

ANNUAL REPORT
of the
TOWN OF LYME, NEW HAMPSHIRE



♥ Joanne Guthrie Coburn

For the Year Ending December 31, 2016

EMERGENCY SERVICES

FAST Squad	Karen Keane	Emergency.....911 All other calls.....795-4639
Fire Chief	Michael Mundy	Emergency.....911 All other calls.....795-4639
Police Chief	Shaun J. O'Keefe	Emergency.....911 All other calls.....795-2047
Road Agent	Steven Williams	Emergency.....643-2222 All other calls.....795-4042

NON-EMERGENCY SERVICES

Librarian Judy Russell.....795-4622

Library Hours:

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

Select Board Susan MacKenzie, Chair
Patricia G. Jenks
Charles J. Smith

Select Board Meetings: Thursday 8:00 am - Town Office Conference Room

Select Board Office Hours: Monday, Wednesday & Friday 8:00 am - 2:00 pm

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

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

Office Clerk Lisa Garcia.....795-4639

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

Office Hours:
M, W, F 8:00 am - 2:00 pm
Thursday 1:00 pm - 6:30 pm

Tax Collector Marci O'Keefe.....795-4416
Office Hours: Thursday 4:00 pm - 6:00 pm

Town Clerk Patricia G. Jenks795-2535

Deputy Town Clerk Sharon Greatorex.....795-2535

Assistant Clerk Faith Pushee.....795-2535

Office Hours: M, W, F 8:00 am - 2:00 pm (Fax) 795-2117

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

Hours: Wednesday 4:00 pm - 6:00 pm (winter hours 2:00 pm-4:00 pm)
Sunday 8:30 am - 11:00 am

*Imagine if I was given one moment,
just a single slice of my past.
I could hold it close forever,
And that moment would always last.*



In Memoriam

We recognize and honor the service of the following people who died in 2016.

Joanne Coburn

Tax Collector for 30 years, member of the Lyme School Board, member of Lyme Home Health Agency, Deputy Town Clerk and an Election Official

Mary Cornwell

Lyme Library Trustee, member of the Lyme School Board

John S. North

Planning Board, Trustee of the Trust Funds and the Lyme Volunteer Fire Dept.

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Lyme School District (See RSA 32:5,VII)

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ABOUT LYME

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

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



1938 Hurricane, Lyme Center in front of Sanborn's mill

National & State Elected Officials

United States Senators

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

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

Representative in Congress - District 2

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

State Elected Officials

Governor

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

Executive Council - District 1

Councilor Joseph D. Kenney, Republican
PO Box 201
Union, NH 03887
State Office: 271-3632
Home Office: 473-2569
<http://www.nh.gov/council/district1/>

State Senator - District 5

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

State Representatives Grafton - District 12

Representative Martha Hennessey, Democrat
4 Webster Terrace
Hanover, N.H. 03755-1614
643-8672
martha.hennessey@leg.state.nh.us

Representative Chris Brown, Democrat
5 Mink Dr.
Hanover, N.H. 03755
643-2032
chris.brown@leg.state.nh.us

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

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

Moderator's Rules of Procedure – Town of Lyme

Kevin Peterson, Town Moderator

Speaking

- Please practice respect and civility at all times. It's OK to disagree, but not OK to be disagreeable or disrespectful.
- Before you speak, please be recognized by the Moderator and address all comments to him.
- Wait for a mike to come to you. (I will try to recognize both the speaker and one to follow to keep things moving; we will bring the mike to you.) Limit comments to two minutes.
- The first time you are recognized to speak, please state your name and where in town you live.
- If you are asking a question, you may follow-up or clarify.
- Moderator will recognize those who have not spoken to an issue before anyone who has spoken previously to that issue.
- Please add to previous comments, but do not just repeat what has been said before.
- If you wish to "Call the Question", you must raise your hand and be recognized first. If people who wish to speak to the issue have not yet spoken, they will be allowed to speak.

Motions

- Following simplified rules of order - copies are available.
- Motions must be moved and seconded and the "mover" will have the first right to speak.
- All amendments must be given to the Town Clerk in writing (and readable!) before we vote.
- One motion/amendment at a time.
- Any amendments involving money must include a dollar amount.
- A Motion to Reconsider must be made by someone who voted in the majority on the first vote; can occur at any time and requires only a majority vote to proceed. SO, stay until the end of the meeting. A motion to restrict reconsideration of any previous vote can be made at any time after a vote is taken.
RSA 40:10

Voting

- You must be registered to vote in the Town of Lyme—not just a resident. Honor system.
- For warrants requiring a paper ballot, we will use the Yes/No voting cards – you should have received one when you arrived. If not, go to the check-in table in get yours.
- Any article may be voted by paper ballot if 5 people make a request in writing prior to the vote (RSA 40:4-a), or if 7 people request it after a voice vote has occurred (RSA 40:4-b).

Without objection, these rules are for the 2017 Town Meeting. They may be altered by the meeting, by 2/3 majority vote. If you believe I have erred in terms of procedure, you may request a point of order, and the meeting will decide. A majority vote is required to overrule the moderator. RSA 40:4, I

**TOWN OFFICERS,
COMMITTEE AND BOARD MEMBERS**

Budget Committee

(Elected for a 3-year term)

Erik Colberg	Term expires 2019
Eric Furstenberg	Term expires 2019
Cybele Merrick	Term expires 2019
Philip Barta	Term expires 2017
Judith Lee Shelnutt Brotman	Term expires 2017
Greg Lange	Term expires 2017
Richard Jones	Term expires 2018
Charles Ragan	Term expires 2018
Wilkes McClave	Term expires 2018
Elizabeth Glenshaw	School Board Representative
Susan MacKenzie	Select Board Representative
Charles J. Smith	Alternate Select Board Representative

Cemetery Commission

(Elected for a 3-year term)

Laurie Wadsworth	Term expires 2019
Laurel Ross	Term expires 2017
Michael Hinsley	Term expires 2018

Class V Roads Study Committee

(Appointed by the Select Board until completion of study)

James Jenks	Completion of Study
Daniel Brand	Completion of Study
Frank Bowles	Completion of Study
Stuart "Mike" Smith	Completion of Study
William Malcolm	Completion of Study
Kevin Sahr	Completion of Study
Steven Williams	Road Agent
Susan MacKenzie, Chair	Select Board Representative

Connecticut River Joint Commissions – Upper Valley River Subcommittee

(Appointed by the Select Board for an indefinite term)

Susan MacKenzie, Lyme Representative	John Mudge, Lyme Representative
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Conservation Commission

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

Thomas Colgan	Term expires 2019
Joanna Jaspersohn	Term expires 2019
Lee Larson, Alternate	Term expires 2019
Margaret Sheehan	Term expires 2018
Blake Allison, Chair/Secretary	Term expires 2017

Matthew Stevens	Term expires 2017
James Munroe	Term expires 2018
Russell Hirschler	Term expires 2018
Marybeth Keifer, Alternate	Term expires 2018
Ian Smith (resigned)	Term expires 2018
Charles J. Smith	Select Board Representative

Energy Committee

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

Dan O'Hara	Term expires 2019
Joanna Jaspersohn	Term expires 2017
Mike Novello	Term expires 2017
Robin Taylor	Term expires 2017
Mark Bolinger, Chair	Term expires 2018
Scott Nichols	Term expires 2018
Gary Phetteplace (resigned)	Term expires 2018
Susan MacKenzie	Select Board Representative
Patricia G. Jenks	Select Board Alternate

Fast Squad

(Volunteers)

Karen Keane, President & Captain

Federal Emergency Management Agency Plan

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

Margaret Caudill-Slosberg, Director of Local Emergency Management	Term expires 2017
Michael C. Hinsley, Assistant Emergency Management Director	Term expires 2018

Fire Department

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

Michael Mundy, Chief	Term expires 2018
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Forest Fire Wardens

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

*Don Elder	Warden	Term expires 2017
Alfred Balch	Deputy Warden	Term expires 2019
Henry S. Flickinger, Jr.	Deputy Warden	Term expires 2019
Michael Hinsley	Deputy Warden	Term expires 2019
*Stephen Maddock	Deputy Warden	Term expires 2019
William Nichols	Deputy Warden	Term expires 2019
A. Wayne Pike	Deputy Warden	Term expires 2019
Richard Pippin, Jr.	Deputy Warden	Term expires 2019
Charles Ragan	Deputy Warden	Term expires 2019
Tyler Rich	Deputy Warden	Term expires 2019
*Robert Sanborn	Deputy Warden	Term expires 2019
Douglas Vogt	Deputy Warden	Term expires 2019

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

Health Officers

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

Jeff Hanissian, Health Officer

Michael Hinsley, Deputy Health Officer

Heritage Commission

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

Laurie Wadsworth	Term expires 2017
Adair Mulligan, Vice Chair	Term expires 2017
Timothy Cook	Term expires 2017
Ray Clark, Chair	Term expires 2018
Jane Eakin, Alternate	Term expires 2018
Patricia Erwin-Ploog, Alternate	Term expires 2018
Stephan Rich	Term expires 2019
Patricia G. Jenks	Select Board Liaison

Highway Safety Committee

(Appointed by the Select Board)

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

Independence Day Committee

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

Matthew Brown	Term expires 2018
James Graham	Term expires 2018
Sarah Crockett	Term expires 2018
Sarah Shipton	Community Care Rep
Laurie Wadsworth	Historians Rep
Patricia G. Jenks	Select Board Representative

Inspectors of Election

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

Marcia Armstrong	Term expires 8/2017
Julia Elder	Term expires 8/2017
Jane Fant	Term expires 8/2017
Nadia Gorman	Term expires 8/2017
Cathy Johnson	Term expires 8/2017
Marya Klee	Term expires 8/2017
Paul Klee	Term expires 8/2017
Katherine Larson	Term expires 8/2017
Lee Larson	Term expires 8/2017
Darlene Lehmann	Term expires 8/2017
Margot Maddock	Term expires 8/2017
Stephen Maddock	Term expires 8/2017
C. Jane Owen	Term expires 8/2017
Kristin Pekala	Term expires 8/2017
Hazel Sanborn	Term expires 8/2017
Jennifer Schiffman	Term expires 8/2017
Beverly Strout	Term expires 8/2017
Earl Strout	Term expires 8/2017

Cynthia Swart
Tom Toner
Barbara Woodard

Term expires 8/2017
Term expires 8/2017
Term expires 8/2017

Moderator

(Elected for 2-year term)

Kevin Peterson

Term expires 2018

Library Trustees

(Elected for a 3-year term)

Patricia Hudson
Mary Beth Durkin
Daniel O'Hara
David Allen
Audrey Brown
Nancy Elizabeth Grandine
Margaret Rose Minnock
Daniel Parish
Beth Taylor, Chair
Judith Russell

Term expires 2019
Term expires 2019
Term expires 2019
Term expires 2018
Term expires 2017
Term expires 2017
Term expires 2017
Term expires 2018
Term expires 2018
Library Director

Overseer of Public Welfare

(Elected for a 1-year term)

Nancy Elizabeth Grandine

Term expires 2017

Planning Board

(Elected for a 3-year term)

Vicki Smith
Amber Boland, Alternate
Tim Cook
Freda Swan, Alternate
John Stadler, Chair
Eric Furstenberg
Charles J. Smith
Patricia G. Jenks, Alternate

Term expires 2019
Term expires 2019
Term expires 2017
Term expires 2017
Term expires 2018
Term expires 2019
Select Board Representative
Select Board Representative

Police Department

Shaun O'Keefe
Anthony Swett (resigned)

Chief
Sergeant

Recreation Commission

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

Dina Cutting, Chair
Luke Prince
James Mayers
Denette Guerin, Alternate
Curtis Shepard
Susan MacKenzie
Stephen Small

Term expires 2019
Term expires 2017
Term expires 2017
Term expires 2017
Term expires 2018
Select Board Representative
Recreation Director

Road Agent

(Elected for a 1-year term)

Steven M. Williams

Term expires 2017

Select Board

(Elected for a 3-year term)

Susan MacKenzie, Chair

Patricia G. Jenks

Charles J. Smith

Term expires 2019

Term expires 2017

Term expires 2018

Supervisors of the Checklist

(Elected for a 6-year term)

Karen Borgstrom

John Mudge

Alan Greator, Chair

Term expires 2022

Term expires 2018

Term expires 2020

Town Buildings Maintenance Committee

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

Stephen Campbell

Daniel O'Hara

Don Elder

Michael Woodard

Dina Cutting

Patricia G. Jenks

Term expires 2017

Term expires 2017

Term expires 2017

Term expires 2018

Administrative Assistant

Select Board Liaison

Town Clerk

(Elected for a 3-year term)

Patricia G. Jenks

Term expires 2018

Town Treasurer

(Elected for 3-year term)

Peter Swart

Term expires 2019

Tax Collector

(Elected for a 3-year term)

Joanne Coburn- (passed 4/10/2016)

Marci O'Keefe- (appointed 5/12/2016)

Term expired 2018

Term expires 2017

Trustees of the Trust Funds

(Elected for a 3-year term)

Simon Carr

Margaret C. "Mardi" Bowles

Marlene Green, Chair

Term expires 2019

Term expires 2017

Term expires 2018

Upper Valley Lake Sunapee Regional Planning Commission

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

Daniel Brand

Term expires 2018

Zoning Board of Adjustment

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

Walter Swift
Robert Titus, Vice Chair
Francis Bowles, Chair
Alan Greateorex
William Malcolm
Daniel Brand, Alternate
Michael Woodard, Alternate

Term expires 2019
Term expires 2019
Term expires 2017
Term expires 2017
Term expires 2018
Term expires 2018
Term expires 2018



**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 14th, 2017, at 7:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Articles 1, 2, 3, 4, 5, 6 & 7 on Tuesday, March 14th, 2017, at 7:00 AM and will close at 7:00 PM, unless the Town votes to keep the polls open to a later hour. The business portion of the meeting will convene at 9:00 AM that same day, when all of the other Articles will be considered.

