BULK RATE
U.S. Postage
PAID
PERMIT NO. 1
LYME, NH 03768

Town of Lyme
Office of Selectmen
38 Union Street
P.O. Box 126
Lyme, NH 03768-0126

Little Town Meeting
Tuesday, March 3, 2009 ~ 7:00 pm

School Meeting
Thursday, March 5, 2009 ~ 7:00 pm
Business Meeting

Town Meeting – Elections & Official Ballots
Tuesday, March 10, 2009 ~ 7:00 am – 7:00 pm
Official Ballot Issues
Election of Town & School Officers

Town Meeting – Business Meeting
Tuesday, March 10, 2009 ~ 9:00 am

ANNUAL REPORT

of the

TOWN OF LYME, NEW HAMPSHIRE

For the Year Ending December 31, 2008

Town of Lyme
38 Union Street ~ PO Box 126
Lyme, New Hampshire 03768-0126
WWW.LYMENH.GOV

EMERGENCY SERVICES

FAST Squad	Kevin Peterson	**Emergency…… 911** All other calls…..795-4639
Fire Chief	Michael Hinsley	**Emergency…… 911** All other calls…..795-4639
Police Chief	Pauline Field	**Emergency……..... 911** All other calls….795-2047
Road Agent	Fred O. Stearns, III	**Emergency…….643-2222** All other calls…..795-4042

NON-EMERGENCY SERVICES

Librarian Betsy Eaton……..... 795-4622

Library Hours:

Monday	*1:00 pm - 5:00 pm*	*Thursday*	*10:00 am - 5:00 pm*
Tuesday	*10:00 am - 5:00 pm*	*Friday*	*10:00 am - 3:00 pm*
Wednesday	*10:00 am - 8:00 pm*	*Saturday*	*9:00 am - 12:00 noon*

Selectmen Charles Ragan
Simon Carr, Chair
Richard Jones

Board of Selectmen Meetings *Thursdays* *8:00 am ~*
Selectboard Office Hours: *M, W, F* *8:00 am – 2:00 pm*

Administrative Assistant Dina Cutting……795-4639
Assessing Agent Diana Calder (Fax) 795-4637
Office Hours: *1st Friday of the Month*
Assessing/Selectboard Clerk Elise Garrity
Planning & Zoning Administrator..... …… 795-2661
Tax Collector Joanne Guthrie Coburn…….. 795-4416
Office Hours: *Mondays* *10:00 am - 12:00 noon*
Town Clerk Patricia G. Jenks.....795-2535
Deputy Town Clerk Sharon Greatorex
Office Hours: *M, W, F* *8:00 am -2:00 pm*
Transfer Station Dan Quinn .....……795-4639
Hours at the Highway Garage:
Sunday *8:30 am - 11:00 am*
Wednesday *4:00 pm - 6:00 pm*

Dedication of this Town Report goes to ALL the volunteers in the Town of Lyme

The Town of Lyme would like to thank all of the community members who volunteer to make Lyme a better place. The contribution of time to the many commissions, committees, sports and various activities in Lyme is a true testimony of the dedication you all have to our town. Thank you.



In Memory of our friends, neighbors, employees & volunteers of the Town of Lyme

Richard Aulis

John Beesley

Donald Carmichael

Ramona Carrier

Jasper Day: Sexton 1974-1990

Donna Laro

James Misuraca

Elsie Moore

Betty Pike

Lois Roisman

Ruby Thompson

Peter Williamson

Town of Lyme

TABLE OF CONTENTS

Town Office Hours ..... Inside front cover
Dedication & In Memoriam ..... Front Page
Table of Contents ..... Table of Contents
Picture of Lyme ..... Town - 2
About Lyme ..... Town - 3
Town Officers, Committee and Board Members ..... Town - 4
National and State Representatives ..... Town - 11

Warrant:
Warrant for March 10, 2009 Annual Town Meeting ..... Town - 14

Budget:
2009 Budget Worksheet ..... Town - 22
Budget for March 10, 2009 Town Meeting ..... Town - 40
Budget Committee Supplemental Schedule ..... Town - 49

Minutes:
Minutes for March 11, 2008 Town Meeting ..... Town - 51

Financial Reports:
Audit ..... Town - 68
Bonded Debt (Statements of) ..... Town - 100
Inventory ..... Town - 102
Schedule of Town of Lyme Property for 2008 ..... Town - 117
Tax Information ..... Town - 120
Town Clerk Report (Including MV Permits & Dog Licenses) ..... Town - 125
Treasurer Report ..... Town - 126
Treasurer Report for Treasurer-Held Funds ..... Town - 127
Special Funds Report ..... Town - 128
Trustees of the Trust Funds ..... Town - 129

Narrative Reports:

Town Departments~
Assessing Department ..... Town - 136
Fire Department ..... Town - 137
Converse Free Library (Trustees Report) ..... Town - 139
Police Department ..... Town - 141
Selectmen's Report ..... Town - 143
Transfer Station ..... Town - 144

Boards and Committees~
Conservation Commission ..... Town - 145
Emergency Management ..... Town - 147
Energy Committee ..... Town - 149
Fast Squad…. ..... Town - 150
History Committee ..... Town - 152
Independence Day Committee ..... Town - 153
Town Offices Building Committee (4/1/2008) ..... Town - 154
Recreation Committee ..... Town - 155
Safety Committee ..... Town - 156
Pond Program ..... Town - 157

Regional Committees~
Connecticut River Joint Commissions
Upper Valley River Subcommittee of the Connecticut River Joint Commissions ..... Town - 158
Connecticut River Joint Commissions ..... Town - 158
Upper Valley Lake Sunapee Regional Planning Commission ..... Town - 159
Upper Valley Household Hazardous Waste Committee ..... Town - 161

Local & Regional Organizations~
Forest Fire Warden and State Forest Ranger's Report ..... Town - 163
Grafton County Senior Citizens Council, Inc. ..... Town - 164
Visiting Nurse Alliance of NH & VT ..... Town - 167
West Central Behavioral Health ..... Town - 168
Wise ..... Town - 169

Vital Statistics:
Births ..... Town - 171
Marriages ..... Town - 172
Deaths ..... Town - 173

Lyme School District

Title Page ..... School - 1

Officers ..... School - 2

Warrants ..... School -4

Budget (Proposed for 2009 Annual School Meeting) ..... School - 8

Minutes:
Minutes of Annual Meeting, March 6, 2008 ..... School - 33

Narrative Reports:
Principal's Report ..... School - 38
School District Report ..... School - 40
Thetford Academy ..... School - 45

Students and Teaching Staff ..... School - 47

TOWN OF LYME



GENERAL INFORMATION
2008

PHOTO OF LYME, NEW HAMPSHIRE



BARN ON THE RIVER ROAD
(Photo: Staff)

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 of Lyme 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 original settlers were from Palmer, Belchertown and Brookfield in Massachusetts. A great deal of early settlement occurred in the mountainous eastern part of town, however, today most Lyme residents live in the less mountainous western half of town, closer to the Connecticut River. The occasional apple trees and lilac bushes stand sentinel near old cellar holes as evidence of earlier settlers in the eastern part of town. Population peaked in Lyme 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 1725 or 32.1 persons per square mile of land area.

Demographics, 2000 Census: The population in Lyme in 2000 was 1,679. The population in 2007 was 1725 – almost a 3% increase in population in six years. In 2000 the median age was 42.6, with 25.5% of the population under the age of 18 and 14% aged 65 or older. The total number of households is 678 with an average size of 2.5 persons per household. Of those households, 475 households had an average size of 3.0 persons. As of April 1, 2000 there were 750 total housing units in Lyme.

Geography: Lyme contains approximately 55 square miles of territory: 54.8 square miles of land and 0.2 square miles of inland water. Lyme has approximately 65 total miles of roads: Of those about 49 miles are town-maintained. Lyme has 28.7 miles of paved roads and 38.7 miles of gravel roads.

Lyme has several distinctive historic buildings. Lyme hosts a row of twenty-seven restored historic horse sheds behind the Congregational Church. These comprise the longest line of contiguous horse sheds in New England standing today. Lyme boasts an 1885 covered bridge, a 1915 forest fire lookout tower and two early nineteenth century churches that retain their historic character. When a new school was needed, Lyme retained the exterior of the 1912 schoolhouse and built new inside and around it. The 1839 Lyme Center Academy's restoration work earned a statewide award. Private homeowners have also restored homesteads, barns and other agricultural outbuildings throughout the town. Despite changes through the years, the Lyme Common in the center of downtown Lyme has retained much of its historic late 19th century character and charm.

TOWN OFFICERS,
COMMITTEE AND BOARD MEMBERS

Budget Committee
(Elected 3-year term)

Elizabeth Glenshaw	Term expires 2009
George Lehmann	Term expires 2009
Earl Strout	Term expires 2009
Barney Brannen	Term expires 2010
Joshua Kilham	Term expires 2010
Freda Swan	Term expires 2010
Judith Lee Shelnutt Brotman, Chair	Term expires 2011
Charles Justice	Term expires 2011
William Lewis	Term expires 2011
Mark Schiffman	School Board Representative
Richard Jones	Select Board Representative

Cemetery Commission
(Elected 3-year term)

Michael Hinsley	Term expires 2009
Jean Smith, Commissioner	Term expires 2010
Jennifer Cooke	Term expires 2011

Communications Study Committee
(Appointed by the Selectmen for an indefinite term)

David Avery	
Francis Bowles, Chair	
George Hartmann	
Michael Prince	
Pauline Field	Police Chief, ex officio
Michael Hinsley	Fire Chief, ex officio
Wallace Ragan	Emergency Management Coordinator, ex officio
Charles Ragan	Select Board Representative

Connecticut River Joint Commissions
Upper Valley River Subcommittee of the Joint River Commission
(Appointed by Selectmen for indefinite term)

Henry Swan, CT River Commissioner (Appointed by the Governor)
Adair Mulligan, CT River Joint Commissions Communications Director
Vacant, Lyme Representative
Vacant, Lyme Representative
Vacant, Lyme Representative
Vacant, Alternate

Conservation Commission
(Appointed by Selectmen 3-year term)

James Graham	Term expires 2009
Russ Hirschler	Term expires 2009
Lee Larson, Vice-Chair	Term expires 2010
Adair Mulligan	Term expires 2010
Blake Allison	Term expires 2011
Matthew Stevens, Chair	Term expires 2011
Richard Jones	Select Board Representative

Energy Committee
(Appointed by Selectmen 3-year term)

Claudia Kern	Term expires 2009
Carola Lea, Co-Chair	Term expires 2009
Gary Phetteplace	Term expires 2009
Matthew Brown	Term expires 2010
Daniel O'Hara	Term expires 2010
Rebecca Lovejoy	Term expires 2011
Sue MacKenzie, Co-Chair	Term expires 2011
Shirley Tullar	Term expires 2011
Simon Carr	Select Board Representative

Fast Squad
(Volunteers)

Kevin Peterson, President

Federal Emergency Management Agency Plan
(Appointed by Selectmen)
Wallace Ragan, Director of Local Emergency Management

Fire Department Chief
(Appointed by Selectmen)

Michael Hinsley, Chief

Forest Fire Wardens
(Recommended by Selectmen, Approved & Appointed by State for 2 year terms*)

*Brian Rich	Warden	Term expires 2009
Alfred Balch	Deputy Warden	Term expires 2009
Kevin Balch	Deputy Warden	Term expires 2009
Don Elder	Deputy Warden	Term expires 2009
Henry S. Flickinger, Jr.	Deputy Warden	Term expires 2009
Michael Hinsley	Deputy Warden	Term expires 2009
*Stephen Maddock	Deputy Warden	Term expires 2009
William Nichols	Deputy Warden	Term expires 2009
A. Wayne Pike	Deputy Warden	Term expires 2009
Richard Pippin, Jr.	Deputy Warden	Term expires 2009
Charles Ragan	Deputy Warden	Term expires 2009
Tyler Rich	Deputy Warden	Term expires 2009
*Robert Sanborn	Deputy Warden	Term expires 2009
Douglas Vogt	Deputy Warden	Term expires 2009

**Only these deputies are authorized to issue burn permits.*

Health Officers
(Recommended by Selectmen, Approved & Appointed by State)

Charles Sawyer, Health Officer
Michael Hinsley, Deputy Health Officer

Independence Day Committee
(Appointed by Selectmen for 3 year terms)

J. Marie Pippin	Term expires 2009
Josephine Rich	Term expires 2009
Robert Couture	Term expires 2010
James Mayers	Term expires 2010
Dina Cutting	Term expires 2011

Inspectors of Election

Donna Andersen	(Independent Nominee)	Term expires	11/2010
John Andersen	(Independent Nominee)	Term expires	11/2010
Laura DeGoosh	(Democratic Nominee)	Term expires	11/2010
Nancy Dwight	(Republican Nominee)	Term expires	11/2010
Julia Elder	(Republican Nominee)	Term expires	11/2010
Alison Farrar	(Republican Nominee)	Term expires	11/2010
Anne Hartmann	(Republican Nominee)	Term expires	11/2010
George Hartmann	(Republican Nominee)	Term expires	11/2010
David Keane	(Republican Nominee)	Term expires	11/2010
Paul Klee	(Democratic Nominee)	Term expires	11/2010
Marya Klee	(Democratic Nominee)	Term expires	11/2010
Lee Larson	(Undeclared Nominee)	Term expires	11/2010
Darlene Lehmann	(Republican Nominee)	Term expires	11/2010
George Lehmann	(Republican Nominee)	Term expires	11/2010
Christina Schonenberger	(Democratic Nominee)	Term expires	11/2010
Letitia Smith	(Democratic Nominee)	Term expires	11/2010
Beverly Strout	(Republican Nominee)	Term expires	11/2010
Earl Strout	(Republican Nominee)	Term expires	11/2010
Kathleen Waste	(Democratic Nominee)	Term expires	11/2010
Janet Williams	(Democratic Nominee)	Term expires	11/2010
Barbara Woodard	(Democratic Nominee)	Term expires	11/2010

Library Trustees

(Elected 3-year term)

Anne Baird	Term expires 2009
Margaret Bowles	Term expires 2009
Thomas Hunton	Term expires 2009
Nora Palmer Gould	Term expires 2010
Jonathan Kuniholm	Term expires 2010
Judy Russell, Chair	Term expires 2010
Stephen Campbell	Term expires 2011
Margot Maddock	Term expires 2011
Letitia Smith	Term expires 2011
Betsy Eaton	Librarian

Lyme Center Academy Building Committee
(Appointed by Selectmen for 3-year term)

Wayne Bates	Term expires 2009
John Campbell, Jr.	Term expires 2009
Sallie Ramsden	Term expires 2010
Christina Schonenberger	Term expires 2010
Don Elder	Term expires 2011

Lyme History Committee
(Appointed by Selectmen for 3-year term)

Jane Fant	Term expires 2009
William Murphy	Term expires 2009
Carola Lea	Term expires 2010
Sallie Ramsden	Term expires 2010
Christina Schonenberger	Term expires 2011

New Town Offices Committee
(Appointed by the Selectmen)

Francis Bowles, Co-Chair	Term expires 2010
Donald Metz, Jr., Co-Chair	Term expires 2010
C. Jay Smith	Term expires 2010
Judith Lee Shelnutt Brotman	Term expires 2010
Michael Woodard	Term expires 2010
Thomas Hunton	Energy Committee Adjunct
Simon Carr	Selectboard Representative

Overseer of Public Welfare
(Elected 1-year term)

Nancy Elizabeth Grandine	Term expires 2009

Planning Board
(Elected 3-year term)

John Billings, Chair	Term expires 2009
Paul Mayo	Term expires 2009
John Stadler	Term expires 2009
Freda Swan, Alternate	Term expires 2009
David Roby, Vice Chair	Term expires 2009
Ben Kilham, Alternate	Term expires 2010
Richard Jones	Select Board Representative

Police Department

Pauline Field	Police Chief

Recreation Commission
(Appointed 3-year term)

Kathleen Henriques	Term expires 2010
Thomas Yurkowsky	Term expires 2010
Robert Couture, Jr.	Term expires 2011
Dina Cutting, Chair	Term expires 2011
Charles Ragan	Select Board Representative
Stephen Small	Recreation Director
Peter Mulvihill	Alternate

Road Agent
(Elected 1-year term)

Fred O. Stearns, III	Term expires 2009

Selectmen
(Elected 3-year term)

Charles Ragan	Term expires 2009
Simon Carr, Chair	Term expires 2010
Richard Jones	Term expires 2011

Sexton
(Elected 1-year term)

William LaBombard	Term expires 2009

Supervisors of the Checklist
(Elected 6-year term)

Katherine Larson	Term expires 2010
Elise Garrity, Chair	Term expires 2012
Alan Greatorex	Term expires 2014

Tax Collector
(Elected 3-year term)

Joanne Coburn	Term expires 2010

Town Clerk
(Elected 3-year term)

Patricia G. Jenks	Term expires 2009

Town Moderator
(Elected 2-year term)

William Waste	Term expires 2010

Town Treasurer
(Elected 3-year term)

Andrea Colgan	Term expires 2010

Trustees of the Trust Funds
(Elected 3-year term)

Timothy Callaghan	Term expires 2009
Carl Larson	Term expires 2010
William Lewis	Term expires 2011

Zoning Board of Adjustment
(Appointed by Selectmen and Planning Board 3-year term)

O. Ross McIntyre, Vice-Chair	Term expires 2009
James Poage	Term expires 2009
George Hartmann	Term expires 2010
Walter Swift	Term expires 2010
Francis Bowles	Term expires 2011
Alan Greatorex, Chair	Term expires 2011
Jane Fant, Alternate	Term expires 2010
Margot Maddock, Alternate	Term expires 2011
Adair Mulligan	ZBA Recorder

NATIONAL AND STATE REPRESENTATIVES 2008

Lyme is part of Grafton County and in the second Congressional District.

UNITED STATES SENATORS:

Senator Judd Gregg, Republican
393 Russell Senate Office Building
Washington, DC 20510-2904
202-224-3324
603-225-7115 – 603-622-7979
http://gregg.senate.gov
mailbox@gregg.senate.gov

Senator John E. Sununu, Republican
111 Russell Senate Office Building
Washington, DC 20510
202-224-2841
603-647-7500 – 603-430-9560
http://sununu.senate.gov
mailbox@sununu.senate.gov

REPRESENTATIVE IN CONGRESS: (District 2)

Representative Paul W. Hodes, Democrat
506 Cannon House Office Building
Washington, DC 20515
202-225-5206
603-223-9814
Fax: 202-225-2946
Local Fax: 603-223-9819
http://hodes.house.gov

GOVERNOR:

Governor John Lynch, Democrat
State House
25 Capital Street
Concord, NH 03301
603-271-2121
603-271-7680 (fax)
http://nh.gov

EXECUTIVE COUNCILOR: (District 1)

Councilor Raymond S. Burton, Republican
338 River Road
Bath, NH 03740
603-271-3632
603-747-3662
rburton@gov.state.nh.us

STATE SENATOR: (District 2)

Senator Deborah R. Reynolds, Democrat
Senate Office:
107 N. Main St., Room 107
Concord, N.H. 03301
603-271-3569
deb.reynolds@leg.state.nh.us

Home:
5 Chaddarin Lane
Plymouth, NH 03201

STATE REPRESENTATIVES: (District 09)

Representative Bernard L. Benn, Democrat
28 ½ Rip Road
Hanover, NH 03755-1614
603-643-5058
blbenn@valley.net
bernard.benn@leg.state.nh.us

Representative Ruth Z. Bleyler, Democrat
19 Rocky Hill Lane
Lyme, NH 03768-3425
603-795-9912
ruth.bleyler@valley.net
ruth.bleyler@leg.state.nh.us

Representative Sharon L. Nordgren, Dem.
23 Rope Ferry Road
Hanover, NH 03755-1404
603-643-5068
603-643-5069
sharon.nordgren@valley.net
sharon.nordgren@leg.state.nh.us

Representative David M. Pierce, Democrat
PO Box 83
Etna, NH 03750-0083
603-643-6010 (home)
603-359-2878 (work)
david.pierce@leg.state.nh.us



1898 PHOTO OF BARTLETT MAYO AT THE AGE OF 19

TOWN OF LYME



WARRANT FOR
MARCH 10, 2009 TOWN MEETING

WARRANT FOR THE ANNUAL TOWN MEETING
STATE OF NEW HAMPSHIRE

GRAFTON, SS **TOWN OF LYME**

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

You are hereby notified that the annual Town Meeting of the Town of Lyme, New Hampshire, will be held at the Lyme Community Gymnasium in the Lyme School on Tuesday, March 10, 2009, at 7:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Article 1 on Tuesday, March 10, 2009, at 7:00 AM and will close at 7:00 PM, unless the Town votes to keep the polls open to a later hour. The business portion of the meeting will convene at 9:00 AM that same day, when all of the other Articles will be considered.

ELECTION OF OFFICERS

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

Budget Committee:	One member for 1 year
	Three members for 3 years
Cemetery Commission:	One member for 3 years
Library Trustees:	Three Trustees for 3 years
Overseer of Public Welfare:	One Overseer for 1 year
Planning Board:	One member for 3 years
	One member for 2 years
	One member for 1 year
Road Agent:	One Road Agent for 1 year
Selectman:	One Selectman for 3 years
Sexton:	One Sexton for 1 year
Town Clerk:	One Town Clerk for 3 years
Trustee of the Trust Funds:	One Trustee for 3 years
	One Trustee for 2 years

LIBRARY REVENUES

ARTICLE 2. To see if the town will permit the public library to retain all money it receives from its income-generating equipment to be used for general repairs and upgrading and for the purchase of books, supplies and income-generating equipment in accordance with RSA 202-A:11-a.
(Ballot vote required.)

TOWN OPERATING BUDGET

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of two million five thousand nine hundred fifty dollars **($2,005,950)** 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 $2,024,201.00 by a vote of 3-0) (Recommended by the Budget Committee by a vote of 5-3)

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS
(special warrant article)

ARTICLE 4. To see if the Town will vote to raise and appropriate two hundred ninety three thousand five hundred dollars **($293,500)** and make payment to the following Capital Reserve and Expendable Trust Funds previously established for the purposes set forth in the budget submitted by the Budget Committee as follows:

Capital Reserve Funds:	
Bridge Capital Reserve Fund	$5,000
Vehicle Capital Reserve Fund	$97,000
Heavy Equipment Capital Reserve Fund	$55,000
Property Reappraisal Capital Reserve Fund	$10,000
Public Land Acquisition Capital Reserve Fund	$5,000
Emergency Highway Repair Capital Reserve Fund	$20,000
Computer System Upgrade Capital Reserve Fund	$7,500
Town Buildings Major Maintenance and Repair Fund	$15,000
Fire Fighting Safety Equipment Capital Reserve Fund	$9,000
Capital Reserve Funds Subtotal:	**$223,500**
Expendable Trust Funds:	
Emergency Major Equipment Rebuilding Trust Fund	$25,000
Town Poor Expendable Trust Fund	$45,000
Expendable Trust Funds Subtotal:	**$70,000**
Capital Reserve Funds and Expendable Trust Funds Total:	**$293,500**

(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 7-1)

WITHDRAWAL FROM CAPITAL RESERVE FUNDS AND EXPENDABLE TRUST FUNDS
(individual warrant articles)

ARTICLE 5. To see if the Town will vote to raise and appropriate two hundred thirty nine thousand five hundred dollars ($**239,500**) and to fund this appropriation by authorizing the Select Board, as agents for the Town, to withdraw and expend such funds from the Capital Reserve and Trust Funds for the purposes for which they were created as submitted by the Budget Committee as follows:

Machinery, Vehicles & Equipment:

Fire Fighter Equipment Trust Fund (Besse M. Hall Trust)	
(Fire Fighting Protective Clothing & Major Equipment)	$4,500
Fire Fighting Safety Equipment Capital Reserve Fund	
(Fire Fighter Protective Clothing)	$4,000
Vehicle Capital Reserve Fund	
Fire Truck	$231,000
Machinery, Vehicles & Equipment Subtotal:	**$239,500**

(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 2-1) (Recommended by the Budget Committee by a vote of 8-0)

WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND DONATIONS FUND
(individual warrant article)

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of twenty thousand seventy nine dollars **($20,079.00)** for the completion of the cemetery cremation garden and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

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

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

Note: In 2006 Margaret Burdette Wise left $30,000 to the Town of Lyme for cemetery use.

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

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of four hundred dollars **($400)** 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 operating budget warrant article as approved by the Budget Committee.)

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

WITHDRAWAL FROM CAPITAL RESERVE FUND TOWN MAJOR MAINTENANCE & REPAIR FUND

ARTICLE 8. To see if the Town will vote to raise and appropriate fifteen thousand dollars ($**15,000**) for maintenance and repairs on the Lyme Center Academy Building and to authorize funding this appropriation by the withdrawal of said sum from the Capital Reserve Fund, Town Buildings Major Maintenance & Repair Fund for the purposes for which it was created.

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

(Majority vote required.) (The Select Board recommended $27,000 by a vote of 3-0) (Recommended by the Budget Committee by a vote of 7-1)

RECREATION FACILITIES CAPITAL RESERVE FUND

ARTICLE 9. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, to be known as the "Recreation Facilities Capital Reserve Fund," for the purpose of repairs, improvements, and maintenance of the recreation areas owned by the Town of Lyme and to appoint the Recreation Commission as agents to expend from this fund, and further to raise and appropriate the sum of one thousand dollars **($1,000.00)** 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 Select Board by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 7-0) (Recommended by the Recreation Commission.)

EASEMENT ON CHAFFEE WILDLIFE SANCTUARY

ARTICLE 10. To see if the Town will vote to authorize a conservation easement to permanently protect the Chaffee Wildlife Sanctuary. This easement is intended to satisfy a wetlands mitigation requirement in the DES permitting process for maintenance of Chase Beach and John Balch field at the Town Recreation Facility.

(Majority vote required.)

INDEPENDENCE DAY CELEBRATION
SPECIAL REVENUE FUND

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of eight thousand four hundred dollars **($8,400)** to sponsor an Independence Day celebration, including but not limited to a parade, a picnic and fireworks and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 town meeting.

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

APPROPRIATING MONIES TO PUT INTO BLISTERS FOR BOOKS
EXPENDABLE TRUST FUND
(special warrant article)

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of seven thousand nineteen dollars **($7,019.00)** 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. Said funds to come from the 12/31/2008 unreserved fund balance, and represent monies taken into the general fund in 2008.

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

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

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

50% OF LAND USE CHANGE TAX TO CONSERVATION FUND (VS. 100%)

ARTICLE 13. To see if the Town will vote to place 50% instead of 100% of the revenues collected from land use change taxes into the Conservation Fund pursuant to NH RSA 79-A:25, with the other 50% to remain in the Land Use Change Tax Fund established at the 1993 Town Meeting. The monies in the Land Use Change Tax Fund will carry over until the following annual meeting, at which time the town may vote to appropriate those monies for special projects or, failing that, those monies will go back into the general fund to be used to reduce taxes.

(Majority vote required.) (Not recommended by the Conservation Commission) (Not recommended by the Select Board by a vote of 2-1) (Recommended by the Budget Committee by a vote of 7-1)

LAND PURCHASE

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of twelve thousand dollars **($12,000)** for the purchase of land that abuts the Town Forest, to be added to the Town Forest, and to fund this appropriation by authorizing the withdrawal of said sum from the Town Forest Maintenance Fund.

(Majority vote required.) (Recommended by the Conservation Commission) (Recommended by the Select Board by a vote of 3-0) (Recommended by the Budget Committee by a vote of 5-4)

CONSERVATION COMMISSION

ARTICLE 15. To see if the Town will vote to adopt the provisions of RSA 36-A:4-a, I(b) to authorize the Conservation Commission to expend funds for contributions to qualified organizations for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the town will retain no interest in the property.

(Majority vote required.)

CONSERVATION COMMISSION

ARTICLE 16. To see if the Town will vote to adopt the provisions of RSA 36-A:4-a, I(a) to authorize the Conservation Commission to expend funds to purchase interests in land outside the boundaries of our municipality, subject to the approval of the local governing body.

(Majority vote required.)

BROADBAND COMMUNICATION

ARTICLE 17. To see if the Town will vote to authorize the Board of Selectmen to enter into a inter-municipal agreement by and among the towns of Orford, Lyme, Hanover, Enfield, Springfield, Newbury, New London, and Sunapee, to create a non-profit corporation to develop a broadband communications network in accordance with RSA 53-A.

(Majority vote required.)

POLICE VEHICLE

ARTICLE 18. To see if the Town will vote to approve the following resolution: That the Town of Lyme will not purchase of a new police vehicle in 2009.

(Placed on this warrant by petition.)

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 5th day of February, 2009.

Town of Lyme
Select Board

Simon L. Carr, Chair
Richard G. Jones
Charles R. Ragan

TOWN OF LYME



BUDGET FOR
MARCH 10, 2009 TOWN MEETING

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
4						
5	**4130-4139 Executive:**					
6	Selectmen Salary	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
7	Town Web Page	2,160.00	1,358.48	1,635.00	1,635.00	1,635.00
8	Telephone	3,900.00	3,232.59	3,900.00	3,900.00	3,900.00
9	Internet	2,004.00	1,299.55	1,825.00	1,825.00	1,825.00
10	Employee Physicals and Immunizations	500.00	0.00	200.00	200.00	200.00
11	Meetings, Seminars & Education	1,700.00	367.89	0.00	2,000.00	2,000.00
12	New Copier	0.00	0.00	0.00	0.00	0.00
13	Service Contract on Copier	1,300.00	1,333.00	1,300.00	1,300.00	1,300.00
14	Selectmen's Supplies	5,500.00	5,060.65	5,000.00	5,000.00	5,000.00
15	Postage	3,000.00	2,679.85	3,000.00	3,000.00	3,000.00
16	Miscellaneous	2,500.00	892.08	2,500.00	2,500.00	2,500.00
17	Administrative Assistant Wages	63,180.00	46,091.67	45,115.20	45,115.20	45,115.20
18	Administrative Assistant Benefits	26,895.00	16,532.79	19,794.13	19,794.13	19,794.13
19	Selectmen's Clerk's Wages	0.00	0.00	32,151.60	32,151.60	32,151.60
20	Selectmen's Clerk's Benefits	0.00	0.00	12,282.04	12,282.04	12,282.04
21	Energy Committee	200.00	153.73	310.00	310.00	310.00
22	**4130-4139 Executive:**	**115,839.00**	**82,002.28**	**132,012.97**	**134,012.97**	**134,013.00**
23		Change from the 2008 budget:		14.0%	15.7%	15.7%
24	**4140-4149 Elections, Registration and Vital Statistics:**					
25	Town Clerk Salary	28,016.00	28,001.37	29,641.23	29,641.23	29,641.23
26	Town Clerk Benefits	17,875.00	17,774.00	18,045.10	18,045.10	18,045.10
27	Town Clerk Telephone	700.00	522.55	600.00	600.00	600.00
28	Town Clerk Meetings, Seminars, Education and Dues	1,000.00	727.66	800.00	800.00	800.00
29	Town Clerk Supplies	1,000.00	825.10	800.00	800.00	800.00
30	Law Books	500.00	724.04	500.00	500.00	500.00
31	Town Clerk Postage	1,200.00	1,236.11	1,200.00	1,200.00	1,200.00
32	Computer Software	5,530.00	4,595.00	5,500.00	5,500.00	5,500.00
33	Deputy Town Clerk Wages	15,843.00	15,463.35	17,000.00	16,991.48	16,991.48
34	Election & Registration Payroll	3,000.00	1,543.60	2,500.00	1,250.00	1,250.00
35	Election & Registration	2,200.00	2,482.94	1,250.00	1,250.00	1,250.00
36	Lyme Phone Book	750.00	853.00	700.00	700.00	700.00

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
37	Copier Service Contract	400.00	80.64	400.00	400.00	400.00
38	Supervisor of the Checklist-Election & Registration	350.00	94.38	420.00	420.00	420.00
39	Supervisor of the Checklist-Payroll			464.00	464.00	464.00
40	**4140-4149 Elections, Registration and Vital Statistics:**	**78,364.00**	**74,923.74**	**79,820.33**	**78,561.81**	**78,562.00**
41		Change from the 2008 budget:		1.9%	0.3%	0.3%
42	**4150-4151 Financial Administration:**					
43	Bookkeeper/Secretary Wages	40,954.00	43,048.94	0.00	0.00	0.00
44	Bookkeeper/Secretary Benefits	24,704.00	20,473.37	0.00	0.00	0.00
45	Bookkeeper/Secretary Training	1,000.00	699.75	500.00	0.00	0.00
46	Refunds & Miscellaneous	3,100.00	821.95	2,000.00	2,000.00	2,000.00
47	Audit	9,000.00	7,800.00	9,000.00	9,000.00	9,000.00
48	Tax Map Updates	4,600.00	2,869.00	3,000.00	3,000.00	3,000.00
49	Tax Collector Salary	10,968.00	10,968.12	11,604.25	11,604.25	11,604.25
50	Recording Fees Grafton County Register of Deeds	1,000.00	247.75	500.00	500.00	500.00
51	Tax Collector Telephone	600.00	492.23	600.00	600.00	600.00
52	Tax Collector Meetings, Seminars, Education and Dues	125.00	100.00	125.00	125.00	125.00
53	Tax Collector Supplies	800.00	532.01	800.00	800.00	800.00
54	Tax Collector Postage	700.00	750.23	700.00	700.00	700.00
55	Deputy Tax Collector Wages	700.00	600.00	700.00	700.00	700.00
56	Timber Tax Consultant	2,000.00	1,150.00	1,000.00	1,000.00	1,000.00
57	Treasurer Salary	4,112.00	4,112.04	2,000.00	4,000.00	4,000.00
58	Treasurer Supplies	200.00	0.00	100.00	100.00	100.00
59	Treasurer Meetings, Education	50.00	0.00	50.00	50.00	50.00
60	Computer Consultant	4,500.00	3,964.95	4,500.00	4,500.00	4,500.00
61	Town Report	6,000.00	5,428.22	5,500.00	5,500.00	5,500.00
62	Computer Software	3,966.00	3,408.04	3,900.00	3,900.00	3,900.00
63	Budget Committee Expenses	750.00	217.50	250.00	250.00	250.00
64	**4150-4151 Financial Administration:**	**119,829.00**	**107,684.10**	**46,829.25**	**48,329.25**	**48,329.00**
65		Change from the 2008 budget:		-60.9%	-59.7%	-59.7%
66	**4152 Revaluation of Property:**					
67	Assessor	13,000.00	9,700.00	14,080.00	14,080.00	14,080.00
68	Utility Appraiser	3,300.00	3,024.65	3,300.00	3,300.00	3,300.00
69	Miscellaneous	250.00	34.95	250.00	250.00	250.00

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
70	Assessing Software	5,049.00	454.00	2,800.00	2,800.00	2,800.00
71	Assessing/Selectmen's Clerk Wages	40,390.00	41,119.73	10,717.20	10,717.20	10,717.20
72	Assessing/Selectmen's Clerk Benefits	12,063.00	12,196.02	0.00	0.00	0.00
73	Training	1,100.00	324.00	800.00	0.00	0.00
74	Mileage	2,500.00	1,466.11	2,100.00	2,100.00	2,100.00
75	Per Diem	1,500.00	1,298.50	1,500.00	1,500.00	1,500.00
76	Digital Camera	0.00	0.00	300.00	0.00	0.00
77	**4152 Revaluation of Property:**	**79,152.00**	**69,617.96**	**35,847.20**	**34,747.20**	**34,747.00**
78		Change from the 2008 budget:		-54.7%	-56.1%	-56.1%
79	**4153 Legal Expense:**	**30,000.00**	**24,148.02**	**30,000.00**	**30,000.00**	**30,000.00**
80		Change from the 2008 budget:		0.0%	0.0%	0.0%
81	**4155-4159 Personnel Administration:**					
82	Town Portion OASDI (6.2% of total payroll)	43,578.00	38,699.98	45,330.59	44,689.82	44,584.87
83	Medicare, Town Portion (1.45% of total payroll)	10,958.00	10,604.03	10,601.51	10,451.65	10,427.11
84	Health and Dental Insurance	5,464.00	2,732.10	0.00	0.00	0.00
85	Payroll Contract	2,500.00	2,216.25	2,500.00	2,500.00	2,500.00
86	**4155-4159 Personnel Administration:**	**62,500.00**	**54,252.36**	**58,432.10**	**57,641.47**	**57,512.00**
87		Change from the 2008 budget:		-6.5%	-7.8%	-8.0%
88	**4191-4193 Planning and Zoning:**					
89	Recording Fees	123.00	0.00	250.00	250.00	250.00
90	UVLS Regional Planning Commission Dues	1,978.00	1,978.00	2,050.00	2,050.00	2,050.00
91	Training	2,000.00	1,340.00	1,500.00	1,500.00	1,500.00
92	Supplies	50.00	0.00	100.00	100.00	100.00
93	Administrator's Wages	44,600.00	49,366.95	48,880.00	48,880.00	48,880.00
94	Administrator's Benefits	10,195.00	9,811.45	12,827.50	12,819.05	12,819.05
95	ZBA Recorder	1,181.00	875.00	1,200.00	1,200.00	1,200.00
96	Mileage	361.00	483.24	750.00	750.00	750.00
97	Advertising	510.00	1,181.77	1,000.00	1,000.00	1,000.00
98	Postage	4,400.00	1,071.75	4,500.00	2,500.00	2,500.00
99	Printing	202.00	195.20	250.00	250.00	250.00
100	Publications and Maps	945.00	810.00	1,000.00	1,000.00	1,000.00
101	Master Plan	5,000.00	0.00	1,000.00	0.00	0.00
102	Miscellaneous	100.00	136.50	100.00	100.00	100.00

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
103	**4191-4193 Planning and Zoning:**	**71,645.00**	**67,249.86**	**75,407.50**	**72,399.05**	**72,399.00**
104		Change from the 2008 budget:		5.3%	1.1%	1.1%
105	**4194 General Government Buildings:**					
106	Utilities - Academy Building	1,600.00	646.01	1,800.00	1,800.00	1,800.00
107	Heat - Academy Building	2,600.00	3,039.95	2,600.00	2,600.00	2,600.00
108	Other Buildings - Town	1,300.00	489.24	400.00	400.00	400.00
109	Maintenance and Safety Inspections - Academy Building	1,500.00	1,270.98	1,500.00	1,500.00	1,500.00
110	Town Offices Maintenance and Safety	1,000.00	242.50	500.00	500.00	500.00
111	Maintenance Town Buildings	2,000.00	198.00	1,000.00	1,000.00	1,000.00
112	Heat - Town Office Building				2,000.00	2,000.00
113	Electricity - Town Office Building				1,250.00	1,250.00
114	Maintenance - Town Office Building				5,000.00	5,000.00
115	Temporary Town Offices	1,000.00	332.36	750.00	600.00	600.00
116	**4194 General Government Buildings:**	**11,000.00**	**6,219.04**	**8,550.00**	**16,650.00**	**16,650.00**
117		Change from the 2008 budget:		-22.3%	51.4%	51.4%
118	**4195 Cemeteries:**					
119	Wages/Payroll	12,257.00	13,736.05	12,966.68	12,966.68	12,966.68
120	Electric	200.00	121.67	200.00	200.00	200.00
121	Headstone Repair	200.00	0.00	200.00	200.00	200.00
122	Truck Rental (Equipment Rental)	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
123	Materials	700.00	507.19	300.00	300.00	300.00
124	Equipment Maintenance & Repair	1,000.00	1,325.89	1,500.00	1,500.00	1,500.00
125	Gasoline	1,000.00	1,272.01	1,200.00	1,200.00	1,200.00
126	Propane Heat	600.00	280.72	700.00	700.00	700.00
127	New Mower	0.00	0.00	3,900.00	0.00	0.00
128	Other Expenses	300.00	0.00	300.00	300.00	300.00
129	Perpetual Care Expenses	27,487.00	23,905.03	25,687.00	25,687.00	25,687.00
130	Sexton, Salary	500.00	500.00	500.00	500.00	500.00
131	**4195 Cemeteries:**	**47,744.00**	**45,148.56**	**50,953.68**	**47,053.68**	**47,054.00**
132		Change from the 2008 budget:		6.7%	-1.4%	-1.4%
133	**4196 Insurance:**					
134	Property Liability Insurance	25,000.00	25,177.33	26,550.00	26,550.00	26,550.00
135	Unemployment Compensation Insurance	710.00	708.99	800.00	800.00	800.00

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
136	Workers Compensation Insurance	17,500.00	16,330.92	17,965.00	17,965.00	17,965.00
137	Insurance Deductible	2,000.00	766.77	1,000.00	1,000.00	1,000.00
138	**4196 Insurance:**	**45,210.00**	**42,984.01**	**46,315.00**	**46,315.00**	**46,315.00**
139		Change from the 2008 budget:		2.4%	2.4%	2.4%
140	**4197 Advertising and Regional Association:**					
141	Advertising	500.00	586.31	500.00	500.00	500.00
142	Dues	1,885.00	1,653.41	1,885.00	1,885.00	1,885.00
143	**4197 Advertising and Regional Association:**	**2,385.00**	**2,239.72**	**2,385.00**	**2,385.00**	**2,385.00**
144		Change from the 2008 budget:		0.0%	0.0%	0.0%
145	**4199 Other General Government:**	**100.00**	**0.00**	**100.00**	**100.00**	**100.00**
146		Change from the 2008 budget:		0.0%	0.0%	0.0%
147	SUBTOTAL for GENERAL GOVERNMENT:	663,768.00	576,469.65	566,653.03	568,195.43	568,066.00
148		Change from the 2008 budget:		-14.6%	-14.4%	-14.4%
149	**4210-4214 Police:**					
150	Wages and Salaries	114,798.00	111,155.25	122,332.82	118,947.22	117,254.42
151	Benefits	54,598.00	54,072.80	55,173.84	55,173.84	55,173.84
152	Telephone & Communications	3,000.00	2,218.11	3,000.00	3,000.00	3,000.00
153	Building Rent & Utilities	15,000.00	15,351.55	13,710.00	13,710.00	11,710.00
154	Uniforms & Equipment	1,500.00	1,668.57	1,000.00	1,000.00	1,000.00
155	Gasoline	6,000.00	4,118.86	9,400.00	7,500.00	6,500.00
156	Vehicle Repair & Maintenance	2,000.00	2,494.65	1,000.00	1,000.00	1,000.00
157	Miscellaneous	300.00	175.32	300.00	300.00	300.00
158	Major Equipment	500.00	0.00	100.00	100.00	100.00
159	Computer Hardware and Software	2,000.00	1,875.00	2,000.00	2,000.00	2,000.00
160	Building and Office Maintenance	500.00	0.00	500.00	500.00	500.00
161	Training & Education	1,500.00	2,138.35	1,500.00	1,500.00	1,500.00
162	Professional Associations	1,800.00	1,720.00	500.00	500.00	500.00
163	Animal Control (Cat & Dog)	600.00	499.36	700.00	700.00	700.00
164	**4210-4214 Police:**	**204,096.00**	**197,487.82**	**211,216.66**	**205,931.06**	**201,238.00**
165		Change from the 2008 budget:		3.5%	0.9%	-1.4%
166	**4215-4219 Ambulance:**	**38,500.00**	**41,377.31**	**39,909.00**	**39,909.00**	**39,909.00**
167		Change from the 2008 budget:		3.7%	3.7%	3.7%
168	**4220-4229 Fire:**					

