thetford school was looked at but considered cost prohibitive. "Bolt-on" options considered for the location of the current trailers as well as the back of the existing gym but not feasible or desirable at this point.*
- *If the bond is passed and the construction is not completed on time?/ several contingencies have been made to house the student body or work differing schedules to accommodate extra time. There is no contract for the construction management at this point, only after the bond is passed. The board will consider the wording for financial incentive for the Construction Management company if/when a contract is written.*

- Several concerns about the bidding process were brought up including; what are the costs exceed the estimate formulated by Estes & Gallup, how were Estes and Gallup selected and that it does not appear as if open bids were solicited? / *Open bids were requested from Contract management company's, 3 were interviewed (Trumbull-Nelson, Bread Loaf and Estes and Gallup). The New Town Office Building project was handled by a Construction Management approach and worked very well. That project came in on time and under budget. If the school board were to go back and request the more traditional complete bid process with complete design builds offered and bid on would cost between \$200,000 and \$300,00 from the school. Several other N.H. towns including the Lebanon middle school project were done successfully using the Modified Design Bid process. It was also noted that the renovation project had been rushed and that the renovation committee was narrow in scope of members.*
- Concerns expressed about this particular bond and the wording of the bond were raised; *if a large donation was made after the bond had been secured there are in place and could be dealt with without difficulty, the School Board feels that the intention of the bond clearly states that it will be for no more than the 3.65 million. Richard Jones stated that the "Raise and appropriate" is standard language for warrant articles. Mark Schiffman had concerns about adding the words "friendly amendment" as the school counsel was not present.*

**Earl Strout Made the Motion** for an amendment of Article 1 to have the words of "up to" before the words Three Million, etc.

**Article Amendment SECONDED** by Kathy Larson.

Moderated Waste called for a voice vote on the amendment.

By voice vote of the hall the Nay's have it. Amendment to Article 1 did not pass.

At 8:15 p.m. Kathy McGowan moved to call the question. It was second by a large number of people. Moderator Waste felt the motion was in order and called for a voice vote to call the question. Aye's unanimously. Voting opened at 8:20 and the polls shall remain open until 9:20

At 8:50 the meeting was called back to order. Moderator Waste moved that the meeting would resume with Article 6 as Articles, 3,4 & 5 are contingent on the results of Article 1.

**ARTICLE 6. Lee Oliver Made the Motion** *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 of School District Officials and agents, and for the payment of 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.)*

Moderator Waste informed the voters that a valid request had been made to have a paper ballot vote on Article Six. He stated that it would be by ballot.

**SECONDED** by John Mudge

Mark Schiffman presented another Power Point presentation discussing the budget. Several minor points were clarified, although the overall budget was down there were minor adjustment in several areas, including the loss of an out of district special education student and the re-classifying/re-alignment of several staff positions accounted for various individual line changes. *A copy of the Power Point presentation is attached to the original filing of the School District Meeting Minutes for 2013.*

At 9:21 Moderator Waste called closed the voting on Article one and instructed election officials to begin counting the ballots' cast for Article one. They did this at a table in the front of the room in plain view.

At 9:27 Moderator Waste called the question on article six and voting began.

At 9:32 Moderator Waste closed the vote on Article six.

At 9:35 Moderator Waste announced the results of Article one. **ARTICLE 1** was not passed. Yes 241 No 135, the article, needing 2/3rds majority.

**ARTICLE 2.**

**Robert Sanborn made the motion** *To hear the reports of agents, Auditors, Committees or other officers heretofore chosen, and pass any vote relating thereto.*

**SECONDED** by Judy Brotman

No changes or corrections noted.

**ARTICLE 2 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

**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.)*

Tabled by Moderator Waste as was to only be considered if passed if Article 1 passed. Will now move back to address Article 4 & 5.