ELECTION OF OFFICERS

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

Select Board	One member for 3 years
Budget Committee	Three members for 3 years
Cemetery Trustee	One member for 3 years
Library Trustees	Three members for 3 years
Overseer of Public Welfare	One member for 1 year
Planning Board	One member for 3 years
Tax Collector	One member for 2 years
Trustee of the Trust Funds	One member for 3 years

PETITION FOR AMENDMENT TO ZONING ORDINANCE

ARTICLE 2. Amend Table 4.1 of the Zoning Ordinance to allow Pocket Neighborhoods by site plan review in the Rural District, subject only to Article XIII.

II. Amend the Zoning Ordinance by adding after Article XII the following new Article

ARTICLE XIII: POCKET NEIGHBORHOODS

13.10 OBJECTIVE

It is of fundamental importance for the Town of Lyme to provide moderately priced housing opportunities for all members of the community. Pocket Neighborhoods allow people to build new homes while sharing the cost of land acquisition and site development, thus making it possible to lower the overall cost of homes. This Article is intended to allow for additional housing alternatives in the Town in a manner that is economically efficient. Locating Pocket Neighborhoods near the institutions, services and businesses in the Lyme Common District supports an objective of Lyme's master plan, to avoid sprawl. Clustering the homes together avoids the isolation that occurs from building on individual, far-separated lots. This Article XIII retains important dimensional controls of the Zoning Ordinance, but provides certain exceptions to its other provisions to enable Pocket Neighborhoods.

13.20 DEFINITIONS

For the purpose of this Article XIII, the following terms shall have the meanings indicated in this Section: POCKET NEIGHBORHOOD. A housing development on a single lot or parcel of land with multiple dwelling units contained within one or several buildings clustered on or around shared open space.

COMPUTED NUMBER OF LOTS. The Computed Number of Lots is the maximum number of lots which could be created in a subdivision meeting the lot size, road frontage, and depth ratio requirements set forth in Table 5.1 and 5.11 A. and B. and all of the requirements of the Lyme Subdivision Regulations, as determined by the Planning Board as part of its review pursuant to Sections 12.10 and 13.40 A.

COMPUTED LOT SIZE. The Computed Lot Size is the lot size of the parcel on which the Pocket Neighborhood is located, divided by Computed Number of Lots.
Any term not specifically defined in this Section 13.20 shall have the same meaning as set forth in Article II.

13.30 USE(S) ALLOWED

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

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

13.40 REQUIREMENTS AND LIMITATIONS

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

- A. Review by Planning Board. A Pocket Neighborhood, and any change of use therein, shall be reviewed and approved by the Planning Board pursuant to Section 12.10 prior to the issuance of a building & zoning permit.
- B. Lot Size. No Pocket Neighborhood shall be located on a lot having a lot size (as defined in accordance with Article II) of less than 15 acres.
- C. Access and Road Frontage. Pocket Neighborhoods shall be located on Route 10, no more than one (1) mile north of the northern boundary of the Lyme Common District, as established on the date of adoption of this Article.
- D. Number of Dwelling Units. The number of dwelling units in a Pocket Neighborhood shall be determined based on the Computed Number of Lots, and shall not exceed the Computed Number of Lots multiplied by six (6). Dwelling units may be arranged as attached, detached or semi-attached structures that have scale and character compatible with the Town of Lyme.
- E. Number of Buildings. Notwithstanding Section 4.41, Pocket Neighborhoods may contain one or more principal and accessory buildings.

- F. Dimensional Controls. The provisions of Article V (Dimensional Controls) shall apply to Pocket Neighborhoods except as follows:
 - 1. Building Footprint, Lot Coverage, and Gross Floor Area: Notwithstanding Sections 5.10 (Table 5.1), 5.14, 5.15, and 5.16, (a) the maximum building footprint of any building within a Pocket Neighborhood shall be the lesser of 2% of the Computed Lot Size or 7,000 s.f. (b) the maximum lot coverage shall be the lesser of 12% of the lot size of the parcel on which the Pocket Neighborhood is located, or 26,000 s.f. multiplied by the Computed Number of Lots; and (c) the maximum gross floor area for any building shall be 14,000 s.f.
 - 2. Setbacks. The minimum road, side and rear setbacks set forth in Section 5.10 (Table 5.1) and Section 5.13 shall apply only with respect to the perimeter property lines of the Pocket Neighborhood and not with respect to the distance between buildings or between a building and an internal road.
- G. Any future subdivision of the lot on which a Pocket Neighborhood is located may be prohibited through the grant of a zoning easement to the Town of Lyme.
- I. Unit Design. At least fifty percent (50%) of the dwelling units in a Pocket Neighborhood shall be no larger than 1100 s.f.
- J. Common Facilities. Each Pocket Neighborhood shall include common facilities primarily for the benefit of residents, having a total of at least 200 square feet of gross floor area for each dwelling unit. Common facilities shall be accessory to the use of the dwelling units. Common facilities shall be any structure or portion thereof available for the use of two or more dwelling units, including, but not necessarily restricted to, community kitchens, dining areas, recreational and fitness areas, greenhouses, barns, sheds, reading and study areas, workshops and work areas.
- K. Private Roads. All roads and streets within a Pocket Neighborhood shall remain private and shall not be dedicated as public highways.

(Majority non-partisan official ballot required.) (Not Recommended by the Planning Board.)

ARTICLE 3. Are you in favor of the adoption of Amendment #1 as proposed by the Lyme Planning Board for Section 4.46 of the Lyme Zoning Ordinance as follows:

The addition of the following intent statement at the end of the section:

The intent of Section 4.46 is to encourage the ongoing viability of Lyme's older buildings by allowing for their conversion to other uses.

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

(Full text of the amendment is at the end of the warrant.)

ARTICLE 4. Are you in favor of the adoption of Amendment #2 as proposed by the Lyme Planning Board for the Lyme Zoning Ordinance as follows:

Amend ARTICLE VI: SIGN REGULATIONS to comply with the Supreme Court ruling in Reed v. Town of Gilbert, Arizona, by removing any regulation governing the content of signs.

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

(Full text of the amendment is at the end of the warrant.)

ARTICLE 5. Are you in favor of the adoption of Amendment #3 as proposed by the Lyme Planning Board for the Lyme Zoning Ordinance as follows:

Change the definition of Dwelling Unit in Article II from:

DWELLING UNIT. A room or rooms arranged for use as a separate, housekeeping unit established for regular occupancy.

To:

Dwelling Unit. “A room or rooms providing independent living facilities for one or more persons, including provisions for sleeping, eating, cooking and sanitation that is established for regular occupancy.”

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

(Full text of the amendment is at the end of the warrant.)

ARTICLE 6. Are you in favor of the adoption of Amendment #4 as proposed by the Lyme Planning Board for the Lyme Zoning Ordinance as follows:

Add Agritourism as a use permitted by Site Plan Review as follows:

1) Add the following definition to Article II

Agritourism. Agritourism which means attracting visitors to a farm to attend events and activities that are accessory uses to the primary farm operation, including, but not limited to, eating a meal, making overnight stays, enjoyment of the farm environment, education about farm operations, or active involvement in the activity of the farm.

2) Amend section 4.51 by adding section (B) as follows:

B. Agritourism. Agritourism as defined in article II and RSA 21:34-a is allowed, subject to site plan review on any property in the Town of Lyme where the primary use of the property is for Agriculture.

3) Amend table 4.1 by adding a third row under agriculture for Agritourism that allows Agritourism in all districts subject to Site Plan Review.

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

(Full text of the amendment is at the end of the warrant.)

ARTICLE 7. Are you in favor of the adoption of Amendment #5 as proposed by the Lyme Planning Board for the Lyme Zoning Ordinance as follows:

Modify the Accessory Dwelling Unit language as follows:

1) Change the existing definition of “Dwelling, Single” to:

DWELLING, SINGLE. A residential building which may include an attached or detached accessory dwelling unit as allowed under section 4.42.

2) Add the following two definitions to Section II:

Accessory Dwelling Unit Attached. An “attached Accessory dwelling unit “ is a residential living unit that is within or attached to a single family dwelling, and provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking and sanitation on the same parcel of land as the principal dwelling unit it accompanies.

Accessory Dwelling Unit Detached. A “detached Accessory dwelling unit “ is a residential living unit that is detached from a single family dwelling, and provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking and sanitation on the same parcel of land as the principal dwelling unit it accompanies.

3) Change section 4.42 to:

4.42 Accessory uses:

A. Customary accessory uses are permitted uses which are incidental to the principal use, including single dwelling uses in conjunction with permitted business use.

B. A single detached accessory dwelling unit may be added to a lot with an existing or proposed residence if:

a) only one detached accessory dwelling unit is permitted;

- b) both units share an access to a town or private road;
 - c) both units are located less than 100 feet apart or share the same wastewater disposal system;
 - d) there shall be a suitable area for a replacement wastewater disposal system(s);
 - e) the gross floor area of the accessory unit does not exceed 750 square feet;
 - f) the subdivision of the lot to separate the two residences is prohibited through the grant of a zoning easement to the Town of Lyme; and
 - g) this shall not be considered a multi-dwelling conversion.
 - h) One of the units is owner-occupied;
 - i) The principal structure is a single-family dwelling and does not and shall not contain an attached accessory dwelling unit;
 - j) The accessory dwelling unit does not have more than two bedrooms;
 - k) Parking adequate for the accessory dwelling unit is provided on site pursuant to Article VII; and
 - l) The accessory dwelling unit is designed as follows:
 - 1. Location of entrances. Only one entrance may be located on the street side(s) of the accessory building, unless the accessory building contained additional legally pre-existing entrances before the accessory dwelling unit was created. An exception to this requirement is: entrances that do not have access from the ground such as entrances from balconies or decks; in which case, an additional entrance may be located on the street side.
 - 2. Exterior stairs. Fire escapes or exterior stairs for access to an upper-level accessory dwelling unit must not be located on the street side(s).
 - 3. Building setbacks. A detached accessory dwelling unit must be located at least ten feet behind the street side(s) of principal dwelling, unless the detached accessory dwelling is in a legally pre-existing detached structure and does not meet this standard.
- C. A single attached accessory dwelling unit may be added to a lot with an existing or proposed residence if:
- a) There shall be a suitable wastewater disposal system to accommodate the additional bedroom(s);
 - b) The subdivision of the principal unit from the accessory unit may not occur;
 - c) This development is not considered a multi-dwelling conversion.
 - d) An accessory dwelling unit may be located on a lot only if one of the units is owner-occupied, and if the principal structure is a single-family dwelling.
 - e) The accessory dwelling unit does not have more than two bedrooms;
 - f) Parking adequate for the accessory dwelling unit must be provided on site pursuant to Article VII.
 - g) An accessory dwelling unit must be designed as follows:
 - 1. Location of entrances. Only one entrance may be located on the street side(s) of the principal dwelling, unless the principal dwelling contained additional entrances before the accessory dwelling unit was created. An exception to this requirement is: entrances that do not have access from the ground such as entrances from balconies or decks; in which case, an additional entrance may be located on the street side(s).