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
169	Administration	250.00	0.00	250.00	250.00	250.00
170	Training	2,500.00	145.45	2,500.00	2,500.00	2,500.00
171	Dues	2,875.00	2,640.00	2,875.00	2,875.00	2,875.00
172	Miscellaneous	300.00	817.98	300.00	300.00	300.00
173	Chief Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
174	Payroll	4,500.00	85.55	0.00	0.00	0.00
175	Insurance Contribution			6,700.00	6,700.00	6,700.00
176	Fire Trucks Parts and Supplies	2,000.00	1,825.87	4,000.00	3,000.00	3,000.00
177	Station Parts and Supplies	1,000.00	2,133.02	0.00	0.00	0.00
178	Motor Fuel	1,500.00	538.20	0.00	1,000.00	1,000.00
179	Fire Trucks Major Equipment	3,000.00	3,041.99	5,000.00	4,200.00	4,200.00
180	Clothing Major Equipment	0.00	392.50	0.00	0.00	0.00
181	Tools Major Equipment	1,000.00	1,000.00	0.00	0.00	0.00
182	Station Major Equipment	1,500.00	3,000.00	0.00	0.00	0.00
183	Hazmat Equipment	500.00	0.00	500.00	500.00	500.00
184	Radio Repairs	750.00	216.50	1,000.00	250.00	250.00
185	Electric	2,000.00	1,348.53	1,900.00	1,900.00	1,900.00
186	Heat	6,000.00	5,342.02	9,325.00	9,000.00	9,000.00
187	Station Maintenance and Repair	2,000.00	5,878.35	1,700.00	1,700.00	1,700.00
188	Fire Trucks Maintenance and Repair	3,000.00	1,886.92	3,000.00	3,000.00	3,000.00
189	Breathing Apparatus Maintenance and Repair	500.00	2,142.00	1,100.00	1,100.00	1,100.00
190	Equipment Maintenance and Repair	500.00	918.00	500.00	500.00	500.00
191	FAST Squad Equipment and Supplies	3,500.00	3,685.78	3,500.00	3,500.00	3,500.00
192	**4220-4229 Fire:**	**40,175.00**	**38,038.66**	**45,150.00**	**43,275.00**	**43,275.00**
193		Change from the 2008 budget:		12.4%	7.7%	7.7%
194	**4290-4298 Emergency Management:**					
195	Forest Fire Suppression	1,000.00	0.00	0.00	0.00	0.00
196	Warden Services	275.00	0.00	0.00	0.00	0.00
197	Warden & Deputies Training & Meetings	400.00	0.00	0.00	0.00	0.00
198	Equipment (Maintenance, Repair and Replacement)	0.00	848.50	1,000.00	1,000.00	1,000.00
199	Emergency Management Planning and Training	500.00	991.53	750.00	750.00	750.00
200	LEOP/All Hazard Mitigation Plan review & up-date	0.00	0.00	5,000.00	0.00	0.00
201	**4290-4298 Emergency Management:**	**2,175.00**	**1,840.03**	**6,750.00**	**1,750.00**	**1,750.00**

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
202		Change from the 2008 budget:		210.3%	-19.5%	-19.5%
203	**4299 Other Public Safety (including communications):**	**18,100.00**	**18,851.28**	**19,250.00**	**19,250.00**	**19,250.00**
204		Change from the 2008 budget:		6.4%	6.4%	6.4%
205	SUBTOTAL for PUBLIC SAFETY:	303,046.00	297,595.10	322,275.66	310,115.06	305,422.00
206		Change from the 2008 budget:		6.3%	2.3%	0.8%
207	**4312 Highways and Streets:**					
208						
209	REGULAR:					
210	Highway Agent Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
211	Telephone	1,300.00	1,282.79	1,300.00	1,300.00	1,300.00
212	Alcohol and Drug Testing	500.00	145.65	300.00	300.00	300.00
213	Building Maintenance & Repair	3,000.00	3,943.12	3,000.00	3,000.00	3,000.00
214	Materials and Maintenance (Gravel and Dirt Roads)	50,000.00	40,050.72	50,000.00	50,000.00	44,660.58
215	Asphalt, Cold Patch and Shimming	15,000.00	11,242.28	15,000.00	15,000.00	15,000.00
216	Culverts	3,000.00	6,206.94	5,000.00	5,000.00	5,000.00
217	Payroll	118,290.00	121,225.71	125,138.97	125,138.97	125,138.97
218	Benefits	53,081.00	54,028.80	61,059.95	61,059.95	61,059.95
219	Electric	5,500.00	4,372.82	6,000.00	6,000.00	6,000.00
220	Heat	6,000.00	7,226.02	6,000.00	6,000.00	6,000.00
221	Equipment Rental	9,000.00	8,728.00	9,000.00	9,000.00	9,000.00
222	Supplies	3,500.00	3,417.66	3,000.00	3,000.00	3,000.00
223	Motor Fuel	22,000.00	35,579.87	30,000.00	25,000.00	25,000.00
224	Vehicle Maintenance & Repair	20,000.00	32,113.47	20,000.00	20,000.00	20,000.00
225	Parts, Equipment	5,000.00	4,913.79	3,000.00	3,000.00	3,000.00
226	Miscellaneous	1,000.00	199.70	100.00	100.00	100.00
227	Spare Tires	4,000.00	6,947.75	4,000.00	4,000.00	4,000.00
228	Roadside Maintenance	4,000.00	1,443.35	2,500.00	2,500.00	2,500.00
229	REGULAR:	325,171.00	344,068.44	345,398.92	340,398.92	335,059.50
230						
231	WINTER:					
232	Payroll - Winter	105,152.00	99,047.90	111,243.62	111,243.62	111,243.62
233	Benefits - Winter	42,744.00	44,541.24	48,528.68	48,528.68	48,528.68
234	Motor Fuel - Winter	16,500.00	20,671.28	30,000.00	25,000.00	25,000.00

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
235	Vehicle Maintenance & Repair - Winter	18,000.00	33,217.73	18,000.00	20,000.00	20,000.00
236	Materials - Winter	55,000.00	74,792.11	66,000.00	66,000.00	60,660.58
237	WINTER:	237,396.00	272,270.26	273,772.30	270,772.30	265,432.88
238						
239	SECONDARY ROAD BLOCK GRANT:					
240	Equipment Rental - Block Grant	3,500.00	5,134.60	3,500.00	3,500.00	3,500.00
241	Upgrade Project - Block Grant	81,676.00	59,810.13	83,146.52	83,146.52	83,146.52
242	SECONDARY ROAD BLOCK GRANT:	85,176.00	64,944.73	86,646.52	86,646.52	86,646.52
243						
244	**4312 Highways and Streets:**	**647,743.00**	**681,283.43**	**705,817.74**	**697,817.74**	**687,139.00**
245		Change from the 2008 budget:		9.0%	7.7%	6.1%
246	**4316 Street Lighting:**	**2,100.00**	**2,455.16**	**2,310.00**	**2,310.00**	**2,310.00**
247		Change from the 2008 budget:		10.0%	10.0%	10.0%
248	SUBTOTAL for HIGHWAYS and STREETS:	649,843.00	683,738.59	708,127.74	700,127.74	689,449.00
249		Change from the 2008 budget:		9.0%	7.7%	6.1%
250	**4323 Solid Waste Collection:**					
251	Payroll - Station Operators	16,630.00	20,329.46	26,000.00	21,884.26	21,884.26
252	Bin and Dumpster Rent	1,000.00	600.00	1,600.00	1,600.00	1,600.00
253	Pay-per-Throw Trash Bags	2,000.00	5,400.00	0.00	0.00	0.00
254	Commissions for Sale of Trash Bags	500.00	0.00	300.00	300.00	300.00
255	Rent for Storing Trash Bags	420.00	0.00	420.00	420.00	420.00
256	Miscellaneous	3,000.00	2,660.86	2,500.00	1,700.00	1,700.00
257	Equipment	1,000.00	468.74	1,000.00	1,000.00	1,000.00
258	Signs	500.00	296.09	500.00	500.00	500.00
259	Hazardous Waste Pick-Up Day	3,000.00	2,220.54	3,000.00	3,000.00	3,000.00
260	Gas Freeing Refrigerators and Air Conditioners	300.00	234.00	300.00	300.00	300.00
261	Recycling	200.00	2,297.96	2,000.00	2,000.00	2,000.00
262	Compactor Lean-to	3,800.00	941.40	0.00	0.00	0.00
263	**4323 Solid Waste Collection:**	**32,350.00**	**35,449.05**	**37,620.00**	**32,704.26**	**32,704.00**
264		Change from the 2008 budget:		16.3%	1.1%	1.1%
265	**4324 Solid Waste Disposal:**					
266	Haul Charges	20,000.00	13,911.15	15,000.00	15,000.00	15,000.00
267	Trash and C & C Disposal	30,000.00	26,203.16	25,000.00	25,000.00	25,000.00

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
268	Glass Disposal	600.00	1,201.36	1,000.00	1,000.00	1,000.00
269	Freon Collection and Disposal	300.00	0.00	0.00	0.00	0.00
270	**4324 Solid Waste Disposal:**	**50,900.00**	**41,315.67**	**41,000.00**	**41,000.00**	**41,000.00**
271		Change from the 2008 budget:		-19.4%	-19.4%	-19.4%
272	SUBTOTAL for SANITATION:	83,250.00	76,764.72	78,620.00	73,704.26	73,704.00
273		Change from the 2008 budget:		-5.6%	-11.5%	-11.5%
274	**4415-4419 Health Agencies and Hospitals and Other:**					
275						
276	HEALTH AGENCIES:					
277	Visiting Nurse Alliance	10,100.00	10,100.00	10,950.00	10,950.00	10,950.00
278	Headrest	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
279	Hospice	600.00	600.00	0.00	0.00	0.00
280	West Central Behavioral Health	1,870.00	1,870.00	1,870.00	1,870.00	1,870.00
281	Wise	300.00	300.00	300.00	300.00	300.00
282	Acorn	250.00	250.00	250.00	250.00	250.00
283	CASA for Children "Court Appointed Special Advocates "		0.00	500.00	500.00	500.00
284	Tri-Country CAP, Inc		0.00	752.00	752.00	752.00
285	HEALTH AGENCIES:	14,420.00	14,420.00	15,922.00	15,922.00	15,922.00
286						
287	HEALTH OFFICER:					
288	Salary, Health Officer	500.00	500.00	500.00	500.00	500.00
289	Health Officer Expenses	100.00	0.00	100.00	100.00	100.00
290	HEALTH OFFICER:	600.00	500.00	600.00	600.00	600.00
291						
292	**4415-4419 Health Agencies and Hospitals and Other:**	**15,020.00**	**14,920.00**	**16,522.00**	**16,522.00**	**16,522.00**
293		Change from the 2008 budget:		10.0%	10.0%	10.0%
294	**4441-4442 Administration and Direct Assistance:**					
295	Overseer of Public Welfare Salary	2,700.00	2,700.00	2,700.00	4,500.00	4,500.00
296	Town Poor	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
297	Community Action Outreach (LISTEN)	850.00	850.00	850.00	850.00	850.00
298	Grafton Senior Citizens Council	800.00	800.00	800.00	800.00	800.00
299	**4441-4442 Administration and Direct Assistance:**	**5,350.00**	**5,350.00**	**5,350.00**	**7,150.00**	**7,150.00**
300		Change from the 2008 budget:		0.0%	33.6%	33.6%

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
301	SUBTOTAL for HEALTH and WELFARE:	20,370.00	20,270.00	21,872.00	23,672.00	23,672.00
302		Change from the 2008 budget:		7.4%	16.2%	16.2%
303	**4520-4529 Parks and Recreation:**					
304						
305	PARKS:					
306	Wages/Payroll	23,018.00	22,488.57	23,999.52	24,345.48	24,345.48
307	Benefits	7,930.00	7,900.39	8,031.94	8,063.59	8,063.59
308	Equipment Maintenance & Repairs	700.00	509.69	1,000.00	1,000.00	1,000.00
309	Gas	500.00	740.90	900.00	750.00	750.00
310	Materials	500.00	0.00	500.00	500.00	500.00
311	Contract Tree Work on the Common	0.00	0.00	1,000.00	1,000.00	0.00
312	Miscellaneous	500.00	0.00	500.00	500.00	500.00
313	PARKS:	33,148.00	31,639.55	35,931.46	36,159.07	35,159.07
314						
315	RECREATION:					
316	Beach Pumping & Porta Potty	350.00	555.00	350.00	350.00	350.00
317	Beach Pond Program Coordinator Salary	1,800.00	1,800.00	2,300.00	2,300.00	2,300.00
318	Beach Telephone	985.00	995.75	985.00	985.00	985.00
319	Beach Electricity	500.00	510.24	500.00	500.00	500.00
320	Beach Equipment and Supplies	1,500.00	1,776.52	1,500.00	1,500.00	1,500.00
321	Beach Trash Removal	250.00	244.57	250.00	250.00	250.00
322	Beach Repairs	3,500.00	4,533.34	3,500.00	3,500.00	3,500.00
323	Beach Pond Program (Camp) Staff	1,500.00	2,177.28	1,500.00	1,500.00	1,500.00
324	Beach Lifeguards Wages	8,500.00	5,814.74	8,500.00	8,500.00	7,500.00
325	Beach Activities Supervisor	3,000.00	2,058.22	3,000.00	3,000.00	3,000.00
326	Recreation Director Wages	9,046.00	8,825.17	9,046.00	9,046.00	9,046.00
327	Recreation Miscellaneous	500.00	285.31	300.00	300.00	300.00
328	RECREATION:	31,431.00	29,576.14	31,731.00	31,731.00	30,731.00
329						
330	**4520-4529 Parks and Recreation:**	**64,579.00**	**61,215.69**	**67,662.46**	**67,890.07**	**65,890.00**
331		Change from the 2008 budget:		4.8%	5.1%	2.0%
332	**4550-4559 Library:**					
333	Salaries and Wages	38,664.00	38,456.91	40,086.00	40,907.00	40,907.00

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
334	Librarian Benefits	19,438.00	19,469.84	19,562.32	19,562.32	19,562.32
335	Librarian's Dues/Seminars	670.00	580.05	620.00	620.00	620.00
336	Library Assistants Wages	20,400.00	20,674.12	21,125.00	21,465.00	21,465.00
337	Janitor Wages	8,552.00	7,600.00	8,595.00	8,595.00	8,595.00
338	Library Trustees Dues/Seminars	330.00	120.00	330.00	330.00	330.00
339	Telecommunications	3,840.00	3,117.35	2,584.00	2,584.00	2,584.00
340	Electricity	5,500.00	5,434.09	5,000.00	5,000.00	5,000.00
341	Heat	6,670.00	3,257.54	10,678.00	10,678.00	10,678.00
342	Water	150.00	289.59	150.00	150.00	150.00
343	Fire Inspection - Extinguishers	350.00	351.50	400.00	400.00	400.00
344	Building Repairs & Maintenance	6,700.00	7,319.28	3,550.00	3,550.00	3,550.00
345	Snow/Window/Rug Cleaning	1,250.00	632.99	1,700.00	1,700.00	1,700.00
346	Office Supplies & Postage	1,615.00	2,277.74	2,000.00	2,000.00	2,000.00
347	Janitorial Supplies	320.00	172.73	320.00	320.00	320.00
348	Books	7,350.00	7,304.33	7,534.00	7,534.00	7,534.00
349	Blisters for Books	0.00	0.00	0.00	0.00	0.00
350	Magazines	1,225.00	1,122.98	1,225.00	1,225.00	1,225.00
351	Audio Tapes	1,050.00	1,620.23	1,500.00	1,500.00	1,500.00
352	Videos	1,000.00	1,090.34	1,000.00	1,000.00	1,000.00
353	Catalog/Processing	675.00	787.05	1,075.00	1,075.00	1,075.00
354	Programs / Publicity	1,000.00	1,026.51	600.00	600.00	600.00
355	Other Expenses	200.00	80.61	200.00	200.00	200.00
356	Computer Maintenance & Supplies	1,650.00	1,803.44	1,000.00	1,000.00	1,000.00
357	**4550-4559 Library:**	**128,599.00**	**124,589.22**	**130,834.32**	**131,995.32**	**131,995.00**
358		Change from the 2008 budget:		1.7%	2.6%	2.6%
359	**4583 Patriotic Purposes:**					
360	Memorial Day and Flags	1,000.00	696.50	650.00	650.00	650.00
361	**4583 Patriotic Purposes:**	**1,000.00**	**696.50**	**650.00**	**650.00**	**650.00**
362		Change from the 2008 budget:		-35.0%	-35.0%	-35.0%
363	SUBTOTAL for CULTURE and RECREATION:	194,178.00	186,501.41	199,146.78	200,535.39	198,535.00
364		Change from the 2008 budget:		2.6%	3.3%	2.2%
365	**4611-4612 Administration and Purchase of Natural Resources:**					
366	Conservation Commission Dues	200.00	205.00	205.00	205.00	205.00

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
367	Postage and Supplies	150.00	42.00	100.00	100.00	100.00
368	Education	100.00	0.00	100.00	100.00	100.00
369	Monitoring Fund	200.00	200.00	200.00	200.00	200.00
370	Environmental Monitoring	150.00	220.00	250.00	250.00	250.00
371	Maintenance and Management Conservation Areas	3,000.00	2,901.63	1,500.00	1,500.00	750.00
372	**4611-4612 Administration and Purchase of Natural Resources:**	**3,800.00**	**3,568.63**	**2,355.00**	**2,355.00**	**1,605.00**
373		Change from the 2008 budget:		-38.0%	-38.0%	-57.8%
374	SUBTOTAL for CONSERVATION:	3,800.00	3,568.63	2,355.00	2,355.00	1,605.00
375		Change from the 2008 budget:		-38.0%	-38.0%	-57.8%
376	**4711 Principal Long Term Bonds:**					
377	Principal -Highway Long Term Bond	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
378	Principal- Town Offices Long Term Bond			44,420.00	44,420.00	44,420.00
379	**4711 Principal Long Term Bonds:**	**25,000.00**	**25,000.00**	**69,420.00**	**69,420.00**	**69,420.00**
380		Change from the 2008 budget:		177.7%	177.7%	177.7%
381	**4721 Interest Long Term Bond:**					
382	Interest - Highway Long Term Bond:	21,125.00	21,125.00	19,875.00	19,875.00	19,875.00
383	Interest-Town Offices Long Term Bond:			45,201.25	45,201.25	45,201.25
384	**4721 Interest Long Term Bond:**	**21,125.00**	**21,125.00**	**65,076.25**	**65,077.00**	**65,077.00**
385		Change from the 2008 budget:		208.1%	208.1%	208.1%
386	**4723 Interest on Tax Anticipation Notes:**	**10,000.00**	**3,887.16**	**11,000.00**	**11,000.00**	**11,000.00**
387		Change from the 2008 budget:		10.0%	10.0%	10.0%
388	SUBTOTAL for DEBT SERVICE:	56,125.00	50,012.16	145,496.25	145,497.00	145,497.00
389		Change from the 2008 budget:		159.2%	159.2%	159.2%
390	TOTAL OPERATING EXPENSES:	1,974,380.00	1,894,920.26	2,044,546.46	2,024,201.88	2,005,950.00
391		Change from the 2008 budget:		3.6%	2.5%	1.6%
392	Change from the 2008 budget without the new Offices bond:			-1.0%	-2.0%	-2.9%
393	**4901: Land and Improvements**					
394	Land: Forest	0.00	0.00	0.00	0.00	0.00
395	Land	140,000.00	140,000.00	0.00	0.00	0.00
396	**4901 Land and Improvements:**	**140,000.00**	**140,000.00**	**0.00**	**0.00**	**0.00**
397						
398	**4902 Machinery, Vehicles and Equipment:**					
399	Emergency Major Equipment Rebuilding Trust Fund		11,121.33	Board of Selectmen are agents.		

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
400	Fire Fighting Safety Equip	4,000.00	0.00	4,000.00	4,000.00	4,000.00
401	Vehicle Capital Reserve Fund:					
402	Dump Highway Truck					
403	1-ton Highway Truck					
404	Police Vehicle			39,000.00		
405	Fire Truck			231,000.00	231,000.00	231,000.00
406	Rescue Truck					
407	Heavy Equipment Capital Reserve Fund:					
408	Fire Fighter Equipment Trust Fund (Bessie M. Hall)	6,923.00		4,500.00	4,500.00	4,500.00
409	Computer System Upgrade Capital Reserve Fund	7,500.00	1,656.83	1,900.00	0.00	0.00
410	**4902 Machinery, Vehicles and Equipment:**	**18,423.00**	**12,778.16**	**280,400.00**	**239,500.00**	**239,500.00**
411						
412	**4903 Buildings:**					
413	Town Offices Bond	850,000.00	519,298.81			
414	Town Offices CRF	44,000.00	43,963.10			
415	Police Station Bond	75,000.00				
416	Town Buildings Major Maint. & Repair Fund CRF	20,000.00	1,313.50		27,000.00	15,000.00
417	**4903 Buildings:**	**989,000.00**	**564,575.41**	**0.00**	**27,000.00**	**15,000.00**
418						
419	**4909 Improvements Other Than Buildings:**					
420	Bridge Capital Reserve Fund		6,400.00	Board of Selectmen are agents.		
421	Public Works Facility Capital Reserve Fund					
422	Highway Garage					
423	Emergency Highway Repair Capital Reserve Fund		13,430.80	Board of Selectmen are agents.		
424	Property Reappraisal Capital Reserve Fund Payroll	6,000.00	1,463.30			
425	Property Reappraisal Capital Reserve Fund	12,000.00				
426	Transfer Station					
427	High Speed Communication					
428	**4909 Improvements Other Than Buildings:**	**18,000.00**	**21,294.10**	**0.00**	**0.00**	**0.00**
429						
430	SUBTOTAL for CAPITAL OUTLAY:	1,165,423.00	738,647.67	280,400.00	266,500.00	254,500.00
431						
432	**4915 To Capital Reserve Fund:**					

2009 Budget Worksheet

	D	E	F	G	H	I
1	Description	2008		2009		
2		Approved Budget	Used as of 12/31/2008	Department Request	Selectmen's Recommendation	Budget Committee's Recommendation
3						
433	Bridge Capital Reserve Fund	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
434	Vehicle Capital Reserve Fund	150,000.00	150,000.00	97,000.00	97,000.00	97,000.00
435	Heavy Equipment Capital Reserve Fund	25,000.00	25,000.00	55,000.00	55,000.00	55,000.00
436	Property Reappraisal Capital Reserve Fund	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
437	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00
438	Town Offices Building Capital Reserve Fund	25,000.00	25,000.00	0.00	0.00	0.00
439	Public Land Acquisition Capital Reserve Fund	20,000.00	20,000.00	5,000.00	5,000.00	5,000.00
440	Emergency Highway Repair Capital Reserve Fund	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
441	Computer System Upgrade Capital Reserve Fund	12,000.00	12,000.00	7,500.00	7,500.00	7,500.00
442	Town Buildings Major Maintenance and Repair Fund	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
443	Major Highway Rebuilding Capital Reserve Fund	0.00	0.00			
444	Fire Fighting Safety Equipment Capital Reserve Fund	11,500.00	11,500.00	9,000.00	9,000.00	9,000.00
445	New Cemetery CRF	0.00	0.00			
446	Recreation Facilities Capital Reserve Fund		0.00	1,000.00	1,000.00	1,000.00
447	**4915 To Capital Reserve Fund:**	**293,500.00**	**293,500.00**	**224,500.00**	**224,500.00**	**224,500.00**
448		Change from the 2008 budget:		-23.5%	-23.5%	-23.5%
449	**4916 To Expendable Trust Funds (except # 4919):**					
450	Trout Pond Management Area Expendable Trust Fund	0.00	0.00			
451	Emergency Major Equipment Rebuilding Trust Fund	15,000.00	15,000.00	15,000.00	25,000.00	25,000.00
452	Town Poor Expendable Trust Fund	22,000.00	22,000.00	40,000.00	45,000.00	45,000.00
453	**4916 To Expendable Trust Funds (except # 4919):**	**37,000.00**	**37,000.00**	**55,000.00**	**70,000.00**	**70,000.00**
454		Change from the 2008 budget:		48.6%	89.2%	89.2%
455	SUBTOTAL for INTERFUND TRANSFERS OUT:	330,500.00	330,500.00	279,500.00	294,500.00	294,500.00
456		Change from the 2008 budget:		-15.4%	-10.9%	-10.9%
457	TOTAL CAPITAL EXPENSES:	1,495,923.00	1,069,147.67	559,900.00	561,000.00	549,000.00
458		Change from the 2008 budget:		-62.6%	-62.5%	-63.3%
459	TOTAL APPROPRIATIONS:	3,470,303.00	2,964,067.93	2,604,446.46	2,585,201.88	2,554,950.00
460		Change from the 2008 budget:		-25.0%	-25.5%	-26.4%
461	LESS TOTAL ESTIMATED REVENUES:	-1,819,340.00	-1,839,380.92	-895,402.52	-895,402.52	-895,402.52
462		Change from the 2008 budget:		-50.8%	-50.8%	-50.8%
463	ESTIMATED AMOUNT TO BE RAISED BY TAXES:	1,650,963.00	1,124,687.01	1,709,043.94	1,689,799.36	1,659,547.48
464			Change from the 2008 budget:		2.4%	0.5%
465	Change from the 2008 budget without the new Offices bond:				-3.1%	-4.9%

2009 Budget Worksheet

	D	E	F	G	H
1	Description	2007	2008		2009
2		Actual	Original Estimate	as of 12/031/2008	Estimated
3					
4					
5	**3110 Current Year Property Tax**	**5,928,107.08**	**6,189,764.98**	**5,335,933.74**	
6					
7	**3185 Timber/Yield Taxes:**	**24,656.23**	**10,000.00**	**23,006.37**	**20,000.00**
8					
9	**3186 Payment in Lieu of Taxes:**				
10	United Developmental Services	0.00	3,500.00	0.00	0.00
11	Other	2,627.00		1,573.00	0.00
12	**3186 Payment in Lieu of Taxes:**	**2,627.00**	**3,500.00**	**1,573.00**	**0.00**
13					
14	**3190 Interest & Penalties on Delinquent Taxes:**				
15	Interest on Delinquent Taxes	15,943.51	12,000.00	22,750.11	15,000.00
16	Tax Penalties	0.00	500.00	0.00	0.00
17	Tax Overpayments & Miscellaneous.	0.00	100.00	0.00	0.00
18	**3190 Interest & Penalties on Delinquent Taxes:**	**15,943.51**	**12,600.00**	**22,750.11**	**15,000.00**
19					
20	SUBTOTAL for TAXES (not including current year property taxes):	43,226.74	26,100.00	47,329.48	35,000.00
21					
22	**3220 Motor Vehicle Permit Fees:**	**306,817.00**	**300,000.00**	**294,360.50**	**280,000.00**
23					
24	**3230 Building Permits:**	**9,739.88**	**8,000.00**	**16,462.20**	**12,000.00**
25					
26	**3290 Other Licenses, Permits & Fees:**				
27	Dog Licenses & Penalties	1,544.00	1,500.00	1,402.50	1,300.00
28	Town Clerk Miscellaneous	1,141.65	1,200.00	1,371.90	1,000.00
29	Town Clerk Fees	8,625.60	8,000.00	8,931.50	8,500.00
30	Marriage Fees	63.00	70.00	56.00	50.00
31	Dog Fees	409.00	300.00	490.00	400.00
32	Certified Copies	140.00	110.00	133.00	100.00
33	**3290 Other Licenses, Permits & Fees:**	**11,923.25**	**11,180.00**	**12,384.90**	**11,350.00**
34					
35	SUBTOTAL for LICENSES, PERMITS and FEES:	328,480.13	319,180.00	323,207.60	303,350.00
36					
37	**3351 NH Shared Revenue Block Grant:**	**20,167.00**	**24,000.00**	**20,167.00**	**11,171.00**
38					
39	**3352 Meals & Rooms Tax Distribution:**	**71,837.91**	**65,000.00**	**76,053.51**	**76,054.00**
40					

2009 Budget Worksheet

	D	E	F	G	H
1	Description	2007	2008		2009
2		Actual	Original Estimate	as of 12/031/2008	Estimated
3					
41	**3353 Highway Block Grant:**	**83,259.32**	**85,176.00**	**84,879.05**	**86,646.52**
42					
43	**3356 State & Federal Forest Land Reimbursement:**	**0.00**	**2,050.00**	**2,591.00**	**0.00**
44					
45	**3359 Other (Including Railroad Tax):**				
46	Other State Reimbursements	0.00	0.00	0.00	0.00
47	Forest Fire Fighting and Training	0.00	0.00	0.00	0.00
48	**3359 Other (Including Railroad Tax):**	**0.00**	**0.00**	**0.00**	**0.00**
49					
50	SUBTOTAL from STATE:	175,264.23	176,226.00	183,690.56	173,871.52
51					
52	**3401-3406 Income from Departments:**				
53	Subdivision Fees	1,859.00	1,200.00	507.00	500.00
54	ZBA Hearing Fees	1,291.00	900.00	1,635.75	1,000.00
55	Planning & Zoning Document Fees	34.00	60.00	68.50	200.00
56	Police	974.55		1,302.55	0.00
57	Office Insurance Reimbursement	0.00		0.00	0.00
58	Solid Waste (fibers)	3,200.35	2,000.00	2,374.74	1,500.00
59	Solid Waste (drop off fees)	15.00		0.00	1,896.00
60	Solid Waste - Sale of Payment Cards	0.00	5,000.00	0.00	4,344.00
61	Solid Waste - Sale of Large Trash Bags	42,848.00	20,000.00	42,526.00	20,316.00
62	Solid Waste - Sale of Small Trash Bags	0.00	15,000.00	0.00	8,568.00
63	Solid Waste - Recycling (scrap metal)	2,307.68	2,000.00	3,174.56	2,751.00
64	Copier	607.50	500.00	681.75	500.00
65	School Library Services	0.00		0.00	0.00
66	Library	0.00		0.00	0.00
67	LCAB Usage fees			1,440.00	650.00
68	Health and Dental Insurance	4,888.68	5,464.00	2,276.75	0.00
69	Highway	312.50		0.00	0.00
70	Conservation Commission	0.00		0.00	0.00
71	Fire Department	12,760.09		0.00	0.00
72	Miscellaneous	1,922.58	1,500.00	3,568.01	1,200.00
73	Pond Program	4,110.00	4,000.00	5,605.00	5,000.00
74	Town Clerk (Lyme Phone Book)	911.00	800.00	897.00	1,050.00
75	**3401-3406 Income from Departments:**	**78,041.93**	**58,424.00**	**66,057.61**	**49,475.00**
76					
77	SUBTOTAL from CHARGES for SERVICES:	78,041.93	58,424.00	66,057.61	49,475.00

2009 Budget Worksheet

	D	E	F	G	H
1	Description	2007	2008		2009
2		Actual	Original Estimate	as of 12/031/2008	Estimated
3					
78					
79	**3501 Sale of Town Property:**	**0.00**	**0.00**	**0.00**	**0.00**
80					
81	**3502 Interest on Investments:**	**44,057.81**	**45,000.00**	**30,785.79**	**30,000.00**
82					
83	**3503-3509 Other:**				
84	Dividends & Return of Contributions	0.00		0.00	0.00
85	Family Health Insurance Reimbursement	0.00		0.00	
86	Highway Disability Reimbursement	0.00		0.00	0.00
87	Disability Reimbursement	2,099.30		5,618.22	0.00
88	Legal Reimbursements	0.00		0.00	0.00
89	Ambulance Reimbursement	650.00	1,500.00	507.00	500.00
90	Rental-High Street			6,700.00	15,600.00
91	Refunds	0.00		693.87	0.00
92	Town Offices Donations		200,000.00	0.00	
93	Balch Field Donations		60,000.00	0.00	
94	**3503-3509 Other:**	**2,749.30**	**1,500.00**	**13,519.09**	**16,100.00**
95					
96	SUBTOTAL from MISCELLANEOUS REVENUES:	46,807.11	46,500.00	44,304.88	46,100.00
97					
98	**3912 From Special Revenue Funds**				**0.00**
99					
100	**3915 From Capital Reserve Funds:**				
101	Bridge Capital Reserve Fund	0.00		6,400.00	
102	New Cemetery Capital Reserve Fund	0.00		0.00	400.00
103	Public Works Facility Capital Reserve Fund	0.00		0.00	
104	Vehicle Capital Reserve Fund	286,207.00		0.00	231,000.00
105	Heavy Equipment Capital Reserve Fund	14,000.00		0.00	
106	Major Highway Rebuilding Capital Reserve Fund	0.00		0.00	
107	Emergency Highway Repair Capital Reserve Fund	11,120.94		13,430.80	
108	Academy Building Capital Reserve Fund	0.00		0.00	
109	Academy Building Gifts and Donations Fund	0.00		0.00	
110	Property Reappraisal Capital Reserve Fund	10,052.00	18,000.00	1,463.30	
111	Computer System Upgrade Capital Reserve Fund	7,000.00	7,500.00	1,656.83	0.00
112	Public Land Acquisition Capital Reserve Fund	24,000.00	140,000.00	116,000.00	
113	Town Offices Building Capital Reserve Fund	5,953.73	44,000.00	44,000.00	
114	Town Building Major Maint. & Repair CFR	7,531.06	20,000.00	1,313.50	15,000.00

2009 Budget Worksheet

	D	E	F	G	H
1	Description	2007	2008		2009
2		Actual	Original Estimate	as of 12/031/2008	Estimated
3					
115	Fire Fighter Safety Equipment Capital Reserve Fund		4,000.00	0.00	4,000.00
116	**3915 From Capital Reserve Funds:**	**365,864.73**	**233,500.00**	**184,264.43**	**250,400.00**
117					
118	**3916 From Trust & Agency Funds:**				
119	Fire Fighter Equipment (Bessie M. Hall)	5,500.00	6,923.00	0.00	4,500.00
120	Trout Pond Management Area Expendable Trust Fund	0.00		0.00	
121	Reimbursements Perpetual Care Trust	21,117.32	27,487.00	23,905.03	25,687.00
122	Cemetery Gifts & Donation	0.00		0.00	
123	Substance Abuse Fund	0.00		1,500.00	
124	Emergency Major Equipment Rebuilding Trust Fund	19,307.29		11,121.33	
125	Town Poor Exp Trust Fund	24,153.98		22,000.00	
126	Blisters for Books	4,550.72		7,000.00	7,019.00
127	**3916 From Trust & Agency Funds:**	**74,629.31**	**34,410.00**	**65,526.36**	**37,206.00**
128					
129	SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:	440,494.04	267,910.00	249,790.79	287,606.00
130					
131	3934 Proceeds from Long Term Bonds & Notes:	0.00	925,000.00	925,000.00	
132					
133	TOTAL SOURCES OF REVENUE:	1,112,314.18	1,819,340.00	1,839,380.92	895,402.52
134					

MS-7

BUDGET OF THE TOWN
WITH A MUNICIPAL BUDGET COMMITTEE

OF: LYME

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

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2009 to December 31, 2009

or Fiscal Year From ___to___

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.

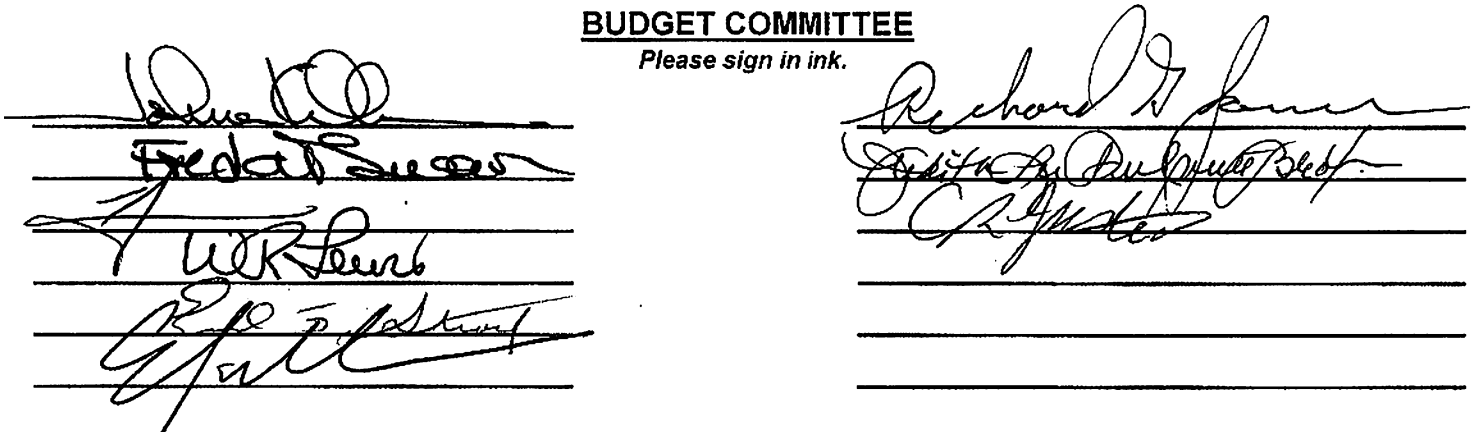
2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on: February 9th, 2009

BUDGET COMMITTEE

Please sign in ink.



THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

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

1	2	3	4	5	6	7	8	9
OF: LYME 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 (RECOMMENDED)	SELECTMEN'S APPROPRIATIONS (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year NOT RECOMMENDED
	GENERAL GOVERNMENT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4130-4139	Executive		115,839.00	82,002.00	134,013.00		134,013.00	0.00
4140-4149	Election,Reg.& Vital Statistics		78,364.00	74,924.00	78,562.00		78,562.00	0.00
4150-4151	Financial Administration		119,829.00	107,684.00	48,329.00		48,329.00	0.00
4152	Revaluation of Property		79,152.00	69,618.00	34,747.00		34,747.00	0.00
4153	Legal Expense		30,000.00	24,148.00	30,000.00		30,000.00	0.00
l Year From _	Personnel Administration		62,500.00	54,252.00	57,641.00		57,512.00	-129.00
4191-4193	Planning & Zoning		71,645.00	67,250.00	72,399.00		72,399.00	0.00
4194	General Government Buildings		11,000.00	6,219.00	16,650.00		16,650.00	0.00
4195	Cemeteries		47,744.00	45,148.00	47,054.00		47,054.00	0.00
4196	Insurance		45,210.00	42,984.00	46,315.00		46,315.00	0.00
4197	Advertising & Regional Assoc.		2,385.00	2,240.00	2,385.00		2,385.00	0.00
4199	Other General Government		100.00	0.00	100.00		100.00	0.00
	PUBLIC SAFETY		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	
4210-4214	Police		204,096.00	197,488.00	205,931.00		201,238.00	-4,693.00
4215-4219	Ambulance		38,500.00	41,377.00	39,909.00		39,909.00	0.00
4220-4229	Fire		40,175.00	38,039.00	43,275.00		43,275.00	0.00
4240-4249	Building Inspection							0.00
4290-4298	Emergency Management		2,175.00	1,840.00	1,750.00		1,750.00	0.00
4299	Other (Including Communications)		18,100.00	18,851.00	19,250.00		19,250.00	0.00
	AIRPORT/AVIATION CENTER		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	
4301-4309	Airport Operations							0.00
	HIGHWAYS & STREETS		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	
the warrant c	Administration							0.00
4312	Highways & Streets		647,743.00	681,283.00	697,817.00		687,139.00	-10,678.00
4313	Bridges							0.00

MS-7 Budget - Town of LYME FY 2009

1	2	3	4	5	6	7	8	9
OF: LYME 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 (RECOMMENDED)	SELECTMEN'S APPROPRIATIONS (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year NOT RECOMMENDED
	HIGHWAYS & STREETS cont.		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4316	Street Lighting		2,100.00	2,455.00	2,310.00		2,310.00	0.00
4319	Other							
	SANITATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4321	Administration							
4323	Solid Waste Collection		32,350.00	35,449.00	32,704.00		32,704.00	0.00
Year From	Solid Waste Disposal		50,900.00	41,316.00	41,000.00		41,000.00	0.00
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
	WATER DISTRIBUTION & TREATMENT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
	ELECTRIC		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
	HEALTH/WELFARE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4411	Administration							
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other		15,020.00	14,920.00	16,522.00		16,522.00	0.00
4441-4442	Administration & Direct Assist.		5,350.00	5,350.00	7,150.00		7,150.00	0.00
the warrant	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other							

1	2	3	4	5	6	7	8	9
OF: LYME 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 (RECOMMENDED)	SELECTMEN'S APPROPRIATIONS (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year NOT RECOMMENDED
	CULTURE & RECREATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4520-4529	Parks & Recreation		64,579.00	61,216.00	67,890.00		65,890.00	-2,000.00
4550-4559	Library		128,599.00	124,589.00	131,995.00		131,995.00	0.00
4583	Patriotic Purposes		1,000.00	696.00	650.00		650.00	0.00
4589	Other Culture & Recreation							0.00
	CONSERVATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	
l Year From _	Admin.& Purch. of Nat. Resources		3,800.00	3,569.00	2,355.00		1,605.00	-750.00
4619	Other Conservation							0.00
4631-4632	REDEVELOPMNT & HOUSING							0.00
4651-4659	ECONOMIC DEVELOPMENT							0.00
	DEBT SERVICE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	
4711	Princ.- Long Term Bonds & Notes		25,000.00	25,000.00	69,420.00		69,420.00	0.00
4721	Interest-Long Term Bonds & Notes		21,125.00	21,125.00	65,077.00		65,077.00	0.00
4723	Int. on Tax Anticipation Notes		10,000.00	3,887.00	11,000.00		11,000.00	0.00
4790-4799	Other Debt Service							0.00
	CAPITAL OUTLAY		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	
4901	Land		140,000.00	140,000.00	0.00		0.00	0.00
4902	Machinery, Vehicles & Equipment		18,423.00	12,778.00	0.00		0.00	0.00
4903	Buildings		989,000.00	564,575.00	0.00		0.00	0.00
4909	Improvements Other Than Bldgs.		18,000.00	21,294.00	0.00		0.00	0.00
	OPERATING TRANSFERS OUT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
the warrant c	To Enterprise Fund							
	Sewer-							
	Water-							

MS-7 Budget - Town of LYME FY 2009

1	2	3	4	5	6	7	8	9
OF: LYME 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 (RECOMMENDED)	SELECTMEN'S APPROPRIATIONS (NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year NOT RECOMMENDED
OPERATING TRANSFERS OUT cont.			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	Electric-							
	Airport-							
4915	To Capital Reserve Fund *		293,500.00	293,500.00	0.00		0.00	0.00
4916	To Exp.Tr.Fund-except #4917 *		37,000.00	37,000.00	0.00		0.00	0.00
4917	To Health Maint. Trust Funds *							0.00
Year From	To Nonexpendable Trust Funds							0.00
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL			3,470,303.00	2,964,067.00	2,024,201.00		2,005,950.00	-18,251.00

*** Use special warrant article section on next page.**

This form was posted with the warrant on: February 9th, 2009

SPECIAL WARRANT ARTICLES

OF: LYME

3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	To CRF & Trust Funds	4			293,500.00	0.00	293,500.00	0.00
or Fiscal Y	Transfer from Cemetery Fund	7			400.00	0.00	400.00	0.00
	Recreation Facilities CRF	9			1,000.00	0.00	1,000.00	0.00
	Blisters for Books	12			7,019.00	0.00	7,019.00	0.00
SPECIAL ARTICLES RECOMMENDED			XXXXXXXXX	XXXXXXXXX	301,919.00	XXXXXXXXX	301,919.00	XXXXXXXXX

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.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	Withdrawl from CRF	5			239,500.00	0.00	239,500.00	0.00
This form	Withdrawl from Cemetery	6			20,079.00	0.00	20,079.00	0.00
	Withdrawl from Town Building major, maint CRF	8			27,000.00		15,000.00	12,000.00
	Independence Day	11			8,400.00	0.00	8,400.00	0.00
	Town Forest Fund	14			12,000.00	0.00	12,000.00	0.00
INDIVIDUAL ARTICLES RECOMMENDED			XXXXXXXXX	XXXXXXXXX	306,979.00	XXXXXXXXX	294,979.00	XXXXXXXXX

1	2	3	4	5	6
OF: LYME ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Ensuing Year
	TAXES		**XXXXXXXXX**	**XXXXXXXXX**	**XXXXXXXXX**
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes		10,000.00	23,006.00	20,000.00
3186	Payment in Lieu of Taxes		3,500.00	1,573.00	0.00
3189	Other Taxes				
l Year From _	Interest & Penalties on Delinquent Taxes		12,600.00	22,750.00	15,000.00
	Inventory Penalties				
3187	Excavation Tax ($.02 cents per cu yd)				
	LICENSES, PERMITS & FEES		**XXXXXXXXX**	**XXXXXXXXX**	**XXXXXXXXX**
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		300,000.00	294,360.00	280,000.00
3230	Building Permits		8,000.00	16,462.00	12,000.00
3290	Other Licenses, Permits & Fees		11,180.00	12,385.00	11,350.00
3311-3319	**FROM FEDERAL GOVERNMENT**				
	FROM STATE		**XXXXXXXXX**	**XXXXXXXXX**	**XXXXXXXXX**
3351	Shared Revenues		24,000.00	20,167.00	11,171.00
3352	Meals & Rooms Tax Distribution		65,000.00	76,053.00	76,054.00
3353	Highway Block Grant		85,176.00	84,879.00	86,646.00
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		2,050.00	2,591.00	0.00
3357	Flood Control Reimbursement				
the warrant c	Other (Including Railroad Tax)				
3379	**FROM OTHER GOVERNMENTS**				
	CHARGES FOR SERVICES		**XXXXXXXXX**	**XXXXXXXXX**	**XXXXXXXXX**
3401-3406	Income from Departments		58,424.00	66,057.00	49,475.00
3409	Other Charges				
	MISCELLANEOUS REVENUES		**XXXXXXXXX**	**XXXXXXXXX**	**XXXXXXXXX**
3501	Sale of Municipal Property				
3502	Interest on Investments		45,000.00	30,785.00	30,000.00
3503-3509	Other		1,500.00	13,519.00	16,100.00
	INTERFUND OPERATING TRANSFERS IN		**XXXXXXXXX**	**XXXXXXXXX**	**XXXXXXXXX**
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
OF: LYME ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			**XXXXXXXXX**	**XXXXXXXXX**	**XXXXXXXXX**
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
I Year From _	From Capital Reserve Funds		233,500.00	184,264.00	250,400.00
3916	From Trust & Fiduciary Funds		34,410.00	65,526.00	37,206.00
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES			**XXXXXXXXX**	**XXXXXXXXX**	**XXXXXXXXX**
3934	Proc. from Long Term Bonds & Notes		925,000.00	925,000.00	0.00
	Amounts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			1,819,340.00	1,839,377.00	895,402.00

BUDGET SUMMARY

This form was posted with the warrant on: February 9th, 2009	PRIOR YEAR	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	1,974,380.00	2,024,201.00	2,005,950.00
Special Warrant Articles Recommended (from pg. 6)	330,500.00	301,919.00	301,919.00
Individual Warrant Articles Recommended (from pg. 6)	1,165,423.00	306,979.00	294,979.00
TOTAL Appropriations Recommended	3,470,303.00	2,633,099.00	2,602,848.00
Less: Amount of Estimated Revenues & Credits (from above)	1,839,380.00	907,402.00	895,402.00
Estimated Amount of Taxes to be Raised	1,630,923.00	1,725,697.00	1,707,446.00

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

INSTRUCTIONS FOR FORM MS-7
OF: LYME
PREPARATION AND POSTING OF THE BUDGET

The budget committee is responsible for the preparation of the budget and delivery to the selectmen for posting.

Pages 2 - 5 **Operating Budget** or Fiscal Year From ___to___	Use these pages for the proposed operating budget. In column 4, put last year's appropriations as voted and approved by the DRA. In column 5, enter last year's actual expenditures. If you are on the optional fiscal year, enter the actual expenditures fo
RSA 32 requires all appropriations be posted.	The operating budget and all special and individual warrant articles must be posted.
Page 6 **Special Warrant Articles**	Special warrant articles are defined in RSA 32:3, VI, as: 1) petitioned warrant articles; 2) an article whose appropriation is raised by bonds or notes; 3) an article which calls for an appropriation to a separate fund created pursuant to law, such as cap
Page 6 **Individual Warrant Articles**	"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles could be ratification of negotiated cost items for labor agreements, leases, or items of a one time nature. Be sure to list
Pages 7 - 8 **Revenues**	Insert last year's estimated and actual revenue in columns 4 and 5. Enter this year's estimate of revenue in the "Estimated Revenue", column 6 The "Warr. Art. #", column 3, is for the related warrant article, if any.
10% Limitations	Complete the supplemental schedule for calculating the 10% limitation and show the maximum allowable increase on page 8.
Posting & Report Distribution	A hearing must be held on the budget and a signed copy of this budget must be posted with the warrant. Within 20 days after the meeting, send a signed copy to the Department of Revenue Administration at the address below.
Default Budget RSA 32:5, VII (b)	If you have adopted SB2, you will also need to complete and post a default budget form showing how the default budget was calculated. This task may be delegated to the budget committee if so voted under RSA 40:14-b.

This form was posted with the warrant on: February 9th, 2009

This form is available on our website: www.nh.gov/revenue/forms/msforms.htm

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

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

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

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: LYME FISCAL YEAR END 2009

	RECOMMENDED AMOUNT
1. Total **RECOMMENDED** by Budget Comm. (See Posted Budget MS7, 27, or 37)	1,707,466.00
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	69,420.00
3. Interest: Long-Term Bonds & Notes	65,077.00
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)	134,497.00
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	1,572,969.00
8. Line 7 times 10%	157,296.00
9. Maximum Allowable Appropriations (lines 1 + 8)	1,864,762.00.

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

TOWN OF LYME



MINUTES FOR
MARCH 11, 2008 TOWN MEETING

TOWN OF LYME

TOWN MEETING

MARCH 11, 2008

Minutes

The Moderator, Bill Waste called this meeting to order at 9:04 A.M in the Lyme Community Gymnasium. The Colors/Salute to the Flag was presented by the Lyme Scout Troop #273.

Moderator Waste shared his plan to address the invocation issue. This meeting would be started with a look to the *Past, Present & Future* and there would be a "sense of the meeting" vote as part of Article 25 to help him determine how to proceed with future town meetings.

Reverend Lorain Giles spoke to the *Past,* honoring those Lyme residents who died in 2007.

Gerry Clancy, representing the Lyme Foundation spoke to the *Present*, honoring Bill Murphy as the Citizen of the Year in 2008.

Dr. Nancy Turkington spoke to the *Future,* honoring all the new babies born in 2007.

Moderator Waste requested approval for Voice without Vote to Planning & Zoning Administrator Francesca Latawiec, Administrative Assistant Carole Bont, Transfer Station Supervisor Dan Quinn and Town Legal Counsel Jae Whitelaw. Permission granted by Voice Vote.

He also provided general community announcements and established procedural guidelines.

ELECTION OF OFFICERS

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

Three Budget Committee Members to serve for a term of 3 years

Judith Brotman

Dick Justice

William R. Lewis

One Budget Committee Member to serve for a term of 1 year

Earl F. Strout

One Cemetery Commissioner to serve for a term of 3 years

Jennifer Cooke

Three Library Trustees to serve for a term of 3 years

Stephen Campbell

Margot Maddock

Tish Smith

One Library Trustee to serve for a term of 1 year

Anne Baird

One Overseer of Public Welfare to serve for a term of 1 year

Nancy Elizabeth Grandine

One Planning Board Member to serve for a term of 3 years

Stephanie A. Clark

One Planning Board Member to serve for a term of 2 years

David M. Roby

One Road Agent to serve for a term of 1 year

Fred O. Stearns III

One Selectman to serve for a term of 3 years

Richard G. Jones

One Sexton to serve for a term of 1 year

William H. LaBombard

One Supervisor of the Checklist to serve for a term of 6 years

Alan R. Greatorex

One Town Moderator to serve for a term of 2 years

William H. Waste

One Trustee of Trust Funds to serve for a term of 3 years

William R. Lewis

ZONING AMENDMENTS

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

Change the definition of "lot" to provide for the demerging of certain lots in common ownership that were merged prior to March 31, 2007 and add a new section 4.57 establishing a procedure for their demerging.

YES 296 **NO 80**

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

Amend Section 3.27.1 to include wetlands shown on the National Wetlands Inventory as information provided on the Town's maps.

YES 309 NO 56

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

Amend Table 4.1 to delete all conditional use approval requirements as Site Plan Review is already required. Change all "CAs" to "SPRs" to indicate they are only allowed after Site Plan Review approval. Delete any reference to Conditional Use Approvals and replace with Site Plan Review where appropriate. Delete Section 12.20 Conditional Use Approvals.

YES 287 NO 74

ARTICLE 5: Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend 4.53 Driveways to clarify preferable development areas and that the road referenced is to be the access road.

YES 289 NO 74

ARTICLE 6: Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend Sections 4.62 A. Steep Slopes Conservation District, 4.64 Agricultural Soils Conservation District, and 4.66 Ridgeline and Hillside Conservation District to include fire protection structures as a permitted use.

YES 308 NO 70

ARTICLE 7: Are you in favor of the adoption of Amendment #6 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend Appendix E to delete all but the Dowd's Inn well on the map for the 400' protection zone in section 5.13 E. 2.

YES 275 NO 88

ARTICLE 8: Are you in favor of the adoption of Amendment #7 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Delete Section 7.26 Application of Requirements to remove the requirement that a Special Exception be obtained from the ZBA for joint parking.

YES 287 NO 78

ARTICLE 9: Are you in favor of the adoption of Amendment #8 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend Section 10.40A #12 to indicate that a special exception could be conditioned to Site Plan Review approval.

YES 287 NO 73

BOND WARRANT ARTICLE FOR MUNICIPAL OFFICES, INCLUDING POLICE OFFICES
(non-lapsing special warrant article)

ARTICLE 10. Don Metz made the motion that the town vote to raise and appropriate the sum of one million, three hundred nine thousand dollars ($1,309,000) (gross budget) for the purchase of land and buildings at 1 High Street, Lyme, NH, presently owned by Ray G. Clark and Christina N.L. Clark (Lyme Tax Map 201, Lot 120, including Lots 115 and 116) and for the design, construction and original equipping of new municipal offices including police offices (one of the pre-existing buildings will be partially renovated and will incorporate a substantial addition); and to authorize the issuance of not more than nine hundred twenty-five thousand dollars ($925,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Select Board to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon, the maturity and other terms thereof, and further to authorize the withdrawal of one hundred forty thousand dollars ($140,000) from the "Public Land Acquisition Capital Reserve Fund" and forty-four thousand dollars ($44,000) from the "Town Offices Building Capital Reserve Fund" the balance of the sum of two hundred thousand dollars ($200,000) to come from donations.

(2/3 ballot vote required) (Recommended by the Select Board.) (Recommended by the Budget Committee.)

Note: After discussion, the polls and ballot box will remain open for a least an hour for voting on this article.

SECONDED

Mr. Metz as Co-Chair of the Town Offices Building Committee offered an explanation of the committee's proposal. Jay Smith, a member of the Building Committee presented the budgeting details and proposed financing plans. It was noted that the private fundraising efforts to help this project had earned over the goal of $200,000.00. Donations/pledges are still welcome.

Several members of the public spoke to this article, some of whom expressed support, other expressed concern over increasing taxes.

After discussion ended at 10:30 AM, issue was moved to vote on paper ballot, polls to be open for at least one hour. Polls closed at 1:10 PM.

ARTICLE 10 WAS VOTED IN THE AFFIRMATIVE BY 2/3 MAJORITY VOTE

YES 234 NO 105

TOWN OPERATING BUDGET

ARTICLE 11. Barney Brannen made the motion that the Town vote to raise and appropriate the sum of one million, nine hundred seventy-four thousand, three hundred eighty dollars ($1,974,380) which represents the operating budget as recommended by the Budget Committee. Said sum does **not** include appropriations contained in any other warrant articles.

SECONDED

Barney Brannen as Chair of the Budget Committee spoke to the Article. Selectman Richard Jones explained the difference between the Board of Selectmen proposed budget and that presented by the Budget Committee; which is that the salary for the Planning and Zoning Administrator had not yet been established, as the position had not been filled at the time of budget planning.

Article 11 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS
(special warrant article)

ARTICLE 12. Tony Ryan made the motion that the Town vote to raise and appropriate three hundred thirty thousand five hundred dollars ($330,500) and make payment to the following Capital Reserve and Expendable Trust Funds previously established for the purposes set forth in the budget submitted by the Budget Committee as follows:

Capital Reserve Funds:

Bridge Capital Reserve Fund	$5,000
Vehicle Capital Reserve Fund	$150,000

Heavy Equipment Capital Reserve Fund	$25,000
Property Reappraisal Capital Reserve Fund	$10,000
Town Offices Building Capital Reserve Fund	$25,000
Emergency Highway Repair Capital Reserve Fund	$20,000
Computer System Upgrade Capital Reserve Fund	$12,000
Town Buildings Major Maintenance and Repair Fund	$15,000
Fire Fighting Safety Equipment Capital Reserve Fund	$11,500
Public Land Acquisition Capital Reserve Fund	$20,000
Capital Reserve Funds Subtotal:	**$293,500**
Expendable Trust Funds:	
Emergency Major Equipment Rebuilding Trust Fund	$15,000
Town Poor Expendable Trust Fund	$22,000
Expendable Trust Funds Subtotal:	**$37,000**
Capital Reserve Funds and Expendable Trust Funds Total:	**$330,500**

SECONDED

Article 12 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

WITHDRAWAL FROM CAPITAL RESERVE FUNDS AND EXPENDABLE TRUST FUNDS
(individual warrant article)

ARTICLE 13. Sue Ryan made the motion that the Town vote to raise and appropriate fifty-six thousand, four hundred twenty-three dollars ($**56,423**) and to fund this appropriation by authorizing the Select Board, as agents for the Town, to withdraw and expend such funds from the Capital Reserve and Trust Funds for the purposes for which they were created as submitted by the Budget Committee as follows:

Machinery, Vehicles & Equipment:	
Fire Fighter Equipment Trust Fund (Bessie M. Hall Trust)	
(Fire Fighting Protective Clothing & Major Equipment)	$6,923
Fire Fighting Safety Equipment Capital Reserve Fund	
(Fire Fighter Protective Clothing)	$4,000
Computer System Upgrade Capital Reserve Fund	
(Computers, Printers & Wiring)	$7,500
Machinery, Vehicles & Equipment Subtotal:	**$18,423**
Town Buildings Major Maintenance & Repair Capital Reserve Fund	
(Scapewel Windows & related health & safety	
remediation measures)	$20,000
Buildings Subtotal:	**$20,000**
Improvements Other Than Buildings:	
Property Reappraisal Capital Reserve Fund	
(third year of three-year revaluation project – includes payroll)	$18,000
Improvements Other Than Buildings Subtotal:	**$18,000**
Total:	**$56,423**

SECONDED

Article 13 was VOTED IN AFFIRMATIVE BY VOICE VOTE

WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND DONATIONS FUND
(individual warrant article)

ARTICLE 14. Jean Smith made the motion that the Town vote to raise and appropriate the sum of nineteen thousand five hundred ninety-seven dollars ($19,597) for the completion of the cemetery cremation garden and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

SECONDED

Jean Smith moved to postpone Article 14 indefinitely, explaining that the Cemetery Commission will use Perpetual Care funds in 2008 and consider using the funds proposed in Article 14 in the future.

SECONDED

Motion to postpone Article 14 indefinitely VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

WITHDRAWAL FROM INDEPENDENCE DAY SPECIAL REVENUE FUND
(special warrant article)

ARTICLE 15. Lee Larson 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 is a "special" warrant article pursuant to NH RA 32:3, VI.

SECONDED

Article 15 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

APPROPRIATING MONIES TO PUT INTO BLISTERS FOR BOOKS EXPENDABLE TRUST FUND

(special warrant article)

ARTICLE 16. Marya Klee made the motion that the Town will vote to raise and appropriate the sum of seven thousand dollars ($7,000) to put into "Blisters for Books Expendable Trust Fund (ETF)" established in 2007 for the purpose of purchasing children's books, audiotapes and other resources. Said funds to come from the 12/31/2007 unreserved fund balance, and represent monies taken into the general fund in 2007.

SECONDED

The Selectmen explained there is no legal authority to expend these funds annually without a vote at town meeting.

Article 16 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

EXPENDING MONEY TO FILL IN LOW-LYING AREAS OF CHASE BEACH
(special warrant article)

Prior to the motion for Articles 17, 18 & 19 Peter Mulvihill, representing the Recreation Commission, offered a detailed explanation of Articles 17, 18 & 19 and answered questions from the floor.

In addition, Selectman Richard Jones asked Town Legal Counsel, Jae Whitelaw, to provide her opinions about the various issues surrounding these articles. Points of interest:
--Conservation Commission has clear responsibilities to conserved land and resources.
--Recreation Commission also has a clear responsibility which is to maintain the beach and recreation areas.
--The problem is that the two charges in this instance are not consistent with each other.
--From a legal standpoint, both entities are trying to do what they're supposed to do resulting in conflict.
--NH RSA 210:9 defines who is able to deal with beavers.
--Any water body located in New Hampshire over 10 acres belongs to the State of New Hampshire. Therefore, Post Pond belongs to the State of New Hampshire. The "property line" (between town & state) falls at the Natural Mean High Water-measured at 3.0 feet on the local staff gauge.
--Permitting from NH Department of Environmental Services would need to be obtained in order to change the pipes being used to help control the beavers.

Discussion continued about the conditions and concerns at the beach, ball fields and Chaffee Wildlife Center.

Tish Smith commented that it appears that Article 19 should be considered before acting on Articles 17 and 18.
Tish Smith made a MOTION to suspend discussion on Articles 17 or 18 until Article 19 had been discussed and acted on.

SECONDED

Motion to suspend discussion on Articles 17 and 18 was VOTED IN THE AFFIRMATIVE BY 2/3 VOICE VOTE.

Tish Smith made the MOTION to begin discussion on Article 19.

SECONDED

MOTION TO BEGIN DICUSSION ON ARTICLE 19 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

RECOMMEND "RE-AFFIRM" STANDARD OF CUSTODIAL CARE AND MANAGEMENT STEWARDSHIP OF CHAFFEE WILDLIFE SANCTUARY

ARTICLE 19. Jack Elliott made the motion that the Town vote to recommend that the Town re-affirm the standard of custodial care and management stewardship for the Town's Chaffee Wildlife Sanctuary consistent with the representations made at the time the Chaffee land was acquired. This standard of custodial care and management of Chaffee includes taking such actions as are necessary to maintain the water level in Post Pond and in the Chaffee land at a level reasonably calculated to protect and preserve the Town's adjoining recreational facilities. The mean level presently required to protect and preserve the Town's recreational facilities is not more than 2' on the water gauge located at the Post Pond boat landing.

SECONDED

Discussion continued about conditions at the Post Pond area. Concerns ranged from heath issues due to parasites and other unsavory conditions that arise from standing water to those of wildlife management and protection. It was asked to consider the dissolution of the Conservation Commission at this meeting.

Attorney Jae Whitelaw opined that the Conservation Commission could not be dissolved by an action taken at this meeting as there has been no due legal notice of intent.

Tom Toner made the MOTION TO TABLE DISCUSSION ON ARTICLE 19.

SECONDED

Moderator Waste explained that this action would mean to set aside this article until after this meeting or until next Town Meeting.

MOTION TO TABLE DISCUSSION ON ARTICLE 19 WAS VOTED IN THE NEGATIVE BY VOICE VOTE.

Moderator noted that the polls were closed on the paper ballot for Article 10, time: 1:10 PM.

Kevin Peterson commented that he hoped that the Conservation Commission and the Recreation Commission could find ways to work together and find fair compromise on the significant issues they continue to deal with.

Jeff Lehmann made the **MOTION TO CALL THE QUESTION, ending further discussion on Article 19.**

SECONDED

MOTION TO CALL THE QUESTION, ENDING FURTHER DISCUSSION ON ARTICLE 19 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

Attorney Jae Whitelaw reminded voters that the result of the vote on Article 19 is an ADVISORY VOTE only. Town Meeting may offer opinion in this case, but is not able to instruct the Conservation Commission as to what to do.

Moderator Waste instructed distribution of the pink voting cards to proceed with vote on Article 19.

ADVISORY VOTE RESULTS ON ARTICLE 19: YES 184 NO 48

Moderator Waste declared that Articles 17 & 18 were now suitable for discussion.

ARTICLE 17. Jack Elliott made the motion that the Town vote to raise and appropriate the sum of three thousand dollars ($3,000.00) for the purpose of filling the low-lying areas behind Chase Beach, to be expended only if the Conservation Commission adopts and implements a policy to manage the beaver dams in the Chaffee Sanctuary so that the average seasonal water level is two (2) feet on the gauge near the Post Pond landing. This will be a non-lapsing appropriation per RSA 32:7, VI, and will not lapse until the work has been performed or December 31, 2009, whichever is sooner.

SECONDED

Freda Swan asked what happens to the $3000.00 if the Conservation Commission decides not to adopt and implement the proposed policy.

Moderator Waste confirmed the money may only be spent if the Conservation Commission agrees to the plan. Money would stay in the General Fund.

Article 17 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

EXPENDING MONEY TO RENOVATE THE JOHN BALCH MEMORIAL FIELD
(special warrant article)

ARTICLE 18. Jack Elliott made the motion that the Town vote to raise and appropriate the sum of ninety thousand five hundred dollars ($90,500) for the purpose of renovating the John Balch Memorial Field, thirty thousand five hundred dollars ($30,500.00) to be raised by taxes and sixty thousand dollars ($60,000.00) to be raised from donations, to be expended only if the Conservation Commission adopts and implements a policy to manage the beaver dams in the Chaffee Sanctuary so that the average seasonal water level is two (2) feet on the gauge near the Post Pond landing. This will be a non-lapsing appropriation per RSA 32:7, VI, and will not lapse until the work has been performed or December 31, 2009, whichever is sooner.

SECONDED

Peter Mulvihill offered an AMENDMENT to ARTICLE 18 indicating that it should read:

That the Town vote to raise and appropriate the sum of ninety thousand five hundred dollars ($90,500) for the purpose of renovating the John Balch Memorial Field, not more than twenty-one thousand dollars ($21,000) to be raised by taxes and sixty-nine thousand five hundred dollars ($69,500.00) to be raised from donations, to be expended only if the Conservation Commission adopts and implements a policy to manage the beaver dams in the Chaffee Sanctuary so that the average seasonal water level is two (2) feet on the gauge near the Post Pond landing. This will be a non-lapsing appropriation per RSA 32:7, VI, and will not lapse until the work has been performed or December 31, 2009, whichever is sooner.

SECONDED

MOTION TO AMEND ARTICLE 18 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.
Tony Ryan made the motion to further amend Article 18 by adding "successfully" implements….

Jason Reeves asked about changing the wording in Article 17. Moderator Waste indicated this was not possible as the Article had already been voted on.

Questions continued about Mr. Ryan's proposed amendment centering around what the criteria for "successfully" was and who determines that it's successful.

Alfred Balch commented that this issue and others surrounding Articles 17, 18 & 19 had become much more complicated than they needed to be.

Virginia Beahan commented that the word "successfully" was redundant in this case.

MOTION TO FURTHER AMEND Article 18 by adding "successfully" implements….was VOTED IN THE NEGATIVE BY VOICE VOTE.
Moderator Waste confirmed that this brings the meeting back to consideration of the original amendment as presented by Peter Mulvihill.

After further comments, Jodie Rich made the motion to CALL THE QUESTION, ending debate on Article 18.

Motion to end debate was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

Moderator Waste instructed distribution of the pink voting cards.

ARTICLE 18, AS AMENDED WAS VOTED IN THE AFFIRMATIVE:

YES 165 NO 40

ADOPT SOLAR EXEMPTION

ARTICLE 20. Matt Brown made the motion that the Town vote to adopt the provisions of NH RSA 72:62 to provide for a property tax exemption for solar energy systems used to heat or cool the interior of a building, heat water for use in a building, or generate electricity for a building. The exemption shall be an amount equal to any increase in the assessed valuation that results from the installation of the system. Applications for exemption shall be administered by the Board of Selectmen.

SECONDED

Matt Brown offered a short explanation as to why Article 20 was proposed.

Dick Jones, speaking for the Selectmen indicated that at this time there is no value associated with solar systems for town assessment purposes. This passing of this Article would have no effect on the assessed value of a property; however it is possible that may change in the future.

ARTICLE 20 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

DISCONTINUE A PORTION OF BAKER HILL ROAD

ARTICLE 21. To see if the Town will vote to discontinue as a public highway the old portion of Baker Hill Road bounded by a certain parcel of land now owned by David M. Roby, Trustee of the Bliss Lane Realty Trust u/d/t dated 2/28/2006 (known as Tax Map 409, Lot 45 or 216 Dorchester Road) (See Book 3255, Page 709, in the Grafton County Register of Deeds, dated March 1, 2006), a certain parcel of land now owned by David M. Roby, Trustee of the Bliss Lane Realty Trust u/d/t dated 2/28/2006 (known as Tax Map 409, Lot 52 – now combined with Lot 45 – or formerly 35 Baker Hill Road now part of 216 Dorchester Road) (See Book 3255, Page 709, in the Grafton County Register of Deeds, dated March 1, 2006), and a certain parcel of land now owned by Stuart Karon and Jodi Wenger (known as Tax Map 409, Lot 53.2 or 57 Baker Hill Road) (See Book 2612, Page 667 in the Grafton County Register of Deeds, dated December 12, 2001), and relinquish all of the Town's right, title and interest therein. By way of explanation, this old portion of Baker Hill Road had a very sharp curve that the town bypassed a number of years ago, following a straighter course.

Abutting Property Owners

Map 409, Lot 52 & 45	David M. Roby, Trustee, Bliss Lane Realty Trust u/d/t dated 2/28/2006
Map 409, Lot 82	Alan R. Greatorex and Sharon D. Greatorex
Map 409 Lot 84	Joan Granlund
Map 409, Lot 51	Philip M. Pochoda
Map 409, Lot 53.2	Stuart Karon & Jodi Wenger

SECONDED

ARTICLE 21 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

MAJORITY REPORTING

ARTICLE 22. Scott Steffey made the motion that the Town vote to adopt NH RSA 32:5, V-a to require that all votes by the Town Budget Committee and the Town governing body relative to budget items and warrant articles shall be recorded votes and the numeric tally of any such vote shall be printed in the town warrant next to the affected warrant article.

SECONDED

Selectman Simon Carr explained the reason for this Article.

Bill Grant asked if the Budget Committee supported this Article.

Barney Brannen, Chair of the Budget Committee responded that this was not presented to the Budget Committee for discussion. He first saw it in the Town Report.

Article 22 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

RESOLUTION TO HAVE STATE LEADERS REJECT THE "PLEDGE"

ARTICLE 23. Paul Klee made the motion that the Town vote to approve the following resolution to be forwarded to our State Representatives, our State Senator and our Governor:

Resolved: We the citizens of Lyme, NH, believe in a New Hampshire that is just and fair. The property tax has become unjust and unfair. State leaders who take a pledge for no new taxes perpetuate higher and higher property taxes. We call on our State Representatives, our State Senator and our Governor to reject the "Pledge", have an open discussion covering all options, and adopt a revenue system that lowers property taxes.

SECONDED

Dan O'Hara offered explanation of Petitioned Article 23.

Tom Toner commented that one way to help with high taxes would be to stop spending.

There being no further discussion, Moderator Waste instructed distribution of the pink voting cards for vote on Article 23.

Article 23 was VOTED IN THE AFFIRMATIVE

YES 117 NO 23

REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 24. Moderator Waste asked to hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.

Kevin Peterson, speaking for the Lyme Fast Squad thanked community members for generous contributions toward fundraising and purchase of the new rescue truck.

Tom Toner thanked the Lyme Fast Squad for their immediate and (what he considers) life-saving help when he was severely injured in a work-related fall last year.

Bill Waste thanked all the volunteers who help in town and the Lyme Highway Department for their great job during this difficult winter. There was a round of applause for the Highway crew.

Bill Waste also pointed out that the School Section of the Town Report was missing information about one of the graduates: William Braasch Jr. graduated from Phillips Exeter Academy with honors.

Geneva Menge commended the Emergency Management Services for their extraordinary efforts following the April 2007 storm (which were noticed and publicly mentioned by the New Hampshire Emergency Management directors in Concord). She specifically noted Lyme Emergency Management Director Wallace Ragan and his considerable contributions to the operations.

Dorf Sears also mentioned that the Fire/Fast Squad now has resuscitation equipment for small animals. Fire Chief Michael Hinsley thanked Miss Sears for her contribution for this equipment.

Martha Smith asked that the Town thank the staff- Mr. Dan Quinn, Jedidiah Smith and Lance Goodrich- at the Transfer Station, for a job well done in a friendly, helpful manner.

ARTICLE 24, AS LISTED WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

OTHER BUSINESS

ARTICLE 25. To transact any other business that may be legally brought before this Town Meeting.

Earl Strout requested that we have a consensus of this body of Lyme Citizens to state our disapproval of the construction of the new Grafton County Jail. The results of this consensus is to be forwarded to those responsible for this project.

Selectman Simon Carr provided the figures on this project indicating the anticipated tax impact to Lyme residents.

Selectman Charles Ragan explained he did not feel that our Grafton County Representatives accurately or adequately conveyed the expressed feelings of concern when deliberating about the project.

MR. STROUT'S REQUEST RESULTED IN AN AFFIRMATIVE VOICE VOTE.

In an additional SENSE OF THE MEETING REQUEST, Moderator Waste moved on to the controversial issue of whether or not to begin Lyme's Town Meeting with an invocation offered by local clergy.

As anticipated, this question brought forth a number of comments both for and against this Lyme tradition.

Moderator Waste thanked everyone for their very thoughtful and respectful comments. He clarified that this vote will enable him to make an informed decision of how to proceed with the opening of future Town Meetings.

Pink voting cards were distributed, as noted would happen in Moderator Waste's opening comments.

THE SENSE OF THE MEETING VOTE TO OPEN TOWN MEETING WITH THE TRADITIONAL PRAYER WAS VOTED IN THE NEGATIVE BY VOTING CARD

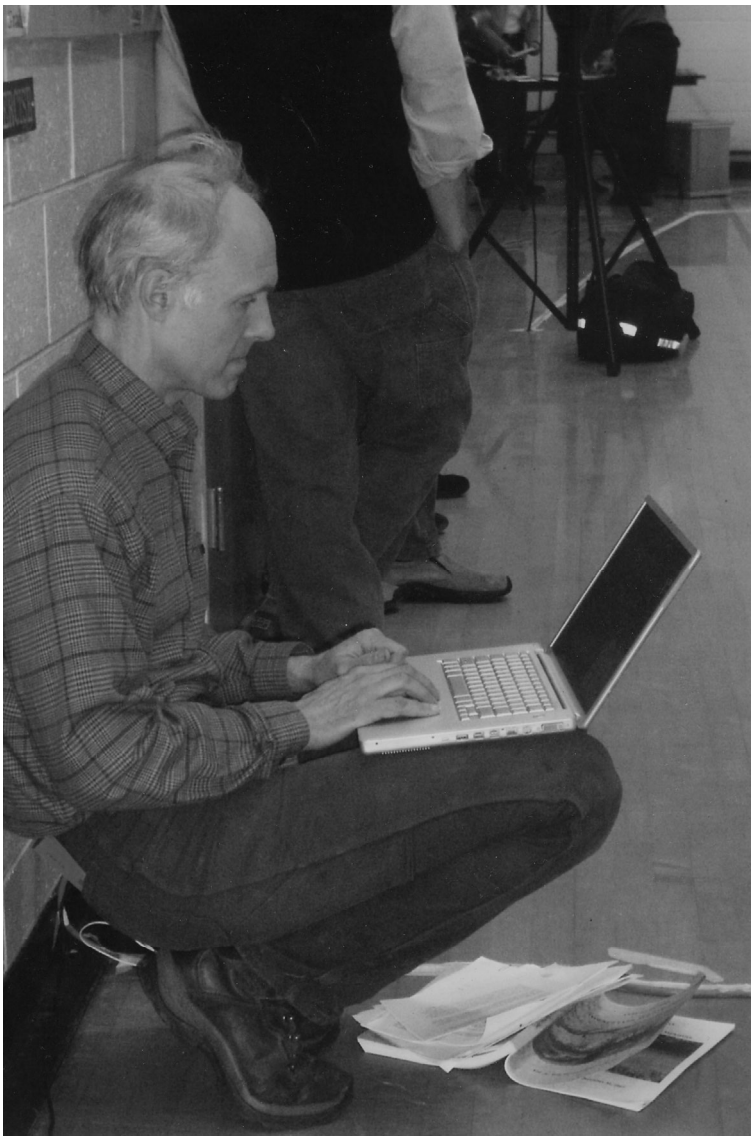
YES 59 NO 76

Charles Ragan made the motion to adjourn this Town Meeting.

Meeting was adjourned at 3:13 PM.

Respectfully Submitted,

Patricia G. Jenks
Town Clerk



MATT BROWN AT 2008 TOWN MEETING
(Photo: Anne Hartmann)

TOWN OF LYME

FINANCIAL REPORTS
2008

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

January 8, 2009

Board of Selectmen
Town of Lyme
Town Offices
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, 2008 financial statements by April 30, 2009. Unless we encounter circumstances beyond our control the completed reports will be available within eight weeks of that date.

Very truly yours,

Vachon, Clukay & Co., PC

TOWN OF LYME, NEW HAMPSHIRE

Financial Statements

December 31, 2007

and

Independent Auditor's Report

TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2007

TABLE OF CONTENTS

		Page(s)
INDEPENDENT AUDITOR'S REPORT		
MANAGEMENT'S DISCUSSION AND ANALYSIS		i-iv
BASIC FINANCIAL STATEMENTS		
EXHIBITS:		
A	Statement of Net Assets	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 Assets – Fiduciary Funds	5
F	Statement of Changes in Fiduciary Net Assets	6
NOTES TO BASIC FINANCIAL STATEMENTS		7-18
REQUIRED SUPPLEMENTARY INFORMATION		
SCHEDULE:		
1	Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) – General Fund	19
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION		20-21
SUPPLEMENTAL SCHEDULES		
SCHEDULES:		
A	Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	22
B	Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	23

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lyme, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire (the Town) as of and for the year ended December 31, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire as of December 31, 2007 and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison information on pages i-iv and 19-21, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyme, New Hampshire's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Vachon, Clukay & Co., PC

May 23, 2008

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ending December 31, 2007

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2007. 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 has been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

Overview of the Financial Statements

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

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

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

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

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

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund, Capital Reserve Fund, and the Permanent Funds, all of which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Other governmental funds are aggregated as non-major funds.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funs 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.

Notes to the Basic Financial Statements

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

Government-Wide Financial Analysis

Statement of Net Assets

Net assets of the Town of Lyme as of December 31, 2007 and 2006 are as follows:

	Governmental Activities	
	2007	2006
Current and other assets:		
Capital assets (net)	$ 3,041,070	$ 2,854,893
Other assets	5,560,185	4,602,915
Total assets	8,601,255	7,457,808

	Governmental Activities	
	2007	2006
Long term liabilities:		
General obligation bonds payable	$ 425,000	$ 450,000
Compensated absences	34,209	29,500
Other liabilities	2,127,739	1,170,675
Total liabilities	2,586,948	1,650,175
Net assets:		
Invested in capital assets, net of related debt	$ 2,616,070	$ 2,404,893
Restricted	1,838,798	1,793,129
Unrestricted	1,559,439	1,609,611
Total net assets	$ 6,014,307	$ 5,807,633

Statement of Activities

Change in net assets for the year ending December 31, 2007 and 2006 are as follows:

	Governmental Activities	
	2007	2006
Program revenues:		
Charges for services	$ 91,376	$ 146,227
Operating grants and contributions	152,462	95,485
Total program revenues	243,838	241,712
General revenues:		
Property and other taxes	1,570,670	1,466,923
Licenses and permits	328,505	337,089
Intergovernmental revenue	90,115	87,647
Interest and investment earnings	167,071	177,711
Miscellaneous	54,761	91,425
Total general revenues	2,211,122	2,160,795
Total revenues	2,454,960	2,402,507
Program expenses:		
General government	643,512	687,023
Public safety	338,890	303,023
Highways and streets	865,173	649,246
Health and welfare	43,339	28,736
Sanitation	63,549	81,935
Culture and recreation	263,227	238,100
Interest and fiscal charges	30,596	29,416
Total expenses	2,248,286	2,017,479
Change in net assets	206,674	385,028
Net assets - beginning of year	5,807,633	5,422,605
Net assets - ending of year	$ 6,014,307	$ 5,807,633

Town of Lyme Governmental Activities

As shown in the above statement the Town experienced an improvement in financial position of 206,674 on the full accrual basis of accounting.

The General Fund shows a fund balance of $1,143,205. This represents a decrease in fund balance of $86,328 from the prior year.

The Capital Reserve Funds recorded net operating transfers of ($46,734) which contributed to the fund's $27,198 decrease in fund balance.

The Permanent Fund's fund balance increased by $47,029 to a year end balance of $963,212. The Fund benefited from investment income of $71,711 during the year.

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. Note 5 to the financial statements contains a detailed analysis of the 2007 changes in capital assets.

Long-Term Obligations

During FY 2007 the Town had an decrease in general obligation bonds of $25,000 due to scheduled payments.

Contacting the Town of Lyme's Financial Management

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

EXHIBIT A
TOWN OF LYME, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2007

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 3,285,027
Investments	1,817,225
Accounts receivable	131,833
Taxes receivable, net	326,100
Total Current Assets	5,560,185
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	1,430,449
Depreciable capital assets, net	1,610,621
Total Noncurrent Assets	3,041,070
Total Assets	$ 8,601,255
LIABILITIES	
Current Liabilities:	
Accounts payable	$ 36,764
Accrued expenses	7,922
Deferred revenue	587
Deferred bond premium	17,935
Deposits	9,282
Due to other governments	2,055,249
Current portion of bonds payable	25,000
Total Current Liabilities	2,152,739
Noncurrent Liabilities:	
Bonds payable	400,000
Compensated absences	34,209
Total Noncurrent Liabilities	434,209
Total Liabilities	2,586,948
NET ASSETS	
Invested in capital assets, net of related debt	2,616,070
Restricted	1,838,798
Unrestricted	1,559,439
Total Net Assets	6,014,307
Total Liabilities and Net Assets	$ 8,601,255

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF LYME, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2007

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities
Governmental Activities:				
General government	$ 643,512	$ 11,867		$ (631,645)
Public safety	338,890	13,735	$ 69,049	(256,106)
Highways and streets	865,173	312	83,259	(781,602)
Health and welfare	43,339			(43,339)
Sanitation	63,549	48,371		(15,178)
Culture and recreation	263,227	17,091	154	(245,982)
Interest and fiscal charges	30,596			(30,596)
Total governmental activities	$ 2,248,286	$ 91,376	$ 152,462	(2,004,448)
General revenues:				
Property and other taxes				1,570,670
Licenses and permits				328,505
Grants and contributions:				
State shared revenues				18,277
Rooms and meals tax distribution				71,838
Interest and investment earnings				167,071
Miscellaneous				54,761
Total general revenues				2,211,122
Change in net assets				206,674
Net assets - beginning				5,807,633
Net assets - ending				$ 6,014,307

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LYME, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2007

	General Fund	Capital Reserve Funds	Permanent Funds	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 3,087,176	$ 4,781	$ 3,564	$ 189,506	$ 3,285,027
Investments		730,140	963,212	123,873	1,817,225
Accounts receivable	131,833				131,833
Taxes receivable, net	326,100				326,100
Due from other funds	7,000	200		57,704	64,904
Total Assets	$ 3,552,109	$ 735,121	$ 966,776	$ 371,083	$ 5,625,089
LIABILITIES					
Accounts payable	$ 36,764				$ 36,764
Deferred revenue	235,334				235,334
Deferred bond premium	17,935				17,935
Deposits	9,282				9,282
Due to other governments	2,055,249				2,055,249
Due to other funds	54,340		$ 3,564	$ 7,000	64,904
Total Liabilities	2,408,904	$ -	3,564	7,000	2,419,468
FUND BALANCES					
Reserved for endowments			814,052		814,052
Reserved for future expenditures	7,000				7,000
Reserved for Town Forest	20,655				20,655
Unreserved, reported in:					
General fund	1,115,550				1,115,550
Special revenue funds		735,121		364,083	1,099,204
Permanent funds			149,160		149,160
Total Fund Balances	1,143,205	735,121	963,212	364,083	3,205,621
Total Liabilities and Fund Balances	$ 3,552,109	$ 735,121	$ 966,776	$ 371,083	

Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	3,041,070
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis	234,747
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	(425,000)
Accrued interest on bonds payable	(7,922)
Compensated absences payable	(34,209)
Net assets of governmental activities	$ 6,014,307

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, 2007

	General Fund	Capital Reserve Funds	Permanent Funds	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 1,479,015			$ 40,117	$ 1,519,132
Licenses and permits	328,505				328,505
Intergovernmental	242,577				242,577
Charges for services	81,395			9,981	91,376
Interest and investment income	43,586	$ 39,563	$ 71,711	12,211	167,071
Miscellaneous	40,267	3,973		15,221	59,461
Total Revenues	2,215,345	43,536	71,711	77,530	2,408,122
Expenditures:					
Current operations:					
General government	590,690		21,117		611,807
Public safety	432,261				432,261
Highways and streets	672,576			19,307	691,883
Health and welfare	19,185			24,154	43,339
Sanitation	60,697				60,697
Culture and recreation	187,104		3,565	31,243	221,912
Capital outlay	302,960	24,000		15,000	341,960
Debt service:					
Principal	25,000				25,000
Interest and fiscal charges	31,065				31,065
Total Expenditures	2,321,538	24,000	24,682	89,704	2,459,924
Excess revenues over (under) expenditures	(106,193)	19,536	47,029	(12,174)	(51,802)
Other financing sources (uses):					
Operating transfers in	347,365	293,100		41,351	681,816
Operating transfers out	(327,500)	(339,834)		(14,482)	(681,816)
Total other financing sources (uses)	19,865	(46,734)	-	26,869	-
Excess revenues and other sources over expenditures and other (uses)	(86,328)	(27,198)	47,029	14,695	(51,802)
Fund balances at beginning of year	1,229,533	762,319	916,183	349,388	3,257,423
Fund balances at end of year	$ 1,143,205	$ 735,121	$ 963,212	$ 364,083	$ 3,205,621

See accompanying notes to the basic financial statements

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, 2007

Net Change in Fund Balances--Total Governmental Funds	$ (51,802)
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 exceeded depreciation in the current period.	215,897
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the net loss on the disposal of capital assets reduced by the actual proceeds received from the sale of capital assets.	(29,719)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	51,538
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	25,000
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	469
Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(4,709)
Change in Net Assets of Governmental Activities	$ 206,674

EXHIBIT E
TOWN OF LYME, NEW HAMPSHIRE
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2007

	Private-Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	$ 2,781	
Investments	129,347	$ 597,510
Total assets	$ 132,128	$ 597,510
LIABILITIES		
Due to other governments	$ 2,781	$ 597,510
Total liabilities	2,781	$ 597,510
NET ASSETS		
Held in trust	129,347	
Total net assets	129,347	
Total liabilities and net assets	$ 132,128	

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF LYME, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2007

	Private-Purpose Trust Funds
ADDITIONS:	
Investment earnings:	
Interest	$ 11,267
Net decrease in the fair value of investments	(606)
Total Additions	10,661
DEDUCTIONS:	
Benefits	2,781
Total Deductions	2,781
Change in Net Assets	7,880
Net assets - beginning of year	121,467
Net assets - end of year	$ 129,347

See accompanying notes to the basic financial statements

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basis of Presentation

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

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

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

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

2. **Fund Financial Statements:**

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

Fund Accounting

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

1. **Governmental Funds:**

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

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

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

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

2. **Fiduciary Funds:**

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town's only trust fund is a private purpose trust which accounts for a program for the Lyme School District. The Town's agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations. The Town's agency fund accounts for the capital reserve funds of the Lyme School District, which are held by the Town as required by State Law.