**ARTICLE 4. Sue MacKenzie made the motion** *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.)*

**SECONDED** by Kathy McGowan

**ARTICLE 4 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

**ARTICLE 5. Judy Brotman Made the Motion** *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.)*

**SECONDED** by Jan Williams

Brief discussion was to clarify that any monies collected but not expanded could be used to lower the overall cost of any future bond for school renovation. Chair Schiffman affirmed that this would be the case.

**ARTICLE 5 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

At 9:45 p.m. Moderator Waste reported that Article 6 passed with 123 yes and 31 no votes.

**ARTICLE 7. Richard Jones made the motion** *To see if the Lyme School District will vote to raise and appropriate up to Forty Thousand (\$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.)*

**SECONDED** by Ross McIntyre

No Discussion.

**ARTICLE 7 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

**ARTICLE 8. Judy Brotman made the motion** *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.)*

**SECONDED** by Bob Sanborn

No Discussion.

**ARTICLE 8 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

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

**SECONDED** by Sue Mackenzie

No Discussion.

**ARTICLE 9 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

**ARTICLE 10. Lee Oliver made the motion** *To transact any other business that may legally come before this meeting.*

**SECONDED** by Kathy Larson

No other business brought forth.

**ARTICLE 10 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).**

~Helen Oliver expressed thanks to all the school board members for their hard work in getting this bond to the Taxpayers.

~Mark Schiffman expressed disappointment but acknowledgement that no bond brought before the Town had ever passed on the first vote and the school board would be getting together a fund-raising campaign as they move forward with getting this much needed project approved.

~Mark Schiffman acknowledged all the years and hard work of Kate Semple Barta who is stepping down. A long and loud round of applause was given to Ms. Semple Barta.

At 9:50 p.m. **Ross McIntyre made the motion** that the meeting be adjourned.

**SECONDED** by many.

Moderator Waste adjourned the meeting at 9:50 p.m.



Elise A. Garrity  
School District Clerk

## Lyme School District Report 2013

Over a decade ago, the Lyme School began a practice of School Board initiated Strategic Planning. The three plans completed since 2001 have captured the visions held by the School's stakeholders: Lyme school families, the Lyme community, Lyme School staff, and the School Board. These plans have prioritized the actions necessary to fulfill the long-term goals of these stakeholders, and have served as a roadmap for school initiatives.

In the fall of 2013, the **Lyme School Board ratified a new strategic plan for 2013-2018**, seeking to build on the foundation laid by previous plans. Over 200 parents, educators and community members gave their time toward the development of this plan through participation in surveys, focus groups and working committees. The community's wholehearted engagement reflects how dearly we hope that Lyme's children will grow as thoughtful citizens in the world—citizens who live rewarding and impactful lives through their ability to create opportunities and navigate challenges.

The goals set by the **2013-2018 Strategic Plan** articulate the importance of both academic and social experiences at the Lyme School and emphasize curriculum/instruction, stewardship and collaboration. Specific priorities include:

### **Curriculum and Instructional Practice**

- Integrate the Common Core curriculum into all grade curricula.
- Implement a progressively sequenced program of instruction to move students toward developmentally appropriate academic and social goals.
- Examine and support the differences in student need, both within grades and between the lower and middle school experiences.
- Define the future of foreign language at the school.
- Bring technology into classrooms both as a tool to promote learning and as a skill to master.

### **Stewardship**

- Recognize the talent and skills of our educators as the school's most valuable resource and support their efforts to be effective in their roles.
- Examine professional development practices, implement a teacher evaluation system and support competitive compensation models.
- Develop a physical space that accommodates best practices for learning
- Manage/control the growth of expenditures and taxes

### **Organizational Collaboration/Communication**

- Promote effective collaboration and communication between stakeholders to facilitate the achievement of our educational goals.

The Lyme School's mission is to provide our children with the academic and social tools to succeed in further education, career, community and life in general. Ranked as one of the best public schools in New Hampshire, its success reflects the ongoing commitment, effort and support of our educators, parents, students and community. The School Board's goal is to build on our strengths through the use of best practices in education, while being mindful of the needs of our stakeholders. We encourage you to visit the school website to read the full Lyme School Strategic Plan 2013-2018, [www.lymeschool.org](http://www.lymeschool.org).