Exterior stairs. Fire escapes or exterior stairs for access to an upper-level accessory dwelling unit must not be located on the street side(s).

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

TOWN OPERATING BUDGET

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of two million one hundred and ninety-one thousand two hundred and forty-nine dollars (**\$2,191,249.00**) which represents the operating budget as recommended by the Budget Committee.

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

(Majority vote required.)

(The Select Board recommended an operating budget of \$2,189,332.00 by a vote of 3-0.)

(The Budget Committee recommended an operating budget of \$2,191,249 by a vote of 4-3.)

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of ninety thousand dollars (**\$90,000**) for the purpose of maintenance, construction and reconstruction of class IV & V highways with \$90,000 to come from the State of New Hampshire Block Grant. (No amount to be raised by taxation)

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

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

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

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 10. To see if the Town will vote to raise and appropriate four hundred eighty-nine thousand five hundred dollars (**\$489,500**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

Capital Reserve Funds:

Bridge Capital Reserve Fund	\$100,000
Vehicle Capital Reserve Fund	\$145,000
Heavy Equipment Capital Reserve Fund	\$37,000
Class V Roads Rehab Capital Reserve Fund	\$50,000
Public Works Facility Capital Reserve Fund	\$75,000
Emergency Highway Repair Capital Reserve Fund	\$30,000
Computer System Upgrade Capital Reserve Fund	\$7,500
Town Buildings Major Maintenance and Repair Fund	\$10,000
Fire Fighting Safety Equipment Capital Reserve Fund	\$10,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>

Capital Reserve Funds Subtotal: \$469,500

Expendable Trust Funds:

Town Poor Expendable Trust Fund	<u>\$20,000</u>
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Expendable Trust Funds Subtotal: \$20,000

Capital Reserve Funds and Expendable Trust Funds Total: \$489,500

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

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

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

WITHDRAWAL FROM CAPITAL RESERVE

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of four hundred two thousand two hundred dollars (**\$402,200**) to fund the following purchases by authorizing the withdrawal of such funds from the Capital Reserve Funds for the purposes for which they were created as submitted by the Budget Committee:

Heavy Equipment Capital Reserve Fund: Grader for **\$329,700**

Computer System Upgrade Capital Reserve Fund: Equipment for **\$7,500**

Fire Fighting Safety Equipment Capital Reserve Fund: 10-SCBA's (Self-contained breathing apparatus) for **\$65,000**

Withdrawals from Capital Reserve Funds Total: \$402,200

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

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

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

LEASE-TO-OWN AGREEMENT FOR A 2015 BOMAG ROLLER

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of eighteen thousand eighty-one dollars (**\$18,081**) for the forth payment on a 5-year lease/purchase of a Bomag Roller for the Highway Department. This lease agreement contains an escape clause.

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

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

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

**APPROPRIATE FUNDS FROM THE UNRESERVED FUND BALANCE
TO REROUTE RIVER ROAD**

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of seven hundred fifty-five thousand, one hundred forty three dollars (**\$755,143**) for the purpose of rerouting the portion of River Road 2/10th of a mile south of the East Thetford Road intersection to include acquiring the necessary land, testing, engineering, construction and materials for this project ; further to authorize the withdrawal of \$605,143 from the unassigned fund balance with the remaining one hundred fifty thousand dollars (\$150,000) to be raised by taxation. This will be a non-lapsing appropriation per RSA 32:7, and will not lapse until the road is reopened or December 31, 2022, whichever is sooner.

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

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

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

**APPROPRIATE FUNDS FOR RIVER ROAD BANK STABILIZATION
NORTH OF NORTH THETFORD ROAD INTERSECTION**

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of seventy thousand dollars (**\$70,000**) for the purpose of repairing and stabilizing the portion of River Road 1/10th of a mile north of the North Thetford Road intersection to include testing, engineering, construction and materials for

this project. This will be a non-lapsing appropriation per RSA 32:7, and will not lapse until the road is reopened or December 31, 2022, whichever is sooner.

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

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

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

***APPROPRIATE FUNDS FOR RIVER ROAD BANK STABILIZATION
SOUTH OF GRANT BROOK***

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of one hundred thousand dollars (**\$100,000**) for the purpose of stabilizing the portion of River Road south of Grant Brook on River Road. The funds will be used for all expenses necessary to repair and stabilize the river bank, including but not limited to testing, engineering, construction and materials for this project. This is a nonlapsing appropriation per RSA 32:7, and will not lapse until the road is reopened or December 31, 2022, whichever is sooner.

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

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

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

SOLARIZATION OF TOWN OFFICE/POLICE BUILDING

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of forty-five thousand seven hundred fifty (**\$45,750**) dollars to purchase and install an 18 kW Solar photovoltaic system on the roof of Lyme's town office building, and to authorize the Select Board to borrow the sum of thirty-five thousand dollars (\$35,000) from the New Hampshire Community Development Finance Authority at a 2% interest rate for a 10-year term loan for that purpose, with \$11,375 to be from a NHPUC grant, and \$5,000 from a private grant and further to raise and appropriate two-thousand two hundred fifty-four dollars (\$2,254) for the first year's payment due in 2017. With an expected life of 30 years or longer, this photovoltaic system is projected to generate modest net savings for the town during the 10-year loan repayment term, and more significant savings after the loan has been retired. If either grant is not received that amount will be raised in taxes.

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

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

(Recommended by the Budget Committee by a vote of 7-1-1 abstention.)

DISCONTINUE CEMETERY SPECIAL REVENUE FUND

ARTICLE 17. Shall we rescind the provisions of RSA 31:95-c to restrict the revenue received from the sale of Cemetery lots for the purpose of expanding the Cemetery. Said funds will be transferred to the general fund.

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

PLACE FUNDS IN TO THE NEW CEMETERY CAPITAL RESERVE FUND

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of eight hundred fifty dollars (**\$850.00**) to be placed into the New Cemetery Capital Reserve Fund re-established in 2005 under

the provisions of RSA 35:1, and to authorize the withdrawal of said sum from the unassigned fund balance.

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

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

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

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

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of sixteen thousand four hundred eighty-six dollars (**\$16,486.00**) to be used towards funding maintenance of the Town cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

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

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

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

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

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of seven thousand three hundred twenty-eight dollars (**\$7,328.00**) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting.

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

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

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

MILFOIL TREATMENT FOR POST POND

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of twenty-eight thousand eight hundred forty-one dollars (**\$28,841**) for milfoil treatment of Post Pond, with eight thousand six hundred fifty-two dollars (\$8,652) to be funded through a grant from the New Hampshire Department of Environmental Services; a withdrawal of ten thousand six hundred two dollars (\$10,602) from the unassigned fund balance and nine thousand five hundred eighty-seven dollars (\$9,587) to be raised by taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the milfoil problem is resolved or by December 31, 2022, whichever is sooner. (This appropriation is **not** included in the total town operating budget warrant article as approved by the Budget Committee.)

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

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

***ESTABLISH A CAPITAL RESERVE FUND FOR MUNICIPAL
TRANSPORTATION IMPROVEMENTS***

ARTICLE 22. To see if the Town will vote to adopt the provisions of NH RSA 261:153 (VI) to levy an additional motor vehicle registration fee in the amount of five dollars (\$5.00) to be used to support a

municipal transportation improvement fund. And to further provide that with the adoption of this article the town shall create a Capital Reserve Fund pursuant to RSA Chapter 35 to be known as the Municipal Transportation Capital Reserve Fund, said fund to be used to fund, wholly or in part, improvements in the local or regional transportation system including roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities and public transportation. The funds may be used for engineering, right-of-way acquisition, and construction costs of transportation facilities, and for operating and capital costs of public transportation only. The funds may be used as matching funds for state or federal funds allocated for local or regional transportation improvements. Such funds shall not be used to offset any other non-transportation appropriations made by the municipality. And to further name the Select Board as agents to expend this Capital Reserve Fund.
(Majority vote required.) (Recommended by the Select Board by a vote of 2-1.)

CHANGE TAX COLLECTION TO SEMI-ANNUAL

ARTICLE 23. To see if the Town will vote pursuant to RSA 76:15-b to collect taxes semi-annually pursuant to RSA 76:15a.. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times ½ of the previous year's tax rate; the partial bill will be due on July 1st. A payment of the remainder of taxes shall be due on Dec 1st based on the new tax rate. Interest charges on all taxes not paid on or before the date they are due shall be as prescribed in RSA 76:13,
(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.)

LAND USE CHANGE TAX FUND

ARTICLE 24. To see if the Town will vote pursuant to RSA 79-A:25 to rescind the 1993 vote that directed that one hundred (100) percent of funds collected through the Land Use Change Tax be deposited in the Conservation Fund, and further to vote instead to deposit fifty (50) percent of the Land Use Change Tax revenue into the Conservation Fund and fifty (50) percent into the General Fund to defray other Town expenses.
(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.)

TRANSCANADA MITIGATION FUND

ARTICLE 25. Resolved, that the Town of Lyme NH, through the FERC relicensing process, has been presented with information on the Connecticut River. If it is shown that there is a causal relationship between the operation of the Bellows Falls Dam and/or Wilder Dam by TransCanada Corporation or subsequent owners resulting in the deterioration of the riverbank and attendant roads and farmland, it is recommended that the Town of Lyme NH formally request that TransCanada or subsequent owners modify current dam operations and create a mitigation fund to reimburse towns and landowners for any and all damages.
(Majority vote) (Recommended by the Select Board by a vote of 3-0.)

ADOPTING A 3-PERSON BOARD OF ASSESSORS PETITIONED WARRANT ARTICLE

ARTICLE 26. To see if the town is in favor of adopting a 3-person board of assessors in accordance with Title III Chapter 41:2-c, to be the legal assessing authority for the town.
(Majority vote required.) (Not recommended by the Select Board by a vote of 3-0.)

**TO CONVERT A SECTION OF RIVER ROAD TO CLASS VI HIGHWAY STATUS
PETITIONED WARRANT ARTICLE**

ARTICLE 27. To see if the Town will vote to convert the 600 foot long section of River Road located from 1,400 feet to 2,000 feet south of the East Thetford Road intersection, in accordance with NH RSA 231:22-a, to a Class VI Highway; to direct the Selectmen to allow access from River Road to such Class VI section of River Road and to allow private individuals to maintain such section of River Road without Bond; and to request the Selectmen to declare an emergency lane through such section of River Road pursuant to NH RSA 231:59-a, for keeping such lane passable by emergency vehicles on Class VI highways if deemed appropriate for such use by the Selectmen.

(Majority vote) (Not recommended by the Select Board by a vote of 3-0.)

**AFFIRM CIVIL RIGHTS IN THE TOWN OF LYME NEW HAMPSHIRE
PETITIONED WARRANT ARTICLE**

ARTICLE 28. To see if the Town will vote to adopt the following resolution:

The citizens of Lyme are concerned that some of the actions and stated intentions of President Donald J. Trump are a threat to basic civil rights and liberties we enjoy under the Constitution. We believe that respect for Constitutional rights is essential for the preservation of democratic society.

Our concerns are by example but not limited to the following:

- President Trump's promise to establish a ban on Muslims entering the United States.
- His plan to constitute a so-called deportation force to deport all undocumented noncitizens.
- His advocating of profiling U.S. Muslims and Muslim communities as a counterterrorism tool and his promotion of the surveillance of mosques.
- His advocating the use of waterboarding and other forms of torture and suggesting that he would use torture for both punishment and interrogation.
- His assertion that doctors who perform abortions should be punished.
- His encouraging the violent removal of peaceful demonstrators from his political rallies.

With this Article we do not intend to inhibit or prevent the apprehension, trial, or conviction of anyone who has broken the law. We believe, however, that a threat to any one person's Constitutional rights is a threat to the rights of us all.