Measurement Focus

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

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

2. **Fund Financial Statements:**

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

The private purpose trust fund is reported using the economic resources measurement focus.

Basis of Accounting

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

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

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

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

2. **Deferred Revenue:**

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

3. **Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

Budgetary Data

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2007, the Town applied $157,651 of its unappropriated fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2007 are recorded as receivables net of reserves for estimated uncollectibles of $25,000.

Capital Assets

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

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

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records are maintained effective January 1, 2004.

All reported capital assets except for land and construction in progress 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:

Description	Years
Buildings and improvements	39
Vehicles and equipment	6-24

Compensated Absences

The Town's sick leave policy allows employees to accumulate sick leave at the rate of one hour for each twenty-six hours of base compensated time, cumulative to a maximum of four hundred eighty hours. No payment for unused sick leave is made upon termination. Employees earn vacation at ten to twenty days per year dependent upon length of service. An employee may not carry accumulated vacation days into the next calendar year without prior permission of the Board of Selectmen. 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 government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

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 Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the

enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

Fund Balance Reserves

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

Interfund Activity

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

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense, the allowance for uncollectible taxes, and estimated property tax collections received within sixty days of year end.

NOTE 2--PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 ($312,019,717 as of April 1, 2007) and are due on December 1, 2007. Taxes paid after the due date accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is 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 $4,005,249 and $397,221 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 3--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, 2007, the Town was a member of the Local Government Center (LGC) and the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as a "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2007.

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

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

NOTE 4--DEPOSITS AND INVESTMENTS

The Town has combined the cash resources of its governmental fund types. 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, 2007 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and cash equivalents	$ 3,285,027
Investments	1,817,225
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	2,781
Investments	726,857
	$ 5,831,890

Deposits and investments at December 31, 2007 consist of the following:

Deposits with financial institutions	$ 3,287,808
Investments	2,544,082
	$ 5,831,890

The Town's investment policy for governmental fund types 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 their 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 following is the actual rating as of year end for each investment type.

Investment Type	Not Rated
State investment pool	$ 1,296,937
Mutual funds	958,101
	$ 2,255,038

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Of the Town's deposits with financial institutions at year end, $2,738,172 was collateralized by securities held by the bank in the bank's name.

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 5—CAPITAL ASSETS

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

	Balance 01/01/07	Additions	Reductions	Balance 12/31/07
Governmental activities:				
Capital assets not depreciated:				
Land	$ 1,430,449			$ 1,430,449
Total capital assets not being depreciated	1,430,449	$ -	$ -	1,430,449
Other capital assets:				
Buildings and improvements	840,166			840,166
Vehicles and equipment	1,121,471	320,633	(128,999)	1,313,105
Total other capital assets at historical cost	1,961,637	320,633	(128,999)	2,153,271
Less accumulated depreciation for:				
Buildings and improvements	(100,050)	(20,905)		(120,955)
Vehicles and equipment	(437,143)	(63,581)	79,029	(421,695)
Total accumulated depreciation	(537,193)	(84,486)	79,029	(542,650)
Total other capital assets, net	1,424,444	236,147	(49,970)	1,610,621
Total capital assets, net	$ 2,854,893	$ 236,147	$ (49,970)	$ 3,041,070

Depreciation expense was charged to governmental functions as follows:

Public safety	$ 28,008
Highways and streets	51,311
Sanitation	2,852
Culture and recreation	2,315
Total governmental activities depreciation expense	$ 84,486

NOTE 6—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, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% of their covered salary. 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 9.68% and 6.81% respectively through June 30, 2007, and 11.84% and 8.74% respectively through December 31, 2007. The Town contributes 65% of the employer cost for police officers and fire employees, and the State contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire of $5,869 have been reported as a revenue and expenditure in the General Fund of these Financial Statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2007, 2006, and 2005 were $48,471, $39,590, and $34,298, respectively, equal to the required contributions for each year.

NOTE 7—SHORT-TERM OBLIGATIONS

The Town issues 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, 2007 are as follows:

Balance - January 1, 2007	$ -
Additions	1,710,000
Reductions	(1,710,000)
Balance - December 31, 2007	$ -

NOTE 8—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2007 are as follows:

	Balance 01/01/07	Additions	Reductions	Balance 12/31/07	Due Within One Year
Governmental activities:					
Bonds payable	$ 450,000		$ 25,000	$ 425,000	$ 25,000
Compensated absences	29,500	$ 4,709		34,209	
Total governmental activities	$ 479,500	$ 4,709	$ 25,000	$ 459,209	$ 25,000

Payments on the general obligation bonds are paid out of the General Fund. Compensated absences will be paid from the fund where the employee's salary is paid.

General Obligation Bonds

Bonds payable at December 31, 2007 are comprised of the following individual issues:

$508,900 Public Works Bond due in annual installments of $25,000 - $30,000 through August 2024; interest at 3.0%-5.0%	$ 425,000

Debt service requirements to retire general obligation bonds outstanding at December 31, 2007 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2008	$ 25,000	$ 21,125	$ 46,125
2009	25,000	19,875	44,875
2010	25,000	18,625	43,625
2011	25,000	17,375	42,375
2012	25,000	16,125	41,125
2013-2017	125,000	61,875	186,875
2018-2022	125,000	30,937	155,937
2023-2024	50,000	3,750	53,750
	$ 425,000	$ 189,687	$ 614,687

NOTE 9—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of certain governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2007 are as follows:

		Due from			
		General Fund	Permanent Funds	Nonmajor Governmental Funds	Totals
Due to	General Fund			$ 7,000	$ 7,000
	Capital Reserve Funds	$ 200			200
	Nonmajor Governmental Funds	54,140	$ 3,564		57,704
		$ 54,340	$ 3,564	$ 7,000	$ 64,904

During the year, several interfund transactions occurred between funds. The various operating transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2007 are as follows:

		Transfer from		
	General Fund	Capital Reserve Funds	Nonmajor Governmental Funds	Totals
Transfer to: General Fund		$ 339,834	$ 7,531	$ 347,365
Capital Reserve Funds	$ 292,500		600	293,100
Nonmajor Governmental Funds	35,000		6,351	41,351
	$ 327,500	$ 339,834	$ 14,482	$ 681,816

NOTE 10—PERMANENT FUNDS

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2007 are as follows:

	Principal	Income	Total
Cemetery Funds	$ 736,645	$ 143,772	$ 880,417
Library Funds	67,407		67,407
Miscellaneous Funds	10,000	5,388	15,388
	$ 814,052	$ 149,160	$ 963,212

NOTE 11—NET ASSETS RESTRICTED FOR OTHER PURPOSES

The balance of net assets restricted for other purposes is as follows:

Future years expenditures	$ 7,000
Capital reserve funds	735,121
Conservation fund	211,172
Recreation fund	5,201
Independence day fund	8,730
Expendable trust funds	57,522
Endowments	814,052
Total per Exhibit A	$ 1,838,798

NOTE 12--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.

SCHEDULE 1
TOWN OF LYME, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	$ 1,520,208	$ 1,520,208	$ 1,530,553	$ 10,345
Licenses and permits	316,970	316,970	328,505	11,535
Intergovernmental	173,374	173,374	236,708	63,334
Charges for services	48,701	48,701	81,395	32,694
Interest income	34,541	34,541	43,586	9,045
Miscellaneous	5,753	5,753	40,267	34,514
Total Revenues	2,099,547	2,099,547	2,261,014	161,467
Expenditures:				
Current:				
General government	657,916	645,030	590,690	54,340
Public safety	429,218	429,218	426,392	2,826
Highways and streets	635,777	635,777	672,576	(36,799)
Health and welfare	20,285	20,285	19,185	1,100
Sanitation	73,735	73,735	60,697	13,038
Culture and recreation	190,497	190,497	187,104	3,393
Capital outlay	362,409	313,679	302,960	10,719
Debt service:				
Principal retirement	25,000	25,000	25,000	-
Interest and fiscal charges	33,375	33,375	31,065	2,310
Total Expenditures	2,428,212	2,366,596	2,315,669	50,927
Excess revenues over (under) expenditures	(328,665)	(267,049)	(54,655)	212,394
Other financing sources (uses):				
Operating transfers in	398,041	362,037	347,365	(14,672)
Operating transfers out	(327,500)	(327,500)	(327,500)	-
Total other financing sources (uses)	70,541	34,537	19,865	(14,672)
Excess revenues and other sources over expenditures and other (uses)	(258,124)	(232,512)	(34,790)	197,722
Fund balances at beginning of year - Budgetary Basis	1,433,842	1,433,842	1,433,842	-
Fund balances at end of year - Budgetary Basis	$ 1,175,718	$ 1,201,330	$ 1,399,052	$ 197,722

See accompanying notes to the required supplementary information

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2007

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) 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). Budgetary information in these financial statements has been presented only for the General Fund as it is neither practical nor meaningful for other funds. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary expenditures were adjusted for on-behalf payments for fringe benefits.

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
per Exhibit D	$ 2,562,710	$ 2,649,038
Difference in property taxes meeting susceptible to accrual criteria	51,538	
On-behalf fringe benefits	(5,869)	(5,869)
per Schedule 1	$ 2,608,379	$ 2,643,169

NOTE 2--BUDGETARY FUND BALANCES

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

Unreserved:	
Designated for carryforward appropriations	$ 25,612
Designated for subsequent years' expenditures	39,496
Undesignated	1,333,944
	$ 1,399,052

NOTE 3--UNRESERVED DESIGNATED FUND BALANCES

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

Town buildings major maintenance	$ 7,469
Property reappraisal	8,711
Planning publications and maps	21,176
Hi-speed communications	4,436
Town offices building	19,824
	61,616
Less: revenues not susceptible to accrual	(36,004)
	$ 25,612

SCHEDULE A
TOWN OF LYME, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2007

	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Independence Day Fund	Expendable Trust Funds	Combining Total
ASSETS						
Cash	$ 18,451	$ 171,055				$ 189,506
Investments	66,443				$ 57,430	123,873
Due from other funds	3,564	40,117	$ 5,201	$ 8,730	92	57,704
Total Assets	$ 88,458	$ 211,172	$ 5,201	$ 8,730	$ 57,522	$ 371,083
LIABILITIES						
Due to other funds	$ 7,000					$ 7,000
Total Liabilities	7,000	$ -	$ -	$ -	$ -	7,000
FUND BALANCES						
Fund Balances:						
Unreserved:						
Special revenue funds	81,458	211,172	5,201	8,730	57,522	364,083
Total Fund Balances	81,458	211,172	5,201	8,730	57,522	364,083
Total Liabilities and Fund Balances	$ 88,458	$ 211,172	$ 5,201	$ 8,730	$ 57,522	$ 371,083

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, 2007

	Cemetery Lot Sales Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Independence Day Fund	Expendable Trust Funds	Combining Totals
Revenues:							
Taxes			$ 40,117				$ 40,117
Charges for services				$ 9,981			9,981
Interest and investment income		$ 3,476	4,688	176	$ 295	$ 3,576	12,211
Miscellaneous		8,727	598		5,896		15,221
Total Revenues	$ -	12,203	45,403	10,157	6,191	3,576	77,530
Expenditures:							
Current operations:							
Highways and streets						19,307	19,307
Health and welfare						24,154	24,154
Culture and recreation		3,048	3,913	13,424	6,399	4,459	31,243
Capital outlay			15,000				15,000
Total Expenditures	-	3,048	18,913	13,424	6,399	47,920	89,704
Excess of revenues over (under) expenditures	-	9,155	26,490	(3,267)	(208)	(44,344)	(12,174)
Other financing sources (uses):							
Operating transfers in						41,351	41,351
Operating transfers out	(600)	(6,351)				(7,531)	(14,482)
Total other financing sources (uses)	(600)	(6,351)	-	-	-	33,820	26,869
Excess of revenues and other sources over (under) expenditures	(600)	2,804	26,490	(3,267)	(208)	(10,524)	14,695
Fund balances at beginning of year	600	78,654	184,682	8,468	8,938	68,046	349,388
Fund balances at end of year	$ -	$ 81,458	$ 211,172	$ 5,201	$ 8,730	$ 57,522	$ 364,083

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

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

To the Board of Selectmen
Town of Lyme, New Hampshire

In planning and performing our audit of the financial statements of Town of Lyme as of and for the year ended December 31, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Lyme's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Lyme's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Lyme's internal control.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

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

Vachon, Clukay & Co., PC

May 23, 2008

NEW HAMPSHIRE MUNICIPAL BOND BANK

2004 SERIES B
20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY
BOND DATED 8/15/2004

AMOUNT OF LOAN	$508,900.00
PREMIUM	$21,100.00
TOTAL RECEIVED	$530,000.00

BOND PAYMENT SCHEDULE FOR PUBLIC WORKS FACILITY - LOAN DATE 2004

DEBT YEAR	PERIOD	PRINCIPAL OUT-STANDING	PRINCIPAL	RATE	INTEREST	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	
6	8/15/2010	$375,000.00	$25,000.00	5.00%	$18,625.00	$43,625.00	
7	8/15/2011	$350,000.00	$25,000.00	5.00%	$17,375.00	$42,375.00	
8	8/15/2012	$325,000.00	$25,000.00	5.00%	$16,125.00	$41,125.00	
9	8/15/2013	$300,000.00	$25,000.00	5.00%	$14,875.00	$39,875.00	
10	8/15/2014	$275,000.00	$25,000.00	5.00%	$13,625.00	$38,625.00	
11	8/15/2015	$250,000.00	$25,000.00	5.00%	$12,375.00	$37,375.00	
12	8/15/2016	$225,000.00	$25,000.00	5.00%	$11,125.00	$36,125.00	
13	8/15/2017	$200,000.00	$25,000.00	5.00%	$9,875.00	$34,875.00	
14	8/15/2018	$175,000.00	$25,000.00	5.00%	$8,625.00	$33,625.00	
15	8/15/2019	$150,000.00	$25,000.00	4.75%	$7,375.00	$32,375.00	
16	8/15/2020	$125,000.00	$25,000.00	4.75%	$6,187.50	$31,187.50	
17	8/15/2021	$100,000.00	$25,000.00	5.00%	$5,000.00	$30,000.00	
18	8/15/2022	$75,000.00	$25,000.00	5.00%	$3,750.00	$28,750.00	
19	8/15/2023	$50,000.00	$25,000.00	5.00%	$2,500.00	$27,500.00	
20	8/15/2024	$25,000.00	$25,000.00	5.00%	$1,250.00	$26,250.00	
TOTALS			$508,900.00		$261,641.07	$770,541.07	

		NEW HAMPSHIRE MUNICIPAL BOND BANK					
2008 SERIES A					AMOUNT OF LOAN $899,420.00		
20 YEAR DEBT SCHEDULE FOR TOWN OF LYME					PREMIUM $ 25,580.00		
BOND DATED 8/15/2008					TOTAL RECEIVED $925,000.00		
DEBT YEAR	PERIOD	PRINCIPAL	PRINCIPAL	RATE	INTEREST	YEAR ENDING	
		OUTSTANDING				PAYMENT	
	2/15/2009				$24,231.60		
1	8/15/2009	$899,420.00	$44,420.00	4.00%	$20,969.65	$89,621.25	
	2/15/2010				$20,081.25		
2	8/15/2010	$855,000.00	$45,000.00	4.00%	$20,081.25	$85,162.50	
	2/15/2011				$19,181.25		
3	8/15/2011	$810,000.00	$45,000.00	5.00%	$19,181.25	$83,362.50	
	2/15/2012				$18,056.25		
4	8/15/2012	$765,000.00	$45,000.00	5.00%	$18,056.25	$81,112.50	
	2/15/2013				$16,931.25		
5	8/15/2013	$720,000.00	$45,000.00	5.25%	$16,931.25	$78,862.50	
	2/15/2014				$15,750.00		
6	8/15/2014	$675,000.00	$45,000.00	5.25%	$15,750.00	$76,500.00	
	2/15/2015				$14,568.75		
7	8/15/2015	$630,000.00	$45,000.00	5.25%	$14,568.75	$74,137.50	
	2/15/2016				$13,387.50		
8	8/15/2016	$585,000.00	$45,000.00	5.25%	$13,387.50	$71,775.00	
	2/15/2017				$12,206.25		
9	8/15/2017	$540,000.00	$45,000.00	5.25%	$12,206.25	$69,412.50	
	2/15/2018				$11,025.00		
10	8/15/2018	$495,000.00	$45,000.00	5.25%	$11,025.00	$67,050.00	
	2/15/2019				$9,843.75		
11	8/15/2019	$450,000.00	$45,000.00	5.00%	$9,843.75	$64,687.50	
	2/15/2020				$8,718.75		
12	8/15/2020	$405,000.00	$45,000.00	4.125%	$8,718.75	$62,437.50	
	2/15/2021				$7,790.63		
13	8/15/2021	$360,000.00	$45,000.00	4.125%	$7,790.63	$60,581.26	
	2/15/2022				$6,862.50		
14	8/15/2022	$315,000.00	$45,000.00	4.25%	$6,862.50	$58,725.00	
	2/15/2023				$5,906.25		
15	8/15/2023	$270,000.00	$45,000.00	4.25%	$5,906.25	$56,812.50	
	2/15/2024				$4,950.00		
16	8/15/2024	$225,000.00	$45,000.00	4.25%	$4,950.00	$54,900.00	
	2/15/2025				$3,993.75		
17	8/15/2025	$180,000.00	$45,000.00	4.375%	$3,993.75	$52,987.50	
	2/15/2026				$3,009.38		
18	8/15/2026	$135,000.00	$45,000.00	4.375%	$3,009.38	$51,018.76	
	2/15/2027				$2,025.00		
19	8/15/2027	$90,000.00	$45,000.00	4.50%	$2,025.00	$49,050.00	
	2/15/2028				$1,012.50		
20	8/15/2028	$45,000.00	$45,000.00	4.50%	$1,012.50	$47,025.00	
TOTALS			$899,420.00		$435,801.27	$1,335,221.27	

FORM
MS-1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2008

Municipal Services Division
PO Box 487, Concord, NH 03302-0487 Phone (603) 271-2687
E-mail: nduffy@rev.state.nh.us

Original Date: _____
Copy (check box if copy) ☐
Revision Date: _____

2008

CITY/TOWN OF LYME IN GRAFTON COUNTY

CERTIFICATION

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

PRINT NAMES OF CITY/TOWN OFFICIALS	**SIGNATURES OF CITY/TOWN OFFICIALS** (Sign in ink)
Simon L. Carr, Chair Selectboard	
Charles R. Ragan, Selectboard	
Richard G. Jones, Selectboard	

Date signed August 28, 2008

City/Town Telephone # 795-4639

Check one: Governing Body ☒ Assessors ☐

Due Date: September 1, 2008

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

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

NOTE: The values and figures provided represent the detailed values that are used in the city/town tax assessments and sworn to uphold under oath per RSA 75:7. Please complete all applicable pages and refer to the instructions (pages 10 through 15) provided for individual items.

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

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

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO: NH Department of Revenue Administration, Municipal Services Division, PO Box 487, Concord, NH 03302-0487.

Contact Person: Elise Garrity (Print/type) **E-Mail Address:** elise@lymenh.gov

Regular office hours: M-F 8:00-4:00

FOR DRA USE ONLY

See instructions beginning on page 10, as needed.

102 - Town

FORM
MS-1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2008

2008

LAND BUILDINGS	Lines 1A, B, C, D, E & F List all improved and unimproved land (include wells, septic & paving) Lines 2 A, B, C and D List all buildings	**NUMBER OF ACRES**	**2008 ASSESSED VALUATION By CITY/TOWN**
1	**VALUE OF LAND ONLY** - Exclude Amount Listed in Lines 3A, 3B and 4 A Current Use (At Current Use Values) RSA 79-A (See page 10)	26,382.00	$ 2,533,700
	B Conservation Restriction Assessment (At Current Use Values) RSA 79-B	0.00	$ 0
	C Discretionary Easement RSA 79-C	0.00	$ 0
	D Discretionary Preservation Easement RSA 79-D	12.00	$ 30,400
	E Residential Land (Improved and Unimproved Land)	2,567.00	$ 114,699,700
	F Commercial/Industrial (**DO NOT** Include Utility Land)	89.00	$ 5,895,400
	G Total of Taxable Land (Sum of lines 1A, 1B, 1C, 1D, 1E and 1F)	29,050.00	$ 123,159,200
	H Tax Exempt & Non-Taxable Land ($ 14,694,900)	5,548.00	
2	**VALUE OF BUILDINGS ONLY** - Exclude Amounts Listed on Lines 3A and 3B A Residential		$ 181,595,900
	B Manufactured Housing as defined In RSA 674:31		$ 1,274,000
	C Commercial/Industrial (**DO NOT** Include Utility Buildings)		$ 9,864,100
	D Discretionary Preservation Easement RSA 79-D Number of Structures	11	$ 62,100
	E Total of Taxable Buildings (Sum of lines 2A, 2B, 2C and 2D)		$ 192,796,400
	F Tax Exempt & Non-Taxable Buildings ($ 14,189,500)		
3	**UTILITIES** (see **RSA 83-F:1V** for complete definition) A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)		$ 3,274,600
	B Other Utilities (Total of Section B From Utility Summary)		$ 0
4	**MATURE WOOD AND TIMBER** RSA 79:5		$ 0
5	**VALUATION BEFORE EXEMPTIONS** (Total of Lines 1G, 2E, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.		$ 319,229,900
6	**Certain Disabled Veterans** RSA 72:36-a (Paraplegic and Double Amputees Owning Specially Adapted Homesteads with VA Assistance) Total # granted	0	$ 0
7	**Improvements to Assist the Deaf** RSA 72:38-b Total # granted	0	$ 0
8	**Improvements to Assist Persons with Disabilities** RSA 72:37-a Total # granted	0	$ 0
9	**School Dining/Dormitory/Kitchen Exemption** RSA 72:23 IV (Standard Exemption up to $150,000 for each) (See page 10) Total # granted	0	$ 0
10	**Water/Air Pollution Control Exemptions** RSA 72:12-a Total # granted	0	$ 0
11	**MODIFIED ASSESSED VALUATION OF ALL PROPERTIES** (Line 5 minus Lines 6, 7, 8, 9 and 10) This figure will be used for calculating the total equalized value for your municipality.		$ 319,229,900
12	**Blind Exemption** RSA 72:37 Total # granted	2	$ 135,000
	Amount granted per exemption	$ 67,500	
13	**Elderly Exemption** RSA 72:39-a & b Total # granted	19	$ 3,178,200
14	**Deaf Exemption** RSA 72:38-b Total # granted	0	$ 0
	Amount granted per exemption	$ 135,000	
15	**Disabled Exemption** RSA 72:37-b Total # granted	3	$ 405,000
	Amount granted per exemption	$ 135,000	

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2008

16	**Wood-Heating Energy Systems Exemption** RSA 72:70	Total # granted	0	$
17	**Solar Energy Exemption** RSA 72:62	Total # granted	0	$
18	**Wind Powered Energy Systems Exemption** RSA 72:66	Total # granted	0	$
19	**Additional School Dining/Dormitory/Kitchen Exemption** RSA 72:23 IV (Amounts in excess of $150,000 exemption)	Total # granted	0	$
20	**TOTAL DOLLAR AMOUNT OF EXEMPTIONS** (Sum of Lines 12-19)			$ 3,718,200
21	**NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED** (Line 11 minus Line 20)			$ 315,511,700
22	**LESS Utilities** (Line 3A) Do **NOT** include the value of OTHER utilities listed in Line 3B			$ 3,274,600
23	**NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED** (Line 21 minus Line 22)			$ 312,237,100

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

General Comments:
* All numbers rounded this year.

Specific Comments:
Page 2 (1A) and Page 6 (Current Use Report): The CU acreage has been adjusted by approximately 6,500 acres. Duplicate acreage from % ownership lots has been manually removed. The Current Use Values reflect the Manual Vision report values, $500 less than the previously used "canned report" values.

Page 7 (Discretionary Preservation Easements): Mistake in past years reported 10 structures, we have added one structure (#4) to the report but it is not a new easement. Also acreage had been reported as 8.1 and is actually 12 Acres.

Page 7 (Discretionary Preservation Easements): The former Administrative Assistant had been interpreting the requested data under "assessed valuation" to be the total assessed value of the land/structure that the easement was granted FROM and not the actual amount of the easements. This year's figures represent the actual assessed value of the easements.

Page 7 (State & Federal Forest Land): I am not clear on where the former AA got the previous figure of 1,727 acres, I recalculated it this year for a new total.

NOTE TO ELISE ONLY: This is adjusted after discussions with Ntalie and Stephanie at DRA.
1. Individual Elec compnaies values wrong-total was correct
2. ASSEST level was incorrect for diabled & deaf (I used exemption amount)
3. Barns on Page 3 did not correspond with barns on page 7.

FORM
MS-1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2008

2008

UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINES WATER & SEWER RSA 83-F

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 Instruction Sheets. (See Instruction page 11)

DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?	**YES** ☐	**NO** ☒
IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box if applicable)	**YES** ☐	**NO** ☐

SECTION A: LIST ELECTRIC COMPANIES (Attach additional sheet if needed.) (See Instruction page 11)	**2008 VALUATION**
Transcanada Hydro Northeast, a Delaware Corporation	$ 81,000
NH Electric Cooperative, Inc.	$ 2,100,300
Public Service Company of NH	$ 1,092,800
Central VT Public Service Company	$ 500
	$ 0
	$ 0
	$ 0
A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION (See instructions page 11 for the names of the limited number of companies)	$ 3,274,600

GAS, OIL & PIPELINE COMPANIES	
	$ 0
	$ 0
	$ 0
A2 TOTAL OF ALL GAS COMPANIES LISTED (See instructions page 11 for the names of the limited number of companies)	$ 0

WATER & SEWER COMPANIES	
	$ 0
	$ 0
	$ 0
A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED (See instructions page 11 for the names of the limited number of companies)	$ 0

GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (Sum of Lines A1, A2, and A3) This grand total of all sections must agree with the total listed on page 2, Line 3A.	$ 3,274,600

SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies) (Attach additional sheet if needed.)	**2008 VALUATION**
	$ 0
	$ 0
	$ 0
B TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B. Total must agree with total listed on Page 2, Line 3B.	$ 3,274,600

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2008

TAX CREDITS	LIMITS	*NUMBER OF INDIVIDUALS	ESTIMATED TAX CREDITS
RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit $50 Standard Credit $51 up to $500 upon adoption by city or town	$ 500	69	$ 34,500
RSA 72:29-a Surviving Spouse "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." $700 Standard Credit $701 up to $2,000 upon adoption by city or town	$ 700	0	$ 0
RSA 72:35 Tax Credit for Service-Connected Total Disability "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." $700 Standard Credit $701 up to $2,000 upon adoption by city or town	$ 2,000	2	$ 4,000
TOTAL NUMBER AND AMOUNT		71	$ 38,500

*If both husband & wife/civil union partner qualify for the credit they count as 2.
*If someone is living at a residence such as brother & sister, and one qualifies, count as 1, not one-half.

DISABLED EXEMPTION REPORT					
INCOME LIMITS:	SINGLE	$ 30,000	ASSET LIMITS:	SINGLE	$ 150,000
	MARRIED / CIVIL UNION PARTNER	$ 40,000		MARRIED / CIVIL UNION PARTNER	$ 150,000

DEAF EXEMPTION REPORT					
INCOME LIMITS:	SINGLE	$ 30,000	ASSET LIMITS:	SINGLE	$ 150,000
	MARRIED / CIVIL UNION PARTNER	$ 40,000		MARRIED / CIVIL UNION PARTNER	$ 150,000

ELDERLY EXEMPTION REPORT - RSA 72:39-a

NUMBER OF **FIRST TIME** FILERS GRANTED ELDERLY EXEMPTION FOR **CURRENT YEAR**		PER AGE CATEGORY	**TOTAL NUMBER** OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTION GRANTED			
AGE	**#**	**AMOUNT PER INDIVIDUAL**	**AGE**	**#**	**MAXIMUM ALLOWABLE EXEMPTION AMOUNT**	**TOTAL ACTUAL EXEMPTION AMOUNT**
65 - 74	1	$ 135,000	65 - 74	5	$ 675,500	$ 657,500
75 - 79	1	$ 190,000	75 - 79	8	$ 1,520,000	$ 1,422,100
80 +	0	$ 0	80 +	6	$ 1,440,000	$ 1,098,600
			TOTAL	19	$ 3,635,000	$ 3,178,200

INCOME LIMITS:	SINGLE	$ 30,000	ASSET LIMIT:	SINGLE	$ 150,000
	MARRIED / CIVIL UNION PARTNER	$ 40,000		MARRIED / CIVIL UNION PARTNER	$ 150,000

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2008

CURRENT USE REPORT - RSA 79-A				
	TOTAL No. ACRES RECEIVING CURRENT USE ASSESSMENT	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	**TOTAL NUMBER OF ACRES**
FARM LAND	2,980.00	$ 891,700	RECEIVING 20% RECREATION ADJUSTMENT	18,205.00
FOREST LAND	12,845.00	$ 1,199,000	REMOVED FROM CURRENT USE DURING CURRENT YEAR	2.35
FOREST LAND W/DOCUMENTED STEWARDSHIP	9,658.00	$ 428,900		
				TOTAL NUMBER
UNPRODUCTIVE LAND	329.00	$ 4,000	TOTAL NUMBER OF OWNERS IN CURRENT USE	358
WET LAND	570.00	$ 10,100	TOTAL NUMBER OF PARCELS IN CURRENT USE	461
TOTAL (must match page 2)	26,382.00	$ 2,533,700		

LAND USE CHANGE TAX			
GROSS MONIES RECEIVED FOR CALENDAR YEAR (January 1, 2007 through December 31, 2007)			40,117
CONSERVATION ALLOCATION: PERCENTAGE	100%	**AND/OR**	DOLLAR AMOUNT
MONIES TO CONSERVATION FUND			$ 40,117
MONIES TO GENERAL FUND			$ 0

CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B				
	TOTAL No. ACRES RECEIVING CONS. RES. ASSESSMENT.	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	**TOTAL NUMBER OF ACRES**
FARM LAND	0.00	$	RECEIVING 20% RECREATION ADJUSTMENT	0.00
FOREST LAND	0.00	$	REMOVED FROM CONSERVATION RESTRICTION ASSESSMENT DURING CURRENT YEAR	0.00
FOREST LAND WITH/DOCUMENTED STEWARDSHIP	0.00	$		
UNPRODUCTIVE LAND	0.00	$		**TOTAL NUMBER**
WET LAND	0.00	$	TOTAL No. OF OWNERS IN CONSERVATION RESTRICTION	0
TOTAL (must match page 2)	0.00	$	TOTAL No. OF PARCELS IN CONSERVATION RESTRICTION	0

DISCRETIONARY EASEMENTS - RSA 79-C		
TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS	TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: Map/Lot-Percentage Granted (i.e. Golf Course, Ball Park, etc.)
0.00	0	1
ASSESSED VALUATION		2
$ 0		3
		4

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2008

DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures		
TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS	DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.: Barns, Silos, etc.) MAP & LOT - PERCENTAGE GRANTED	
11	1 Barn on Homesite/M201-L16/granted=25%	10 Barn on Homesite/M407-L85/granted=40%
TOTAL NUMBER OF ACRES	2 Creamery Building/M201-L117/granted=25%	11 Barn on Homesite/M201-L51.1000/granted=25%
12.00	3 Barn on Homesite/M407-L31/granted=50%	12
	4 Cobblers Shed w/barn /M407-L31/granted=50%	13
ASSESSED VALUATION	5 Barn on rear acres/M407-L90/granted=70%	14
$ 30,400 L/O	6 Cobbler Shed on Homesite/M407-L90/granted=25%	15
$ 62,100 B/O	7 Barn on rear acres/M408-L35/granted=50%	16
TOTAL NUMBER OF OWNERS	8 Attached Barn on Homesite/M409-L49/granted=50%	17
9	9 Attached Barn on Homesite/M409-L13/granted=45%	18

TAX INCREMENT FINANCING (TIF) DISTRICTS RSA 162-K	TIF#1	TIF#2	TIF#3	TIF#4
Date of adoption/modification	mm/dd/yy	mm/dd/yy	mm/dd/yy	mm/dd/yy
Original assessed value	$	$	$	$
+ Unretained captured assessed value	$	$	$	$
= Amounts used on Page 2 (tax rates)	$	$	$	$
+ Retained captured assessed value	$	$	$	$
Current assessed value	$	$	$	$

***LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAXES** Amounts listed below should not be included in assessed valuation column on page 2.	**MUNICIPALITY**	**LIST SOURCE(S) OF PAYMENT In Lieu of Taxes** Number of Acres	
State and Federal Forest Land, Recreation, and/or Flood Control Land From MS-4, acct. 3356 & 3357	$ 2,591	4,037.00	
White Mountain National Forest, **Only** acct. 3186	$		
Other from MS-4, acct. 3186	$		
Other from MS-4, acct. 3186	$		
Other from MS-4, acct. 3186	$		
Other from MS-4, acct. 3186	$		
TOTALS of account 3186 (Exclude WMNF)	$		

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

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 271-2687.

FORM
MS-1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2008

2008

VILLAGE DISTRICT/PRECINCT ONLY

LAND / **BUILDINGS**	Lines 1A, B, C, D, E & F List all improved and unimproved land (include wells, septic & paving) Lines 2 A, B, C and D List all buildings	**NUMBER OF ACRES**	**2008 ASSESSED VALUATION By CITY/TOWN**
1	**VALUE OF LAND ONLY** - Exclude Amount Listed in Lines 3A, 3B and 4 A Current Use (At Current Use Values) RSA 79-A		$
	B Conservation Restriction Assessment (At Current Use Values) RSA 79-B		$
	C Discretionary Easement RSA 79-C		$
	D Discretionary Preservation Easement RSA 79-D		$
	E Residential Land (Improved and Unimproved Land)		$
	F Commercial/Industrial (**DO NOT** Include Utility Land)		$
	G Total of Taxable Land (Sum of lines 1A, 1B, 1C, 1D, 1E and 1F)		$
	H Tax Exempt & Non-Taxable Land ($)		
2	**VALUE OF BUILDINGS ONLY** - Exclude Amounts Listed on Lines 3A and 3B A Residential		$
	B Manufactured Housing as defined In RSA 674:31		$
	C Commercial/Industrial (**DO NOT** Include Utility Buildings)		$
	D Discretionary Preservation Easement RSA 79-D Number of Structures		$
	E Total of Taxable Buildings (sum of Lines 2A, 2B, 2C and 2D)		$
	F Tax Exempt & Non-Taxable Buildings ($)		
3	**UTILITIES** (see **RSA 83-F:1 V** for complete definition) **within district** A Utilities (Real Estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)		$
	B Other Utilities (Total of Section B From Utility Summary)		$
4	**MATURE WOOD AND TIMBER** (RSA 79:5)		$
5	**VALUATION BEFORE EXEMPTIONS** (Total of Lines 1G, 2E, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.		$
6	**Certain Disabled Veterans** RSA 72:36-a (Paraplegic and Double Amputees Owning Specially Adapted Homesteads with VA Assistance) Total # granted		$
7	**Improvements to Assist the Deaf** RSA 72:38-b Total # granted		$
8	**Improvements to Assist Persons with Disabilities** RSA 72:37-a Total # granted		$
9	**School Dining/Dormitory/Kitchen Exemption** RSA 72:23 IV (Standard Exemption up to $150,000 for each) (See page 15) Total # granted		$
10	**Water/Air Pollution Control Exemptions** RSA 72:12-a Total # granted		$
11	**MODIFIED ASSESSED VALUATION OF ALL PROPERTIES** (Line 5 minus Lines 6, 7, 8, 9 and 10) This figure will be used for calculating the total equalized value for your municipality.		$
12	**Blind Exemption** RSA 72:37 Total # granted		$
	Amount granted per exemption	$ 67,500	
13	**Elderly Exemption** RSA 72:39-a & b Total # granted		$
14	**Deaf Exemption** RSA 72:38-b Total # granted		$
	Amount granted per exemption	$ 135,000	
15	**Disabled Exemption** RSA 72:37-b Total # granted		$
	Amount granted per exemption	$ 135,000	

VILLAGE DISTRICT/PRECINCT ONLY

16	**Wood-Heating Energy Systems Exemption** RSA 72:70	Total # granted		$
17	**Solar Energy Exemption** RSA 72:62	Total # granted		$
18	**Wind Powered Energy Systems Exemption** RSA 72:66	Total # granted		$
19	**Additional School Dining/Dormitory/Kitchen Exemption** RSA 72:23 IV (Amounts in excess of $150,000 exemption)	Total # granted		$
20	**TOTAL DOLLAR AMOUNT OF EXEMPTIONS** (Sum of Lines 12-19)			$
21	**NET VALUATION ON WHICH THE TAX RATE FOR VILLAGE DISTRICT IS COMPUTED** (Line 11 minus Line 20)			$

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION

INSTRUCTIONS

PAGE 1	Enter the following: name of the City/Town, County, Officials, date, telephone number of the City/Town, whether a governing body or assessor, contact person for questions on this form, e-mail address and the regular office hours. Signatures should be printed and signed in ink.
PAGE 2	**LAND VALUES ONLY** - Exclude amount listed on Lines 3A, 3B and 4. LINE 1A Enter the total number of acres and total assessed valuation (at current use values), from page 6 of Current Use Report. LINE 1B Enter total number of acres and total assessed valuation (at current use values), from page 6 of Conservation Restriction Assessment Report. LINE 1C Enter the total number of acres and total assessed valuation from page 6 of the Discretionary Easements section. LINE 1D Enter the total number of acres and total assessed valuation from page 7 of the Discretionary Preservation Easement section. LINE 1E Enter the total number of acres and total assessed valuation for residential land (improved and unimproved). LINE 1F Enter the total number of acres and total assessed valuation for commercial/industrial land (**Do Not Include Utility Land**). LINE 1G Enter the total taxable land, Lines 1A through 1F. LINE 1H Enter the total number of acres and total assessed valuation for tax-exempt and non-taxable land. These figures are captured for tracking purposes only. **BUILDING VALUES ONLY** - Exclude amounts listed on Lines 3A and 3B. LINE 2A Enter the total assessed residential building values. LINE 2B Enter the total assessed manufactured housing values (Trailers on Wheels only). LINE 2C Enter the total assessed commercial/industrial building values (**Do Not Include Utility Buildings**). LINE 2D Enter the total number of structures for discretionary preservation easement buildings and total assessed valuation from page 7 of Discretionary Preservation Easement section. LINE 2E Enter the Total of taxable buildings, Lines 2A through 2D,. LINE 2F Enter the total assessed valuation for tax-exempt and non-taxable buildings. These figures are captured for tracking purposes only. **UTILITIES** LINE 3A Enter the total assessed valuation of all "A" Utilities from page 4, the grand total valuation of all "A" Utility Companies (these are Utilities the Department of Revenue Administration sends a tax bill to for the state-wide property tax). For further clarification, please call the Utility Appraiser at (603) 271-2687. LINE 3B Enter the total assessed valuation of all "B" Utilities from page 4, the total of section "B". Please make sure this is NOT an "A" Utility or a Pilot agreement. For further clarification, please call the Utility Appraiser at (603) 271-2687. **OTHER** LINE 4 Enter the total assessed valuation of mature wood and timber. LINE 5 Enter the total of Lines 1G, 2E, 3A, 3B and 4. This figure represents the gross sum of all taxable property in your municipality. LINE 6 Enter the total number granted and the total assessed valuation of Certain Disabled Veterans (RSA 72:36-a). If the assessed value is NOT included in the totals of 1G or 2E, do not include a value on this line. LINE 7 Enter the total number granted and the total assessed valuation for Improvements to Assist the Deaf (RSA 72:38-b). LINE 8 Enter the total granted and the total assessed valuation for Improvements to Assist Person with Disabilities (RSA 72:37-a). LINE 9 Enter the total granted and the total assessed valuation for School Dining/Dormitory/Kitchen Exemption (RSA 72-23 IV). The standard exemption is **up to $150,000 for each one granted.** Anything over $150,000 must be voted in at town meeting. LINE 10 Enter the total number granted and the total assessed valuation for Water/Air Pollution Control Exemptions (RSA72:12-a). These amounts are determined by the Department of Environmental Services. LINE 11 Enter the total of Line 5 minus Lines 6,7,8,9 and 10. This figure will be used for calculating the total equalized value for your municipality. LINE 12 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Blind Exemption (RSA 72:37). LINE 13 Enter the total number granted and the total assessed valuation for the Elderly Exemption (RSA 72:39-a & b). LINE 14 Enter the number granted, amount granted per exemption and the total assessed valuation for the Deaf Exemption (RSA 72:38-b). LINE 15 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Disabled Exemption (RSA 72:37-b).
PAGE 3	LINE 16 Enter the total number granted and the total assessed valuation for the Wood-Heating Energy Systems Exemption (RSA 72:70). LINE 17 Enter the total number granted and the total assessed valuation for the Solar Energy Exemption (RSA 72:62). LINE 18 Enter the number granted and the total assessed valuation for the Wind Powered Energy Systems Exemption (RSA 72:66). LINE 19 Enter the total number granted and the total assessed valuation for Additional School Dining/Dormitory/Kitchen Exemption (RSA 72:23 IV). Amounts in **excess** of $150,000 only. LINE 20 Enter the total of Line 12 through Line 19. LINE 21 Enter the net valuation on which the tax rate for municipal, county and local education tax is computed. Line 11 minus Line 20. LINE 22 Enter the Utilities, Line 3A carried forward. DO NOT include the value of Other Utilities listed on Line 3B. LINE 23 Enter Line 21 minus Line 22. The Net Valuation without Utilities on which the tax rate for State Education Tax is computed.