On **March 6, 2014 at 6:00 P.M.** the voters of Lyme will have the opportunity to have their say on the School Board's vision of what constitutes appropriate physical spaces, classroom resources, and financial support to provide the education for the students of Lyme. All registered voters present will have the chance to vote on both a proposed school renovation bond and the annual operating budget of the school district. The School Board, Lyme School staff, and Lyme students hope you will be there and participate in the process.

## THETFORD ACADEMY HEAD OF SCHOOL REPORT

Thetford Academy is a crown jewel of the Upper Valley. While holding fast to the values that have endured here over the past 195 years, Thetford Academy has made a number of enhancements to its academic and extracurricular programs this year, including creating 10 new elective classes, launching an honors program, adding 15 minutes to the school day, and revising the daily schedule.

Thetford Academy added **10 new elective classes** for 2013-14, many of which are unique in the Upper Valley: Environmental Science on the Connecticut River, Film Analysis, Financial Literacy and Economics, Internet and Society, Making Music with your Mac, Mobile App Development, Music Theory, Timber Framing, and Honors US History, 1900 to Present, and Middle School Drama. The teachers implementing this year's 10 new courses are teaching subjects in which they are experts, and their students are benefiting from their passion. Several new courses will also be offered in 2014-15. Designing new classes positively impacts school culture, nourishes faculty creativity and innovation, and helps ensure that the curriculum remains fresh and relevant.

This fall, an **honors program** was introduced at Thetford Academy. Many high school English and social studies courses now include an embedded honors option, and honors classes in math and science are available, including Pre-calculus, Calculus, Biology, Chemistry and Physics.

Thetford Academy's new **daily schedule** maximizes class time, with nearly 90 minutes for each full-block class and nearly 45 minutes for each half-block class, three days a week. In addition to making possible longer classes, the school day's 15 extra minutes allow some mathematics and language classes to run all year long, to the benefit of student learning.

The changes Thetford Academy put into effect this year are good for the school and are benefiting students, parents have noted. "TA offers an amazing range of classes considering the size of the school," one parent wrote. "We love the renewed focus on academics and the offering of honors classes. Academics is the core of the school. We're very happy with TA and our child's experiences there."

The list of Thetford Academy's **accomplishments for 2013-14** is large and growing: The girls soccer and basketball teams have had nearly perfect seasons this year; the drama class put on a marvelous comedy, *Revenge of the Space Pandas*; the Mr. TA Pageant raised \$4,500 for education in Rwanda; two Robotics teams placed first out of 32 teams in the recent Green Mountain VEX Challenge; the Film Analysis class sponsored a well-received Tuesday Evening Film Series; and individual students have published poems and stories in the *Valley News*, won prestigious art and essay competitions, and been named Commended Students in the National Merit Scholarship Program.

**New student enrollment** for this year was robust, and Thetford Academy expects another good year in 2014-15. Despite the graduation of a large senior class, the school benefited from a healthy number of new students joining the freshman class, with strong interest from The Lyme School, Strafford's Newton School, the Waits River Valley School and Hartland Elementary School. Also enrolled this year are six international students from China.

To find out more about Thetford Academy, check out [www.ThetfordAcademy.org](http://www.ThetfordAcademy.org). For information updated almost daily, see especially the parent and community page. It's an honor to serve the families of Lyme, Thetford and the Upper Valley.