WHEREAS the United States Constitution provides protection of the rights of religious worship; the right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures; the right of the people not to be compelled in any criminal case to be a witness against themselves; the right not to be subject to excessive bail or cruel and unusual punishment; and the right of any person within the jurisdiction of the U.S. the equal protection of its laws;

THEREFORE, BE IT RESOLVED that the Town of Lyme affirms the rights of all people--including United States citizens and citizens of other nations--within the Town in accordance with the Bill of Rights and the Fourteenth Amendment of the U.S. Constitution; and

BE IT FURTHER RESOLVED that Lyme Town Meeting calls upon all Town officials and employees to respect the civil rights and liberties of all members of this community, including those who are citizens of other nations; and

BE IT FURTHER RESOLVED that Lyme Town Meeting calls upon all private citizens--including residents, employers, educators, and business owners--to demonstrate similar respect for civil rights and civil liberties, especially but not limited to conditions of employment and cooperation with investigations; and

BE IT FURTHER RESOLVED that, to the extent legally possible, no Town employee or department shall officially assist or voluntarily cooperate with investigations, interrogations, or arrest procedures, public or clandestine, that are judged to be in violation of individuals' civil rights or civil liberties as provided in the 1st, 4th, 5th, 6th, 8th, and 14th Amendments of the United States Constitution;

BE IT FURTHER RESOLVED that the Town Clerk communicate this resolution to all Town departments, the General Court, the Governor and Attorney General of the State of New Hampshire, the New Hampshire Congressional delegation, the United States Attorney General, and the President of the United States; and

BE IT FURTHER RESOLVED that the provisions of this Resolution shall be severable, and if any phrase, clause, sentence, or provision of this Resolution is declared by a court of competent jurisdiction to be contrary to the Constitution of the United States or of the State of New Hampshire or the applicability thereof to any agency, person, or circumstances is held invalid, the validity of the remainder of this Resolution and the applicability thereof to any other agency, person or circumstances shall not be affected thereby.

(Majority vote required.) No action taken by Select Board

REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 29. 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 30. 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 9th day of February, 2017.

Town of Lyme

Select Board



Susan J. MacKenzie, Chair


Charles J. Smith


Patricia G. Jenks

Recording of Warrant:

This Warrant and return of Warrant has been duly recorded in the Office of the Town Clerk of Lyme, New Hampshire, this 13th day of February 2017.


Patricia G. Jenks, Town Clerk

4.46 Conversions. If a use is permitted in Table 4.1, then a conversion of all or part of a single building to that use may be allowed. Any conversion requiring a Site Plan Review as noted in Table 4.1 must meet all of the criteria of section 12.10 as well as all of the following criteria:

- A. Structures less than five years old or structures which were not served by wiring, heating, and plumbing (including sanitary facilities) during the previous five years shall not be converted to any use other than a single dwelling.
- B. If applicable, the proposal must conform to the standards contained in the Site Plan Review Regulations;
- C. The building is served by a driveway that conforms to the standards contained in Section 4.53;
- D. The building is served by adequate off-street parking and loading meeting the standards set forth in Article VII;
- E. The building is served by a septic system that meets both local and state standards;
- F. In the conversion of a residential building to a non-residential use, 40% of the floor area of the building shall be retained for residential use.
- G. No more than 6 units shall be permitted in any building.

The intent of Section 4.46 is to encourage the ongoing viability of Lyme's older buildings by allowing for their conversion to other uses.

ARTICLE VI: SIGN REGULATIONS

6.10 APPLICABILITY

The purpose and intent of this section is to provide control of the erection, installation, and maintenance of signs for the purpose of aesthetic values and for safety, convenience, comfort, propriety, and the general welfare. All signs placed, erected, or established subsequent to the adoption of this ordinance shall conform to the requirements herein.

For the purpose of this Article the word "sign" does not include Town street or traffic signs or warnings or State approved directional signs;. These regulations shall not apply to non-illuminated signs and window posters that are displayed from within a building.

6.11 Non-conforming Signs. Any sign existing prior to the adoption of this Ordinance on March 14, 1989 and not conforming to the terms of this Ordinance shall be allowed to continue. Nothing herein shall prevent the replacement of a non-conforming sign so long as the replacement does not result in a new or increased violation.

6.13 Site Plan Review. All signs to be erected in conjunction with a new site plan or a change in site plan shall be subject to Site Plan Review.

6.20 GENERAL REQUIREMENTS

6.21 Permitted Signs.

- A. On-Premises Signs: Allowed in all districts as described in Article VI.
- B. Off-Premises Signs: Except for State approved signs, off-premises signs may be permitted by the ZBA by special exception. There shall be no more than two Town approved signs to any premises, and there shall be no more than one sign on any one lot. No off-premises sign shall be located within 50 feet of another such sign.

6.22 Size of Sign.

- A. On-Premises Signs. The total area of on-premises signs on any lot shall be limited to 16 square feet per side for signs in commercial/industrial district and three square feet per side for signs in residential districts. The total sign area may be increased during Site Plan Review.
- B. Off-Premises Signs. The area of an off-premises sign shall not exceed six square feet.
- C. Increase in Sign Area. If a sign is located at least 100 feet from the road right of way, the maximum area of the sign may be increased by 25%. If the sign is located at least 200 feet from the road right of way, the maximum area of the sign may be increased by 50%.

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

6.24 Lighting & Movement. No flashing or moving signs or signs with visible moving parts or intermittent lighting to create the visual effect of movement are permitted. Neon and tubular signs are permitted when they are located within the building and are seen through a window.

6.25 Construction & Location. Signs shall be constructed of durable materials and shall be maintained in good condition and repair. No signs shall be located more than 20 feet above ground level. No sign shall extend above the roof or parapet line of any building on the premises, nor more than 4 inches out from and parallel to the wall to which it is attached. No sign shall be placed upon or supported by a tree, rock, or other natural object. Any motor vehicle primarily used to display a sign will be subject to any and all regulations as contained in this article. No sign shall be located within side and rear set back areas as provided in Table 5.1. There is no road setback.

6.26 Pole Signs. Only one Pole Sign may be erected upon any premises.

6.27 Restrictions as to Location. No sign other than official street signs or traffic directions shall be erected or maintained within the road right-of-way. No sign shall be placed in such a position as to endanger motor vehicle or pedestrian traffic or obscure or otherwise cause confusion with official street or highway signs or signals.

Add the following definition to Article II

Agritourism. Agritourism which means attracting visitors to a farm to attend events and activities that are accessory uses to the primary farm operation, including, but not limited to, eating a meal, making overnight stays, enjoyment of the farm environment, education about farm operations, or active involvement in the activity of the farm.

4.51 Agricultural Use:

- A. The Right to Farm. The right to farm is a traditional right of fundamental importance to the Town of Lyme to those who are now farming in the Town and to those who may want to farm in the future. In order to safeguard and protect these basic interests, the right to farm, comprising all generally accepted agricultural practices, is expressly recognized and allowed as a permitted use, excepting any practices which utilize, process, or dispose of toxic quantities of substances which may pose a threat to groundwater quality, which shall be prohibited.
- B. Agritourism. Agritourism as defined in article II and RSA 21:34-a is allowed, subject to site plan review on any property in the Town of Lyme where the primary use of the property is for Agriculture.

Amend table 4.1 by adding a third row under agriculture for Agritourism that allows Agritourism in all districts subject to Site Plan Review.

	Lyme Center	Lyme Common	Commercial District	Rural District	East Lyme	Skiway	Mountain & Forest	Holt's Ledge
AGRICULTURE								
Agriculture	Y	Y	Y	Y	Y	Y	Y	Y
Agritourism	SPR	SPR	SPR	SPR	SPR	SPR	SPR	SPR
Forestry	Y	Y	Y	Y	Y	Y	Y	Y
RESIDENTIAL								
Single Dwelling	Y	Y	Y	Y	Y	N	Y	Y
Multi-Dwelling Conversion	SPR	SPR	SPR	SPR	N	N	N	N
Affordable Housing	SEE ARTICLE XI							
Lot Size Averaging	Y	Y	Y	Y	Y	N	Y	Y
INSTITUTIONAL								
Government Use	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR
Institution	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR
BUSINESS								
Clinic	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR

Cottage Industry	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR
Day Care	SPR	SPR	SPR	SPR	SPR	N	SPR	SPR
Excavation	N	N	Y	Y	Y	Y	Y	N
Home Occupation	Y	Y	Y	Y	Y	N	Y	Y
Light Manufacturing or Processing	N	N	SPR	N	N	N	N	N
Lodging Accommodations	SPR	SPR	SPR	SPR	N	N	N	N
Office Building, New	N	N	SPR	N	N	N	N	N
Office/Studio/Restaurant Conversion	SPR	SPR	SPR	SPR	SPR	N	SPR	N
Outdoor Recreation Activities	Y	Y	Y	Y	Y	Y	Y	Y
Planned Development	N	SPR	SPR	N	N	N	N	N
Restaurant	N	N	SPR	N	N	N	N	N
Retail Use	SPR	SPR	SPR	N ¹	N ¹	N ¹	N ¹	N
Sawmill	N	N	N	SPR	SPR	SPR	SPR	SPR
Service Use	SPR	SPR	SPR	N	N	N	N	N
Skiing Facilities	N	N	N	N	SPR	SPR	N	SPR

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

2017 Proposed Town Budget

	D Description	E		F	G		H	I	J	
		2015	2016	Voted at Town meeting	Spent as of 12/31/2016	2017	2017	Select Board proposed	2017	Budget Committee proposed
1										
2										
3										
5	4130-4139 Executive:									
6	Selectmen Salary	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
7	Town Web Page	1,450.00	3,000.00	3,000.00	2,950.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
8	Telephone	3,090.37	4,000.00	4,000.00	2,981.79	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
9	Internet	1,259.12	1,200.00	1,200.00	1,065.86	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
10	Employee Physicals and Immunizations	404.00	200.00	200.00	0.00	200.00	200.00	200.00	200.00	200.00
11	Meetings, Seminars & Education	-281.28	1,500.00	1,500.00	444.92	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
12	Service Contract on Copier & Printers	488.00	750.00	750.00	878.00	790.00	790.00	790.00	790.00	790.00
13	Selectmen's Supplies	4,615.41	4,500.00	4,500.00	6,130.26	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
14	Postage	2,560.49	2,700.00	2,700.00	3,129.59	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
15	Contingency	3,876.67	2,250.00	2,250.00	401.61	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
16	Administrative Assistant Wages	55,413.88	54,017.00	54,017.00	55,142.46	54,612.00	54,612.00	54,612.00	54,612.00	54,612.00
17	Administrative Assistant Benefits	28,028.09	28,495.00	28,495.00	28,421.28	29,368.00	29,368.00	29,368.00	29,368.00	29,368.00
18	Clerk	15,831.98	26,520.00	26,520.00	20,920.28	24,960.00	24,960.00	24,960.00	24,960.00	24,960.00
19	Energy Committee	0.00	355.00	355.00	0.00	355.00	355.00	355.00	355.00	355.00
20	4130-4139 Executive:	119,736.73	132,487.00	132,487.00	125,466.05	133,435.00	133,435.00	133,435.00	133,435.00	133,435.00
21										
22	4140-4149 Elections, Registration and Vital Statistics:									
23	Town Clerk Salary	33,336.32	33,210.00	33,210.00	33,209.80	33,575.00	33,575.00	33,575.00	33,575.00	33,575.00
24	Town Clerk Benefits	24,906.32	26,035.00	26,035.00	26,064.62	26,882.00	26,882.00	26,882.00	26,882.00	26,882.00
25	Town Clerk Telephone	871.14	900.00	900.00	888.98	900.00	900.00	900.00	900.00	900.00
26	Town Clerk Meetings, Seminars, Education and Dues	338.00	800.00	800.00	359.00	500.00	500.00	500.00	500.00	500.00
27	Town Clerk Supplies	1,342.75	800.00	800.00	1,124.14	800.00	800.00	800.00	800.00	800.00
28	Law Books	527.35	0.00	0.00	84.00	0.00	0.00	0.00	0.00	0.00
29	Town Clerk Postage	1,478.35	1,200.00	1,200.00	1,190.60	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
30	Computer Software	5,903.00	6,340.00	6,340.00	5,915.00	8,190.00	8,190.00	8,190.00	8,190.00	8,190.00
31	Computer Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Deputy Town Clerk Wages	19,865.93	24,100.00	24,100.00	18,634.66	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
33	Election & Registration Payroll	0.00	2,500.00	2,500.00	1,427.11	300.00	300.00	300.00	300.00	300.00
34	Election & Registration	1,029.19	2,750.00	2,750.00	4,190.98	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
35	Lyme Phone Book	1,018.00	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
36	Copier Service Contract	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00
37	Supervisor of the Checklist-Election & Registration	90.92	300.00	300.00	0.00	200.00	200.00	200.00	200.00	200.00
38	Supervisor of the Checklist-Payroll	366.13	1,800.00	1,800.00	670.64	300.00	300.00	300.00	300.00	300.00
39	Vital Records	0.00	0.00	0.00	0.00	400.00	400.00	400.00	400.00	400.00