PAGE 4

Utility Summary: Electric, Hydroelectric, Renewable-Misc., Nuclear, Gas/Pipeline, Water & Sewer: RSA 83-F:1 V Defines utility property in part as "...all real estate, buildings and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products combinations thereof, water, or sewage subject to tax under RSA 72:6-8..."

Check box or color in: Yes or No in reference to whether your municipality uses the Department of Revenue Administration values. If yes, do you equalize it by your ratio?

*****Please note that this list of utility companies may erroneously include the names of companies that are bound by the provisions and terms of a Payment in Lieu of Tax agreement (PILOT). Said agreements will be honored by the DRA and remain subject to said agreements - town specific.**

SECTION A: **List Electric Companies**	Enter all applicable company names and their assessed valuations. Enter the total for this section on **Line A1**.
List Gas Companies	Enter all applicable company names and their assessed valuations. Enter the total for this section on **Line A2**.
List Water and Sewer Companies	Enter all applicable company names and their assessed valuations. Enter the total for this section on **Line A3**.
Enter the grand total of Lines A1, A2 and A3. This **grand total must agree** with the total listed on **page 2, Line 3A**.	
SECTION B: **List other Utility Companies (exclude telephone companies)**	Enter all applicable company names and their assessed valuations. These Utilities must not be assessed by the DRA or part of a PILOT agreement. Enter the total for this section on Line **B**. Total for this section **must agree** with total listed on **page 2, Line 3B**.

HYDROELECTRIC UTILITIES
ALDEN GREENWOOD HYDRO
ALGONQUIN POWER
AMERICAN HYDRO INC
AVERY HYDRO LLC
BATH ELECTRIC POWER CO
BRIAR HYDRO ASSOCIATES
CHRISTOPHER R HAWKINS
COCHECO FALLS ASSOCIATES LTD
CONSOLIDATED HYDRO NH INC
DALTON HYDRO LLC
ENERGETIC ENTERPRISES INC (AKA) BALTIC HYDRO
EVANS EVANS & EVANS INC
FRANKLIN FALLS HYDROELECTRIC CORPORATION
FRENCH RIVER CO (AKA) FRESH WATER HYDRO
GOFFSTOWN HYDRO INC (AKA) HADLEY
GOODRICH FALLS HYDROELECTRIC
GREAT LAKES HYDRO AMERICA LLC
MAD RIVER POWER ASSOC
MARLOW HYDRO LLC (AKA) MARLOW POWER
MILFORD ELM STREET TRUST
NASHUA HYDRO ASSOCIATES
NEW HAMPSHIRE HYDRO ASSOCIATES
NEWFOUND HYDROELECTRIC COMPANY
NOONE FALLS HYDRO
OTTER LANE HYDRO LLC
POWERHOUSE SYSTEMS INC (AKA) WESTON DAM
RIVER STREET ASSOCIATES
SOUTHWORTH TIMBERFRAMES INC
STEELS POND HYDRO
SUGAR RIVER HYDRO POWER CO
SUNNYBROOK HYDRO #2
SWEETWATER HYDROELECTRIC INC
TRANSCANADA HYDRO NORTHEAST INC
WATSON DAM ASSOCIATES LTD
WHITE MOUNTAIN HYDROELECTRIC

"ELECTRIC" UTILITY COMPANIES
GRANITE RIDGE ENERGY LLC
CENTRAL VERMONT PUBLIC SERVICE CORP
GRANITE STATE ELECTRIC COMPANY
NEW ENGLAND ELECTRIC TRANSMISSION CORP
NEW ENGLAND HYDRO TRANSMISSION CORP
NEW ENGLAND POWER COMPANY
NEW HAMPSHIRE ELECTRIC COOP
NEWINGTON ENERGY LLC
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
UNITIL ENERGY SYSTEMS INC
VERMONT ELECTRIC POWER CO

FPL ENERGY SEABROOK, LLC (Seabrook Generation) OWNERS
FPL ENERGY SEABROOK LLC GENERATION
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION
TAUNTON MUNICIPAL LIGHTING CO GENERATION
HUDSON LIGHT & POWER DEPT GENERATION

RENEWABLE-MISC
BIO ENERGY PARTNERS
BRIDGEWATER POWER COMPANY LP
CONCORD STEAM CORPORATION
DG WHITEFIELD LLC
DUNBARTON ENERGY PARTNERS
HEMPHILL POWER & LIGHT
PINETREE POWER INC
PINETREE POWER TAMWORTH INC
SUNCOOK ENERGY LLC
WHEELABRATOR CLAREMONT COMPANY LP
WHEELABRATOR CONCORD COMPANY LP

WATER & SEWER UTILITY COMPANIES
AQUARION WATER COMPANY
BEDFORD WASTE SERVICES CORP
BODWELL WASTE SERVICE CORP
BOW LAKE ESTATES WATER WORKS
DOCKHAM SHORES ESTATES WATER COMPANY
EASTMAN SEWER COMPANY
FOREST EDGE WATER COMPANY
FRYEBURG WATER COMPANY
HAMPSTEAD AREA WATER COMPANY
HANOVER WATER WORKS COMPANY
LAKELAND MANAGEMENT COMPANY
LAKES REGION WATER COMPANY
NORTHERN SHORES WATER COMPANY
PENNICHUCK EAST UTILITY INC
PENNICHUCK WATER WORKS INC
PITTSFIELD AQUEDUCT COMPANY
ROSEBROOK WATER COMPANY
TIOGA RIVER WATER COMPANY
WEST SWANZEY WATER COMPANY
WHITE ROCK WATER COMPANY
WILDWOOD WATER COMPANY

GAS/PIPELINE UTILITY COMPANIES
ENERGY NORTH NATURAL GAS
GRANITE STATE GAS TRANSMISSION INC
MARITIMES & NORTHEAST PIPELINE CO LLC
NEW HAMPSHIRE GAS CORPORATION
NORTHERN UTILITIES INC
PORTLAND NATURAL GAS TRANSMISSION SYSTEM
PORTLAND PIPE LINE CORPORATION
TENNESSEE GAS PIPELINE COMPANY

FPL - NED (SEABROOK - Transmission) OWNERS
FPL - NORTHEAST DIVISION (NED)
MASS MUNICIPAL WHOLESALE ELECTRIC TRANSMISSION
TAUNTON MUNICIPAL LIGHTING CO TRANSMISSION
HUDSON LIGHT & POWER DEPT TRANSMISSION

SUMMARY INVENTORY OF VALUATION

INSTRUCTIONS

PAGE 5

TAX CREDITS SECTION:

RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit
$50 Standard Credit
$51 up to $500 upon adoption by city or town

If your municipality grants the minimum of $50, enter the number of individuals next to this block. If your municipality adopted a higher amount (>$50), enter the amount adopted at town meeting and the number of individuals granted at this rate. Enter the total of estimated tax credits for the section applicable.

RSA 72:29-a Surviving Spouse
"The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..."

RSA 72:35 Tax Credit for Service-Connected Total Disability
"Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic becasue of service-connected injury..."

If your municipality grants the minimum of $700, enter the number of individuals next to this block. If your municipality adopted a higher amount (>$700), enter the amount adopted at town meeting and the number of individuals granted at this rate. Enter the total of estimated tax credits for the section applicable. ***Please note: Surviving Spouse Tax Credit may be a different amount from the Service-Connected Total Disability Tax Credit.

Enter the total number and amount of estimated tax credits granted by your municipality.

If both husband and wife/civil untion partner qualify for the credit they count as 2 (if both were in the military).
If someone is living at a residence such as brother and sister, and one qualifies, count as 1, not one-half.

DISABLED EXEMPTION REPORT: Enter income limits for both single and married/Civil Union Partner. Enter asset limits for both single and married/Civil Union Partner.

DEAF EXEMPTION REPORT: Enter income limits for both single and married/Civil Union Partner. Enter asset limits for both single and married/Civil Union Partner.

ELDERLY EXEMPTION REPORT: (See example below) Enter the number of first time filers granted by your municipality for the first time ever. Enter the dollar amount granted per individual for each age category (i.e.. $10k for 65-74 yrs., $20k for 75-79 yrs. and $60k for 80 + years).

Enter the number of individuals granted an elderly exemption for the current year. Enter the maximum allowable exemption amount (number of individuals granted multiplied by the amount ($) per individual).

Enter the total actual exemption amount per age category. This total must match page 2, Line 13.

Enter the income limits for both single and married/Civil Union Partner. Enter asset limits for both single and married/Civil Union Partner.

NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		AMOUNT ($) PER INDIVIDUAL AGE CATEGORY:	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED			
AGE	#		AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65 - 74	1	$10,000	65 - 74	10	$100,000	$98,000
75 - 79	2	$20,000	75 - 79	8	$160,000	$150,000
80 +	3	$60,000	80 +	20	$1,200,000	$1,050,000
		TOTAL		38	$1,460,000	$1,299,000

PAGE 6

CURRENT USE REPORT: Enter the total number of acres and assessed valuation receiving current use in farm, forest, forest land with documented stewardship, unproductive, and wet lands.
Enter the grand total of acres and assessed valuation for all categories and carryforward to page 2, Line 1A. These figures must equal.
Enter the number of acres receiving 20% recreation adjustment.
Enter the total number of acres removed from current use during the current year.
Enter the total number of owners in current use (i.e.., 1 owner has 20 parcels).
Enter the total number of parcels in current use.

LAND USE CHANGE TAX: Enter the gross monies received for calendar year (January 1, 2007 through December 31, 2007). Unless a fiscal year filer. In most cases this figure should be the total of monies sent to the Conservation Fund and monies retained by the municipality.
Indicate what your municipality grants to the Conservation Commission, at what percentage and/or dollar amount.
Enter the monies sent to the Conservation Fund.
Enter the monies retained by municipality's General Fund.

CONSERVATION RESTRICTION ASSESSMENT REPORT: Enter the total number of acres and assessed valuation receiving conservation restriction assessment in farm, forest, forest land with documented stewardship, unproductive, and wet lands.
Enter the grand total of acres and assessed valuation for all categories and bring forward to page 2, Line 1B. These figures must equal.
Enter the total number of acres receiving a 20% recreation adjustment.
Enter the total number of acres removed from conservation restriction during the current year.
Enter the total number of owners in conservation restriction (i.e., 1 owner has 20 parcels).
Enter the total number of parcels in conservation restriction.

DISCRETIONARY EASEMENTS: Enter the total number of acres receiving discretionary easements.
Enter the total number of owners granted discretionary easements (i.e., 1 owner has 20 parcels).
Enter the total assessed valuation of all discretionary easements.
Give a description of the discretionary easements granted. (i.e., golf course, ball park, race track, etc).

PAGE 7

DISCRETIONARY PRESERVATION EASEMENTS: Enter the number of structures receiving discretionary preservation easements.
Enter the total number of acres receiving discretionary preservation easements.
Enter the total assessed valuation for both land and building's receiving discretionary preservation easements.
Enter the total number of owners receiving discretionary preservation easements.
Give a description of discretionary preservation easements granted (i.e., barns, silo's, etc.). Enter the map and lot number and percentage granted.

TAX INCREMENT FINANCING DISTRICTS (TIF) - SEE FOLLOWING PAGE FOR SCENARIOS.
Tax Increment Financing Districts (TIF). RSA 162-K: The retained captured assessed value is used to calculate the tax increment amount to pay bond: and, operations and further development. The total retained captured assessed value is used in Scenarios 1 and 3. Any captured assessed value amount that is "shared" or "unretained" or "excess captured assessment" will be used in the general fund (see Scenarios 2 and 4).

TIF #1, #2, etc.: Enter name of TIF District
Date of adoption/modification: Original date of adoption or modification (RSA K:9 IV).

Original Assessed Value: Means the assessed value of the property at the time the TIF District was established.
Captured Assessed Value: The amount by which the current assessed value exceeds the original assessed value.
Retained Captured Assessed Value: The portion of captured assessed value that will be used to finance the development program. *(This figure **must not be included** in the valuations on page 2)*.
Unretained Captured Assessed Value: The amount of the portion of captured value that will be returned to the tax lists for the purpose of setting the tax rates. *This figure must be included in the calculations listed on Lines 1F and 2C of page 2.*
Current Assessed Value: The total assessed value of the property within the Tax Increment Financing District as of April 1, 2003. This figure includes the full captured assessed value regardless of whether or not it is being retained to finance the development program.
Enter the name of the TIF district.
Enter the date of adoption/modification (RSA 162 K:9 IV) for the TIF district.
Enter the original assessed value of the TIF district.
Enter the unretained captured assessed value of the TIF district, if applicable.
Enter the total of original assessed value plus unretained captured assessed value = amount used on page 2 (for tax rate purposes).
Enter the retained captured assessed value.
Enter the amount used on page 2 plus retained captured assessed value.

PAYMENT IN LIEU OF TAXES: *Amounts listed below should not be included in the assessed valuation column on page 2.
Enter the monies received for State and Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct. 3356 and 3357. Enter the number of acres.
Enter the monies received for White Mountain National Forest only, acct 3186. Enter the number of acres.
Enter all monies received as a payment in lieu of tax and list the source from which payment comes. If additional space is needed, please attach a separate sheet.
Enter the GRAND TOTAL of all payments in lieu from MS-4, acct 3186, except for the White Mountain National Forest.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION

INSTRUCTIONS

See the following scenarios to determine which amounts will be used for equalization and for setting tax rates.

SCENARIO 1 - ALL RETAINED
All retained for bond/operations and development RSA 162-K:10, III (a)(1)

Equalization = Current Assessed Value Used ($100,000)	Current Assessed Value Original Assessed Value Captured Assessed Value	$100,000 ($ 40,000) $ 60,000
Tax Rate (page 2) = Current Assessed Value less Full Retained Captured Assessed Value ($100,000 - $60,000). (Assessors apply rate to current assessed value $100,000).	Captured Assessed Value **Retained** to Pay Bonds **Retained** for Operations & Maintenance Unretained (shared)	$ 60,000 ($ 30,000) ($ 30,000) **$ 0**

SCENARIO 2 - SOME UNRETAINED
Some not retained for bond/operations and development RSA 162-K:10, III (a)(2)

Equalization = Current Assessed Value Used ($100,000)	Current Assessed Value Original Assessed Value Captured Assessed Value	$100,000 ($ 40,000) $ 60,000
Tax Rate (page 2) = Current Assessed Value less Retained Captured Assessed Value ($100,000 - $50,000). (Assessors apply rate to current assessed value $100,000).	Capture Assessed Value **Retained** to Pay Bonds **Retained** for Operations & Maintenance Unretained (shared)	$ 60,000 ($ 30,000) ($ 20,000) **$ 10,000**

SCENARIO 3 - GRANDFATHERED (prior to 4/29/99) ALL RETAINED
All retained for bond/operations and development RSA 162-K:10, III (b)(1)

Equalization = Original Assessed Value ($40,000, same as tax rate)	Current Assessed Value Original Assessed Value Captured Assessed Value	$100,000 ($ 40,000) $ 60,000
Tax Rate (page 2) = Original Assessed Value ($40,000 and then apply tax rates to higher current assessed value of $100,000)	Capture Assessed Value **Retained** to Pay Bonds **Retained** for Operations & Maintenance Unretained (shared)	$ 60,000 ($ 30,000) ($ 30,000) **$ 0**

SCENARIO 4 - GRANDFATHERED (prior to 4/29/99) SOME UNRETAINED
Some not retained for bond/operations and development RSA 162-K:10, III (b)(2)

Equalization = Original Assessed Value plus Unretained Captured Assessed Value ($40,000 + $10,000 and then apply tax rates to the **total** current assessed value of $100,000).	Current Assessed Value Original Assessed Value Captured Assessed Value	$100,000 ($ 40,000) $ 60,000
Tax Rate (page 2) = Original Assessed Value plus Unretained Captured Assessed Value ($40,000 + $10,000 and then apply tax rates to the total current assessed value of $100,000).	Capture Assessed Value **Retained** to Pay Bonds **Retained** for Operations & Maintenance Unretained (shared)	$ 60,000 ($ 30,000) ($ 20,000) **$ 10,000**

- EXAMPLES -
The amounts shown in bold will be used for equalization purposes.

Tax Increment Financing Districts RSA 162-K	TIF # 1 Scenario 1	TIF # 2 Scenario 2	TIF #3 Scenario 3 (Grandfathered)	TIF #4 Scenario 4 (Grandfathered)
Date of Adoption/modification	6/1/00	3/15/00	1/13/97	1/30/98
Original Assessed Value	$ 40,000	$ 40,000	**$40,000**	$40,000
+ Unretained Captured Assessed Value	$ 0	$ 10,000	$ 0	$10,000
= Amount used must be included on page 2 (tax rates)	$ 40,000	$ 50,000	$40,000	**$50,000**
+ Retained Captured Assessed Value	$ 60,000	$ 50,000	$60,000	$50,000
Current Assessed Value	**$100,000**	**$100,000**	$100,000	$100,000

If a modification (RSA 162 K:9 IV) from original date of adoption, enter new date.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION

INSTRUCTIONS

FOR VILLAGE DISTRICTS/PRECINCTS ONLY:

PAGE 8	**LAND ONLY VALUES THIS SECTION** - EXCLUDE AMOUNTS LISTED ON 3A, 3B AND 4. Line 1A Enter the total number of acres and the total assessed valuation (at current use values). Line 1B Enter the total number of acres and the total assessed valuation (at current use values). Line 1C Enter the total number of acres and the total assessed valuation. Line 1D Enter the total number of acres and the total assessed valuation. Line 1E Enter the total number of acres and the total assessed valuation for residential land (improved and unimproved). Line 1F Enter the total number of acres and the total assessed valuation for commercial/industrial land (**Do not include Utility Land**). Line 1G Enter the total of Lines 1A through 1F, total taxable land. Line 1H Enter the total number of acres, and the total assessed valuation for tax-exempt and non-taxable land. These figures are captured for tracking purposes only. **BUILDING ONLY VALUES THIS SECTION** - EXCLUDED AMOUNTS LISTED ON LINES 3A AND 3B. Line 2A Enter the total assessed residential building values. Line 2B Enter the total assessed manufactured housing values (these are your trailers on wheels only). Line 2C Enter the total assessed commercial/industrial building values (**Do Not include Utility Buildings**). Line 2D Enter the total number of structures for discretionary preservation easement buildings and total assessed valuation from page 7 of Discretionary Preservation Easement section. Line 2E Enter the total of Lines 2A through 2D, total taxable buildings. Line 2F Enter the total number of acres, and total assessed valuation for tax-exempt and non-taxable buildings. These figures are captured for tracking purposes only. **UTILITIES WITHIN THE DISTRICT** - RSA 83-F:1V Line 3A Enter the total assessed valuation of all "A" Utilities (these are utilities the Department of Revenue Administration sends out a tax bill on for the state wide property tax). For further clarification please call (603) 271-2687 to speak to a Utility Appraiser. Line 3B Enter the total assessed valuation of all "B" Utilities. Please make sure this is NOT an "A" Utility or a Pilot agreement. For clarification call (603) 271-2687 and speak to a Utility Appraiser. **Other** Line 4 Enter the total assessed valuation of mature wood and timber. Line 5 Enter the total of Lines 1G, 2E, 3A, 3B and 4. This figure represents the gross sum of all taxable property in you municipality. Line 6 Enter the total number granted and the total assessed valuation of Certain Disabled Veterans (RSA 72:36-a). If the assessed value is NOT included in the totals of 1G or 2E, do not include a value on this line. Line 7 Enter the total number granted and the total assessed valuation for Improvements to Assist the Deaf (RSA 72:38-b). Line 8 Enter the total number granted and the total assessed valuation for Improvements to Assist Persons with Disabilities (RSA 72:37-a). Line 9 Enter the total number granted and the total assessed valuation for School Dining/Dormitory/Kitchen Exemption (RSA 72:23 IV). The standard exemption is **up to $150,000 for each one granted**. Any amount over that must be voted in at town meeting and entered on Line 19. Line 10 Enter the total number granted and the total assessed valuation for Water/Air Pollution Control Exemptions (RSA 72:12-a). These amounts are determined by the Department of Environmental Services. Line 11 The total of Line 5 minus Lines 6, 7, 8, 9 and 10. This figure will be used for calculating the total equalized value for your municipality. Line 12 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Blind Exemption (RSA 72:37). Line 13 Enter the total number granted and the total assessed valuation for the Elderly Exemption (RSA 72:39-a & b). Line 14 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Deaf Exemption (RSA 72:38-b). Line 15 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Disabled Exemption (RSA 72:37-b).
PAGE 9	Line 16 Enter the total number granted and the total assessed valuation for the Wood-Heating Energy Systems Exemption (RSA 72:70). Line 17 Enter the total number granted and the total assessed valuation for the Solar Energy Exemption (RSA 72:62). Line 18 Enter the total number granted and the total assessed valuation for the Wind Powered Energy Systems Exemption (RSA 72:66). Line 19 Enter the total number granted and the total assessed valuation for Additional School Dining/Dormitory/Kitchen Exemption (RSA 72:23 IV). Amounts in **excess** of $150,000. Line 20 Enter the total of Line 12 through Line 19. Line 21 Line 11 minus Line 20 equals the Net Valuation on which the tax rate for Village District tax is computed.

This report is due on or before **September 1, 2008**. Return this signed and completed inventory form to:
MUNICIPAL SERVICES DIVISION, PO BOX 487, CONCORD, NH 03302-0487, (603) 271-3397

SCHEDULE OF TOWN OF LYME PROPERTY - 2008

LAND & BUILDINGS:

Description	Street Address	Map #	Lot #	Acreage	Assessed Value
Library	38 Union Street	Map 201	Lot 38	0.44 acres	$732,800
Jail	2 Pleasant Street	Map 201	Lot 94.1	0.07 acres	$19,900
Fire Station	44 High Street	Map 201	Lot 103	1.28 acres	$272,600
Town Garage	24 High Street	Map 201	Lot 110.1	3.47 acres	$642,300
New Municipal Services Building	1 High Street	Map 201	Lot 120	3.11 acres	$397,100
Post Pond Beach Recreation Area	105 Orford Road	Map 407	Lot 4	35.00 acres	$404,700
Academy Building	183 Dorchester Road	Map 409	Lot 18	1.30 acres	$599,700
LAND & BUILDINGS SUBTOTAL:				44.67 acres	$3,069,100

CEMETERIES:

Description	Street Address	Map #	Lot #	Acreage	Assessed Value
Old Lyme Cemetery	1 Pleasant Street	Map 201	Lot 78	3.70 acres	$303,700
Highland Cemetery	24 High Street	Map 201	Lot 110.2	6.57 acres	$150,400
Porter Cemetery	597 River Road	Map 405	Lot 25	0.36 acres	$14,400
Beal Cemetery	517 Dorchester Road	Map 420	Lot 5	0.57 acres	$9,200
Gilbert Cemetery	240 River Road	Map 402	Lot 72	0.00 acres	$0
(The Gilbert Cemetery is located on land owned by the Upper Valley Land Trust.)					
Tinkhamtown Cemetery ~ Exact location unknown					
CEMETERIES SUBTOTAL:				***11.20 acres***	***$477,700***

SCHEDULE OF TOWN OF LYME PROPERTY (continued)

LAND (VACANT):

Description	Street Address	Map #	Lot #	Acreage	Assessed Value
Lyme Plain Common	1 On The Common	Map 201	Lot 28	1.40 acres	$23,200
Big Rock Nature Preserve					
	18 Market Street	Map 201	Lot 31.2	9.99 acres	$38,000
	20 Union Street	Map 201	Lot 47	12.82 acres	$400
Little Common	39 Union Street	Map 201	Lot 59	0.38 acres	$14,700
Land under Horsesheds	6 John Tomson Way	Map 201	Lot 93.01	0.16 acres	$30,200
Land at the end of Wilmott Way					
	30 Wilmott Way	Map 401	Lot 62	1.30 acres	$9,000
Land on Hews Brook – formerly town dump					
	39 Shoestrap Road	Map 402	Lot 39	1.80 acres	$11,100
Land across from Colgan's house					
	263 Orford Road	Map 406	Lot 1	8.80 acres	$25,100
Lyme Town Forest					
	85 Orfordville Road	Map 406	Lot 30	372.00acres	$510,600
Land on back of Post Pond					
	92 Post Pond Lane	Map 408	Lot 12	13.90 acres	$97,300
Island at intersection of Franklin Hill Road and Acorn Hill Road					
	171 Acorn Hill Road	Map 408	Lot 68	0.04 acres	$300

SCHEDULE OF TOWN OF LYME PROPERTY (continued)

LAND (VACANT):

Description	Street Address	Map #	Lot #	Acreage	Assessed Value
Lot on Canaan Ledge Lane	17 Canaan Ledge Lane	Map 413	Lot 19	2.70 acres	$16,900
Lot on Canaan Ledge Lane	25 Canaan Ledge Lane	Map 413	Lot 20	16.00 acres	$60,800
Small triangle on Dorchester Road abutting Grant Brook tributary	379 Dorchester Road	Map 414	Lot 39	0.54 acres	$4,500
Trout Pond Forest	4 Trout Pond Lane	Map 415	Lot 3	385.40 acres	$733,900
Lot with access to Reservoir Pond	637 Dorchester Road	Map 421	Lot 1	0.37 acres	$70,600
Hewes Brook Nature Preserve	111 River Road	Map 402	Lot 89	1.00 acres	$19,200
LAND (VACANT) SUBTOTAL:				***828.6 acres***	***$1,665,800***

TOTAL ACREAGE & VALUE OF LAND/BUILDINGS OWNED BY TOWN	***884.76 acres***	***$5,212,600***

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED
Summary of 2008 Tax Rate Calculation By
Municipal Finance Bureau of Department of Revenue Administration

TOWN OF LYME

Gross Appropriations	$	3,779,203
Less: Revenues	$	(2,113,919)
Less: Shared Revenues	$	(7,106)
Add: Overlay	$	59,091
War Service Credits	$	38,500

Net Town Appropriation	$	1,755,769	
Approved Town Tax Effort		$ 1,755,769	**TOWN RATE**
			$ 5.57

SCHOOL PORTION

Net Local School Budget (Gross Appropriations - Revenue)	$	4,236,568	**LOCAL SCHOOL RATE**
Less: Adequate Education Grant	$	(203,734)	
State Education Taxes	$	(663,438)	
Approved School(s) Tax Effort		$ 3,369,396	**$ 10.68**

STATE EDUCATION TAXES

Equalized Valuation (no utilities) X $310,017,928	$	2.14	**STATE SCHOOL RATE**
		$ 653,438	**$ 2.12**
Divide by Local Assessed Valuation (no utilities) $312,237,100			
Excess State Education Taxes to be Remitted to State			
Pay to State ->	$	-	

COUNTY PORTION

Due to County	$	450,322
Less: Shared Revenues	$	(1,890)
Approved County Tax Effort	$	448,432

COUNTY RATE	
$ 1.42	

Total Property Taxes Assessed	$	6,237,035
Less: War Service Credits	$	(38,500)
Total Property Taxes Commitment	**$**	**6,198,535**

TOTAL RATE
$ 19.79

PROOF OF RATE

Net Assessed Valuation			Tax Rate		Assessment	
State Education Tax (no utilities)	$	312,237,100	$	2.12	$	663,438
All Other Taxes	$	315,511,700	$	17.67	$	5,573,597
					$	6,237,035

STATEMENT OF COMPARATIVE ASSESSMENTS AND TAX RATES (1990 - 2008)

YEAR	ASSESS-MENT STATUS	TOTAL NET TAXABLE VALUATION	CHANGE IN VALUATION (+/-)	Percentage Increase in Valuation	TOTAL PROPERTY TAXES	SERVICE CREDITS OFF TAX	TAX RATE PER/$1000
2008		$319,229,900	$3,458,573	1%	$6,189,765	$38,500	$19.79
2007		$315,771,327	$3,511,023	1%	$5,928,107	$37,500	$19.15
2006	Update	$312,260,304	$47,387,534	18%	$5,459,809	$37,500	$ 17.87
2005		$264,872,770	$2,451,635	1%	$4,902,550	$45,500	$ 18.67
2004	Update	$262,421,135	$81,389,051	45%	$4,759,859	$45,800	$ 18.63
2003		$181,032,084	$4,489,922	3%	$4,398,660	$10,900	$ 24.88
2002		$176,542,162	$3,251,678	2%	$4,086,955	$11,700	$ 23.79
2001	Update	$173,290,484	$18,928,616	12%	$4,071,233	$12,200	$ 24.04
2000		$154,361,868	$4,027,448	3%	$3,603,611	$12,500	$ 23.97
1999	Revaluation	$150,334,420	$17,969,848	14%	$3,301,033	$13,800	$ 22.53
1998		$132,364,572	$4,212,249	3%	$3,339,644	$13,900	$ 25.64
1997		$128,152,323	$4,383,584	4%	$3,070,700	$15,500	$ 24.29
1996		$123,768,739	$4,435,121	4%	$3,046,243	$15,200	$ 24.92
1995		$119,333,618	$702,654	1%	$2,958,280	$15,400	$ 24.79
1994		$118,630,964	$3,098,572	3%	$2,639,539	$15,600	$ 22.25
1993		$115,532,392	$1,446,688	1%	$2,496,655	$15,700	$ 21.61
1992		$114,085,704	$1,501,603	1%	$2,366,210	$15,900	$ 20.88
1991	Revaluation	$112,584,101	$67,865,758	152%	$2,227,701	$16,100	$ 19.93
1990		$44,718,343	$2,084,548		$1,919,957	$15,900	$ 43.29

Note: Town-wide revaluations were performed in 1991 and 1999. A town-wide "update" was performed in 2001, 2004 and 2006.

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of Lyme, NH _____ Year Ending 12/31/08 _____

DEBITS

UNCOLLECTED TAXES- BEG. OF YEAR*		Levy for Year 2008 of this Report	PRIOR LEVIES 2007	2006 (PLEASE SPECIFY YEARS)	
Property Taxes	#3110	xxxxxx	278,396.74		
Resident Taxes	#3180	xxxxxx			
Land Use Change	#3120	xxxxxx			
Yield Taxes	#3185	xxxxxx			
Excavation Tax @ $.02/yd	#3187	xxxxxx			
Utility Charges	#3189	xxxxxx			
Property Tax Credit Balance**		< >			

TAXES COMMITTED THIS YEAR

Property Taxes	#3110	6,189,764.98	
Resident Taxes	#3180		
Land Use Change	#3120	66.00	
Yield Taxes	#3185	23,006.37	
Excavation Tax @ $.02/yd	#3187		
Utility Charges	#3189		

FOR DRA USE ONLY

OVERPAYMENT REFUNDS

Property Taxes	#3110	31,753.33	5,630.03		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ $.02/yd	#3187				
Interest - Late Tax	#3190	616.79	9,394.74		
Resident Tax Penalty	#3190				
TOTAL DEBITS		**6,245,207.47**	**293,421.51**	**$**	**$**

*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 taxes 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.

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

TAX COLLECTOR'S REPORT

For the Municipality of Lyme, NH _____ Year Ending 12/31/2008_____

CREDITS

REMITTED TO TREASURER	Levy for this Year 2008	PRIOR LEVIES (PLEASE SPECIFY YEARS) 2007		
Property Taxes	5,859,931.25	252,505.06		
Resident Taxes				
Land Use Change	66.00			
Yield Taxes	6,889.64			
Interest (include lien conversion)	616.79	9,394.74		
Penalties				
Excavation Tax @ $.02/yd				
Utility Charges				
Conversion to Lien (principal only)				
DISCOUNTS ALLOWED				

ABATEMENTS MADE

Property Taxes	7,665.27	31,521.71		
Resident Taxes				
Land Use Change				
Yield Taxes	16,068.13			
Excavation Tax @ $.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	353,921.79			
Resident Taxes				
Land Use Change				
Yield Taxes	48.60			
Excavation Tax @ $.02/yd				
Utility Charges				
Property Tax Credit Balance*	< >	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
TOTAL CREDITS	6,245,207.47	293,421.51	$	$

*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 Property Taxes actually remitted to the treasurer)

TAX COLLECTOR'S REPORT

For the Municipality of Lyme, NH _____ Year Ending 12/31/08_____

DEBITS

	Last Year's Levy 2007	PRIOR LEVIES 2006	2005	
Unredeemed Lien Balance at Beg. of Fiscal Yr	xxxxx	64,491.24	8,212.30	
Liens Executed During Fiscal Year	98,517.17			
Interest & Costs Collected (AFTER LIEN EXECUTION)	2,381.89	7,454.62	2,902.07	
TOTAL DEBITS	100,899.06	71,945.86	11,114.37	$

CREDITS

REMITTED TO TREASURER:		Last Year's Levy 2007	PRIOR LEVIES (PLEASE SPECIFY YEARS) 2006	2005	
Redemptions		48,119.14	44,952.04	8,212.30	
Interest & Costs Collected (After Lien Execution)	#3190	2,381.89	7,454.62	2,902.07	
Abatements of Unredeemed Liens		3,672.70	5,213.16		
Liens Deeded to Municipality					
Unredeemed Liens Balance End of Year	#1110	46,725.33	14,326.04		
TOTAL CREDITS		100,899.06	71,945.86	$	$

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

TAX COLLECTOR'S SIGNATURE_____DATE_____

REPORT OF THE TOWN CLERK
2008

Auto Registration Fees		$	294,360.50
Dog Licenses and Penalties		$	1,402.50
Fees		$	9,610.50
Miscellaneous		$	1,371.90
Phone Books		$	897.00
Transfer Station Inventory	(TC sales only)	$	17,844.00
Fees to the State of New Hampshire		$	1,491.50

The year 2008 presented a host of interesting happenings, not the least of which was the vote to accept the new municipal office building. Although it comes at a difficult time, the addition of this town asset will certainly be appreciated by taxpayers and staff alike.

In this busy election year we had two recounts. The first was in February for the Primary Election and the second was in March for our local Board of Selectmen.

In the world of motor vehicles, the State of New Hampshire mandated that all Municipal Agents (those licensed by the state to transact vehicle registration business) make the necessary arrangements to either connect directly with their state registration program (MAAP) or stop doing the state portion altogether. If we opted not to make the upgrade, that would have meant that all registrants would pay only the town tax in Lyme and then have to travel to Lebanon to complete the registration. Guessing that folks would resist this rather major change in process, we elected to go with the on-line connection. This resulted in some transitional pains and required lots of patience on the part of just about everyone in town. We started the new program on Friday the 13th in June (!) and by August were feeling much better about things. Occasionally we still hit a glitch, but the wait time for customers is much more acceptable. We extend our sincere thanks to everyone for hanging in there with us and being so patient. Truly, it made things ever so much easier and was very appreciated.

Each year we attend mandatory meetings held by the state. In 2008 additional training courses in conjunction with the new motor vehicle program and in preparation for the Presidential Election were required and attended.

A Rabies Clinic was held on April 12th at the Fire Station. There will be another held in the spring of 2009. Watch for details.