William A. Bugg III, Head of School, Thetford Academy

**LYME SCHOOL DISTRICT  
INSTRUCTIONAL STAFF  
AS OF JANUARY 1, 2014**

**Instructional Staff**

Deborah Barnes	Math, Grade 5
Amanda Burns	Grade 4
Kristen Bushway	Music
Lauren Chomko	Humanities, Grade 8; Language Arts, Grade 7
Kate Cook	Math 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
Megan Donegan	Early Literacy, Reading Differentiation Teacher
Nancy Fleming	Grade 2
Marguerite Franks	Technology Coordinator
Emily Girdwood	Art
Thomas Harkins	Spanish
Melinda Lyons	Grade 2
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
Danielle Scully	Kindergarten
Trisha Shipman	Grade 3
Helen Skelly	Home School Counselor; Middle School Math
Heather Stadheim	Language Arts and Social Studies, Grade 5
Elaine White	Special Education
Jennifer Wilcox	Grade 1

## 2013 LYME SCHOOL EIGHTH GRADE GRADUATES

Mark Billings  
Katarina Bristol  
Grace Callaghan  
Jackson Coyle  
Alexandra Elliott  
Ryan Finley  
Nicholas Florian  
Benjamin Lahey  
Raine Leonard  
Cameron Marshall

Elisabeth Morrell  
Josephine Plamondon  
Jordan Sansone  
Ruby Spitz  
Noah Taylor  
Leah Tucker  
Harper Wallace  
Isabella Wilmott  
Charles Wohlforth  
Jordan Woodward

## 2013 LYME DISTRICT HIGH SCHOOL GRADUATES

### Hanover

Aidan Bardos  
Nicholas Bowen  
Katherine Bradley  
Matthew Couture  
Jesse Cutting  
Zachary Estes  
Samuel Finley  
Hannah Glenshaw  
Hannah Johnson  
Katerina Lahr-Pastor  
Joshua Martin  
Kalin McGowan  
Sophie Mott  
Joseph Murphy  
Timothy Nichols  
Helen Tosteson

Simon Turkington  
Lydia Vogt  
Emma Webster  
Daniel Wilson

### St. Johnsbury

Connor Hinsley

### Thetford

Kaitlin Olsen  
Finlay Presland-Byrne  
Erin Robinson  
Madelyn Webb  
Emma Yurkosky

## LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2013

Hanover High School	51
Lebanon High School	1
St. Johnsbury Academy	15
Thetford Academy	18
Total	85

**LYME SCHOOL DISTRICT  
COMPARATIVE YEARLY ENROLLMENTS  
For October First of Each Year**

<b>YEAR</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>SPEC</b>	<b>TOTAL</b>
1987	26	24	17	21	16	17	15	15	11	19	17	33	21	4	256
1988	22	29	25	18	23	19	17	17	14	11	19	18	28	4	264
1989	19	28	27	23	17	26	19	20	14	15	10	16	21	3	258
1990	25	20	26	25	20	16	24	19	20	14	17	8	17	4	255
1991	21	28	19	24	24	21	15	22	20	16	15	17	11	2	255
1992	21	24	29	25	24	23	23	16	25	19	17	14	21	2	283
1993	20	20	25	31	17	21	25	21	17	24	18	16	14	1	270
1994	14	16	22	24	33	17	21	24	27	17	25	19	18	5	282
1995	30	16	21	23	25	33	16	20	25	22	18	24	18	4	295
1996	15	32	18	22	24	23	32	16	23	25	18	23	21	3	295
1997	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1998	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1999	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
2000	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
2001	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2002	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2003	19	10	22	27	15	17	16	18	27	24	27	25	23	2	272
2004	13	20	14	22	29	15	18	17	16	28	24	23	28	0	267
2005	20	15	18	14	23	29	13	22	17	20	28	23	25	0	267
2006	19	21	16	19	16	26	30	17	20	22	18	25	25	2	276
2007	18	20	19	18	19	15	27	26	16	20	24	16	26	2	266
2008	20	18	21	22	20	19	16	28	27	21	19	22	15	1	269
2009	23	19	19	23	26	20	17	16	24	27	21	18	26	0	279
2010	20	29	22	18	24	26	19	18	18	28	29	19	19	0	289
2011	20	24	30	23	18	22	28	18	18	20	28	27	20	1	297
2012	12	26	21	34	24	20	24	28	20	18	19	30	28	1	305
2013	16	16	25	17	35	25	19	20	26	17	20	19	29	1	285