2017 Proposed Town Budget

	D Description	E 2015		F 2016		G 2016		H 2017		I 2017		J 2017	
		Spent as of 12/31/2015	Voted at Town meeting	Spent as of 12/31/2016	Department request	Select Board proposed	Budget Committee proposed						
1													
2													
3													
75	Medicare, Town Portion (1.45% of total payroll)	9,529.77	10,021.00	8,767.67	9,710.00	9,710.00	9,710.00	9,710.00	9,710.00	9,710.00	9,710.00	9,710.00	9,710.00
76	Payroll Contract	2,696.76	2,700.00	2,751.81	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
77	4155-4159 Personnel Administration:	45,314.21	47,452.00	42,296.14	45,924.00	45,924.00	45,924.00	45,924.00	45,924.00	45,924.00	45,924.00	45,924.00	45,924.00
78													
79	4191-4193 Planning and Zoning:												
80	Recording Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	UVLS Regional Planning Commission Dues	2,261.69	2,284.00	2,284.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
82	Training	120.00	250.00	0.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
83	Supplies	183.96	250.00	285.78	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
84	GIS software			0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
85	Administrator's Wages	50,328.12	52,000.00	52,150.00	52,572.00	52,572.00	52,572.00	52,572.00	52,572.00	52,572.00	52,572.00	52,572.00	52,572.00
86	Administrator's Benefits	30,517.56	31,424.00	31,368.60	32,413.00	32,413.00	32,413.00	32,413.00	32,413.00	32,413.00	32,413.00	32,413.00	32,413.00
87	ZBA Recorder	1,075.00	1,200.00	675.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
88	Mileage	0.00	400.00	0.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
89	Advertising	364.08	750.00	329.63	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00
90	Postage	570.04	750.00	599.58	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00
91	Publications and Maps	1,028.00	1,000.00	900.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
92	Miscellaneous	0.00	100.00	40.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
93	Planning & Land Use Books	0.00	200.00	112.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
94	4191-4193 Planning and Zoning:	86,448.45	90,608.00	88,744.59	93,685.00	93,685.00	93,685.00	93,685.00	93,685.00	93,685.00	93,685.00	93,685.00	93,685.00
95													
96	4194 General Government Buildings:												
97	General Government Buildings payroll	0.00	776.00	277.78	18,304.00	18,304.00	18,304.00	18,304.00	18,304.00	18,304.00	18,304.00	18,304.00	18,304.00
98	Utilities - Academy Building	1,844.04	1,850.00	1,777.12	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00
99	Heat - Academy Building	3,979.27	4,000.00	3,526.32	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
100	Operation of Academy Building	846.69	2,000.00	4,280.20	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
101	Operation of Town Offices	3,705.53	4,500.00	3,317.66	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
102	Maintenance Town Buildings - Other	3,690.89	2,000.00	5,724.79	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
103	Pike House Safety & Maintenance	5,851.16	2,500.00	349.75	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
104	Utilities - Town Offices	3,597.93	4,000.00	3,912.67	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
105	Heat - Town Offices	1,690.09	2,200.00	2,410.77	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
106	4194 General Government Buildings:	25,205.60	23,826.00	25,577.06	40,854.00	40,854.00	40,854.00	40,854.00	40,854.00	40,854.00	40,854.00	40,854.00	40,854.00
107													
108	4195 Cemeteries:												
109	Electric	177.74	200.00	59.99	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00

2017 Proposed Town Budget

	D	E	F	G	H	I	J
	Description	2015	2016	2016	2017	2017	2017
		Spent as of 12/31/2015	Voted at Town meeting	Spent as of 12/31/2016	Department request	Select Board proposed	Budget Committee proposed
1							
2							
3							
110	Mowing contract	6,700.00	7,038.00	7,038.00	7,038.00	7,038.00	7,038.00
111	Equipment Rental fees (burial charge)	400.00	400.00	0.00	400.00	400.00	400.00
112	Materials	0.00	300.00	0.00	300.00	300.00	300.00
113	Equipment Maintenance & Repair	250.00	1,500.00	525.00	1,500.00	1,500.00	1,500.00
114	Road Repair			0.00	750.00	750.00	750.00
115	Propane Heat	36.59	200.00	0.00	50.00	110.00	110.00
116	Other Expenses	1,740.00	1,300.00	0.00	1,200.00	1,200.00	1,200.00
117	Perpetual Care Expenses	14,345.00	18,000.00	18,000.00	19,000.00	19,000.00	19,000.00
118	Sexton Stipend	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
119	4195 Cemeteries:	26,149.33	31,438.00	28,122.99	32,938.00	32,998.00	32,998.00
120							
121	4196 Insurance:						
122	Property Liability Insurance	23,159.49	25,460.00	23,313.00	27,660.00	27,660.00	27,660.00
123	Unemployment Compensation Insurance	1,834.21	2,200.00	1,144.99	2,200.00	2,200.00	2,200.00
124	Workers Compensation Insurance	21,868.69	23,500.00	25,748.73	25,750.00	25,750.00	25,750.00
125	Insurance Deductible	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
126	4196 Insurance:	46,862.39	52,160.00	50,206.72	56,610.00	56,610.00	56,610.00
127							
128	4197 Advertising and Regional Association:						
129	Advertising	963.15	1,000.00	933.72	1,000.00	1,000.00	1,000.00
130	Dues	2,067.12	2,100.00	2,167.59	2,300.00	2,300.00	2,300.00
131	4197 Advertising and Regional Association:	3,030.27	3,100.00	3,101.31	3,300.00	3,300.00	3,300.00
132							
133	4199 Other General Government:	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
134	SUBTOTAL for GENERAL GOVERNMENT:	561,726.60	613,707.00	563,796.09	635,673.00	635,741.00	627,437.00
135							
136	4210-4214 Police:						
137	Wages and Salaries	122,666.38	119,766.00	109,910.65	124,176.00	120,512.00	120,512.00
138	Overtime & P/T Officer	1,373.19	2,444.00	1,684.48	1,026.00	2,470.00	2,470.00
139	Benefits	85,091.27	87,338.00	80,235.87	89,556.00	89,556.00	89,556.00
140	Telephone & Communications	2,309.36	2,900.00	2,483.45	2,900.00	2,900.00	2,900.00
141	Uniforms & Equipment	1,801.54	2,000.00	2,374.69	2,000.00	2,000.00	2,000.00
142	Gasoline	5,751.55	7,500.00	3,800.70	6,000.00	6,000.00	6,000.00
143	Vehicle Repair & Maintenance	2,500.54	1,800.00	1,791.23	1,300.00	1,300.00	1,300.00
144	Miscellaneous	1,322.84	650.00	449.41	500.00	500.00	500.00

2017 Proposed Town Budget

	D	E	F	G	H	I	J
	Description	2015	2016	2016	2017	2017	2017
		Spent as of 12/31/2015	Voted at Town meeting	Spent as of 12/31/2016	Department request	Select Board proposed	Budget Committee proposed
1							
2							
3							
145	Major Equipment	0.00	600.00	165.00	300.00	300.00	300.00
146	Computer Hardware and Software	3,554.95	4,350.00	4,295.00	4,700.00	4,700.00	4,700.00
147	Training & Education	50.00	500.00	447.50	300.00	300.00	300.00
148	Professional Associations	200.00	300.00	150.00	300.00	300.00	300.00
149	Animal Control (Cat & Dog)	0.00	500.00	250.00	250.00	250.00	250.00
150	4210-4214 Police:	226,621.62	230,648.00	208,037.98	233,308.00	231,088.00	231,088.00
151							
152	4215-4219 Ambulance:	49,353.00	55,650.00	55,967.00	61,000.00	61,000.00	61,000.00
153							
154	4220-4229 Fire:						
155	Administration	0.00	250.00	0.00	250.00	250.00	250.00
156	Fire Reporting Software	1,889.50	1,500.00	1,536.00	1,900.00	1,900.00	1,900.00
157	Training	1,702.93	1,200.00	278.95	1,200.00	1,200.00	1,200.00
158	Dues	2,050.00	2,875.00	2,812.00	2,875.00	2,875.00	2,875.00
159	Miscellaneous	133.25	300.00	1,099.25	300.00	300.00	300.00
160	Telephone	871.14	930.00	888.98	930.00	930.00	930.00
161	Chief Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
162	Insurance	6,749.00	7,154.00	6,749.00	7,154.00	7,154.00	7,154.00
163	Fire Trucks Parts and Supplies	601.31	4,800.00	3,694.50	4,800.00	4,800.00	4,800.00
164	Motor Fuel	0.00	1,500.00	783.91	1,500.00	1,500.00	1,500.00
165	Fire Trucks Major Equipment	4,166.38	1,750.00	1,565.47	1,750.00	1,750.00	1,750.00
166	Hazmat Equipment	0.00	450.00	0.00	450.00	450.00	450.00
167	Radio Repairs	2,529.51	1,000.00	1,755.24	1,000.00	1,000.00	1,000.00
168	Electric	1,942.22	1,600.00	2,033.87	1,600.00	1,600.00	1,600.00
169	Heat	8,927.63	7,200.00	4,744.08	5,000.00	5,000.00	5,000.00
170	Station Maintenance and Repair	2,306.74	2,250.00	3,848.05	2,600.00	2,600.00	2,600.00
171	Fire Trucks Maintenance and Repair	4,700.51	3,500.00	3,072.50	3,500.00	3,500.00	3,500.00
172	Breathing Apparatus Maintenance and Repair	0.00	1,350.00	0.00	1,350.00	1,350.00	1,350.00
173	Equipment Maintenance and Repair	1,029.89	1,000.00	4,701.80	4,000.00	4,000.00	4,000.00
174	FAST Squad Equipment and Supplies	3,237.24	3,500.00	4,306.96	4,500.00	4,500.00	4,500.00
175	4220-4229 Fire:	43,837.25	45,109.00	44,870.56	47,659.00	47,659.00	47,659.00
176							
177							
178							
179	4290-4298 Emergency Management:						