Patricia G. Jenks, Town Clerk

Report of the Treasurer
for the calendar year ended December 31, 2008

Summary of Activity

Cash on Hand January 1, 2008	$	3,200,595.31
Debits (including investment transfers)	$	9,781,261.39
Credits (including investment transfers)	$	(10,044,415.63)
Cash on Hand December 31, 2008	$	2,937,441.07

Note:
The Grafton County Tax was $450,322.00
The Tax Anticipation Note (line of credit) was $2,700,000.00

Balance Sheet

Assets

Cash in hands of Treasurer (General Fund)		
Mascoma Savings Bank	$	2,932,417.91
Ledyard National Bank	$	5,023.16
	$	2,937,441.07
Unredeemed Taxes		
Levy of 2006	$	14,326.04
Levy of 2007	$	46,725.33
	$	61,051.37
Uncollected Taxes		
Property Tax 2008	$	353,921.79
Yield Tax 2008	$	48.60
	$	353,970.39
Reserve for Uncollectible Accounts	$	(25,000.00)
December receipts dated 12/08, deposited in 2009	$	166,656.58
Total Assets	**$**	**3,494,119.41**

Liabilities and Fund Equity

Accounts Owed by the Town		
School District Taxes Payable	$	1,482,834.00
Payments made in 2009 for 2008	$	616,011.37
Other Liabilities	$	14,625.93
Total Liabilities	$	2,113,471.30
Undesignated Fund Balance	$	1,291,998.46

Designated Fund Balance

Town Forest Maintenance Fund (see report)	$	21,591.54
Reserve for Recreation Revolving Fund	$	7,149.87
Reserve for Independence Day Special Revenue Fund	$	8,597.95
Reserve for Playing Fields	$	3,198.30

Master Plan 2007	$	16,296.12
Master Plan 2008	$	5,000.00
Computer System Upgrade CRF	$	5,843.17
HiSpeed Communications	$	4,436.00
Property Reappraisal CRF	$	16,536.70
	$	88,649.65
Total Liabilities & Fund Equity	**$**	**3,494,119.41**

****

CONSERVATION FUND

Summary of Treasurer's Report for 2008

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONITORING	NRI	NRI BOOK REVENUE
YTD Interest	3,720.70	3,571.88	37.21	111.61	0	
Dep Current Use	40,317.00	40,317.00				
WD Current Use	(3,590.47)	(3,590.47)				
Dep Chaffee Wildlife	330.00		330.00			
WD Chaffee Wildlife	(448.50)		(448.50)			
Dep Easement						
WD Easement						
Dep NRI						
WD NRI	(887.00)				(887.00)	
Dep NRI Book Revenue	60.00					60.00
Net Activity	**39,501.73**	**40,298.41**	**(81.29)**	**111.61**	**(887.00)**	**60.00**
Beginning Balance	171,055.31	164,402.51	1,007.89	4,507.91	887.00	250.00
Ending Balance	**$210,557.04**	**$204,700.92**	**$926.60**	**$4619.52**	**$0.00**	**$310.00**

TOWN FOREST MAINTENANCE FUND

Summary of Treasurer's Report for 2008

ACTIVITY	TOTAL
Logging revenue 2007	8,000.02
Additional 2007 interest	90.52
Interest 2008 (avg 1.9%)	402.59
Net Actvity	**8,493.13**
Beginning Balance	13,098.41
Ending balance	**$21,098.41**

REPORT OF SPECIAL FUNDS
2008

Recreation Fund

Balance as of 1/1/2008	$5,200.85
Revenues 2008	$10,481.00
Expenses 2008	$8,665.29
Interest	$133.31
Balance as of 12/31/2008	**$7,149.87**

Recreation Field Fund

Balance as of 1/1/2008	$11,840.49
Revenues 2008	$3,070.00
Expenses 2008	$11,840.49
Interest	$128.30
Balance as of 12/31/2008	**$3,198.30**

Independence Day Fund

Balance as of 1/1/2008	$8,729.71
Revenues 2008	$6,659.16
Expenses 2008	$6,956.78
Interest	$165.86
Balance as of 12/31/2008	**$8,597.95**



FIREWORKS OVER POST POND

(Photo: Duane Compton)

REPORT OF THE TOWN TRUSTEES

AS OF DECEMBER 31, 2008

SCHOOL TRUST (1918)

a. PRINCIPAL ACCOUNT

Balance 1/1/2008	$	93,506.14
Capital Gain	$	1,209.66
Balance 12/31/2008	$	94,715.80

b. INCOME AND EXPENSE ACCOUNT

Investment Income	$	2,595.63
Expense (to Lyme School)	$	2,595.63

LIBRARY TRUST (1960)

a. PRINCIPAL ACCOUNT

Balance 1/1/2008	$	63,192.82
Capital Gain	$	203.14
Balance 12/31/2008	$	63,395.96

b. INCOME AND EXPENSE ACCOUNT

Investment Income	$	3,471.73
Expense (to Lyme Library)	$	3,471.73

CEMETERY TRUST (1903)

a. PRINCIPAL ACCOUNT

Balance 1/1/2008	$	533,744.88
Capital Gain	$	6,514.71
Balance 12/31/2008	$	540,259.59

b. INCOME AND EXPENSE ACCOUNT

Balance 1/1/2008	$	143,771.42
Investment Income - Principal	$	14,974.62
Investment Income - Income	$	3,619.85
Withdrawals	$	(26,692.03)
Balance 12/31/2008	$	189,057.92

EMERGENCY MAJOR EQUIPMENT REBUILDING TRUST FUND (1986)

	Balance 1/1/2008	$	12,664.54
Deposits		$	15,000.00
Income		$	327.28
Withdrawals		$	(11,121.33)
	Balance 12/31/2008	$	39,113.15

CEMETERY GENERAL MAINTENANCE TRUST FUND (1986)

	Balance 1/1/2008	$	8,480.08
Capital Gain		$	783.48
Deposits		$	-
Income		$	131.03
Withdrawals		$	-
	Balance 12/31/2008	$	9,394.59

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

	Balance 1/1/2008	$	11,516.33
Deposits		$	-
Income		$	273.13
Withdrawals		$	-
	Balance 12/31/2008	$	11,789.46

TROUT POND MANAGEMENT AREA TRUST (1998)

	Balance 1/1/2008	$	10,792.75
Deposits		$	-
Income		$	265.23
Withdrawals		$	-
	Balance 12/31/2008	$	11,057.98

TOWN OF LYME CAPITAL RESERVE FUNDS

COMPUTER SYSTEM UPGRADE CAPITAL RESERVE FUND (2000)

	Balance 1/1/2008	$	11,724.49
Deposits		$	12,000.00
Income		$	294.36
Withdrawals		$	(1,656.83)
	Balance 12/31/2008	$	25,675.68

BRIDGE RESERVE FUND (1956)

	Balance 1/1/2008	$	148,488.08
Deposits		$	5,000.00
Income		$	3,179.65
Withdrawals		$	(6,400.00)
	Balance 12/31/2008	$	163,067.73

PROPERTY REAPPRAISAL FUND (1985)

	Balance 1/1/2008	$	86,918.78
Deposits		$	10,000.00
Income		$	1,865.69
Withdrawals		$	(10,174.00)
	Balance 12/31/2008	$	108,958.47

HEAVY EQUIPMENT FUND (1988)

	Balance 1/1/2008	$	125,278.69
Deposits		$	25,000.00
Income		$	3,092.36
Withdrawals		$	-
	Balance 12/31/2008	$	153,371.05

VEHICLE CAPITAL RESERVE FUND (1988)(MBNA 0013)

	Balance 1/1/2008	$	60,168.54
Deposits		$	150,000.00
Income		$	1,487.46
Withdrawals		$	-
	Balance 12/31/2008	$	211,656.00

SPECIAL EDUCATION RESERVE FUND (1987)

	Balance 1/1/2008	$	172,709.61
Deposits		$	-
Income		$	4,245.87
Withdrawals		$	-
	Balance 12/31/2008	$	176,955.48

HIGH SCHOOL TUITION EXPENDABLE FUND (1995)

	Balance 1/1/2008	$	334,694.00
Deposits		$	200,000.00
Income		$	8,530.01
Withdrawals		$	-
	Balance 12/31/2008	$	543,224.01

NEW CEMETERY FUND (1988)

	Balance 1/1/2008	$	15,227.57
Deposits		$	374.35
Income		$	-
Withdrawals		$	-
	Balance 12/31/2008	$	15,601.92

LYME CENTER ACADEMY BUILDING RESTORATION CAPITAL RESERVE FUND (1996)

	Balance 1/1/2008	$	850.79
Deposits		$	-
Income		$	20.76
Withdrawals		$	-
	Balance 12/31/2008	$	871.55

PUBLIC LAND ACQUISITION CAPITAL RESERVE FUND (1997)

	Balance 1/1/2008	$	117,970.84
Deposits		$	20,000.00
Income		$	2,914.23
Withdrawals		$	(116,000.00)
	Balance 12/31/2008	$	256,885.07

EMERGENCY HIGHWAY REPAIR FUND (1997)

	Balance 1/1/2008	$	67,882.64
Deposits		$	20,000.00
Income		$	1,678.19
Withdrawals		$	(13,430.80)
	Balance 12/31/2008	$	102,991.63

PUBLIC WORKS FACILITY RESERVE FUND (1997)

	Balance 1/1/2008	$	11,314.55
Deposits		$	-
Income		$	278.11
Withdrawals		$	-
	Balance 12/31/2008	$	11,592.66

MAINTENANCE SCHOOL BUILDING FUND (1998)

	Balance 1/1/2008	$	90,109.85
Deposits		$	-
Income		$	2,215.12
Withdrawals		$	-
	Balance 12/31/2008	$	92,324.97

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

	Balance 1/1/2008	$	39,896.45
Deposits		$	11,500.00
Income		$	981.49
Withdrawals		$	-
	Balance 12/31/2008	$	52,377.94

OTHER FUNDS

SUBSTANCE ABUSE EDUCATION FUND (1989)

	Balance 1/1/2008	$	4,162.11
Deposits		$	600.00
Income		$	30.75
Withdrawals		$	-
	Balance 12/31/2008	$	4,792.86

TROUT POND FUND (1998)

	Balance 1/1/2008	$	15,388.40
Deposits		$	-
Income		$	378.39
Withdrawals		$	-
	Balance 12/31/2008	$	15,766.79

BLISTERS FOR BOOKS EXPENDABLE TRUST FUND (2007)

	Balance 1/1/2008	$	8,817.17
Deposits		$	7,019.13
Income		$	212.93
Withdrawals		$	(8,789.78)
	Balance 12/31/2008	$	24,839.01

CEMETERY MAINTENANCE GIFTS & DONATIONS FUND (2000)

	Balance 1/1/2008	$	22,356.42
Deposits			549.62
Income		$	-
Withdrawals		$	-
	Balance 12/31/2008	$	22,906.04

TOWN BUILDINGS MAJOR MAINTENANCE & REPAIR TRUST FUND (2005)

	Balance 1/1/2008	$	8,255.34
Deposits		$	15,000.00
Income		$	209.87
Withdrawals		$	(8,782.44)
	Balance 12/31/2008	$	32,247.65

TOWN OFFICES BUILDING CAPITAL RESERVE FUND (2006)

	Balance 1/1/2008	$	21,005.70
Deposits		$	25,000.00
Income		$	522.69
Withdrawals		$	(46,500.00)
	Balance 12/31/2008	$	93,028.39

TOWN POOR EXPENDABLE TRUST (2006)

	Balance 1/1/2008	$	1,544.10
Deposits		$	22,000.00
Income		$	40.82
Withdrawals		$	(22,000.00)
	Balance 12/31/2008	$	45,584.92

Carl Larson, **Trustee**
William Lewis, **Trustee**
Timothy Callaghan, **Trustee**

TOWN OF LYME



NARRATIVE REPORTS FOR TOWN DEPARTMENTS, BOARDS AND COMMITTEES
2008

ASSESSING DEPARTMENT
ANNUAL REPORT 2008

Data verification of all properties continued in 2008. Once every ten years I visit each property and verify all of the data on our assessment cards by measuring and inspecting all buildings. This ten year cycle is recommended by the International Association of Assessing Officials and strongly encouraged by the State of NH Assessing Standards Board to maintain accurate and equitable assessments. This project will be completed in 2009. We will send you a letter notifying you when I will be working in your neighborhood.

I will continue to monitor the real estate market and visit properties that transfer, to ensure that our assessments are accurate and equitable. In 2007 our level of assessment was 94%. I have recently completed the 2008 ratio study and submitted it to the Department of Revenue Administration. That study indicates that our level of assessment will not change from 2007. There have been so few sales since the end of September 2008 that it would be difficult to predict where the market is going. The majority of property owners who have their property on the market continue to list them for more than the assessed value. The average sale price of a home in Lyme in 2008 was $430,000.

We continue to review our Current Use program documentation. Letters will be mailed in January to property owners who need to provide updated documentation for Tree Farm Certification and the Stewardship category.

I am in the Town Office the first Friday of most months, 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



THE LYME INN UNDER CONSTRUCTION
(Photo: Staff)

LYME VOLUNTEER FIRE DEPARTMENT
ANNUAL REPORT 2008

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

In the past year, the Fire Department responded to 88 calls for assistance and one ice storm. We responded to one structure fire in Lyme, 3 chimney fires, 14 fire alarm activations, 2 carbon monoxide alarms, 7 motor vehicle collisions, 2 vehicle fires, 2 illegal burns, 4 brush or grass fires, 1 smoke investigation, 4 flooded basements, 1 gasoline spill, 2 furnace problems, 3 calls to assist the FAST Squad, 2 electrical problems, 1 snowmobile accident, 19 trees into wires or wires down (these were secondary to last spring's wind storm when damaged trees kept falling), 1 electrical transformer explosion, and 12 service calls.

The Lyme Fire Department also responded mutual aid seven times in 2008: to Thetford 5 times, 1 structure fire and 4 for station coverage when they were at a fire; to Hanover once for trees and power lines down; and to Norwich once for station coverage.

Lyme also suffered a severe ice storm this early winter that resulted in areas of Town being without power for multiple days in freezing weather. The Town's Emergency Operation Center (EOC) was opened and Police, Fire, FAST Squad, and Highway personnel with Lyme's Emergency Management Director assessed the situation, developed and prioritized plans and then reevaluated progress throughout the day. We repeated this for the next week. Lyme opened our emergency shelter at the Lyme School and staffed it with volunteers and school employees. As time went on, the department members were working under the direction of the Lyme Emergency Management team in the Lyme EOC to survey power line damage, make a door-to-door assessment of needs and respond to individual calls for assistance as they came in. The Fire Department had teams that pumped basements and provided portable generators for areas of town without power during the aftermath of the storm.

The Town of Lyme's response and the level of preparedness were noted by the State of New Hampshire Bureau of Emergency Management, which congratulated the Town for its performance.

The department encourages all the households and businesses in Lyme to be prepared for power outages and other events that cause disruptions to our daily lives. We suggest having a generator for your house that has a proper and safe hook-up. If you have any questions regarding generators or other preparedness issues, please contact the fire department for assistance.

The department wants to recognize and thank the many citizens who generously offered their time, equipment, food and their understanding and support during the storm and after.

The department trained in overall fire-ground strategy and tactics, use of dry hydrants, providing sustained delivery of water for firefighting with area fire departments, drafting through ice, and other portable pump operations and basic firefighting evolutions.

The Fire Department has been working on the planned replacement vehicle for Lyme Engine 3. Engine 3 was purchased in 1984 and has suffered numerous mechanical failures over the past four years. It failed to pass an annual fire pump test this year and no additional monies are planned to be spent to try to keep it in service. The planned replacement apparatus will be based on a two-door commercial chassis with a fire pump and will carry 1,500 gallons of water and serve the town primarily as a tanker.

The department concentrated much of its efforts on the fire station. Improvements to windows, overhead doors, exterior doors, electrical panel upgrades and the installation of a generator make the building safer and a more efficient space. The department also applied for and received a grant for a base radio at the Lyme station that improves our ability to communicate with the dispatch center in Hanover but also allows the EOC to communicate during an emergency. In light of ever-increasing energy costs, the station needs some siding work and additional insulation in the near future. The station was built in 1973, is well located and sized and, with continued improvements, should serve the department and the Town for years to come.

Two dry hydrants were installed this year: one into a new cistern constructed at the Lyme Inn as part of their major renovation, and the other at fire pond on Preston Hill Road. These hydrants were funded with generous support from private individuals. The department plans on installing three more hydrants in 2009. We are working with property owners and the state on permitting these upcoming projects.

As energy costs escalated dramatically in 2008, many households turned to alternative sources of heat. New wood stoves and other appliances need to be installed and operated correctly to be safe and efficient. If you have any questions on the installation or operation of heating appliances, please contact the fire department for assistance.

The Fire Department received a very generous donation for the purpose of purchasing a thermal imaging camera. This camera allows firefighters to see through smoke or darkness to locate a victim of or identify the source of a fire. This technology will make a huge difference in our ability to safely and efficiently operate in a fire. This camera is also planned to be used to assist the Town of Lyme Energy Committee with assessing heat loss in buildings. The members of the department wish to thank Bayne and Jeanie Stevenson for this gift.

The Fire Department would also like to thank the generous people who have donated time and money to the fire department, in particular Terry Bowen and Lyme Electric. These gifts and others will be used for a variety of equipment, training, and supply needs.

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

Respectfully submitted,
Michael C. Hinsley, Fire Chief
Henry Flickinger, Deputy Fire Chief
Tim Estes, Deputy Fire Chief

CONVERSE FREE LIBRARY TRUSTEES
ANNUAL REPORT 2008

It has been another active and productive year for Lyme's library. The Trustees are grateful for the dozens of outstanding volunteers who keep our library the vital, essential institution it is. Our exceptional staff of Betsy Eaton, Margaret Caffry, and Lois Winkler works tirelessly and enthusiastically for us all. The cooperative relationship with Jake Cooke, school library coordinator, continues to prosper and to benefit Lyme's students.

In 2008, the library lent over 29,000 books, audios, videos, and magazines, again outpacing numbers from prior years. Our Interlibrary Loan program continues to grow with 823 requests in and 631 loans out. Imagine, any book or other medium that exists in any New Hampshire library can be in your hands in a matter of days! The New Hampshire State Library makes a number of online databases available through our library's website, www.lymenhlibrary.org. Check it out, or visit the library for a pamphlet describing what's available.

We thank the Conservation Commission for their donation of map software and a color printer to the library. Patrons can use this program to zoom in on their property and see topography, wetlands, and even deeryards, and then print, in color, maps with the information of interest. We also received a generous donation from a Hanover family in memory of Vera Pushee, which was used to purchase books on gardening, crafts, and rural life.

The Friends of the Lyme Library continued their excellent work, including the always-successful book sale and many educational, entertaining programs for children and adults. This year's Trina Schart Hyman Memorial program was a daylong visit from renowned author and artist David Macaulay. Remember, coffee and tea are available free of charge in the Balch Room, courtesy of the Friends.

We were pleased to host programs with Lyme authors Walter Wetherell and Ed and Rebecca Gray. We continue to offer monthly technology workshops in conjunction with ValleyNet. After-school programs for elementary-school children consisted of crafts, movies, and book-related activities. We thank Toni Gildone for her creative input.

Improvements to the library this year included new lights over the stacks of adult nonfiction. They are brighter, energy-efficient, and make for more pleasant browsing. We continue to stay on top of all things computer-related, gradually upgrading all the units in the library. Our technology maven is Trustee Steve Campbell. We are deeply grateful for his countless volunteer hours of assistance and support. Come in with your laptop and get comfortable in the Balch Room while you do your work. We provide wireless Internet access.

A committee is meeting regularly to make plans for the soon-to-be-vacated downstairs space of the library building. We held open forums earlier this year to gather ideas from the public. By late 2009, we plan to have a "media-ready" meeting room available to the community as well as a new "Lyme Room," which will house historic documents, genealogical information and resources, and other materials specific to our wonderful town, including our many Lyme authors. The intention of the committee is to make minimal changes to the downstairs configuration at no

additional cost to the taxpayers. We are fortunate to have a fund of monies carried over from past building projects and plan to spend some of that, with town approval, as we make best use of the space for improved library service. Your input is always welcome and encouraged.

Finally, it is with sadness we marked the passing of a beloved longtime school and library volunteer, Norma Randall. Many of you remember her from her days cheerfully spent behind the circulation desk and in the school office, but few may realize that it was Norma who began the successful Blisters for Books fundraising program, which enlists the help of Lyme's schoolchildren in raising money to purchase materials for the collection. We felt a permanent memorial was in order and with the help of Jeff Valence and Frank Bowles, the school has installed beautiful bookshelves in the lobby area of the Lyme School. On the shelves there is a plaque that reads, "In memory and recognition of Norma Randall, for 35 years of inspiring an appreciation of literature within the students of Lyme and for her support of the library through volunteerism, fundraising and the love of reading."

We look forward to seeing you at the library!

Respectfully submitted,
Judy Russell, Chair
Converse Free Library Board of Trustees



MR. BARTLETT MAYO AT THE AGE OF 84
(Photo: Mrs. Herbert K. Davenport)

POLICE DEPARTMENT
ANNUAL REPORT 2008

Traffic enforcement continues to be one of our agency's regular focuses. "Routine" traffic stops can result in more significant discoveries, i.e. unlicensed/suspended drivers, impaired drivers, illegal firearms, drugs and fugitives. We take a proactive approach to enforcing motor vehicle laws because our efforts contribute to the improvement of traffic safety. In addition to addressing motorist, we continue to address pedestrian and bicycle safety issues. It is important that all parties using our roadways understand their responsibilities.

ID theft, credit card fraud and cases involving the issuing of bad checks, domestic violence, assault, theft, robbery and burglary require a significant level of documentation and consume a great deal of the investigator's time. We continue to strive to provide a level of service that meets the community's expectations and continues to provide a level of overall safety.

The following is a computation of the types of incidents, investigations, and activities, which were reported, investigated, or performed by the Lyme Police Department for the year 2008:

Crimes Against Persons

Assault	1	Criminal Threatening	4
Fraud (including ID theft)	10	Violation of Protective Order	4
Sexual Assault	1	Armed Robbery	1
Endangering Welfare of Child	1		

Crimes Against Property

Burglary/Attempt	1/1	Theft/Shoplifting	4
Credit Card Fraud	6		

Disturbances

Domestic Disputes	17	Suspicious Person/Activity	45
Disorderly Conduct	5	Trespassing	1
Noise Complaint	5	Intoxicated Subject	3
Weapon Violation	4	Violation of Bail Conditions	4
Disobeying an Officer	1	Poss. of Controlled Substance	1

Motor Vehicle

Improper Operation Complaints	36	Stranded Motorist	37
Parking Violations/Warnings	33	Road Hazards	26
Abandoned Motor Vehicles	1	Hit & Run	6
Driving Under Influence	1	Driving after Susp/Revocation	10
Operating w/out License	11	Unlawful Poss. Of Alcohol	15

Animal Control: 37 calls

Stray Dog/Cat	19	Dog Bite	2
Dog Nuisance	5	Other	11

Other Services / Miscellaneous Offenses

Mental Health Issues	6	Neighbor Dispute	5
Assistance to Citizens	27	Civil Problem	7
Fish & Game Violations	30	Suicidal Subject	2
Assist E 9-1-1	27	Vacant Residence	15
Lost/Found Property	14	Keep the Peace	7
MV Unlock	15	Fingerprinting	18
Assist Social Services	5	Illegal Dumping	13
Check the Well-being	21	Emergency Notification	1
Missing/Overdue Person	2	Juvenile Issues	10
Repossess MV	2	VIN # Inspection	18
Medical Call	89	Assist other Police Agency	5
Alarm Activation	51	Assist Other Town Dept	16
Paper Service	17	Assist Fire Department	45
Telephone Harassment	10	Directed Patrol	13
Poss. Of Controlled Drugs	2	Assist Public Gathering	6
Court Ordered Check-ins	50	Emergency Operations Center Activation	1

Motor Vehicle Crashes:
With Personal Injury – 1, Primary Cause:
Unreasonable Speed 1

With No Personal Injury –28, Primary Cause:

Unreasonable Speed	4
Inattention	2
Improper Equipment	1
Impact w/wildlife(deer)	13 Required Reports / 8 Operator statements-only

Traffic Stops – 512

Warnings (Written/Verbal)	388	Citations-Arrests	124

Cruiser Miles Traveled: 23,054

Submitted by: Chief Pauline Q. Field

SELECT BOARD
ANNUAL REPORT 2008

With the country's economy in a very uncertain state, we have been relieved just to come to the end of another year. However, the high fuel costs in the summer, with the knock-on increases in materials, has meant that Fred Stearns and his highway crew have been unable to undertake all the road maintenance work they would have wanted this year. We hope that the recent drop in fuel prices means that they will be able undertake all the necessary maintenance next year.

Again we have seen the remarkable response of our citizen volunteers in responding to emergency conditions; this time, the December ice storm. Unlike the 2007 wind storm this storm was very selective, meaning that many residents could carry on normal life, alongside which others were without power for up to four days. Both the emergency command shelter at the fire station and an emergency shelter were staffed by volunteers. Our grateful thanks go to Wally Ragan, our Emergency Management Director, Kevin Peterson, Fast Squad President who manned the emergency command center and especially to Jeff Valence, who was the mainstay of the Lyme School emergency shelter. We hope that we can take advantage of the lessons learned in both recent emergencies to ensure that we continue to support all our citizens, especially those at-risk.

The Town Offices Building Committee under the leadership of Don Metz and Frank Bowles, was very happy to close on the purchase of the former Recreate property. Estes and Gallup won the bid for the construction of the new offices and work is now well under way in developing the offices and police station. We anticipate being able to move into the new premises by mid-summer.

After many years work, we finally achieved legal status for the transfer station. With a slow start in 2007 we are now seeing significant usage of the station on Wednesday afternoons. Apart from the added convenience for citizens, this also means that we can ensure containers are filled and reduce our haulage costs.

The Recreation and Conservation Commissions are still working on a satisfactory resolution of the Post Pond water level and ball field issues. We commend both Commissions for their steadfast efforts to achieve a solution that ensures both recreation and wildlife needs are met.

The Board continues to seek ways in which we can continue to serve the town, while cutting costs. A small example of this is the size of this report; we hope that we can see a significant cost in the production of the report by its reduction in size. We are also considering alternative methods of distribution, which would also contribute to cost savings.

We have said good-by to Carole Bont, Jed Smith and Francesca Latawiec and welcome Stephen Hall as our new Transfer Station attendant.

TRANSFER STATION
ANNUAL REPORT 2008

In February, the Lyme Transfer Station / Recycling Facility obtained the required operational permits from the NH Department of Environmental Services. We made several improvements to enhance safety and meet the mandated regulations of operation. The required signage was installed. The stairways to the roll-offs were relocated and a wooden walkway was constructed for the scrap metal and C & D containers. An enclosure for the compactor was constructed for security and for the protection of the mechanical and electrical components.

The Transfer Station is now open for an additional day, Wednesdays from 4pm to 6pm. Lighting was installed to facilitate these new hours.

An additional container was added for cardboard. By separating the cardboard and paper, we reduced the overflow and increased the revenue for these items.

Due to high fuel costs and low demand for recyclables, we face challenges in the next year. At present, it is still more cost efficient and environmentally friendlier to recycle rather than dispose of these items at a landfill. Our association, Northeast Resource Recovery Association (NRRA), is working diligently to find outlets for our recyclables.

In 2008, our community recycled 137 tons of paper and 24 tons of scrap metals. According to NRRA, we saved 2,321 trees and conserved 23,527 pounds of coal. Thank you for your continued efforts.

Respectfully Submitted,
Daniel Quinn
Licensed Solid Waste Facility Operator



FREDDIE DUNBAR
(Photo: From the collection of Don & Julia Elder)

CONSERVATION COMMISSION
ANNUAL REPORT 2008

Trails and Related Projects:
Trails in Lyme have been hit hard by severe storms in the last few years and 2008 was no exception. With help from dozens of volunteers, the Lyme CC cleared blown-down trees and limbs and repaired damaged sections of trails throughout town. The annual National Trails Day trail work event was a great help.

In May, CC members joined students and teachers from Lyme Elementary School to plant two-dozen trees in an area of the Big Rock Nature Preserve where invasive shrubs had crowded out native plants. The trees were provided by the NH State Nursery.

In August, members of the CC worked on a project to stabilize a 100 foot section of stream bank on Grant Brook along the Lower Grant Brook Trail. Using roughly 35 douglas fir trees donated by Bill Nichols of Nichols Tree Farm in Orford, CC members installed revetments to slow down water and catch sediment in an attempt to reinforce the bank. Willow switches were planted along the exposed bank to provide stabilizing root systems and 4 log vanes were installed to direct the main flow of water back toward the center of the stream bed. Ben Hudson and his tractor assisted with excavation as well as hauling and placing the log vanes.

Over the summer the CC worked with John Taylor from the Upper Valley Trails Alliance to complete the new Ledge Trail in the western part of the Town Forest. The trail is a great addition to Lyme's network.

Post Pond area and the Chaffee Wildlife Sanctuary:
2008 was the first year in which a newly-revised Post Pond Water Release Policy was implemented. Employees of the town monitored the water level on the gauge stake at the public boat launch and kept weekly records. The Commission engaged Watershed to Wildlife to prepare a study of impacts of different water levels on the Clay Brook wetlands adjacent to the sanctuary. The study is available on the Town's website.

Other Projects:
With computer equipment donated by TeleAtlas the town Natural Resources Inventory (completed in 2007) is available to the public in the Converse Free Library. The document is searchable and anyone interested can build and print their own maps for free.

Continuing Activities:

- Reviewed numerous applications for construction activities in or near wetlands and submitted comments to the Zoning Board Adjustment or the State Department of Environmental Services as appropriate. (Remember, if you are planning any projects around water bodies or wetlands, check before you start. You may well need a permit.)
- Sponsored the Town Green Up Day.
- Coordinated water quality monitoring by the State in Post Pond and Reservoir Pond.
- Wrote monthly "Conservation Corner" articles for the Church News,

highlighting local conservation or environmental news and issues.

- Coordinated a group of dedicated volunteers who monitored the town-held conservation easements.
- The annual February snowshoe hike was great fun for all who participated.
- Maintained wildlife habitat in the upland portion of the Chaffee Wildlife Sanctuary.

Conservation Commission meetings are held on the first Monday of the month at 7:30 pm in the meeting room at the Academy Building. Visitors are always welcome. If you have ideas on how we can more effectively serve the Town, please let us know. We also welcome volunteers to help maintain trails for which the Commission is responsible. If you are interested contact any member (whose names are listed near the front of this Annual Report).



BEARS IN THE BACKYARD
(Photo: Meg Houston Maker)

EMERGENCY MANAGEMENT
ANNUAL REPORT 2008

With limited resources Lyme Emergency Management has been able to accomplish significant progress during 2008.
The following is a brief overview of 2008:

911 EMERGENCY MAPPING OF LYME
In 2008 NH Bureau of Emergency Communications (NHBEC) completed their 911 mapping of Lyme. The map series depicts the locations and addresses for structures as well as other pertinent landmarks in the town. Structures formerly without an address were assigned an address during the data capture process.
NHBEC spent in excess of 200 hours in Lyme as each location was given a Global Positioning System (GPS) identification that will assist emergency responders.
This information is especially important for all mutual aid emergency services responding to Lyme. Prior to NHBEC mapping of Lyme this information was not available in a reliable format.

LYME EMERGENCY SHELTER
In 2008 American Red Cross (ARC) approved Lyme School as an Emergency Shelter. ARC requires approval of all shelters prior to their providing emergency services. Therefore in the event of an incident that exceeds our response/resource capabilities, we could request assistance without an approval delay. Through the approval process ARC became aware of our shelter and its inherent benefits. ARC does not charge for its services. Voluntary donations from the community are counted as their compensation.

LYME EMERGENCY OPERATING CENTER COMMUNICATIONS
In 2008 Lyme Emergency Operating Center (LEOC) applied for a grant through State of NH Interoperability Project EOC-Base Radio. We were approved and the grant is valued at $6600. Included in the grant was all labor, material and installation costs. The base radio installation was completed in October and supported our response to the December 2008 ice storm.

DECEMBER 2008 ICE STORM
On December 12, 2008 the Town of Lyme was tasked with responding to another weather related incident. Our knowledge gained from the April 2007 storm served as a rehearsal for what we needed to do. Given that experience, LEOC was immediately activated and State of NH Emergency Operating Center was notified.
One of our first activities was to generate “Preliminary Damage Assessments”(PDA) with copies to related utility companies.
Our PDA reports indicated this was not going to be a quick fix. Therefore a Unified Command Decision was made that we needed to activate Lyme School Emergency Shelter (LSES). LSES serves as:

1. A clearinghouse for information to and from the community (“Printed Daily Notices” were distributed to the affected community).
2. LSES was a location that had heat, lights, potable water, shower and recharge for computers and wireless phones.

3. A location where you could make a telephone call.
4. A location with staff that has compassion and willingness to communicate a concern to LEOC or other appropriate locations.
5. Directing community inquires through LSES helps free up the single telephone line at LEOC, which serves as both telephone and FAX line.

Both LEOC and LSES were very busy addressing community concerns and needs as noted below:
Over 200 locations without power, heat, lights, potable water, etc. were evaluated.
Roads blocked by ice-damaged trees were evaluated and appropriate action taken.
Community inquiring as to when they will get their power restored.
Communicating PDA to proper utility company.
Responding to the community with portable generators and heaters.
Performing door to door checks in affected areas to verify the welfare of occupants.

In summary it is my opinion that Lyme's Emergency Services (Fire, FAST and Police), Public Works, Town of Lyme Office Staff, Lyme School and all of the Volunteers did an exemplary job serving their community.

Respectfully submitted,
Wallace Ragan, Emergency Management Director



LINDA GOODRICH'S RETIREMENT PARTY
(Photo: Paul Klee)

ENERGY COMMITTEE
ANNUAL REPORT 2008

The Energy Committee held a successful Energy Fair at the Town Garage in early May. This enabled interested visitors to see the operation of the town's wood pellet boiler, meet with energy-efficient suppliers and undertake open house visits to various energy-efficient properties within the town. This was a successful event and a further fair is planned, on the Common on May 16, 2009. There will be more details nearer the time.

The committee also worked with the New Town Offices committee on the energy efficiency of the new building. The town offices committee commissioned an energy review report on heating options, which resulted in the decision to implement radiant floor heating and to continue with the already proposed high insulation levels.

Later in the year Gary Phetteplace gave a presentation on geo-thermal heating and in October, the committee hosted a presentation by Bob Walker of Sustainable Energy Resource Group of Thetford on household energy reduction. This provided significant information on 'winterizing' properties at relatively low cost.

There have been several other initiatives through the year to consider other ways in which we can assist residents in energy conservation.

Claudia Kern and Tom Hunton stepped down due to pressure of work. We are very grateful for their energy and input over past years.

Lyme residents are encouraged to contact the committee with questions regarding energy use. Community members are welcome to meetings held the third Monday of the month, 7:30 PM at the Lyme Center Academy Building.

Respectfully submitted,
Lyme Energy Committee

Matt Brown	Dan O'Hara
Rebecca Lovejoy	Gary Phetteplace
Mike Morton	Shirley Tullar
Carola Lea, co-chair	Sue Mackenzie, co-chair

Simon Carr, Selectboard Representative

FAST SQUAD
ANNUAL REPORT 2008

The Lyme FAST Squad (LFS) provides emergency medical services to residents and visitors to the Town of Lyme, and to surrounding communities as a participant in the Upper Valley mutual-aid system. LFS members work closely with personnel from the Hanover Fire Department, which provides primary ambulance coverage to Lyme. As a 'first response' squad, LFS provides critical primary care in the field in the 10-30 minutes that it takes the ambulance to arrive on the scene from Hanover. This team approach ensures high-quality emergency medical care to all parts of Lyme.

In 2008, LFS members responded to a total of 65 calls (compared to 51 calls is 2007, 76 calls in 2006 and 48 in 2005), as follows:

Medical Emergency:	56
Motor Vehicle Crash:	6
Non-vehicular Accidents:	3

These calls included a wide range of medical problems, including seizures, stroke, chest and abdominal pain, difficulty breathing, medication problems, drug overdose, trauma, and diabetic emergencies. In each case, well-trained LFS members were able to provide prompt medical attention prior to the arrival of an ambulance for transport of the patient to the hospital. LFS members also respond to support the Lyme Fire Department on structure fires and other major fire calls. LFS members on these fire scenes help to ensure the safety, health and well-being of our dedicated volunteer firefighters.

LFS members participated in the response to the December ice storm, contributing dozens of hours to the rescue and clean-up effort over a four-day period during and after the storm.

LFS continues to be an active participant in community events, including 4th of July Parade, Pumpkin Festival, demonstrations at the Lyme School and Crossroads Academy, and medical coverage for Winter Special Olympics at the Dartmouth Skiway each January and The Prouty Century Ride in July.

In 2009, the Lyme FAST Squad will initiate two new programs:

- Heart Smart—Lyme FAST Squad is working to help Lyme become one of the first towns in the state to be designated a "Heart Smart" Community. The goal of Heart Smart is to raise awareness about the benefits of early intervention in cases of cardiac arrest. The program includes widespread training of Lyme residents in cardio-pulmonary resuscitation (CPR), and the deployment of automatic external defibrillators (AEDs) at strategic places around town. One early goal of the program is to have every Lyme 8th-grader take a CPR course, and we hope many other Lyme residents will participate by becoming CPR-certified. The program is being led by LFS members Mary Sansone and Karen Keane. More information will be available through the coming year.

- Monthly Articles in the Lyme Church/Community News—In an effort to share more information about the Lyme FAST Squad and our work to serve the health and safety of yme residents, we will be developing a regular, monthly article in the Lyme Church & Community newsletter. We hope to introduce you to the members of the Squad and share important information about what we do and how we work.

In terms of personnel, LFS continues to be a strong and well-trained group:

EMT-Paramedic: Michael Hinsley, Dani Ligett, Mary Sansone
EMT-Basic: Tim Estes, Tom Frawley, Karen Keane, Rebecca Lovejoy, Jim Mason, Kevin Peterson
First Responder: Doug Vogt
Medical Advisor: Dr. Scott Rodi

The LFS has a roster of 10 active members with a wide variety of skills and experience, including wilderness search-and-rescue, low-angle backcountry rescue and water rescue.

In 2009 and beyond, we will continue to provide the highest quality emergency medical care to anyone at anytime. If you have questions about the Lyme FAST Squad, please feel free to contact me at any time. Remember, if you have an **emergency; please dial 9-1-1.**

Kevin A. Peterson, President/Captain
Lyme FAST Squad
795-2614



FAST SQUAD MEMBERS AT THE SPECIAL OLYMPICS
(Photo: Staff)

HISTORY COMMITTEE
ANNUAL REPORT 2008

The Lyme Historians/History Committee aims to increase knowledge and appreciation of the town's heritage as well as encourage Lyme residents to participate in projects that preserve and bring alive the town's past. Our museum, which has rotating exhibits all year, is open Tuesday mornings and by appointment. Membership in the Historians brings a quarterly newsletter to help you "keep up to date with the past." At year-end, the Historians had 260 members.

Highlights of 2008 included:
- May 18 annual meeting featuring Richard Henderson of Enfield speaking on Gershom Bartlett, whose distinctive carvings appear on some of the oldest gravestones in Lyme (including one on display in the Museum) and other Upper Valley towns. Lyme Cemetery Commission member Jennifer Cooke shared information on restoration work at the Gilbert Cemetery.
- Progress on documenting Lyme's many cellar holes with the help of community volunteers. This initiative has attracted attention and praise from the New Hampshire Historical Society, among others. Watch the Lyme List for announcements of weekend expeditions to map cellar holes, and please let the Historians know of holes on your property you would like documented.
- Tour of the Common, October 4. Guides in period dress narrated the history of historic buildings, and the Greenleafs invited ticket holders to see the restored first floor of the Hamilton House, on the west end of the Common.
- Publication of "Lyme's Historic Common" by Adair Mulligan. This comprehensive, illustrated guide was given to ticket holders October 4 and is available for $5 from the Historians and at Long River Studios.

The Historians would like to thank the volunteers who do so much to organize, catalog, and display historical items, those who take part in projects and activities throughout the year, and those who lend special collections for Museum exhibits or donate photographs and artifacts to the permanent collection.

Respectfully submitted,
The Lyme History Committee
Jane Fant, Carola Lea, William Murphy, Sallie Ramsden, and Christina Schonenberger



PORTER CEMETARY
(Photo: Elise Garrity)

INDEPENDENCE DAY COMMITTEE
ANNUAL REPORT 2008

The Lyme Independence Day Committee wishes to thank all who generously donated to this year's event. It is greatly appreciated and this year's Fireworks were spectacular! Many thanks to all those kind folks who were at the Pond by early morning to start fires and cook all the chicken and those who made macaroni salads and yummy pies and the servers for the BBQ. Thanks to Karl Furstenberg for the donation of firewood and to those other folks who offered. We can't forget the terrific 8th graders and parents who were car-parking attendants, those who collected donations at the gate, the glow stick and ice cream sales people and all the others who helped with this wonderful Lyme event. Thanks to Don Elder and Those Guys for letting us use their tents and for their time putting them up and taking down.

Thanks also to the participants in the Parade and those who came to watch. The Parade was great and once again we had lots of folks participating. A comment overheard at the parade was there are almost as many participants in the parade as spectators watching. We greatly appreciate Hank Flickinger allowing us to use the One Lyme Common parking lot and lawn while folks got in line for the parade.

Those gathering at Post Pond while waiting for Fireworks were wonderfully entertained by Lymelites, Lyme Town Band and Whipple Hill Gang. They are such an important part of the celebration and we thank them!!!! Thanks also to Staci Sargent from Ledyard National Bank for organizing a kids' game table.

All of the money raised during the BBQ and proceeds from glow sticks & ice cream goes towards the Fireworks. Through the Pippins and Lyme Country Store, we were able to get the soda and ice cream donated which was sold, and we greatly appreciate their efforts. **No Tax Dollars go to supporting the Fireworks, it's all raised and that's a tribute to the people of Lyme**. This is a huge undertaking each year and thanks to the many folks who donate their time or money. It was a very successful event.

Safety is a huge issue for the Fireworks and enormous thanks to the Lyme Fire Department for their time in keeping the safety zone safe. The Dartmouth Skiway kindly loaned us fencing for the safety zone-thanks. There was a firefighter on duty at the pond from midmorning until the Fireworks were over. We also want to thank the Lyme Police for their efforts during the parade and fireworks. None of this can happen without the cooperation of the Lyme Police and Fire Department.

This community has continued to support the Independence Committee efforts and we THANK YOU very much for your support!

Bob Couture, Dina Cutting, J.J. Pippin-Finley, Jim Mayers & Jodie Rich

NEW TOWN OFFICE BUILDING COMMITTEE REPORT
ANNUAL REPORT 2008

Following the vote at 2008 Town Meeting, the committee undertook significant design development of the offices preparatory to construction. The Town took possession of the old Recreate property and Lela Pike house on August 29, 2008 and commenced construction in September. It is expected that the building will be completed and handed over to the town in mid-summer, at which time the existing office space will be handed back to the library.

Following discussions with the energy committee, the building committee determined that radiant floor heating would provide the most economic system and that the additional cost of this could be met by an interested donor. This was accordingly incorporated into the designs. The building has been also been designed to have very high insulation values, providing the town with the most economic running costs possible.

The bond interest rate that we finally received from the Bond Bank averages 4.25% through the life of the bond, which is 1% point lower than the rate anticipated at the time of the bond vote. We have also raised $200,000 in private contributions.

The building will be open for visits on Town Meeting day, Tuesday, March 10, from 3 until 6 p.m. Members of the building committee will be pleased to welcome you, show you around and answer any questions.

Don Metz and Frank Bowles, co-chairs



NEW MUNICIPAL SERVICES BUILDING
(Photo: Staff)

RECREATION COMMISSION
ANNUAL REPORT 2008

Youth programs, with scholarships available, were offered in many popular sports. As in the past, all fees collected were used to support the programs directly (e.g., referees, uniforms, tournament entries, equipment). We are gratified that the vast majority of Lyme children participate in one or more Recreation programs. The following list details the specific programs and participation numbers.

Soccer	154 participants
Skiing/Snowboarding	91 participants
Basketball	55 participants
Baseball	65 participants
Softball	18 participants
Lacrosse	13 participants

The Commission is very grateful to our volunteer sports Commissioners: Pete Mulvihill, Monica Ha, Helen Dennis, Peter McGowan, Tom Yurkosky and Matt Stevens. All of our youth teams are coached and instructed by volunteers, more than 50 in total. We are indeed grateful for your hard work and long hours devoted to our children.

A range of more informal programs were available for adult participants, including tennis, basketball, softball, Tai Chi, and yoga.

Pete Mulvihill spearheaded a terrific set of improvements to the on-ground ice rink, which is now available for skating well into the evening with the addition of lights.

Three additional week-long summer sports camps were available to children this summer: two offerings of Play Soccer camp for 1st-8th grade children and a basketball program for 3rd-4th grade girls coordinated by Peter McGowan.

Residents can get easy access to a listing of our current programs and policies on the Town web site or through the unofficial Lyme Listserve. The Recreation Commission meets on the fourth Monday of the month at 6:00 PM at the Academy Building. We always welcome public participation and are eager to hear your ideas for new programs.

The beach was a very active place this year. With the hot humid weather it made for loads of fun at the beach. The staff of certified lifeguards provided another safe summer season of swimming at Chase Beach. The beach was open with Lifeguards on duty from June 15th through August 16th.

The Chase Beach and John Balch Memorial field project continues to move forward. We hope to have a portion of this project completed by the fall of 2009. To date we have over $70,000.00 in pledged donations. The Recreation Commission is working hard to realize the goal of a safe recreational facility for all in Lyme to enjoy.

Thank you for your support.

SAFETY COMMITTEE
ANNUAL REPORT 2008

The purpose of the Lyme Safety Committee is to bring workers and management staff together in a non-adversarial, cooperative effort to promote workplace safety and implement safety programs in compliance with NH Dept. of Labor directives. In 2008, the committee met during the months of February, April, October and December.

Annual Safety Inspections Completed:
Fire Station – February 29, 2008
Transfer Station – March 24, 2008
Town Office/Library – April 29, 2008
Recreation Area – June 23, 2008
Highway Garage – October 24, 2008

Safety Training:
School Zone Safety –public education by Police Department
Life Guards & staff – safety training by L.G.C.
Snowplow Safety – by Local Government Center
Defensive Driving for Emergency Service Personnel – by L.G.C.
Safety Gear Training – by respective Department Heads
Fire Extinguisher Training – by Department
Safety Committee Roles & Responsibilities refresher course – by L.G.C.
First Aid & CPR, refreshers – by Departments

Bi-Annual Safety Summary was filed: **03-10-2008** next filing due (January 2010)

Report Submitted by,

Pauline Q. Field, Chairman
Lyme Safety Committee



MRS. BARTLETT MAYO

SUMMER POND PROGRAM
ANNUAL REPORT 2008

This year's Summer Pond Program began on July 7, 2008 and ended on August 1, 2008, 4 weeks this year! The program was located at Chase Beach at Post Pond and the hours were 8:30am –12:00 noon. The program is available to the children of Lyme for $50 per week. Each day included Red Cross swimming lessons, snack, arts and crafts, free choice, read aloud, drama, sports and lunch. The program was available to children ages 4 (by December 31st) -5th grade.

The program averaged 45 children, a fantastic increase from last summer. We averaged 10 phenomenal counselors each week. I look forward to working with the campers and counselors this summer. I had a great year of Red Cross swimming lessons. The children were a joy to teach.

Thank you to all that helped support the program this year. I have truly enjoyed this program for many years; I look forward to the year to come!

Respectfully,

Torey Cutting
Pond Program Coordinator





CONNECTICUT RIVER JOINT COMMISSIONS ANNUAL REPORT 2008

This year the Connecticut River Joint Commissions (CRJC) published major new Management Plans for Water Resources and for Recreation on the Connecticut River. In 2008 CRJC considered issues as wide-ranging as riverbank erosion in Colebrook and New Hampshire's updated Shoreland Protection Act. We completed a new Five Year Plan that focuses upon public outreach, use of river science, and protection of the valley's natural, historic, and cultural assets.

Through the Connecticut River Byway, CRJC works with communities, businesses and the states to strengthen the local base for heritage tourism. In 2008, we concluded a three-year project to identify the Byway with way-finding signs. Visit the Byway at www.ctrivertravel.net.