2017 Proposed Town Budget

	D	E	F	G	H	I	J
	Description	2015	2016	2016	2017	2017	2017
		Spent as of 12/31/2015	Voted at Town meeting	Spent as of 12/31/2016	Department request	Select Board proposed	Budget Committee proposed
1							
2							
3							
180	Forest Fire Equipment	0.00	600.00	692.43	600.00	600.00	600.00
181	Emergency Management Planning and Training	1,925.87	1,219.00	1,214.96	2,850.00	2,850.00	2,850.00
182	4290-4298 Emergency Management:	1,925.87	1,819.00	1,907.39	3,450.00	3,450.00	3,450.00
183							
184	4299 Other Public Safety (including communications):	27,517.61	27,300.00	27,090.95	27,300.00	27,300.00	27,300.00
185							
186	SUBTOTAL for PUBLIC SAFETY:	349,255.35	360,526.00	337,873.88	372,717.00	370,497.00	370,497.00
187							
188	4312 Highways and Streets:						
189	REGULAR:						
190	Highway Agent Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
191	Telephone	880.34	1,300.00	897.95	1,000.00	1,000.00	1,000.00
192	Alcohol and Drug Testing	608.92	300.00	80.00	300.00	300.00	300.00
193	Building Maintenance & Repair	6,226.81	6,000.00	5,456.25	6,000.00	6,000.00	6,000.00
194	Materials and Maintenance (Gravel and Dirt Roads)	40,321.37	58,000.00	59,263.39	58,000.00	65,000.00	65,000.00
195	Mud Season Roads	34,417.89	39,000.00	50,638.56	50,000.00	50,000.00	50,000.00
196	Asphalt, Cold Patch and Shimming	2,828.48	3,000.00	3,990.12	3,000.00	3,000.00	3,000.00
197	Culverts	6,483.70	8,000.00	12,452.06	15,000.00	15,000.00	15,000.00
198	Payroll	89,098.97	107,610.00	82,226.14	92,068.00	92,068.00	100,068.00
199	Overtime	3,789.70	3,134.00	4,181.94	5,000.00	2,697.00	2,697.00
200	Benefits	61,871.45	75,277.00	54,529.06	75,235.00	75,235.00	75,235.00
201	Electric	4,941.26	5,000.00	5,032.11	5,000.00	5,000.00	5,000.00
202	Heat	8,333.83	5,000.00	4,705.28	5,000.00	5,000.00	5,000.00
203	Propane	102.83	2,000.00	297.22	1,000.00	2,000.00	2,000.00
204	Equipment Rental	39,593.50	27,000.00	44,578.95	27,000.00	32,000.00	32,000.00
205	Supplies	3,567.45	4,000.00	2,002.75	3,000.00	3,000.00	3,000.00
206	Motor Fuel	14,586.88	18,000.00	11,219.85	25,000.00	18,000.00	18,000.00
207	Vehicle Maintenance & Repair	26,256.30	25,000.00	23,600.30	25,000.00	25,000.00	25,000.00
208	Parts, Equipment	11,850.71	10,500.00	7,478.65	10,500.00	10,500.00	10,500.00
209	Miscellaneous	642.90	100.00	298.00	100.00	100.00	100.00
210	Spare Tires	7,940.49	10,000.00	7,291.11	10,000.00	10,000.00	10,000.00
211	Roadside Maintenance (carry over \$15,400 if left in budget)	9,269.69	22,000.00	23,524.30	22,000.00	22,000.00	22,000.00
212	Safety Clothing	1,930.26	2,100.00	2,066.80	2,100.00	2,100.00	2,100.00
213	Training & Education	779.85	1,000.00	270.00	1,000.00	1,000.00	1,000.00
214	REGULAR:	377,323.58	434,321.00	407,080.79	443,303.00	447,000.00	455,000.00

2017 Proposed Town Budget

	D Description	E 2015		F 2016		G 2016		H 2017		I 2017		J 2017	
		Spent as of 12/31/2015	Voted at Town meeting	Spent as of 12/31/2016	Department request	Select Board proposed	Budget Committee proposed						
1													
2													
3													
215	WINTER:												
216	Payroll - Winter	75,189.48	71,368.00	60,118.29	62,662.00	62,662.00	62,662.00	62,662.00	62,662.00	62,662.00	62,662.00	62,662.00	
217	Overtime - Winter	11,282.21	15,770.00	11,792.03	13,486.00	13,486.00	13,486.00	13,486.00	13,486.00	13,486.00	13,486.00	13,486.00	
218	Benefits - Winter	49,913.26	53,770.00	43,204.43	53,739.00	53,739.00	53,739.00	53,739.00	53,739.00	53,739.00	53,739.00	53,739.00	
219	Motor Fuel - Winter	13,380.15	20,000.00	13,415.33	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
220	Vehicle Maintenance & Repair - Winter	30,862.27	30,000.00	24,942.70	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
221	Materials - Winter	93,529.37	75,000.00	71,124.34	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	
222	Contracted Services				3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
223					258,387.00	258,387.00	258,387.00	258,387.00	258,387.00	258,387.00	258,387.00	258,387.00	
224	WINTER:	274,136.74	265,908.00	224,597.12	265,908.00	265,908.00	265,908.00	265,908.00	265,908.00	265,908.00	265,908.00	265,908.00	
225													
226	4312 Highways and Streets:	651,460.32	700,229.00	631,677.91	701,690.00	701,690.00	701,690.00	701,690.00	701,690.00	701,690.00	701,690.00	701,690.00	
227													
228	4316 Street Lighting:	3,124.45	3,526.00	2,917.35	3,526.00	3,526.00	3,526.00	3,526.00	3,526.00	3,526.00	3,526.00	3,526.00	
229													
230	SUBTOTAL for HIGHWAYS and STREETS:	654,584.77	703,755.00	634,595.26	705,216.00	705,216.00	705,216.00	705,216.00	705,216.00	705,216.00	705,216.00	705,216.00	
231													
232	4323 Solid Waste Collection:												
233	Payroll - Station Operators	18,560.11	24,466.00	17,406.78	24,760.00	24,760.00	24,760.00	24,760.00	24,760.00	24,760.00	24,760.00	24,760.00	
234	Bin and Dumpster Rent	1,200.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
235	Pay-Per-Throw Trash Bags	4,670.55	6,200.00	5,922.40	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
236	Miscellaneous	429.06	1,000.00	426.25	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
237	Equipment & Signs	4,976.93	4,000.00	2,613.76	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
238	Hazardous Waste Pick-Up Day	2,151.66	1,200.00	2,023.06	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
239	Recycling	11,775.51	13,000.00	12,469.69	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	
240	4323 Solid Waste Collection:	43,763.82	52,266.00	43,261.94	51,660.00	51,660.00	51,660.00	51,660.00	51,660.00	51,660.00	51,660.00	51,660.00	
241													
242	4324 Solid Waste Disposal:												
243	Haul Charges	19,365.00	20,000.00	18,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
244	Trash and C & D Disposal	21,337.31	25,000.00	20,789.99	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
245	Co-mingled Disposal	4,518.69	5,000.00	2,543.32	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
246	Freon Collection and Disposal	328.00	500.00	0.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	
247	4324 Solid Waste Disposal:	45,549.00	50,500.00	41,333.31	50,500.00	50,500.00	50,500.00	50,500.00	50,500.00	50,500.00	50,500.00	50,500.00	
248													
249	SUBTOTAL for SANITATION:	89,312.82	102,766.00	84,595.25	102,160.00	102,160.00	102,160.00	102,160.00	102,160.00	102,160.00	102,160.00	102,160.00	

2017 Proposed Town Budget

	D	E	F	G	H	I	J
	Description	2015	2016	2016	2017	2017	2017
		Spent as of 12/31/2015	Voted at Town meeting	Spent as of 12/31/2016	Department request	Select Board proposed	Budget Committee proposed
1							
2							
3							
250							
251	4415-4419 Health Agencies and Hospitals and Other:						
252							
253	HEALTH AGENCIES:						
254	Visiting Nurse Alliance & Hospice	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00
255	Headrest	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
256	West Central Behavioral Health	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
257	Wise	300.00	600.00	600.00	600.00	600.00	600.00
258	CASA for Children "Court Appointed Special Advocates "	500.00	500.00	500.00	500.00	500.00	500.00
259	Tri-Country CAP, Inc.	304.00	304.00	304.00	304.00	304.00	304.00
260	Bridge House Homeless Shelter	0.00	0.00	0.00	2,000.00	0.00	0.00
261	Tyler Bilian House Shelter (Littleton NH-Grafton County)				250.00	0.00	0.00
262	American Red Cross	500.00	500.00	500.00	0.00	0.00	0.00
263	Mascoma Valley Health Initiative	600.00	600.00	600.00	1,280.00	600.00	600.00
264	Lyme Parish nurse	5,400.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00
265	HEALTH AGENCIES:	21,854.00	22,554.00	22,554.00	24,984.00	22,054.00	22,054.00
266							
267	HEALTH OFFICER:						
268	Salary, Health Officer	500.00	500.00	500.00	500.00	500.00	500.00
269	Health Officer Expenses	0.00	100.00	0.00	100.00	100.00	100.00
270	HEALTH OFFICER:	500.00	600.00	500.00	600.00	600.00	600.00
271	4415-4419 Health Agencies and Hospitals and Other:	22,354.00	23,154.00	23,054.00	25,584.00	22,654.00	22,654.00
272							
273	4441-4442 Administration and Direct Assistance:						
274	Overseer of Public Welfare Salary	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
275	Community Action Outreach (LISTEN)	0.00	0.00	0.00	0.00	0.00	0.00
276	Grafton Senior Citizens Council	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
277	4441-4442 Administration and Direct Assistance:	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00
278							
279	SUBTOTAL for HEALTH and WELFARE:	30,954.00	31,754.00	31,654.00	34,184.00	31,254.00	31,254.00
280							
281	4520-4529 Parks and Recreation:						
282							
283	PARKS:						
284	Trees & Misc. Issues	3,500.00	3,500.00	480.00	3,500.00	3,500.00	3,500.00

2017 Proposed Town Budget

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		Spent as of 12/31/2015	Voted at Town meeting	Spent as of 12/31/2016	Department request	Select Board proposed	Budget Committee proposed						
1													
2													
3													
285	Mowing Contract	32,700.00	34,362.00	34,362.00	34,362.00	34,362.00	34,362.00	34,362.00	34,362.00	34,362.00	34,362.00	34,362.00	34,362.00
286	PARKS:	36,200.00	37,862.00	37,862.00	37,862.00	37,862.00	37,862.00	37,862.00	37,862.00	37,862.00	37,862.00	37,862.00	37,862.00
287													
288	RECREATION:												
289	Beach Pumping & Porta Potty	220.00	350.00	350.00	220.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
290	Beach Pond Program Coordinator Salary	2,300.00	3,000.00	3,000.00	2,300.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
291	Beach Telephone	420.00	450.00	450.00	420.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00
292	Beach Electricity	640.78	550.00	550.00	640.78	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00
293	Beach Equipment and Pond Program Supplies	2,469.98	2,500.00	2,500.00	2,469.98	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
294	Beach Pond Program (Camp) Staff	1,308.66	1,500.00	1,500.00	1,308.66	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
295	Beach Lifeguards Wages	7,412.61	8,000.00	8,000.00	7,412.61	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
296	Beach Activities Supervisor	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
297	Recreation Director Wages	10,211.97	10,173.00	10,173.00	10,211.97	10,173.00	10,173.00	10,173.00	10,173.00	10,173.00	10,173.00	10,173.00	10,173.00
298	Recreation Miscellaneous	160.00	200.00	200.00	160.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
299	RECREATION:	28,144.00	29,723.00	29,723.00	28,144.00	29,723.00	29,723.00	29,723.00	29,723.00	29,723.00	29,723.00	29,723.00	29,723.00
300													
301	4520-4529 Parks and Recreation:	64,344.00	67,585.00	67,585.00	64,344.00	67,585.00	67,585.00	67,585.00	67,585.00	67,585.00	67,585.00	67,585.00	67,585.00
302													
303	4550-4559 Library:												
304	Salaries and Wages	43,439.69	44,768.00	44,768.00	43,439.69	44,768.00	44,768.00	44,768.00	44,768.00	44,768.00	44,768.00	44,768.00	44,768.00
305	Librarian Benefits	29,587.75	30,600.00	30,600.00	29,587.75	30,600.00	30,600.00	30,600.00	30,600.00	30,600.00	30,600.00	30,600.00	30,600.00
306	Librarian's Dues/Seminars	852.63	1,250.00	1,250.00	852.63	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
307	Library Assistants Wages	25,825.46	26,844.00	26,844.00	25,825.46	26,844.00	26,844.00	26,844.00	26,844.00	26,844.00	26,844.00	26,844.00	26,844.00
308	Custodial Services	6,709.08	3,789.00	3,789.00	6,709.08	3,789.00	3,789.00	3,789.00	3,789.00	3,789.00	3,789.00	3,789.00	3,789.00
309	Cleaning Company		4,800.00	4,800.00		4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
310	Library Trustees Dues/Seminars	270.00	300.00	300.00	270.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
311	Telecommunications	3,217.19	2,520.00	2,520.00	3,217.19	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00	2,520.00
312	Electricity	4,163.65	4,500.00	4,500.00	4,163.65	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
313	Heat	5,963.77	5,500.00	5,500.00	5,963.77	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
314	Water	596.57	925.00	925.00	596.57	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00
315	Fire Inspection - Extinguishers	586.00	1,100.00	1,100.00	586.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
316	Building Repairs & Maintenance	3,918.54	4,000.00	4,000.00	3,918.54	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
317	Snow/Window/Rug Cleaning	1,728.70	2,000.00	2,000.00	1,728.70	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
318	Office Supplies & Postage	1,131.49	1,200.00	1,200.00	1,131.49	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
319	Janitorial Supplies	276.08	400.00	400.00	276.08	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00

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		Spent as of 12/31/2015	Voted at Town meeting	Spent as of 12/31/2016	Department request	Select Board proposed	Budget Committee proposed						
1													
2													
3													
320	Books	8,838.23	10,000.00	10,027.78	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
321	Magazines	1,426.32	1,500.00	1,543.18	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
322	Audio Tapes	1,744.27	2,250.00	1,849.84	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
323	Videos	2,093.71	2,250.00	2,303.43	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
324	Catalog/Processing	4,118.01	4,300.00	3,803.02	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00
325	Programs/Publicity	565.58	800.00	615.04	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
326	Other Expenses	0.00	200.00	0.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
327	Computer Maintenance & Supplies	1,387.55	1,200.00	816.65	1,200.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
328	4550-4559 Library:	148,440.27	156,996.00	153,795.66	156,996.00	160,065.00	160,065.00	160,065.00	160,065.00	157,844.00	160,065.00	160,065.00	160,065.00
329													
330	4583 Patriotic Purposes:												
331	Memorial Day and Flags	762.65	950.00	481.80	950.00	950.00	950.00	950.00	950.00	950.00	950.00	950.00	950.00
332	4583 Patriotic Purposes:	762.65	950.00	481.80	950.00	950.00	950.00	950.00	950.00	950.00	950.00	950.00	950.00
333													
334	SUBTOTAL for CULTURE and RECREATION:	213,546.92	225,531.00	217,230.43	225,531.00	229,212.00	229,212.00	229,212.00	229,212.00	226,991.00	229,212.00	229,212.00	229,212.00
335													
336	4611-4612 Administration and Purchase of Natural Resources:												
337	Conservation Commission Dues	342.00	342.00	266.00	342.00	342.00	342.00	342.00	342.00	342.00	342.00	342.00	342.00
338	Postage and Supplies	132.38	75.00	47.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00
339	Education	100.00	200.00	0.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
340	Monitoring Fund	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
341	Environmental Monitoring	240.00	250.00	220.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
342	Maintenance and Management Conservation Areas	994.00	1,033.00	945.27	1,033.00	1,033.00	1,033.00	1,033.00	1,033.00	1,033.00	1,033.00	1,033.00	1,033.00
343	4611-4612 Administration and Purchase of Natural Resources:	2,008.38	2,100.00	1,678.27	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
344													
345	SUBTOTAL for CONSERVATION:	2,008.38	2,100.00	1,678.27	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
346													
347	4711 Principal:												
348	Principal-Long Term Highway Garage Bond	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
349	Principal-Long Term Town Offices Bond	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
350	4711 Principal:	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
351	4721 Interest:												
352	Interest-Long Term Highway Garage Bond	11,437.00	10,687.00	10,687.00	10,687.00	10,687.00	10,687.00	10,687.00	10,687.00	9,263.00	9,263.00	9,263.00	9,263.00
353	Interest-Long Term Town Offices Bond	29,137.50	26,775.00	26,775.00	26,775.00	26,775.00	26,775.00	26,775.00	26,775.00	24,413.00	24,413.00	24,413.00	24,413.00
354	4721 Interest:	40,574.50	37,462.00	37,462.00	37,462.00	37,462.00	37,462.00	37,462.00	37,462.00	33,676.00	33,676.00	33,676.00	33,676.00

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1							
2							
3							
355							
356	4723 Interest on Tax Anticipation Notes:	8,170.51	12,000.00	11,637.54	8,000.00	8,000.00	8,000.00
357							
358							
359	SUBTOTAL for DEBT SERVICE:	118,745.01	119,462.00	119,099.54	111,676.00	111,676.00	111,676.00
360							
361	TOTAL OPERATING EXPENSES:	2,020,133.85	2,159,601.00	1,990,522.72	2,192,938.00	2,189,332.00	2,191,249.00
362							
363							
364							
365	4901: Land and Improvements						
366	Land: Forest	0.00	0.00	0.00	0.00	0.00	0.00
367	Land	0.00	0.00	0.00	0.00	0.00	0.00
368	4901 Land and Improvements:	0.00	0.00	0.00	0.00	0.00	0.00
369							
370	4902 Machinery, Vehicles and Equipment:						
371	Emergency Major Equipment Rebuilding Trust Fund	21,588.57	0.00	0.00	0.00	0.00	0.00
372	Annual Leave Expendable Trust Fund	4,184.32	0.00	0.00	0.00	0.00	0.00
373	Fire Fighting Safety Equipment	0.00	0.00	0.00	65,000.00	65,000.00	65,000.00
374	Vehicle Capital Reserve Fund:						
375	Dump Highway Truck	0.00	0.00	0.00	0.00	0.00	0.00
376	1-ton Highway Truck	0.00	125,840.00	110,022.36	0.00	0.00	0.00
377	Police Vehicle	0.00	48,973.00	43,568.50	0.00	0.00	0.00
378	Fire Truck	0.00	0.00	0.00	0.00	0.00	0.00
379	Rescue Truck	0.00	0.00	0.00	0.00	0.00	0.00
380	Heavy Equipment Capital Reserve Fund	0.00	0.00	0.00	329,700.00	329,700.00	329,700.00
381	Fire Fighter Equipment Trust Fund (Bessie M. Hall)	0.00	0.00	0.00	0.00	0.00	0.00
382	Computer System Upgrade Capital Reserve Fund	21,000.00	5,000.00	0.00	7,500.00	7,500.00	7,500.00
383	4902 Machinery, Vehicles and Equipment:	46,772.89	179,813.00	153,590.86	402,200.00	402,200.00	402,200.00
384							
385	4903 Buildings:						
386	Town Buildings Major Maint. & Repair Fund CRF	25,377.77	0.00	1,500.00	0.00	0.00	0.00
387	4903 Buildings:	25,377.77	0.00	1,500.00	0.00	0.00	0.00
388							
389	4909 Improvements Other Than Buildings:						

2017 Proposed Town Budget

	D	E	F	G	H	I	J
	Description	2015	2016	2016	2017	2017	2017
		Spent as of 12/31/2015	Voted at Town meeting	Spent as of 12/31/2016	Department request	Select Board proposed	Budget Committee proposed
390	Bridge Capital Reserve Fund	21,698.21	0.00	8,925.73	0.00	0.00	0.00
391	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
392	Class V Roads Rehab	0.00	0.00	0.00	0.00	0.00	0.00
393	Baker Hill Rd	0.00	0.00	0.00	0.00	0.00	0.00
394	Emergency Highway Repair Capital Reserve Fund	13,798.67	0.00	27,754.86	0.00	0.00	0.00
395	Property Reappraisal Capital Reserve Fund	0.00	16,000.00	16,000.00	0.00	0.00	0.00
396	Recreational Facilities CRF	6,664.60	0.00	5,336.25	0.00	0.00	0.00
397	4909 Improvements Other Than Buildings:	42,161.48	16,000.00	58,016.84	0.00	0.00	0.00
398							
399	SUBTOTAL for CAPITAL OUTLAY:	114,312.14	195,813.00	213,107.70	402,200.00	402,200.00	402,200.00
400							
401	4915 To Capital Reserve Fund:						
402	Bridge Capital Reserve Fund	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
403	Vehicle Capital Reserve Fund	110,000.00	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
404	Heavy Equipment Capital Reserve Fund	68,000.00	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00
405	Property Reappraisal Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
406	Class V Roads Rehab Capital Reserve Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
407	Public Works Facility Capital Reserve Fund	50,000.00	50,000.00	50,000.00	75,000.00	75,000.00	75,000.00
408	Public Land Acquisition Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
409	Emergency Highway Repair Capital Reserve Fund	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
410	Computer System Upgrade Capital Reserve Fund	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
411	Town Buildings Major Maintenance and Repair Fund	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
412	Fire Fighting Safety Equipment Capital Reserve Fund	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
413	New Cemetery Capital Reserve Fund	0.00	0.00	1,600.00	0.00	0.00	0.00
414	Recreation Facilities Capital Reserve Fund	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
415	4915 To Capital Reserve Fund:	430,500.00	434,500.00	436,100.00	469,500.00	469,500.00	469,500.00
416							
417	4916 To Expendable Trust Funds (except # 4919):						
418	Trout Pond Management Area Expendable Trust Fund	0.00	0.00	0.00	0.00	0.00	0.00
419	Emergency Major Equipment Rebuilding Trust Fund	14,000.00	0.00	0.00	0.00	0.00	0.00
420	Annual Leave TF	7,500.00	4,200.00	4,200.00	0.00	0.00	0.00
421	Town Poor Expendable Trust Fund	40,000.00	40,000.00	40,000.00	20,000.00	20,000.00	20,000.00
422	4916 To Expendable Trust Funds (except # 4919):	61,500.00	44,200.00	44,200.00	20,000.00	20,000.00	20,000.00
423							
424	SUBTOTAL for INTERFUND TRANSFERS OUT:	492,000.00	478,700.00	480,300.00	489,500.00	489,500.00	489,500.00
425							

2017 Proposed Town Budget

	D	E	F	G	H	I	J
	Description	2015 Spent as of 12/31/2015	2016 Voted at Town meeting	2016 Spent as of 12/31/2016	2017 Department request	2017 Select Board proposed	2017 Budget Committee proposed
1							
2							
3							
426	TOTAL CAPITAL EXPENSES:	606,312.14	674,513.00	693,407.70	891,700.00	891,700.00	891,700.00
427							
428	TOTAL APPROPRIATIONS:	2,626,445.99	2,834,114.00	2,683,930.42	3,084,638.00	3,081,032.00	3,082,949.00
429							
430							
431	LESS TOTAL ESTIMATED REVENUES:	-649,648.00	-569,761.00	-595,930.21	-564,400.00	-564,400.00	-564,400.00
432							
433	ESTIMATED AMOUNT TO BE RAISED BY TAXES:	1,976,797.99	2,264,353.00	2,088,000.21	2,520,238.00	2,516,632.00	2,518,549.00

2017
Budget Worksheet
Revenues

	D Description	E 2015		F 2016		G 2016		H 2017	
		Actual	Estimated	Actual	Estimated	Actual	Estimated	Actual	Estimated
2									
3									
4									
5	3110 Current Year Property Tax	\$8,087,778.64							
6									
7	3185 Timber/Yield Taxes	\$14,632.32	\$15,000.00	\$2,760.61				\$0.00	
8									
9	3186 Payment in Lieu of Taxes:								
10	Other	\$4,474.00	\$4,123.00	\$4,556.00				\$4,500.00	
11	3186 Payment in Lieu of Taxes:	\$4,474.00	\$4,123.00	\$4,556.00				\$4,500.00	
12									
13	3190 Interest & Penalties on Delinquent Taxes:								
14	Interest on Delinquent Taxes	\$29,400.84	\$25,000.00	\$24,464.96				\$20,000.00	
15	3190 Interest & Penalties on Delinquent Taxes:	\$29,400.84	\$25,000.00	\$24,464.96				\$20,000.00	
16									
17	SUBTOTAL for TAXES (not including current year property taxes):	\$48,507.16	\$44,123.00	\$31,781.57				\$24,500.00	
18									
19	3220 Motor Vehicle Permit Fees	\$369,297.41	\$350,000.00	\$367,131.23				\$360,000.00	
20	Boat Permit fees	\$1,211.19	\$1,100.00	\$1,334.47				\$1,600.00	
21									
22	3230 Building Permits	\$17,343.01	\$13,000.00	\$5,066.25				\$5,000.00	
23									
24	3290 Other Licenses, Permits & Fees:								
25	Dog Licenses & Penalties	\$1,286.50	\$1,400.00	\$1,631.50				\$1,600.00	
26	Town Clerk Miscellaneous	\$3,380.00	\$2,000.00	\$3,817.30				\$2,500.00	
27	Town Clerk Fees	\$10,954.90	\$10,000.00	\$11,994.00				\$11,000.00	
28	Marriage Fees	\$77.00	\$50.00	\$35.00				\$50.00	
29	Dog Fees	\$498.00	\$500.00	\$449.00				\$500.00	
30	Certified Copies	\$426.00	\$300.00	\$285.00				\$300.00	
31	3290 Other Licenses, Permits & Fees:	\$16,622.40	\$14,250.00	\$18,211.80				\$15,950.00	
32									
33	SUBTOTAL for LICENSES, PERMITS and FEES:	\$404,474.01	\$378,350.00	\$391,743.75				\$382,550.00	
34									
35	3351 NH Shared Revenue Block Grant	\$0.00	\$0.00	\$0.00				\$0.00	
36									
37	3352 Meals & Rooms Tax Distribution	\$90,035.00	\$82,088.00	\$88,216.40				\$88,300.00	
38									
39	3353 Highway Block Grant	\$0.00	\$0.00	\$0.00				\$0.00	
40									
41	3356 State & Federal Forest Land Reimbursement	\$0.00	\$0.00	\$0.00				\$0.00	
42									
43	3359 Other (Including Railroad Tax):								
44	Other State Reimbursements	\$0.00	\$0.00	\$0.00				\$0.00	
45	Forest Fire Fighting and Training	\$0.00	\$0.00	\$0.00				\$0.00	
46	3359 Other (Including Railroad Tax):	\$0.00	\$0.00	\$0.00				\$0.00	