Appointed by the legislatures of New Hampshire and Vermont, the Connecticut River Joint Commissions welcome the public to our meetings on the last Monday of every other month. Visit our web site, www.crjc.org, for a calendar of events, useful information, and our newsletters, *River Valley News* and *River Byway News*.

Hank Swan, Connecticut River Commissioner
Adair Mulligan, Conservation Director

UPPER VALLEY RIVER SUBCOMMITTEE OF THE CONNECTICUT RIVER JOINT COMMISSIONS ANNUAL REPORT 2008

This year the Upper Valley River Subcommittee completed a new and expanded *Connecticut River Water Resources Management Plan.* We will sponsor public presentations on the new plan during the winter and spring. The Plan emphasizes the many environmental and economic benefits of keeping floodplains free of development and encouraging natural vegetation along riverbanks to keep them stable, block debris, shade the water, and filter pollutants from runoff. We encourage towns to consider our *Plan* and to incorporate its recommendations when updating town plans and revising zoning ordinances.

Shorefront owners should know about the updated state shoreland protection law. Natural ground cover must remain within 50' of the water of lakes, ponds, and rivers, and use of fertilizers, pesticides, and herbicides is restricted.

We urge all anglers and boaters to clean their gear carefully to avoid spreading invasive plants, including Didymo, the recently discovered invasive alga in the Connecticut River.

The Subcommittee provides information and assistance to the states, towns, and landowners on projects near the river. The Subcommittee is advisory and has no regulatory authority. A calendar, more about Didymo, advice on bank erosion and obtaining permits for work near the river, the *Connecticut River Management Plan* and much more are on the web at **www.crjc.org.**

David Kotz and Lou-Anne Conroy, Lyme representatives to the Upper Valley Subcommittee.
For an electronic copy of this report, please email Adair.Mulligan@crjc.org

UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION
ANNUAL REPORT 2008

The Commission is one of nine regional planning commission in New Hampshire created to coordinate all aspects of planning, act as a liaison between local and state/federal agencies and provide advisory technical assistance on land use issues. We serve 27 communities from Piermont to Charleston along the Connecticut River and from Wilmot to Washington to the east.

Over the past year the Commission has expended a significant amount of energy increasing visibility, public relations and identifying the needs of the communities, ultimately aimed at building stability and capacity in order to better address land use issues that are important to the long-term sustainability of the communities within the region. The Commission experienced a year of transition and expansion as it hired a Geographic Information Systems Analyst to provide mapping services and a new Executive Director to provide leadership and guidance.

Revenue for the Commission was $565,964 for FY08. A large percentage of this funding comes from the Unified Planning Work Program utilizing Federal Highway Administration funding through the NH Department of Transportation. Other state and federal funding sources include the NH Department of Environmental Services, the NH Department of Safety - Homeland Security and Emergency Management, and the Office of Energy and Planning. Member communities and counties provide membership dues. In FY2008 this allowed the Commission to leverage approximately $250,000 in state and federal funds, and provided with the Commission with just over 15% of its revenue.

The Commission consists of representatives appointed by the leadership of each member municipality or county. These Commissioners represent your community's interests in the work the Commission does. The Commission had ten new Commissioners appointed by various municipalities and counties expanding resources and expertise within its leadership and demonstrating considerable renewed interest in regional collaboration. Additionally, Grafton County became a member of the Commission this year.

Some of this year's highlights include completion of the Route 120 Phase I Corridor Study in Lebanon and Hanover and a number of Human Transit Coordination plans and Hazard Mitigation plans. The Commission assisted communities in developing Master Plans in Claremont, Cornish, Acworth, Enfield and Lyme which will enable communities to better align their policies and land uses decision with the goals expressed through community participation. Direct planning assistance was made available to Planning Boards in Orford, Wilmot and Springfield, and regulatory review and ordinance assistance was provided to Claremont, Plainfield, Springfield and Washington.

The Commission provides a significant amount of hours of technical assistance to communities that inquire about specific local issues, data requests or needed resources.

The communities of Croydon, Lempster, Goshen, Cornish, Charlestown, New London, Hanover, Sunapee, Lebanon, Grantham, Dorchester, Newport, Unity, Orange, Enfield, Piermont, Plainfield and Leominster all took advantage of these services this past year. This past year we also received inquiries for assistance from regional and other organizations including the Sugar River Conservation Council, Connecticut River Joint Commissions, Mascoma River Watershed Council, Lake Sunapee Advisory Committee, The Nature Conservancy and Dartmouth College.

The Commission was engaged in over 45 projects within the region this year and has increased its capacity to serve the communities of the region. A list of some of this year's accomplishments and projects that were completed, as well as a copy of this Annual Report are available on our website at www.uvlsrpc.org.

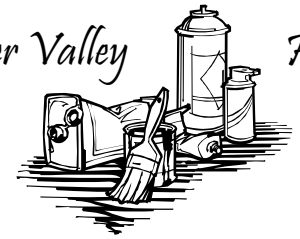
We have already begun work on many new initiatives in the region and thank you for your continued support.

Respectfully submitted,

Christine Walker
Executive Director



BEN KILHAM IN THE SUGARHOUSE
(Photo: Freda Swan)



Upper Valley Household Hazardous Waste Committee

c/o Upper Valley Lake Sunapee Regional Planning Commission
30 Bank Street, Lebanon, NH 03766-1756
603-448-1680 www.uvhhw.org

ANNUAL REPORT 2008

The Upper Valley Household Hazardous Waste committee is a volunteer organization whose purpose is to reduce harm to the environment and human health caused by the use and improper disposal of household hazardous waste. The Committee aims to:

- Educate the public to the dangers of hazardous waste.
- Encourage the use of less hazardous products in the home.
- Promote proper disposal of household hazardous waste.
- Support local agencies which reflect/promote our mission.

During 2008 the Committee continued to maintain a regional website, hosted a booth at the Upper Valley Home Life Exhibition, provided volunteers for the household hazardous waste collections at the Lebanon Landfill, and met with Marc Morgan, Solid Waste Manager for Lebanon to learn more about the Landfill and Recycling Center and the services they provide.

Website www.uvhhw.org provides detailed information about:

- Where and when the hazardous waste collections are this year and who may attend.
- What you can and cannot bring.
- Less toxic recipes for cleaning solutions.
- Links to other regional authorities.

Event Booth The Household Hazardous Waste Committee's booth at the Upper Valley Home Life Exhibition featured information on collections in the area including dates and what materials are and are not accepted. Pesticide free lawn and garden care continued to be a focus. Alternative cleaning recipes were distributed. Also, material was available on mercury and fluorescent light bulb use and disposal.

Household Hazardous Waste Collection Support The committee provided volunteer support at the collections held at the Lebanon Landfill, keeping waiting times short and residents informed. A total of 480 households from Canaan, Enfield, Hanover, Lebanon, Lyme, Orford, Plainfield, Springfield and Cornish brought waste to two collections at the Lebanon Landfill.

The Upper Valley Household Hazardous Waste Committee is made up of volunteers from Upper Valley towns. We invite anyone interested to attend our meetings and become involved.

Margaret Bragg, Hanover, NH
Vickie Davis, Upper Valley Lake Sunapee Regional Planning Commission
Charlotte Faulkner, Hanover, NH
Joyce Noll, Etna, NH
Barbara Whitman, Chair, Lebanon, NH

— Reduce the use of toxics in your home, and responsibly dispose of what waste you do generate —

TOWN OF LYME

NARRATIVE REPORTS FOR GRAFTON COUNTY & SUPPORTED OUTSIDE AGENCIES 2008

REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER
ANNUAL REPORT 2008

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 1-800-498-6868 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfl.org.

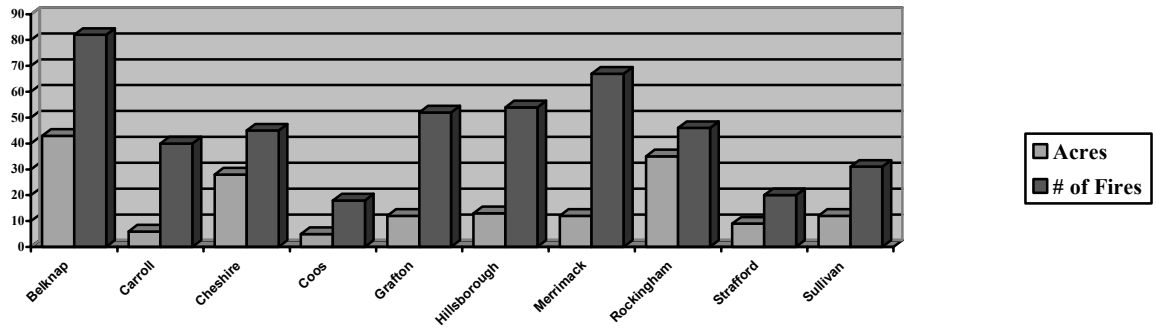
Spring fire season lasted unusually long this past year, with very high fire danger stretching into the first week of June. Once again, the rains started to fall during the summer and the fire activity was fairly light for the remainder of the year. The acreage burned was less than that of 2007. The largest forest fire during the 2008 season burned approximately 54 acres on Rattlesnake Mountain in Rumney on White Mountain National Forest property. Another 39 acre fire occurred on Mount Major in Alton during the month of April. Our statewide system of 16 fire lookout towers is credited with keeping most fires small and saving several structures this season due to their quick and accurate spotting capabilities. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2008 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department and the state's Forest Rangers by being fire wise and fire safe!

2008 FIRE STATISTICS

(All fires reported as of November 24, 2008)

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

COUNTY STATISTICS		
County	**Acres**	**# of Fires**
Belknap	43	82
Carroll	6	40
Cheshire	28	45
Coos	5	18
Grafton	12	52
Hillsborough	13	54
Merrimack	12	67
Rockingham	35	46
Strafford	9	20
Sullivan	12	31



CAUSES OF FIRES REPORTED

			Total Fires	Total Acres
Arson	2	**2008**	455	175
Debris	173	**2007**	437	212
Campfire	35	**2006**	500	473
Children	23	**2005**	546	174
Smoking	36	**2004**	482	147
Railroad	2			
Equipment	11			
Lightning	11			
Misc.*	162 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE



Programs
Newfound Area Senior Services
(Bristol 744-8395)

Horse Meadow Senior Center
(N. Haverhill 787-2539)

Linwood Area Senior Services
(Lincoln 745-4705)

Littleton Area Senior Center
(Littleton 444-6050)

Mascoma Area Senior Center
(Canaan 523-4333)

Orford Area Senior Services
(Orford 353-9107)

Plymouth Regional Senior Center
(Plymouth 536-1204)

Upper Valley Senior Center
(Lebanon 448-4213)

RSVP & The Volunteer Center
(Lebanon 448-1825)

Board of Directors
Dick Jaeger, President, Orange
Mike McKinney, Vice President, Bristol
Clark Griffiths, Treasurer, Lebanon
Dr. Thomas S. Brown, Secretary, Lebanon
Ralph Akins, Lebanon
Sarah Albert, Tuck Board Fellow
Rich Crocker, Plymouth
Pepper Enderson, Littleton
Annie LaBrecque, Canaan
Jenny Littlewood, Orford
Tony Moehrke, Plainfield
Molly Scheu, Hanover
S. Arnold Shields, Piermont
Laurel Spielberg, Hanover
Frank Stiegler, Haverhill
James Varnum, Hanover

Roberta Berner, Exec. Director
rberner@gcscc.org

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
ANNUAL REPORT 2008

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 older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

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

During 2008, 51 older residents of Lyme were served by one or more of the Council's programs offered through the Orford and Upper Valley senior programs:

- Older adults from Lyme enjoyed 772 balanced meals in the company of friends in the senior dining rooms.
- They received 27 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents were transported to health care providers or other community resources on 196 occasions by volunteers or on the Upper Valley Senior Center bus.
- Lyme residents benefited from 309.5 hours of care from our adult in-home care program, offering one-to-one companionship and assistance.
- Lyme residents contacted ServiceLink or GCSCC outreach workers on 66 occasions for assistance with issues concerning long-term care.
- Lyme's citizens also volunteered to put their talents and skills to work for a better community through 400 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2008 was $15,377.66.

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

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

Roberta Berner, Executive Director

A United Way Agency providing services to older adults in Grafton County

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Statistics for the Town of Lyme
October 1, 2007 to September 30, 2008

During this fiscal year, GCSCC served 51 Lyme residents out of 347 residents over 60, (2000 Census)

Services	Type of Service	Units of Service	x	Unit Cost=	Total cost of service
Congregate/ Home delivered	Meals	799	x	$6.33	$ 5,057.67
Transportation	Trips	196	x	$10.87	$ 2,130.52
Adult Day Service	Hours	0	x	$19.58	$ 0
Adult In-Home Care	Hours	309.5	x	$ 19.34	$ 5,985.73
Social Services	Half-hours	1	x	$33.39	$ 33.39
ServiceLink	Contacts	65	x	$33.39	$ 2,170.35
Activities		372		N/A	
Telephone Reassurance Calls		152		N/A	

Number of Lyme volunteers: 6 . Number of volunteer hours: 400

GCSCC cost to provide services for Lyme residents only	$ 15,377.66
Request for Senior Services for 2008	$ 800.00
Received from Town of Lyme for 2008	$ 800.00
Request for Senior Services for 2009	$ 800.00

NOTE:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2007 to September 30, 2008.
2. Services were funded by Federal and State programs 53%; municipalities, county and United Way 10%; Contributions 10%; In-kind donations 16%; Friends of GCSCC 9%; Other 2%.

COMPARATIVE INFORMATION

From Financial Statements for GCSCC
Fiscal Years 2007 and 2008

October 1, 2007-September 30, 2008

UNITS OF SERVICE PROVIDED	**FY2007**	**FY2008**
Dining Room Meals	82,616	79,133
Home Delivered Meals	133,140	140,760
Transportation (Trips)	46,143	47,450
Adult Day Service (Hours)	11,393	8,578
Adult In Home Care	15,483	17,464
Social Services (1/2 Hours)	6,753	6,391
ServiceLink	5,383	6,346
Number of individuals served	**6,486**	**6,903**

COST PER UNIT OF SERVICE PROVIDED

	FY2007	**FY2008**
Congregate/home delivered meals	$6.20	$6.33
Transportation (per trip)	$9.91	$10.87
Adult Day Service (hour of Service)	$18.04	$19.58
Social Services (per half-hour)	$30.99	$33.39
Adult In-Home Care (hour of service)	$21.50	$19.34

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

ANNUAL REPORT 2008

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

VNA & Hospice clients are of all ages and at all stages in life. Services are provided to all in need regardless of ability to pay. Between July 1, 2007 and June 30, 2008, the VNA & Hospice made 740 homecare visits to 45 Lyme residents (unduplicated) and provided approximately $31,894 in uncompensated care.

Home HealthCare: 590 home visits to 34 residents with short-term medical or physical needs

Long-term Care: 82 home visits to 1 resident with chronic medical problems who needed extended care in their home to avoid admission to a nursing home.

Hospice Services: 57 home visits to 7 residents who were in the final stages of their lives.

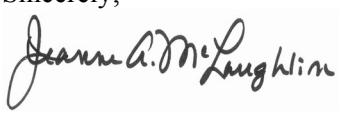
Maternal and Child Health Services: 4 home visits to 4 residents for well baby, preventative and high-tech medical care.

Family Support Services: 7 home visits to 1 family (2 individuals) for parenting and child development support.

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

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

Sincerely,



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

WEST CENTRAL BEHAVIORAL HEALTH
ANNUAL REPORT 2008

In FY 2008, West Central Behavioral Health received an appropriation of $1,870 from the Town of Lyme. We are grateful for this appropriation that enabled us to provide free or reduced cost mental and behavioral health services to residents of Lyme who are uninsured or underinsured. We are committed to making quality mental health services available regardless of ability to pay to all communities in our service area.

West Central Behavioral Health is the NH designated Community Mental Health Center for Lyme, as well as Sullivan and Southern Grafton Counties. Our mission is: "to promote, preserve, and strengthen the mental health and quality of life for individuals and their communities through the delivery of integrated, comprehensive services." Our consumers suffer from a range of disorders and illnesses: life threatening severe, chronic mental illness such as psychosis, schizophrenia, and bipolar disorder; all forms of addiction; as well as anxiety, depression, divorce or relationship related stress, and other impairing, but highly treatable, conditions. We work with all ages in outpatient clinics, homes, jails, nursing homes, schools, and residential supported living programs, offering a broad variety of counseling, psychiatric services, case management, and emergency consultations.

Some of the services provided to residents of Lyme this year include:

- 13 Children and their families received 284 therapy sessions at our outpatient clinics in Lebanon, Newport, and Claremont.
- 10 Adult residents received 80 sessions of outpatient counseling for depression, anxiety, addictions, family issues, and other critical issues.
- 5 Residents contacted our Emergency Services, available 24 hours, 7 days a week.
- 8 Residents received 198 sessions of other services such as case management or vocational services.

WISE
ANNUAL REPORT FOR LYME 2008



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

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

In the last fiscal year WISE provided services to 739 new clients. Six of these clients are known to be Lyme residents, many of whom continued to work with WISE throughout the year. All of these Lyme residents accessed WISE through our twenty-four hour crisis line, receiving services such as crisis counseling and support, assistance in filing for a restraining order, and referrals and advocacy in connecting with other community services.

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

TOWN OF LYME

VITAL STATISTICS
2008

BIRTHS REGISTERED IN THE TOWN OF LYME
FOR THE YEAR ENDING DECEMBER 31, 2008

Date of Birth	Place of Birth	Name of Child	Parents
02-09-08	Lebanon, NH	William Carlos Phelps	William Phelps & Samantha Olsen
03-19-08	Lebanon, NH	Rowan Franklin Robinson Cary	Jay Cary & Deborah Robinson
03-19-08	Lebanon, NH	Ellenora Morgan Robinson Cary	Jay Cary & Deborah Robinson
05-17-08	Lebanon, NH	Maeve Lyra Donegan	Niles Donegan & Rachel Donegan
08-08-08	Lebanon, NH	Lucas Graham Guss	Adam Guss & Melanie Romero-Guss
08-11-08	Lebanon, NH	Jackson Clark Barns	Barry Barns & Christine Barns
08-30-08	Lebanon, NH	Kaylie Marie Bailey	Scott Bailey & Elizabeth Glavickas
09-06-08	Lebanon, NH	Celia Jean Graham	James Graham & Cybele Merrick
09-07-08	Lebanon, NH	Sophia Lily Harvey	Paul Harvey & Kim Harvey
10-10-08	Lebanon, NH	Tristan Hayes Woodward	Michael Woodward & Amy Woodward
10-27-08	Lebanon, NH	John-Mark MacPharlain Morrell	Todd Morrell & Elisabeth Morrell

MARRIAGES/CIVIL-UNIONS REGISTERED IN THE TOWN OF LYME
FOR THE YEAR ENDING DECEMBER 31, 2008

Date of Marriage	Name of Bride and Groom	Residence
02-16-08	Kimberlee J. Flanders	Lyme, NH
	Michael P. Langlois	Lyme, NH
04-26-08	Deborah B. Robinson	Lyme, NH
	Jay A. Cary	Lyme, NH
06-21-08	Helen P. Whyte	Manchester, VT
	O. Ross McIntyre	Lyme, NH
06-28-08	Sara J. Fonseca-Foster	Norwich, VT
	Morton F. Bailey	Lyme, NH
07-05-08	Kate E. Mason	Lyme, NH
	Shane B. Galie	Etna, NH
07-10-08	Alexandra J. Stedman	Lyme, NH
	Joseph M. Garcia	Hanover, NH
08-08-08	Sherman Phillips	Lyme, NH
	Douglas G. Balch	Lyme, NH
08-09-08	Katherine Perkins	Lyme, NH
	Bruce R. Gray	Lyme, NH
08-09-08	Anna Richmond	Lyme, NH
	Richard A. Pippin	Lyme, NH
08-23-08	Seneca Clark	Jamaica Plain, MA
	Christopher Francione	Jamaica Plain, MA
10-03-08	Rebecca D. Kingsler	Lyme, NH
	Daniel R. Malloy	Hamden, CT
10-31-08	Holly Daisey	Lyme, NH
	Adam Bristol	Lyme, NH

DEATHS REGISTERED IN THE TOWN OF LYME
FOR THE YEAR ENDING DECEMBER 31, 2008

Date of Death	Place of Death	Name	Name of Mother	Name of Father
02-04-08	Lebanon, NH	Ruby Thompson	Grace Lund	Reginald Watson
02-07-08	Lebanon, NH	John Beesley	Dorothy Livermore	Archer Beesley
03-16-08	Lyme, NH	Ramona Carrier	Helen Mills	Neil Gates
03-31-08	Lebanon, NH	Betty Pike	Violet Mead	Albert Schwotzer
04-22-08	Lebanon, NH	Jasper Day	Mary Webster	William Day
06-02-08	Lyme, NH	Lois Roisman	Sylvia Susnitsky	Gus Levine
06-04-08	Lyme, NH	Peter Williamson	Dorothea Blackman	Norris Williamson
07-30-08	Lebanon, NH	Donna Laro	Isabel Uline	Roger Pushee
10-06-08	Hanover, NH	Donald Carmichael	Edna Jaite	Grey Carmichael
11-09-08	Lyme, NH	Elsie Moore	Mattie Davison	Jack Finn
11-30-08	New York	Richard Aulis	Marion Henderson	George E. Aulis
12-02-08	Lyme, NH	James Misuraca	Lillian Losaw	Vincent Misuraca

NOTES

ANNUAL REPORT

OF THE

LYME SCHOOL DISTRICT



8th Grade Class – 2008

From Left Bottom Row: Emma Piontek, Olivia Garrity-Hanchett, Taylor Frawley, Michaela Ragan, Grace Patton

From Left Middle Row: Mrs. Geoghegan, Olivia Marshall, Caroline Watson, Carolyn Elliott, Cole Flickinger, Tyler Daisey, Kieran Mundy

From Left Top Row: Richard Bradley, Patrick Caldwell, Hannah Valence, Caitlyn Pippin, Megan Forward, Mr. Valence.

FOR THE YEAR ENDING DECEMBER 2008

LYME SCHOOL DISTRICT
SCHOOL BOARD
2008

	TERM EXPIRES
Audrey Brown, **Secretary**	2009
Peter Glenshaw, **Chair**	2010
Kevin Kerin	2009
Tom Goodrich	2009
Emily Dentzer	2011
Dan Parish	2010
Mark Schiffman, **Vice Chair**	2011

SCHOOL DISTRICT OFFICIALS

Moderator – William B. Waste

Clerk – Patricia G. Jenks

Treasurer – Dina Cutting

Deputy Treasurer – Andrea Colgan (appointed)

ADMINISTRATION

Jeffrey W. Valence	Principal
Mikiko McGee	Director of Special Education
Gordon E. Schnare	Superintendent of Schools

LYME SCHOOL DISTRICT



WARRANT FOR
MARCH 5TH & MARCH 10TH, 2009
SCHOOL MEETINGS

SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE
MARCH 10, 2009

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 10, 2009, at 7:00 in the morning to act on the following subjects:

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

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 5, 2009, AT 7:00 PM AT THE LYME COMMUNITY GYMNASIUM.

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

Given under our hands and seals at said Lyme this second day of February 2009.

A TRUE COPY ATTEST:

Peter Glenshaw, Chair _____

Daniel Parish _____

Audrey Brown _____

Kevin Kerin _____

Mark Schiffman _____

Emily Dentzer _____

Tom Goodrich _____

School Board, School District of Lyme, New Hampshire

STATE OF NEW HAMPSHIRE

SCHOOL DISTRICT WARRANT

MARCH 5, 2009

GRAFTON S.S. **SCHOOL DISTRICT OF LYME**

NOTE: ELECTION OF SCHOOL DISTRICT OFFICERS WILL TAKE PLACE AT THE TIME OF THE ELECTION OF TOWN OFFICERS ON TUESDAY, MARCH 10, 2009.

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

You are hereby notified to meet at the Lyme Community Gymnasium in Lyme, New Hampshire, on Thursday, March 5, 2009, at 7:00 PM, to act on the following subjects:

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

ARTICLE 2. To see if the Lyme School District will vote to raise and appropriate the amount of Four Million, Five Hundred Twenty-three Thousand, Eight Hundred Seventy-eight Dollars (4,523,878) as an operating budget for the Lyme School District for the 2009 – 2010 school year, as submitted by the Budget Committee. This article does not include the amounts requested in Article 3, but does include the amounts included in Article 7. The School Board recommends this appropriation.

ARTICLE 3. To see if the Lyme School District will vote to approve the cost items included in the collective bargaining agreement reached between the Lyme School Board and the Lyme Teachers Association for school years 2009 – 2010, 2010 – 2011 and 2011 – 2012 and agree to be legally bound to pay such cost items for all years of the agreement, which calls for the following estimated increases in salaries and benefits:

YEAR	% INCREASE	ESTIMATED AMOUNT
2009 – 2010	6.0%	$71,646
2010 – 2011	4.0%	$50,718
2011 – 2012	3.7%	$48,621

AND, further, to raise and appropriate the sum of Seventy-one Thousand, Six Hundred Forty-six Dollars ($71,646) to fund the cost attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. The School Board recommends this appropriation.

ARTICLE 4. To see if the Lyme School District, if Article 3 is defeated, will authorize the governing body to call one special meeting, at its option, to address Article 3 cost items only. The School Board recommends this article.

ARTICLE 5. To see if the Lyme School District will vote to designate the School Board as agents to expend from the Maintenance of School Buildings Capital Reserve Fund, established at the Lyme School District Meeting on March 14, 1996, for the purpose of maintenance of school buildings. The School Board recommends this appropriation.

ARTICLE 6. To see if the Lyme School District will vote to designate the School Board as agents to expend from the High School Tuition Expendable Trust Fund, established at the Lyme School District Meeting on March 9, 1995, for the purpose of paying high school tuition. The School Board recommends this appropriation.

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 2. The School Board recommends this appropriation.

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

Given under our hands and seals at said Lyme this second day of February 2009.

A TRUE COPY ATTEST:

Peter Glenshaw, Chair _____

Daniel Parish _____

Audrey Brown _____

Kevin Kerin _____

Mark Schiffman _____

Emily Dentzer _____

Tom Goodrich _____

School Board, School District of Lyme, New Hampshire

LYME SCHOOL DISTRICT

BUDGET FOR MARCH 5, 2009
SCHOOL DISTRICT MEETING

SCHOOL BUDGET FORM

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

OF: LYME NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2009 to June 30, 2010

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.

_____ _____

_____ _____

_____ _____

_____ _____

_____ _____

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)271-3397

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/__ to 6/30/	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	INSTRUCTION (1000-1999)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
1100-1199	Regular Programs		2,571,162	2,663,876	2,906,556		2,906,556	
1200-1299	Special Programs		571,869	626,178	468,321		468,321	
1300-1399	Vocational Programs		41,839	41,078	26,420		26,420	
1400-1499	Other Programs							
1500-1599	Non-Public Programs							
1600-1899	Adult & Community Programs							
	SUPPORT SERVICES (2000-2999)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2000-2199	Student Support Services		167,097	168,165	174,863		174,863	
2200-2299	Instructional Staff Services		34,331	57,110	59,884		59,884	
	General Administration		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2310 840	School Board Contingency							
2310-2319	Other School Board		14,909	19,384	21,884		21,884	
	Executive Administration		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2320-310	SAU Management Services							
2320-2399	All Other Administration		161,763	158,984	181,322		181,322	
2400-2499	School Administration Service		170,336	181,705	188,883		188,883	
2500-2599	Business							
2600-2699	Operation & Maintenance of Plant		246,546	216,618	229,938		229,938	
2700-2799	Student Transportation		80,751	86,653	89,371		89,371	
2800-2999	Support Service Central & Other							
3000-3999	NON-INSTRUCTIONAL SERVICES		65,594	61,698	69,360		69,360	
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION							

MS-27 Budget - School District of LYME FY 2010

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/07 To 6/30/08	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	OTHER OUTLAYS (5000-5999)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5,110	Debt Service - Principal		75,000	75,000	75,000		75,000	
5,120	Debt Service - Interest		33,330	31,575	24,576		24,576	
	FUND TRANSFERS		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5220-5221	To Food Service		10,122	7,500	7,500		7,500	
5222-5229	To Other Special Revenue							
5230-5239	To Capital Projects							
5,251	To Capital Reserves (page 4)		25,000	0				
5,252	To Expendable Trust (page 4)		83,300	200,000				
5,253	To Non-Expendable Trusts							
5,254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
	SUPPLEMENTAL							
	DEFICIT							
	Operating Budget Total		4,352,949	4,595,524	4,523,878		4,523,878	

****SPECIAL WARRANT ARTICLES****

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

1	2	3	4	5				
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/__ to 6/30/__	Appropriations Current Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
5200	Appropriate to HS Trust	33,000	150,000		0		0	
5200	Surplus to HS Trust	50,000	50,000		0		0	
5251	Special Education Capital Reserve	25,000	0		0		0	
SPECIAL ARTICLE RECOMMENDED		XXXXXXXXX	XXXXXXXXX	XXXX	0	XXXXXXXXX	0	XXXXXXXXX

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

1		3	4	5				
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/07 To 6/30/08	Appropriations Prior Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
Various	Negotiated Cost Items	0	0	3	71,646		71,646	
INDIVIDUAL ARTICLES RECOMMENDED		XXXXXXXXX	XXXXXXXXX	XXXX	71,646	XXXXXXXXX	71,646	

MS-27 Budget - School District of LYME FY 2010

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
	REVENUE FROM LOCAL SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		6,461	6,461	6,000
1600-1699	Food Service Sales		49,213	49,000	49,000
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		40,181	0	0
	REVENUE FROM STATE SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3,210	School Building Aid		24,295	22,611	18,000
3,220	Kindergarten Aid				
3,230	Catastrophic Aid		37,496	10,442	0
3240-3249	Vocational Aid		26,047	30,000	22,000
3,250	Adult Education				
3,260	Child Nutrition		5,581	678	698
3,270	Driver Education				
3290-3299	Other State Sources				
	REVENUE FROM FEDERAL SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4100-4539	Federal Program Grants				
4,540	Vocational Education				
4,550	Adult Education				
4,560	Child Nutrition		5,581	4,520	4,520
4,570	Disabilities Programs		40,447	40,861	41,048
4,580	Medicaid Distribution				
4590-4999	Other Federal Sources (except 4810)				
4,810	Federal Forest Reserve		460	0	450
	OTHER FINANCING SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5,221	Transfer from Food Service-Spec.Rev.Fund				
5,222	Transfer from Other Special Revenue Funds				
5,230	Transfer from Capital Project Funds				
5,251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
	OTHER FINANCING SOURCES CONT.		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5,252	Transfer from Expendable Trust Funds				
5,253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5,140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY_____less RAN, Revenue Last FY_____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance		50,000	50,000	0
	Fund Balance to Reduce Taxes		51,616	144,385	200,000
	Total Estimated Revenue & Credits		336,918	358,958	341,266

BUDGET SUMMARY

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	4,595,524	4,523,878	4,523,878
Special Warrant Articles Recommended (from page 4)	0	0	0
Individual Warrant Articles Recommended (from page 4)	0	71,646	71,646
TOTAL Appropriations Recommended	4,595,524	4,595,524	4,595,524
Less: Amount of Estimated Revenues & Credits (from above)	358,958	341,266	341,266
Less: Amount of Statewide Enhanced Education Tax/Grant	203,734	234,294	234,294
Estimated Amount of Local Taxes to be Raised For Education	4,032,832	4,019,964	4,019,964

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 401,996
(See Supplemental Schedule With 10% Calculation)

INSTRUCTIONS FOR COMPLETING FORM MS-27

Pages 2 - 3 **Operating Budget**	Use these pages for the proposed operating budget. In column 4, enter the actual expeditures for the most recently completed fiscal year [RSA 32:5, IV (b)] and enter the year in the space provided. In column 5, enter the appropriations as voted last yea
RSA 32 requires all appropriations be posted.	The operating budget and all special and individual warrant articles must be posted.
Page 4 **Special Warrant Articles**	Special warrant articles are defined in RSA 32:3, VI, as: 1) petitioned warrant articles; 2) an article whose appropriation is raised by bonds or notes; 3) an article which calls for an appropriation to a separate fund created pursuant to law, such as cap
Page 4 **Individual Warrant Articles**	"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles could be ratification of negotiated cost items for labor agreements, leases, or items of a one time nature. Be sure to list
Pages 5 - 6 **Estimated Revenues & Credits**	In the first column, enter the actual revenue for the most recently completed fiscal year. In the second column, enter the revenue and credits as revised and approved by the DRA in setting the last school assessment (tax rate papers). In the third colum
10% Limitations RSA 32:18	Complete the supplemental schedule for calculating the 10% limitation and show the maximum allowable increase on page 6.
Signatures & Distribution	Post certified copies of the budget with the warrant for the meeting (RSA 197:5-a) and if required per RSA 32:5, VII, print the budget in an annual report. Send a copy to the DRA at the address below within 20 days after the meeting. Keep a copy for your
Default Budget RSA 32:5, VII (b)	If you have adopted SB2, you will also need to complete and post a default budget form showing how the default budget was calculated. This task may be delegated to the budget committee if so voted under RSA 40:14-b.

This form is available on our website: www.nh.gov/revenue/forms/msforms.htm

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

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
2								
3				**HIGH SCHOOL**				
4		**1130 Regular High School Tuition**						
5	561	In State HS Tuition	908,844	960,647	807,385	1,173,329	212,682	
6	562	Out of State HS Tuition	349,088	370,867	389,377	388,422	17,555	
7	563	Voc Ed--Out of State Regular	41,839	41,078	27,067	26,420	(14,658)	
8		Subtotal, High School Tuition	1,299,771	1,372,592	1,223,829	1,588,171	215,579	15.7%
9								
10		**1230 High School Special Education**						
11	110	Secondary Sped Salaries	35,001	36,048	36,048	39,940	3,892	
12	130	Extended Year Tutoring	81	2,000	1,350	2,000	0	
13	211	Secondary Sped Health Ins.	5,386	16,169	16,169	17,188	1,019	
14	212	Secondary Sped Dental Ins.	1,343	1,305	1,305	1,353	48	
15	213	Secondary Sped LDD	74	125	125	180	55	
16	220	Secondary Sped Social Security	1,914	2,235	1,916	2,476	241	
17	221	Secondary Sp. Ed. Medicare	448	523	448	579	56	
18	232	Secondary Sped Teacher Ret	1,873	2,091	1,792	2,780	689	
19	260	Secondary Sped Workers Comp.	0	195	0	0	(195)	
20	320	Contracted Services	3,485	9,200	9,200	9,200	0	
21	360	Legal Expenses	419	1,000	1,500	2,500	1,500	
22	561	Non residential Tuition 9-12	113,634	190,000	30,000	60,000	(130,000)	
23	562	Residential Tuition, 9-12	77,868	0	12,000	23,709	23,709	
24	580	Travel	23,385	32,000	2,000	6,000	(26,000)	
25	610	Supplies	0	0	0	0	0	
26		Subtotal, HS Sp. Ed.	264,910	292,890	113,853	167,905	(124,985)	-42.7%
27								

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
28								
29		**High School Transfer Funds**						
30	936	HS Tuition--Appropriate to Reserve	83,300	200,000	200,000	0	(200,000)	
31	937	Sp. Ed. Tuition Reserve	25,000	0	0	0	0	
32			108,300	200,000.00	200,000.00	0.00	(200,000)	
33								
34		**Total High School Budget**	**1,672,981**	**1,865,482**	**1,537,682**	**1,756,077**	**(109,405)**	-5.9%
35								
36			**LYME ELEMENTARY SCHOOL**					
37								
38				**Instruction**				
39		**1100 Regular Education**						
40	110	Teacher Salaries	865,496	893,988	897,795	921,661	27,673	
41	110	Aides Salaries	35,273	44,506	42,668	51,935	7,429	
42	120	Substitute Teachers	11,063	11,000	11,000	11,000	0	
43	130	Extra Curricula Stipend	1,200	2,200	2,200	3,100	900	
44	210	Health Insurance Buybacks	5,275	3,620	4,100	2,310	(1,310)	
45	211	Health Insurance	147,783	153,956	157,220	164,668	10,712	
46	212	Dental Insurance	9,949	10,742	10,804	11,203	461	
47	213	Life/Disability Insurance	2,881	2,949	2,949	2,984	35	
48	215	Health Care Reimbursement Acct	270	500	150	300	(200)	
49	220	Social Security	55,378	58,187	58,309	61,045	2,858	
50	221	Medicare	13,004	13,608	13,637	14,277	669	
51	232	Teacher Retirement	42,803	46,480	43,949	55,764	9,284	
52	250	Unemployment Compensation	1,797	987	987	1,660	673	
53	260	Workers Comp.	8,627	5,068	5,079	8,213	3,145	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
54	310	504 Services	0	500	500	2,500	2,000	
55	320	Fine Arts/Enrichment	2,690	5,000	6,500	6,500	1,500	
56	321	Assessment/Achievement Testing	5,611	5,000	3,000	3,000	(2,000)	
57	322	Consultants for the Play	0	500	500	0	(500)	
58	430	Repairs to Equipment	1,200	500	650	500	0	
59	431	Repairs to Computer Equipment	10,667	1,500	2,000	1,500	0	
60	442	Copier and laminator lease	7,415	7,200	7,200	7,200	0	
61	532	On Line Services	6,544	4,100	4,100	3,000	(1,100)	
62	610	General Supplies	35,552	27,000	27,000	27,000	0	
63	640	Text Books	4,154	6,000	6,000	10,000	4,000	
64	650	Software	21,358	3,000	3,000	3,000	0	
65	733	Furniture	484	1,671	1,671	2,500	829	
66	739	Equipment	0	600	713	600	0	
67	740	Computer Equipment	16,756	22,000	22,000	29,000	7,000	
68		Subtotal, 1100 Regular Education	1,313,230	1,332,362	1,335,681	1,406,420	74,058	5.6%
69								
70								
71		**1200 Special Education**						
72	110	Sp. Ed. Teacher Salaries	131,083	135,014	135,014	141,090	6,076	
73	110	Sp. Ed. Aides Salaries	87,986	98,960	70,974	77,352	(21,608)	
74	130	Ext. Year Program, Tutors	3,058	4,000	1,524	3,500	(500)	
75	210	Sp. Ed. Health Insurance Buyback	0	845	775	875	30	
76	211	Sp. Ed. Health Insurance	30,326	38,639	33,860	35,653	(2,986)	
77	212	Sp. Ed. Dental Insurance	2,158	2,721	2,020	2,095	(626)	
78	213	Sp. Ed. Life/Disability Insurance	591	1,040	845	751	(289)	
79	220	Sp. Ed. Social Security	12,555	14,762	12,982	13,543	(1,219)	
80	221	Special Ed. Medicare	2,949	3,452	3,036	3,167	(285)	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
81	232	Sp. Ed. Teacher Retirement	7,633	7,831	7,831	9,820	1,989	
82	250	Sp. Ed. Unemployment Compensation	0	490	0	0	(490)	
83	260	Sp. Ed. Workers Compensation	0	534	0	0	(534)	
84	320	Assessment/Case Management	18,539	3,000	5,000	3,000	0	
85	321	Pre-school consultants	0	5,000	5,000	5,000	0	
86	360	Legal Expenses	0	1,000	1,000	1,000	0	
87	561	Pre School Tuition	5,200	10,000	10,000	5,200	(4,800)	
88	580	Travel	302	1,200	1,200	1,200	0	
89	610	Supplies	3,015	2,300	2,900	2,200	(100)	
90	640	Books	165	800	800	1,100	300	
91	650	Special Ed. Software	0	300	329	350	50	
92	733	Special Ed. Furniture	0	0	0	1,150	1,150	
93	739	Special Ed. Equipment	0	0	0	900	900	
94	740	Computer Equipment	1,400	1,400.00	1,382	1,500	100	
95		Subtotal, 1200 Special Education	306,959	333,288	296,472	310,446	(22,842)	-6.9%
96								
97								
98		Subtotal, Lyme School Instruction	1,620,190	1,665,650	1,613,923	1,716,866	51,216	3.1%
99								
100			**Student Support Services**					
101								

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
102		**2120 Guidance**						
103	110	Salaries	30,989	31,922	31,922	33,905	1,983	
104	211	Guid Health Ins.	7,209	7,379	7,379	7,844	465	
105	212	Guid. Dental Ins.	417	426	426	442	16	
106	213	Guid. LDD	102	122	122	0	(122)	
107	220	Guidance Social Security	1,753	1,979	1,979	2,102	123	
108	221	Guidance Medicare	410	463	463	492	29	
109	231	Guidance Retirement	1,809	1,851	1,851	2,360	509	
110	260	Guidance Workers Comp.	0	0	0	0	0	
111	610	Supplies	89	172	0	100	(72)	
112		Subtotal, 2120 Guidance	42,778	44,314	44,142	47,244	2,930	6.6%
113								
114		**2130 Health Services**						
115	110	Nurse's Salary	42,198	43,464	39,117	56,774	13,310	
116	210	H.S. Health Insurance Buyback	0	0	400	400	400	
117	211	H.S. Health Insurance	12,558	12,935	2,156	0	(12,935)	
118	211	H. S. Dental Insurance	1,016	1,044	174	0	(1,044)	
119	213	H. S. LDD	149	112	112	147	35	
120	220	H.S. Social Security	2,230	2,695	2,425	3,520	825	
121	221	H.S. Medicare	522	630	567	823	193	
122	231	H.S. Retirement	0	2,521	0	0	(2,521)	
123	250	Unemployment Compensation	0	44	0	0	(44)	
124	260	Workers compensation	0	235	0	0	(235)	
125	320	Consultants	0	300	4,800	300	0	
126	430	Repairs to Equipment	202	200	0	200	0	
127	610	Supplies	783	850	950	850	0	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
128	739	Emergency Equipment	576	700	1,850	800	100	
129		Subtotal, 2130 Health Services	60,234	65,730	52,551	63,814	(1,916)	-2.9%
130								
131		**2140 Psychological Services**						
132	220	Psych Services Social Security	295	744	0	200	(544)	
133	221	Psych Services Medicare	69	174	0	0	(174)	
134	320	Psychological Services	21,031	15,000	15,000	18,000	3,000	
135		Total, Psychological Services	21,396	15,918	15,000	18,200	2,282	20.0%
136								
137		**2150 Speech Services**						
138	220	Speech Services Social Security	1,106	500	700	1,087	587	
139	221	Speech Services Social Security	259	100	150	200	100	
140	320	Speech Therapy	27,371	25,000	25,000	28,000	3,000	
141	321	Extended Year Program, Speech	0	900	0	900	0	
142		Subtotal, Speech Services	28,735	26,500	25,850	30,187	3,687	13.9%
143								
144		**2160 Physical/Occupational Therapy**						
145	220	OT/PT Services Social Security	865	732	732	744	12	
146	221	OT/PT Services Medicare	202	171	171	174	3	
147	320	Occupational and Physical Therapy	10,418	12,000	12,000	12,000	0	
148	321	Extended Year Program, PT/OT	0	800	3,068	500	(300)	
149		Subtotal, PT/OT Services	11,485	13,703	15,971	13,418	(285)	-2.1%
150								
151								
152		**2190 Other Student Services**						
153	320	Neurological exams, visions exams, etc.	2,470	2,000	2,000	2,000	0	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
154								
155		Subtotal, Student Support Services	167,097	168,165	155,514	174,863	6,698	4.0%
156								
157								
158			**Staff Support Services**					
159								
160		**2210 Improvement of Instruction**						
161	110	Teacher Stipends	52	4,800	5,155	4,800	0	
162	120	Substitutes for Professional Dev.	0	2,500	1,000	1,000	(1,500)	
163	220	SS for Prof. Development	0	0	0	360	360	
164	221	Medicare for Prof. Development	0	0	0	84	84	
165	240	Tuition Reimbursement/Conferences	12,586	14,000	14,000	16,000	2,000	
166	241	Incentives for Teacher Excellence	2,500	2,500	2,500	3,000	500	
167	242	S. Staff Reimbursement – Conf.	165	500	500	500	0	
168	320	School Improvement	4,788	5,500	5,500	5,500	0	
169	321	Language Arts/Writing Specialist	0	10,000	10,000	10,000	0	
170	329	Wellness Program	737	750	750	750	0	
171	610	Supplies	0	1,000	1,000	500	(500)	
172	640	Professional Library/Publications	150	600	600	600	0	
173		Subtotal, Improvement of Instruction	20,978	42,150	41,005	43,094	944	2.2%
174								
175		**2220 Library/Media**						
176	110	Library Salaries	12,387	13,500	12,522	15,133	1,633	
177	210	Insurance Buyback	0	310	310	500	190	
178	220	Library Social Security	787	837	837	938	101	
179	221	Library Medicare	180	196	196	219	23	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
180	250	Library Unemployment	0	44	0	0	(44)	
181	260	Library Workers Comp	0	73	0	0	(73)	
182	610	Library Supplies	0	0	0	0	0	
183		Subtotal, Library/Media	13,353	14,960	13,865	16,791	1,831	12.24%
184								
185		Subtotal, Staff Support Services	34,331	57,110	54,870	59,884	2,774	4.9%
186								
187			**School Board/Administration**					
188								
189		**2310 School Board**						
190	110	School District Salaries	1,925	2,075	2,075	2,075	0	
191	220	School Board Social Security	119	129	129	129	(0)	
192	221	School Board Medicare	28	30	31	30	0	
193	320	Contracted Services	850	0	0	0	0	
194	340	Performance Bonuses	0	3,000	3,000	3,000	0	
195	360	Legal	637	1,200	1,200	1,200	0	
196	370	Audit	4,700	7,000	7,000	9,000	2,000	
197	540	Advertising	3,026	2,500	2,500	3,000	500	
198	610	School Board Expenses	566	350	350	350	0	
199	810	NHSBA Dues, NHMA fee	3,059	3,100	3,005	3,100	0	
200		Subtotal, School Board	14,909	19,384	19,290	21,884	2,500	12.9%
201								
202		**2320 SAU Administration**						
203	110	SAU Salaries	106,229	107,462	112,613	113,353	5,891	
204	211	SAU Health Insurance	21,546	16,169	16,169	29,917	13,748	
205	212	SAU Dental Insurance	1,270	1,305	1,305	1,353	48	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
206	213	SAU Disability Insurance	206	254	254	160	(94)	
207	220	SAU Social Security	6,417	6,663	6,982	7,028	365	
208	221	SAU Medicare	1,501	1,558	1,633	1,644	86	
209	231	SAU Staff Retirement	3,774	4,142	4,142	4,480	338	
210	232	Sped Coordinator Retirement	1,448	1,063	1,362	1,438	375	
211	250	SAU Unemploy. Comp.	0	88	0	0	(88)	
212	260	SAU Workers Comp.	0	580	0	0	(580)	
213	319	Payroll Service	2,520	2,700	2,700	2,700	0	
214	320	Professional Services	2,945	2,000	2,000	3,000	1,000	
215	430	Repairs	760	900	900	900	0	
216	441	Office Rent	6,900	7,200	7,200	7,500	300	
217	531	Telephone	1,329	1,400	1,400	1,400	0	
218	532	Internet Connection	600	600	600	600	0	
219	534	Postage	787	800	800	850	50	
220	580	Travel	1,261	1,000	1,200	1,200	200	
221	590	Hiring/Pre-employment expenses	136	650	650	300	(350)	
222	610	Supplies	1,085	1,500	1,500	1,500	0	
223	650	Software	50	0	50	0	0	
224	733	Furniture	453	300	575	150	(150)	
225	740	Computer Equipment	0	0	0	1,200	1,200	
226	810	SAU Dues and Fees	547	650	651	650	0	
227		Subtotal, SAU Administration	161,763	158,984	164,686	181,322	22,338	14.1%
228								
229		**2400 School Administration**						
230	110	School Administration Salaries	118,761	123,888	119,198	129,127	5,239	
231	211	Health Ins.	23,360	24,750	24,059	25,867	1,117	
232	212	Dental Insurance	1,675	1,720	1,720	1,784	64	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
233	213	Disability Insurance	301	329	329	316	(13)	
234	220	School Admin. Social Security	7,226	7,681	7,683	8,006	325	
235	221	School Administration Medicare	1,690	1,796	1,797	1,872	76	
236	231	Secretary's Retirement	2,893	3,266	3,269	3,519	253	
237	232	Principal's Retirement	5,278	5,018	5,018	6,293	1,275	
238	250	School Admin Unempl. Comp.	0	88	0	0	(88)	
239	260	Sch. Admin. Workers Comp.	0	669	0	0	(669)	
240	320	Principals Office Staff Development	330	1,250	1,250	1,000	(250)	
241	430	Repairs to Adm Equipment	150		0	0	0	
242	531	Telephone	2,655	2,700	2,700	2,750	50	
243	534	Postage	1,445	1,300	1,300	1,500	200	
244	539	Substitute Service	1,337	1,800	1,337	1,400	(400)	
245	550	Printing and Binding	0	500	500	500	0	
246	580	Principal's Travel	109	500	500	500	0	
247	610	Supplies	1,670	2,500	2,500	2,500	0	
248	650	Software	1,458	1,500	1,500	1,500	0	
249	810	Dues/Fees	0	450	450	450	0	
250		Subtotal, 2400 School Administration	170,336	181,705	175,110	188,883	7,178	4.0%
251								
252		Subtotal, SB/Administration	347,009	360,073	359,086	392,089	32,016	8.9%
253								
254								
255			**Buildings and Grounds**					
256		**2600 Maintenance**						
257	110	B and G Salaries	60,902	64,211	62,732	65,241	1,030	
258	111	Summer Custodian Help	0	800	552	1,000	200	
259	120	Custodial Substitutes	3,066	500	500	750	250	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
260	211	Health Insurance	21,138	23,151	21,768	23,723	572	
261	213	Disability Insurance	251	231	231	257	26	
262	220	B & G Social Security	3,991	3,981	3,979	4,107	126	
263	221	B & G Medicare	933	931	975	960	29	
264	231	Custodian Retirement	2,961	3,050	3,050	3,299	249	
265	250	B/G Unemploy. Comp.	0	134	0	0	(134)	
266	260	B/G Workers Comp.	0	2,279	0	0	(2,279)	
267	421	Trash Collection	2,958	2,900	2,900	3,250	350	
268	424	Snow Removal	1,620	1,500	1,500	1,600	100	
269	430	Contracted Services/Repairs	25,097	25,000	25,000	25,000	0	
270	431	Grounds Upkeep	1,358	1,500	1,516	1,500	0	
271	432	Building Renovations	48,628	0	5,000	10,000	10,000	
272	520	Building Insurance	8,239	9,000	9,000	9,500	500	
273	580	Custodial Travel	244	400	250	400	0	
274	610	Supplies	10,483	10,500	10,500	10,500	0	
275	621	Propane	1,538	1,300	1,300	1,600	300	
276	622	Electricity	24,033	27,000	27,000	25,500	(1,500)	
277	624	Fuel	22,323	35,000	30,000	38,500	3,500	
278	626	Gasoline/Diesel	0	250	460	250	0	
279	733	Furniture	2,738	2,000	2,000	2,000	0	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
280	739	New Equipment	4,043	1,000	1,304	1,000	0	
281		Subtotal, 2600 Building Services	246,546	216,618	211,517	229,938	13,320	6.1%
282								
283								
284				**Transportation**				
285		**2700 Transportation**						
286	110	Parent Transportation (salaries)	6,464	6,659	6,842	7,116	457	
287	220	Parent Transportation Soc. Sec.	401	413	424	441	28	
288	221	Parent Transportation Medicare	94	97	99	103	6	
289	250	Parent Transportation Unempl. Comp.	0	37	0	0	(37)	
290	260	Parent Transportation, Workers Comp.	0	236	0	0	(236)	
291	440	Field Trips	3,452	5,500	5,500	5,500	0	
292	443	Bus Lease	64,400	66,695	66,695	69,030	2,335	
293	580	Parent Transportation	3,633	4,016	4,016	4,181	165	
294	626	Fuel Charge	2,307	3,000	3,000	3,000	0	
295		Subtotal, 2700 Transportation	80,751	86,653	86,576	89,371	2,718	3.1%
296								
297				**Food Service**				
298								
299		**3100 Food Service**						
300	110	Food Service Salaries	24,221	24,023	23,978	24,937	914	
301	120	Food Service Substitutes	87	500	500	500	0	
302	211	Food Service Health Insurance	5,814	6,138	6,143	6,520	382	
303	212	Food Service Dental Insurance	405	415	415	430	15	
304	213	Food Service Life/LDD	110	100	100	115	15	
305	220	Food Service Social Security	1,122	1,489	1,487	1,546	57	
306	221	Food Service Medicare	263	348	348	362	14	

Lyme School District
Expenditure Budget
2009 - 2010

	A	B	C	D	E	F	G	H
1		**Description**	**Actual 08**	**Budget 09**	***Projected 09**	**Budget 10**	**"+ or (-)"**	**%**
307	250	Food Service Unemployment Comp	0	0	0	0	0	
308	260	Food Service Workers Comp	425	735	0	0	(735)	
309	430	Food Service Repairs	0	250	250	250	0	
310	610	Food Service Supplies	2,760	2,500	2,500	2,500	0	
311	630	Food	30,387	25,000	30,000	32,000	7,000	
312	739	Food Service Equipment	0	200	200	200	0	
313		**Total, Food Service**	65,594	61,698	65,921	69,360	7,662	12.4%
314								
315		**5100 Debt Service**						
316	830	Bond Interest	33,330	31,575	31,575	24,576	(6,999)	
317		Principal	75,000	75,000	75,000	75,000	0	
318		Subtotal, Debt Service	108,330	106,575	106,575	99,576	(6,999)	-6.6%
319								
320		**5200 Lyme School Transfer Funds**						
321	930	Transfer to food services	10,122	7,500	7,500	7,500	0	
322		Subtotal, Transfer Funds	10,122	7,500	7,500	7,500	0	0.0%
323								
324		**Total, Elementary School**	**2,679,971**	**2,730,042**	**2,661,482**	**2,839,447**	**109,405**	**4.0%**
325								
326		**Total Lyme Budget (Pre-K-12)**	**4,352,952**	**4,595,524**	**4,199,164**	**4,595,524**	(0)	**0.00%**
327								

The Lyme School District
Revenue Estimate
2009 - 2010

	A	B	C	D	E	F	G
1	**Account**	**Description**	**Actual FY '08**	**Budget FY 09**	**Budget 10**	**+ (-)**	**%**
2							
3				**FUND 10 -- Regular Program**			
4							
5		Fund Balance From Prior Year	101,616	194,385	$200,000	$5,615	
6							
7		**1100 Revenue From Local Sources**					
8	1111	Revenue from Property Taxes	3,290,287	3,361,896	3,379,136	$17,240	0.51%
9	1510	Interest on Investments	6,461	6,461	6,000	($461)	
10		Contributions from Private Sources	29,460				
11	1990	Other Local Revenue	10,721	0	0	$0	
12		Subtotal	3,336,929	3,368,357	$3,385,136	$16,779	0.50%
13							
14		**3000 Revenue from State Sources**					
15	3100	State Adequacy Grant (Estimated)	704,840	203,734	203,734	$0	0.00%
16	3105	State Taxes (Estimated)	203,734	663,438	663,438	$0	0.00%
17	3210	Building Aid	24,295	22,611	18,000	($4,611)	
18	3240	Voc-Tech Tuition	26,047	30,000	22,000	($8,000)	
19		Catastrophic Aid	37,496	10,440	0	($10,442)	
20	3290	Other State Income	0	0	0.00	$0	
21		Subtotal	996,412	930,225	$907,172	($23,053)	-2.48%
22							
23		**4000 Revenue From Federal Sources**					
24	4550	Dept of Agriculture Grant	460	0	$450	$450	
25	4580	Medicaid Distribution	0	0	$0	$0	
26	4590	Other Federal Revenue	0	0	$0	$0	
27		Subtotal	460	0	$450	$450	0.00%
28							
29		**5000 Other Revenue**					
30	5251						
31	5252	Revenue from Capital Reserves	0	0	$0	$0	
32		Transfers from Exp. Trust Funds	0	0	$0	$0	
33		Subtotal	0	0	$0	$0	
34							
35		Subtotal, Fund 10	4,333,801	4,298,582	$4,292,758	($5,824)	-0.14%
36							
37							

The Lyme School District
Revenue Estimate
2009 - 2010

	A	B	C	D	E	F	G
1	**Account**	**Description**	**Actual FY '08**	**Budget FY 09**	**Budget 10**	**+ (-)**	**%**
38							
39				**FUND 21 -- Food Service**			
40							
41	1600	**1100 Revenue From Local Sources**					
42		Food Service Income	49,213	49,000	$49,000	$0	
43							
44	3260	**3000 Revenue from State Sources**					
45		State Food Reimbursement	678	678	$698	$20	
46							
47	4260	**4000 Revenue From Federal Sources**					
48		Child Nutrition	5,581	4,520	$4,520	$0	
49							
50	5210	**5000 Other Revenue**					
51		Transfer from Regular Program	10,122	7,500	$7,500	$0	
52							
53		Subtotal, Fund 2, Food Service	65,594	61,698	$61,718	$20	0.03%
54							
55				**FUND 22 -- Special Programs**			
56							
57	4500	**4000 Revenue From Federal Sources**					
58	4501	Special Education Grant (IDEA B)	39,399	39,813	$40,000	$187	
59	4510	Sp. Education Grant (IDEA Preschool)	1,048	1,048	$1,048	$0	
60		School Improvement Grant	0	0	$0	$0	
61			40,447	40,861	$41,048	$187	0.46%
62							
63							
64		**Consolidated Total**	**4,541,458**	**4,595,524**	**$4,595,524**	**$0**	**0.00%**
65							

	A	B	C	D
1				
2				
3		**Accounting of Actual Special Education**		
4		**Expenses and Revenues***		
5				
6				
7		**Special Education Revenues**		
8				
9	**Account**	**Description**	**Actual 07**	**Actual 08**
10		**Local Funds**		
11	1111	Current Appropriation	450,482	443,067
12				
13		**State Funds**		
14	3100	Adequacy	28,716	28,115
15	3105	State Taxes	97,107	97,268
16	3230	Catastrophic Aid	0	37,496
17		Subtotal	125,823	162,879
18				
19		**Federal Funds**		
20	4500	Special Education Grants	47,432	40,447
21	4580	Medicaid Distribution	0	0
22		Subtotal	47,432	40,447
23		**Other Funds**		
24	5000	Transfers from Expendable Trusts	0	0
25				
26		Total	623,737	646,393
27				
28				
29				
30				
31		**Special Education Expenditures**		
32				
33	**Account**	**Description**	**Actual 07**	**Actual 08**
34	1200	Regular Special Education	272,095	306,959
35	1230	High School Special Education	264,910	237,295
36	2140	Psychological Services	15,174	21,396
37	2150	Speech Language Services	28,735	38,735

	A	B	C	D
38	2160	OT/PT Services	11,485	15,933
39	2190	Other Student Services	2,470	2,470
40	2320	SAU Administration (Director's salary/benefits)	28,868	23,605
41		Total	623,737	646,393
42				
43				
44	*As required by NH RSA 32:11-a.			
45				

LYME SCHOOL DISTRICT

MINUTES FOR
MARCH 6TH & MARCH 11TH, 2008
SCHOOL MEETINGS

SCHOOL DISTRICT ANNUAL MEETING
MINUTES
MARCH 6, 2008

Moderator Bill Waste called this meeting to order at 7:04 P.M. in the Lyme School Community Gymnasium. Representing the Lyme School Board was: Peter Glenshaw, Chair, Mark Schiffman, Maggie Minnock, Kathleen McGowan, Dan Parish, Audrey Brown and Kevin Kerin.

Representing School Administration was: Jeffrey Valence, Principal and Gordon Schnare, Superintendent of Schools. Martha Rich, Headmaster of Thetford Academy was also in attendance. She and Gordon Schnare were offered *Voice without Vote* for purposes of communicating administrative and Thetford Academy issues at this meeting.

Moderator Waste welcomed Martha Rich and she spoke briefly about the happenings at Thetford Academy, the building project there and anticipated costs.

ARTICLE 1. To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto. The Moderator asked if there were any additions or correction to the School portion of the Town Report to be reported.

Patty Jenks noted that the picture shown on page 33 of the School Report was mislabeled as being the Lyme Plain School. Alfred Balch provided the picture and had asked that the location be corrected to be the Lyme Center School.

It should also be noted that the list of high school graduates was missing William Braasch Jr., who graduated from Phillips Exeter Academy, with honors.

Maggie Minnock should have been noted as an attending School Board member at the 2007 School District Meeting in the 2007 School Board Minutes of the Town Report.

Peter Glenshaw offered a presentation to help explain accomplishments and the reasoning behind the budget amount being voted on. Highlights include but are not limited to:
--Completion of a five year strategic plan which addresses finances, ciriculum and the relationship with the Lyme Town Library.
--Hiring of a differentiation coordinator and
--Recognition via one standardized test that the Lyme Elementary School was the best K-8 school in New Hampshire.
--Special Education caseload has dropped but costs have increased because needs required to meet individual cases have increased.
--Student population remains “steady”.

--High School tuition costs will begin to increase as classes entering high school will be getting bigger.
--Non-salary costs have increased notably. Health care costs are better than have been in the past.
--We are in the 3rd year of a negotiated teacher's salary contract, which is based on Northeast Urban CPI.
--It costs approximately $12,600/year per pupil to attend Lyme School (K-8, not including the high school). This is less than either Hanover or Lebanon.
--Property taxes are impacted by reduced revenues, and anticipated lower state taxes and catastrophic aid.

ARTICLE 2. Brian Cook made the motion that the District vote to raise and appropriate the amount of Four Million, Three Hundred Ninety-five Thousand, Five Hundred Twenty-six Dollars ($4,395,526) as an operating budget for the Lyme School District for the 2008 – 2009 school year, as submitted by the Budget Committee.

Motion was SECONDED.

The School Board and Superintendent of Schools Gordon Schnare fielded a variety of questions concerning the proposed budget.

Article 2 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 3. Brian Cook made the motion that the District vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars ($150,000) to add to the High School Tuition Fund established at the Lyme School District Meeting on March 9, 1995, for funding high school tuition expenses. The school board and the budget committee recommend this appropriation.

Motion was SECONDED

Article 3 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 4. Brian Cook made the motion to see if the District will vote to raise and appropriate up to Fifty Thousand Dollars ($50,000.00) to be placed in the High School Tuition Fund, established at the Lyme School District Meeting on March 9, 1995, for funding high school tuition expenses, with such amount to be funded from the year end undesignated fund balance available on July 1, 2008. The school board and the budget committee recommend this appropriation.

Motion was SECONDED

Article 4 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 5. Brian Cook made the motion to determine and fix the salaries of school district officers as follows: School District Treasurer $800.00; School District Clerk $75.00; School District Moderator $75.00. The amounts in this article are included in Article 2. The school board and the budget committee recommend this appropriation.

Motion was SECONDED

Article 5 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

ARTICLE 6. To transact any other business that may legally come before this meeting.

Peter Glenshaw acknowledged and offered appreciation to all those who have contributed their time and interest toward serving as school district officers. In addition he invited and encouraged people to consider serving the school district as a School Board member or in another capacity as needed. He noted it's getting harder and harder to find people who have the time to commit to helping with these duties.

In addition he introduced all the current School Board Members and thanked out-going members Maggie Minnock and Kathleen McGowan. A round of applause was given to them for their considerable efforts during their term.

This meeting was adjourned at 8:20 P.M.

Respectfully Submitted,

Patricia G. Jenks
School District Clerk

LYME SCHOOL DISTRICT
RECORD OF ELECTION OF OFFICERS
MARCH 13, 2008

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

MODERATOR-One Year	Bill Waste
TREASURER-One Year	Dina Cutting
CLERK-One Year	Patricia G. Jenks
SCHOOL BOARD	
One Year	Tom Goodrich
Three Years	Emily Dentzer
	Mark Schiffman

Respectfully submitted,
Patricia G. Jenks, School District Clerk



GRADES 1-8 AT THE LYME CENTER SCHOOL (CA 1953)
(Photo: Greg Dimick Collection)

LYME SCHOOL DISTRICT



NARRATIVE REPORTS
2008



The Lyme School

Kindergarten to Eighth Grade Serving the community of Lyme, New Hampshire for over 100 years

(603) 795 - 2125 • Main Street, Lyme, New Hampshire 03768

Lyme School Principal's Report 2008

This year we have seen a lot go on in the Lyme School, too much to thoroughly list in this report, but here are some highlights:

- Our multiage program, designed to build a "whole school" sense of community, has grown from a single event to a monthly themed event that included students creating holiday cards that were sent to members of the community who do not have students in the school.
- The Lyme School continues to be ranked as one of the top three schools in the state of New Hampshire based upon standardized test scores.
- Teachers are in year two of a multi-year effort to redesign their instruction to align to state and national standards, to incorporate strategies that reflect the newest research about how different people learn and express their understanding, and to ensure the continuity of instruction, K-8.
- The school strategic plan continues to prioritize areas of improvement and focus resources in the most cost effective manner to benefit the greatest number of students in an effort to simultaneously control costs, provide for our students' education, and ensure that no students "fall through the cracks."
- Morning Meeting and Student Council continue to provide students with authentic opportunities to lead the school, take on responsibility, and become confident public speakers.
- We continue to retain and attract some of the top educators in the state, and serve as a teaching mentor site for the Upper Valley Teaching Institute.
- The school continues to work closely with the town's emergency organizations to serve residents in need and establish specific plans to respond if a crisis were to arise.
- Lyme School's graduates continue to perform at the top of their classes in high school, earning them High Honors and Honors distinctions for their academic performance. Our students also continue to serve their high schools in leadership roles within their various student councils, clubs, organizations, and athletic teams.
- The most recent highlight was the opportunity to view the Inauguration as a school, along with many community members, thanks to a generous donation by Rich Lowre and Pastor Donna Colletti-Lowre of the First Baptist Church in Lyme Center. We look forward to the ability to view future inaugurations and historic events in the years to come.

Depending on where one lived, the point in history when they went to school, and one's own predispositions and interests, the image of what a school may currently look like could be very different. Many would recall their own educational experience and recall images of textbooks, papers, math problems, and science labs—the reading, writing, and arithmetic, or the "three Rs," of education. The Lyme School is fortunate to be among New Hampshire's top schools based upon academic testing that targets these areas. Some may recall a favorite teacher who inspired them, and some may recall the difficult lessons they learned from the one that didn't. Anyone familiar with the Lyme School would understand that "school" also involves learning to appreciate hard work, the enjoyment of discovery, and learning about yourself and others—who they are, where they come from, and what they value. For years the Lyme School has also meant something else—service to others. It is now only half way through the year and, to date, students have worked to contribute to 15 different organizations: causes and organizations such as the Children's Hospital at Dartmouth, the Humane Society of the Upper Valley, the Upper Valley Food Cupboard, The Converse Free Library, Save the Manatees, Connecticut River Cleanup Project, the Nepalese Fleece Drive, and Books for Zimbabwe.

We work to instill the idea that service to others is intrinsic to being a citizen of the United States. Service to others can take the form of contributing time or money, but it also involves modeling of the values that motivate the efforts: the demonstration of concern and respect for others. In this sense, service to others can be expressed through everyday acts of understanding and patience, appreciation and humility. Often these everyday acts are more challenging than the work required to raise awareness of or money for a cause.

Good citizenship and the pursuit of intellectual and personal growth require many of the same skills—the willingness to work hard, the ability to learn from one's experiences, and the ability to learn from those around you. And to these I would add one more: the understanding of how one's values influence perspectives and actions.

This past year we worked with students to develop the Lyme School's shared values:

Respect for oneself and others • Companionship and belonging • Creativity and individuality • Honesty • Kindness • Work ethic • Fairness • Responsibility

As part of the process we discussed the difference between ethics, morals, and values. We discussed how these can often conflict with one another, resulting in dilemmas. One of the most difficult types of dilemma is *right versus right*.

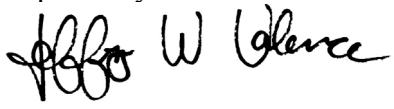
A right versus right dilemma is a situation in which one must choose between two or more options, each having its own ethical merits. Right versus right decisions often involve truth versus loyalty, individual versus community, short term versus long term, and justice versus mercy.

The right versus right dilemma is one that is quite common this time of year, as it is the time when we construct, debate, and vote for or against the school's budget. On one side of the dilemma are the lives and futures of the youngest members of our society. On the other are financial pressures faced by property owners in a challenging economy, pressures which are exacerbated further by local taxes. Both of these groups are at the heart of our community, and neither would wish to compromise or complicate the lives of the other. So we seek compromise, hoping that we will find a comfortable place where both can be satisfied and controversy can be averted. If this place could be plotted on a map, the paper marking its location would be worn through, for it is a place we all seek and would like to believe we could always end up.

However, it is called a dilemma because a solution is not easy. There are days when one longs for that time in our lives when we could see things in black and white, things that now appear as shades of gray. Were I able to see only deep blacks and brilliant whites, I could say that our sole responsibility is to provide for the education of the children in our town. Life has enough obstacles in its path without our compromising a young person's primary tool for success—an education suited for the challenges they will encounter, a benefit we were all provided when we were young. However, as a teacher and as a citizen I also recognize the pangs of anxiety when the costs of living exceed one's income. Both situations are real, both have consequence, and each will be viewed by some as "right." What remains is the dilemma: the responsibility of a free society to choose where and how to invest its resources.

As one of the people charged with leading our school my priorities are clear: to use the resources made available to the school as efficiently as possible to ensure that our children will receive the fullest educational potential of those resources and to annually advocate for the needs of the youngest and least-represented members of our town, those who will carry the fullest measure of our decisions, the children of our community.

Respectfully submitted on behalf of the Lyme School,



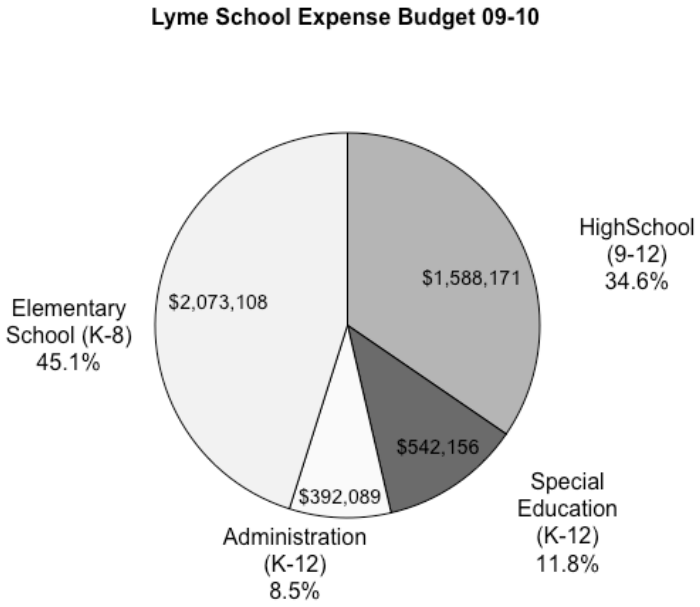
Jeffrey W. Valence
Principal, The Lyme School

LYME SCHOOL DISTRICT
Town Report 2009–2010

Summary

In recognition of the recessionary economy, the proposed FY10 budget for SAU 76 is level-funded (*i.e.*, no increase) compared to last year's budget.

The proposed 2009–2010 Lyme School District budget is $4,595,524. This is the smallest budget increase in seven years and reflects our focus on keeping discretionary costs under control while also providing the necessary resources for an education in the 21st century.



Proposed 2009–2010 Expense Budget

High School

Tuition

Total high school tuition costs will increase by about $215,000 due to more pupils next school year (93 vs. 84 in regular placements). The tuition increase was estimated to be five percent for all schools except Hanover High School, which historically has seen larger increases than other high schools. Hanover's tuition was estimated to increase by six percent.

Reserve Fund

No funds were allocated to the high school reserve fund. The reserve fund was $339,841 as of June 30, 2008, and with the $200,000 allocated from last year's budget, we believe

the fund is sufficient to smooth the impact of unusually large classes entering high school in the next few years.

Special Education

High School

High School special education costs will decrease about $125,000 because fewer students require placement in expensive out-of-district special education schools compared to last year. Costs in the 2009-10 proposed budget include tuition for one student attending a special education school that is out of district. It's important to remember that special education services, and their associated costs, at both the high school level and for students in grades K-8 are federally mandated, and must be paid for by the school district.

Reserve Fund

For the second year in a row, no additional monies were allocated to the special education reserve. We believe the current reserve balance, which is more than $150,000, is adequate to cover unanticipated special education expenses in the upcoming school year.

Elementary

Elementary special education costs will decrease slightly by approximately $23,000 in 2009-2010 due to a reduction in aide position (0.6 FTE), because of a reduced caseload for services, and efficient use of existing staff. Cost are expected to increase by nearly $6,000 for externally provided psychological and speech services combined, while other special education costs remain approximately the same.

While the percentage of Lyme students in special education (10.8%) is less than the national average (12%), and while the director of special education at the Lyme School works hard to ensure that special education funds are carefully spent, the fact remains that some children require significant support. Our experience suggests that early intervention and support, while expensive, is the best way to ensure that these students can thrive, and in fact this approach costs taxpayers far less in later years. The difference we can make in the earliest years of school can pay off handsomely as a student enters middle school and high school, where the tuition for a mandated special education placement can be as much as $90,000 per year for just one student.

Elementary School

Teachers' Salaries

Per the negotiated agreement, the teachers receive an annual increase of the Northeast Urban Consumer Price Index monthly average from October 2007 through September 2008, plus ¼% with a floor of 3% and a cap of 4.5%. This year the CPI for that period was 4.35% so the increase reverts to the cap of 4.5%.

This budget involves several personnel changes. First, we have eliminated two teaching positions (1.1 FTE) because of declining enrollment at the middle school. This has been expected, and we hope to achieve this reduction through attrition.

In addition, we hope to hire a half-time differentiation coordinator to focus exclusively on math. This change will allow our current differentiation coordinator (also 0.5 FTE) to focus on language arts and on the administration and interpretation the Northwest Evaluation Association (NWEA) tests. (The NWEA tests use computer adaptive technology, aligned with state education standards, to measure student achievement and growth. These tests allow the staff and school to regularly assess how well individual students are learning over the course of the school year, so that they can adapt instruction accordingly).

Both differentiation coordinators will allow the school to better educate a broad range of students. The differentiation coordinator is one way we can keep special education costs down through early intervention. We can also serve students on the advanced end of the curriculum with these positions.

This budget also calls for our school nurse to become a full-time employee (instead 0.8 FTE). This year, we have six medically fragile children at the school and a full-time nurse will ensure that their needs are appropriately met.

We are also hiring a half-time regular aide to direct our pre-school reading program. Having a dedicated employee for this task will greatly reduce the risk of these students requiring special education.

Health Insurance
Health insurance costs will increase by six percent next year for teachers and staff. While this increase is higher than last year, having fewer staff and faculty taking the health care benefit mitigates the impact of the increase.

Retirement
Retirement costs have increased by 20% this year, a significant amount mitigated by one fewer person being on retirement this year. The net impact is an additional cost of approximately $11,000.

Computer Equipment
Computer expenses will increase by $7,000 to $29,000 to replace equipment that is beyond its practical lifespan and to make some needed investments in new technology. We are in year two of a technology replacement plan that has brought needed improvements to our infrastructure, and these funds will ensure that plan is adequately funded.

Improvement of Instruction
An important part of the strategic plan that we adopted two years ago focused on a clear articulation of academic principles, instructional principles, subject and grade objectives,

and instructional units for each grade in the Lyme School. To support these efforts, a very modest $4,800 is budgeted to pay for teachers' summer work, $1,000 for substitutes while the teachers are doing professional development (a reduction of $1,500), $16,000 for graduate tuition reimbursement (an increase of $2,000), and $3,000 for additional training. The budget also continues a strategic investment of $10,000 for special instruction of teachers and students in order to maintain the high level of language arts instruction that has been achieved in recent years.

Fuel
Fuel costs have been very volatile this year, and this budget estimates fuel, which is currently at $2.75 per gallon, to be $3.50 per gallon.

Food Service
After years of deficits ranging from $12,000 to $18,000, food service operations enjoyed their second year of strong growth at the Lyme School. We sold an average of more than 110 meals every day this year (a 10% increase from last year). We anticipate a $7,500 deficit for next year for food service. Lyme has less than 5% of its student population eligible for state-subsidized free or reduced lunch. We operate our food service at a deficit in order to keep prices low while providing good nutrition for the children. We believe the projected deficit is a reasonable subsidy for our food service. This year also marked the third consecutive year we raised prices for lunch (by $0.25 for a total cost of $2.75).

Building
The budget calls for $10,000 to be spent on improvements to the school, including new doors for the cafeteria and bathrooms, and replacement of carpet in a few rooms.

<u>Teacher Contract</u>
A new three-year contract with the teachers' union (the Lyme Educational Association) has been reached. What follows below are highlights of the tentative agreement.

- The salary increase structure remains unchanged. Teachers will continue to receive an annual increase based on the Northeast CPI monthly average from October through September, plus 0.25%, with a floor of 3% and a cap of 4.5%

- Modest increases in educational support, as well as support for teacher involvement in extracurricular activities like the school play.

- Reimbursement for graduate educational courses, instead of being a flat amount ($1,500 per teacher per year) is now tied to the cost of a graduate course at Plymouth State University, where most of our teachers study. This will produce savings in year one of the contract of $157 per course,

- Teachers who use a more expensive health care plan must pay for that option.

The Lyme School offers two healthcare plans -- an HMO plan and Point-of-Service (POS) plan to faculty. Teachers who choose the POS plan must pay 100% of the difference between its cost and the cost of the HMO plan by year three of the new contract (33% of the difference in year one, 66% in year two, and 100% in year three).

The net impact of these changes in the tentative agreement with the LEA represents an estimated savings of more than $11,000 compared to the previous contract.



YUYU CUTTING EXAMINES HIS CATCH
(Photo: Staff)

REPORT OF THE HEAD OF SCHOOL
THETFORD ACADEMY 2009

This year at the Academy we're celebrating 190 years of continuous service as an independent school that educates students in partnership with their families and communities. Our long connection with Lyme is an important part of that history, and I'm pleased to provide this report to the Town.

Academics: We are implementing major changes in the way we educate our students. TA eighth-graders have begun working with our new program this year on a pilot basis. We know students from the Lyme School will arrive well prepared to take up the challenge in their first year of high school.

- We have developed new, more challenging Graduation Standards. Our premise is that whether they are work-bound or college-bound, all students must master vital skills to engage productively in the demanding 21st century world. TA graduates will demonstrate proficiency in skills essential to lifelong learning: writing, reading, investigation, expression, reasoning and problem solving. Our standards will also challenge students to show an active commitment to community service and citizenship, and develop responsibility and reflection in their work habits.

- Students will increasingly take charge of their own education through the creation of Personal Learning Plans. These plans, which will be refined each year in consultation with faculty, advisors, and parents, will help students formulate goals, document progress, and prepare to leave high school with a clear vision for their future. A system of Personal Learning Plans, recommended as one of Vermont's "High Schools on the Move" reform strategies, is currently being developed at a handful of schools in New England including Thetford Academy.

- High performance teachers are crucial to high performance learning. In the last year, we have placed increased emphasis on evaluating teaching and learning school-wide. I have been visiting each teacher's classroom at least four times per semester, using TA's six learning principles as a framework to see how they are applied in action. My "Classroom Walks" provide teachers with frequent, informal feedback on teaching strategies and our shared goals for high quality learning.

- We have a new set of Professional Standards, also grounded in TA's six learning principles, with indicators for teaching proficiency developed in collaboration with the faculty. The purpose of these Professional Standards is to provide a consistent and efficient method for the evaluation of individual teaching. The document also serves as a clear, comprehensive description of best practices at TA.

Building Project and Budget: The Academy trustees have worked hard to respond to the challenging economic climate while sustaining a strong learning community at TA. They remain committed to the building project approved last year, with a first phase that will include complete renovation of the science building, construction of a new gymnasium, and refurbishing Anderson Hall to create space for a small theater and a functional cafeteria. The process of obtaining state permits has been slow; we now expect to break ground this spring. When this project phase is complete in 2010, physical education, performing arts, and food service will all have improved and expanded space.

- The renovation of the science building will include modernized labs and an additional science classroom, changes that will eliminate safety issues and overcrowded space. Our award-winning science teachers and their students deserve a better place for their good work.

- The construction of a new gymnasium will provide desperately needed additional physical education space allowing for the simultaneous use of the gym by two classes or practicing teams. After more than a half-century of use, the historic Anderson gym has outlived its useful life. It will be transformed for new purposes: expanded performing arts space, with a 200-seat theater and scene shop, as well as a larger, more efficient area for food service.

- The financial plan behind the building project is sound. The project cost is estimated at $8.5 million with 30% of this amount to be raised from non-tuition- based resources. TA is budgeting to raise $1.2 million through fundraising, $350,000 from asset sales, and $1.0 million from annual endowment contributions over the life of the 25-year bond used to support the project. $560,000 has been raised from generous donors to date, even before the full public phase of the fundraising campaign. While current economic conditions are weak, construction costs and financing rates are very favorable for building.

- Including building project expenditures, TA's FY 2010 budget increases 4.8% over the FY 2009 level. Not including those costs, the operating budget is increasing just 0.7% over last year.

Partnership: We continue to value the Academy's partnership agreement with the Town School District of Lyme**,** guaranteeing admission to all Lyme students who choose our school as ninth-graders. We continue to find them well prepared and ready to learn; New Hampshire students in grade 11 at TA scored exceptionally high on NECAP tests of reading, writing, and mathematics this past fall. I'm also pleased to report that thanks to the efforts of Dr. Gordon Schnare, parents, and local legislators who advocated with the Department of Motor Vehicles in Concord, Lyme students can once again obtain driver's licenses after completing the Academy's course in Driver Education. We look forward to offering future students this service along with the rest of our comprehensive curriculum.

Martha Jane Rich
Head of School

LYME SCHOOL DISTRICT



STUDENTS AND TEACHING STAFF
2008

LYME SCHOOL DISTRICT
INSTRUCTIONAL STAFF
AS OF JANUARY 1, 2009

Instructional Staff

Marcia L. Campbell	Grade 2
Kate Cook	Differentiation Support Coordinator
Bonnie L. Cornell	Grade 5/6
Penny A. Cove	Special Education
Lisa M. Damren	Physical Education & Health
Steven R. Dayno	Grade 4
Catherine DeCocco	Humanities, Grade 7
Betsy Eaton	Library Administrator
Nancy Fleming	Kindergarten
Marguerite E. Franks	Computer Coordinator
Frances Gardent	Art
Phyllis Kadlub	Instrumental Music
Sharon Longacre	Grade 1
Mikiko McGee	Special Education Director
Susanne Merrill	Math, Grades 5-8
Kathleen Monroe	Speech Pathologist
Jane Officer	French, Grades 5-8; Humanities, Grade 7
Skip Pendleton	Science, Grades 5-8
Kathleen K. Ragonese	Music; Science, Gr. 5; Humanities, Gr. 6
Helen D. Skelly	Home School Counselor; Algebra
Robert Terry	Humanities, Grades 7 & 8
Elaine M. White	Special Education
Jennifer J. Wilcox	Grade 3

Medical Staff

Jennifer Woodmansee	Nurse

2008 LYME SCHOOL EIGHTH GRADE GRADUATES

Richard Bradley
Patrick Caldwell
Tyler Daisey
Carolyn Elliott
Cole Flickinger
Megan Forward
Taylor Frawley
Olivia Garrity-Hanchett
William Kerin
Kieran Mundy
Grace Patton
Emma Piontek
Caitlyn Pippin
Michaela Ragan
Hannah Valence
Caroline Watson

2008 LYME DISTRICT HIGH SCHOOL GRADUATES

Hanover
Kristen Ayres
Heather Balch
Justin Balch
Samantha Barlow
Eric Barthold
Isabelle Caffry
Lucy Caldwell
Tyler Copeland
Michael Flickinger
Erik Larson
Wesley Nord
Samuel Peterson
Shannon Saunders
Matthew Seaman
Kathryn Thompson
Rebecca Turkington
Atticus Wallace
Matthew Wetherell
David Wilmot

Lebanon
Dakota DeRego

Thetford
David Beane
Alexander Finley
Tucker Garrity-Hanchett
Joshua Leonard
Samantha Olsen

LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2008

Hanover High School	47
Hartford High School	1
Lebanon High School	1
Rivendell Academy	4
St. Johnsbury Academy	3
Thetford Academy	21
Out of District	1
Total	78

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

YEAR	K	1	2	3	4	5	6	7	8	9	10	11	12	SPEC	TOTAL
1987	26	24	17	21	16	17	15	15	11	19	17	33	21	4	256
1988	22	29	25	18	23	19	17	17	14	11	19	18	28	4	264
1989	19	28	27	23	17	26	19	20	14	15	10	16	21	3	258
1990	25	20	26	25	20	16	24	19	20	14	17	8	17	4	255
1991	21	28	19	24	24	21	15	22	20	16	15	17	11	2	255
1992	21	24	29	25	24	23	23	16	25	19	17	14	21	2	283
1993	20	20	25	31	17	21	25	21	17	24	18	16	14	1	270
1994	14	16	22	24	33	17	21	24	27	17	25	19	18	5	282
1995	30	16	21	23	25	33	16	20	25	22	18	24	18	4	295
1996	15	32	18	22	24	23	32	16	23	25	18	23	21	3	295
1997	14	19	31	21	21	23	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