2017
Budget Worksheet
Revenues

	D Description	E 2015		F 2016		G 2016		H 2017	
		Actual	Estimated	Estimated	Actual	Actual	Estimated		
2									
3									
4									
89	Vehicle Capital Reserve Fund	\$0.00	\$174,813.00	\$153,590.86	\$0.00	\$0.00	\$0.00	\$0.00	
90	Heavy Equipment Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$329,700.00	\$0.00	
91	Major Highway Rebuilding Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
92	Emergency Highway Repair Capital Reserve Fund	\$13,798.67	\$0.00	\$27,754.86	\$0.00	\$0.00	\$0.00	\$0.00	
93	Academy Building Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
94	Academy Building Gifts and Donations Fund (to close fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
95	Property Reappraisal Capital Reserve Fund	\$0.00	\$16,000.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
96	Computer System Upgrade Capital Reserve Fund	\$21,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	
97	Public Land Acquisition Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
98	Town Offices Building Capital Reserve Fund (to close fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99	Town Building Major Maint. & Repair CRF	\$25,377.77	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
100	Class V Roads	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
101	Fire Fighting Safety Equipment Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$0.00	
102	Recreation Facility CRF	\$6,664.60	\$0.00	\$5,466.25	\$0.00	\$0.00	\$0.00	\$0.00	
103	3915 From Capital Reserve Funds:	\$188,539.25	\$195,813.00	\$213,237.70			\$402,200.00		
104									
105	3916 From Trust & Agency Funds:								
106	Trout Pond Management Area Expendable Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
107	Reimbursements Perpetual Care Trust	\$14,345.00	\$18,000.00	\$18,000.00	\$19,000.00	\$19,000.00	\$0.00	\$0.00	
108	Cemetery Gifts & Donation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
109	Cemetery Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
110	Substance Abuse Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
111	Emergency Major Equipment Rebuilding Trust Fund	\$21,588.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
112	Town Poor Exp Trust Fund	\$33,198.91	\$0.00	\$27,208.28	\$0.00	\$0.00	\$0.00	\$0.00	
113	Annual Leave ETF	\$4,184.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
114	Blisters for Books	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
115	3916 From Trust & Agency Funds:	\$73,316.80	\$18,000.00	\$45,208.28			\$19,000.00		
116									
117	SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:	\$261,856.05	\$213,813.00	\$258,445.98			\$421,200.00		
118									
119	TOTAL SOURCES OF REVENUE:	\$649,648.00	\$569,761.00	\$595,930.21			\$564,400.00		



New Hampshire
Department of
Revenue Administration

2017
MS-737

Budget of the Town of Lyme

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT
This form was posted with the warrant on: February 13, 2017

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
Charles Ragan	<i>Charles Ragan</i>
Greg Hande	<i>Greg Hande</i>
Elizabeth Glenshaw	<i>Elizabeth Glenshaw</i>
Wilks McClave	<i>Wilks McClave</i>
Erik Colberg	<i>Erik Colberg</i>
Susan Mc Kenzie	<i>Susan Mc Kenzie</i>
Phil Barta	<i>Phil Barta</i>
Richard Jones	<i>Richard Jones</i>
Judith Brotman	<i>Judith Brotman</i>

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

Cybele Merrick

Appropriations

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$132,487	\$125,466	\$133,435	\$0	\$133,435	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$101,060	\$94,084	\$101,312	\$0	\$101,312	\$0
4150-4151	Financial Administration	08	\$43,676	\$37,460	\$41,235	\$0	\$41,235	\$0
4152	Revaluation of Property	08	\$32,900	\$30,103	\$29,880	\$0	\$29,880	\$0
4153	Legal Expense	08	\$55,000	\$38,632	\$55,000	\$0	\$55,000	\$0
4155-4159	Personnel Administration	08	\$47,452	\$42,296	\$45,924	\$0	\$45,924	\$0
4191-4193	Planning and Zoning	08	\$90,608	\$88,744	\$93,693	\$0	\$93,693	\$0
4194	General Government Buildings	08	\$23,826	\$25,577	\$40,854	\$0	\$32,550	\$8,304
4195	Cemeteries	08	\$47,924	\$28,122	\$32,998	\$0	\$32,998	\$0
4196	Insurance	08	\$52,160	\$50,206	\$56,610	\$0	\$56,610	\$0
4197	Advertising and Regional Association	08	\$3,100	\$3,101	\$3,300	\$0	\$3,300	\$0
4199	Other General Government	08	\$0	\$0	\$1,500	\$0	\$1,500	\$0
Public Safety								
4210-4214	Police	08	\$230,648	\$208,037	\$231,088	\$0	\$231,088	\$0
4215-4219	Ambulance	08	\$55,650	\$55,967	\$61,000	\$0	\$61,000	\$0
4220-4229	Fire	08	\$45,109	\$44,870	\$47,659	\$0	\$47,659	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	08	\$9,819	\$1,907	\$3,450	\$0	\$3,450	\$0
4299	Other (Including Communications)	08	\$27,300	\$27,090	\$27,300	\$0	\$27,300	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$789,494	\$631,677	\$705,387	\$8,000	\$713,387	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$3,526	\$2,917	\$3,526	\$0	\$3,526	\$0
4319	Other		\$89,325	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	08	\$52,266	\$43,261	\$51,660	\$0	\$51,660	\$0
4324	Solid Waste Disposal	08	\$50,500	\$41,333	\$50,500	\$0	\$50,500	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	08	\$23,154	\$23,054	\$22,654	\$0	\$22,654	\$0
Welfare								
4441-4442	Administration and Direct Assistance	08	\$8,600	\$8,600	\$8,600	\$0	\$8,600	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	08	\$67,585	\$62,952	\$68,197	\$0	\$68,197	\$0
4550-4559	Library	08	\$156,996	\$153,795	\$157,844	\$2,221	\$160,065	\$0
4583	Patriotic Purposes	08	\$950	\$481	\$950	\$0	\$950	\$0
4589	Other Culture and Recreation		\$5,378	\$0	\$0	\$0	\$0	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	08	\$2,100	\$1,678	\$2,100	\$0	\$2,100	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service								
4711	Long Term Bonds and Notes - Principal	08	\$70,000	\$70,000	\$70,000	\$0	\$70,000	\$0
4721	Long Term Bonds and Notes - Interest	08	\$37,462	\$37,462	\$33,676	\$0	\$33,676	\$0
4723	Tax Anticipation Notes - Interest	08	\$12,000	\$11,637	\$8,000	\$0	\$8,000	\$0
4790-4799	Other Debt Service		\$18,081	\$18,081	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$179,813	\$153,590	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$261,000	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$2,826,949	\$2,162,180	\$2,189,332	\$10,221	\$2,191,249	\$8,304

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Enacting FY (Recommended)	Selectmen's Appropriations Enacting FY (Not Recommended)	Budget Appropriations Enacting FY (Recommended)	Budget Appropriations Enacting FY (Not Recommended)
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4195	Cemeteries	19	\$16,486	\$0	\$16,486	\$0	\$16,486	\$0
	Purpose: Withdrawal from Cemetery maintenance gifts & donat							
4312	Highways and Streets	14	\$0	\$0	\$70,000	\$0	\$0	\$70,000
	Purpose: Road Repair							
4312	Highways and Streets	15	\$0	\$0	\$100,000	\$0	\$100,000	\$0
	Purpose: Road Repair							
4353	Purchase Costs	16	\$0	\$0	\$48,004	\$0	\$48,004	\$0
	Purpose: SOLORIZATION OF TOWN OFFICE/POLICE BUILDING							
4589	Other Culture and Recreation	20	\$5,378	\$1,950	\$7,328	\$0	\$7,328	\$0
	Purpose: INDEPENDENCE DAY CELEBRATION SPECIAL REVENUE FUND							
4619	Other Conservation	21	\$0	\$0	\$28,841	\$0	\$28,841	\$0
	Purpose: Milfoil Treatment							
4902	Machinery, Vehicles, and Equipment	11	\$174,813	\$153,590	\$402,200	\$0	\$402,200	\$0
	Purpose: Withdrawal from CRF & Trust Funds							
4909	Improvements Other than Buildings	13	\$16,000	\$16,000	\$755,143	\$0	\$755,143	\$0
	Purpose: TO REROUTE RIVER ROAD							
4915	To Capital Reserve Fund	10	\$434,500	\$434,500	\$469,500	\$0	\$469,500	\$0
	Purpose: To CRF & TF							
4916	To Expendable Trusts/Fiduciary Funds	10	\$44,200	\$44,200	\$20,000	\$0	\$20,000	\$0
	Purpose: To CRF & TF							
4916	To Expendable Trusts/Fiduciary Funds	18	\$1,600	\$1,600	\$850	\$0	\$850	\$0
	Purpose: Transfer funds from Cemetery Special Revenue Fund							
Special Articles Recommended			\$692,977	\$651,840	\$1,918,352	\$0	\$1,848,352	\$70,000

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuig FY (Recommended)	Selectmen's Appropriations Ensuig FY (Not Recommended)	Budget Committee's Appropriations Ensuig FY (Recommended)	Budget Committee's Appropriations Ensuig FY (Not Recommended)
4312	Highways and Streets	09	\$0	\$0	\$90,000	\$0	\$90,000	\$0
	Purpose: Block Grant							
4902	Machinery, Vehicles, and Equipment	12	\$0	\$0	\$18,081	\$0	\$18,081	\$0
	Purpose: Lease to own							
Individual Articles Recommended			\$0	\$0	\$108,081	\$0	\$108,081	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	08	\$2,760	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	08	\$4,556	\$4,500	\$4,500
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$24,465	\$20,000	\$20,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	08	\$368,465	\$361,600	\$361,600
3230	Building Permits	08	\$5,066	\$5,000	\$5,000
3290	Other Licenses, Permits, and Fees	08	\$18,211	\$15,950	\$15,950
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$88,216	\$88,300	\$88,300
3353	Highway Block Grant	09	\$90,035	\$90,000	\$90,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	21, 16	\$0	\$20,027	\$20,027
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	08	\$67,438	\$52,650	\$52,650
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	08	\$1,150	\$800	\$800

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3503-3509	Other	08, 19, 16	\$15,600	\$37,086	\$37,086
Interfund Operating Transfers In					
3912	From Special Revenue Funds	20	\$0	\$7,328	\$7,328
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	11	\$258,445	\$402,200	\$402,200
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	16	\$0	\$29,375	\$29,375
9998	Amount Voted from Fund Balance	13, 18, 21	\$41,457	\$616,595	\$616,595
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$985,864	\$1,756,411	\$1,756,411

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$2,159,601	\$2,189,332	\$2,191,249
Special Warrant Articles Recommended	\$870,242	\$1,918,352	\$1,848,352
Individual Warrant Articles Recommended	\$32,406	\$108,081	\$108,081
TOTAL Appropriations Recommended	\$3,062,249	\$4,215,765	\$4,147,682
Less: Amount of Estimated Revenues & Credits	\$898,103	\$1,756,411	\$1,756,411
Estimated Amount of Taxes to be Raised	\$2,164,146	\$2,459,354	\$2,391,271

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee			\$4,147,682
Less Exclusions:			
2. Principal: Long-Term Bonds & Notes	4711	\$70,000	\$70,000
3. Interest: Long-Term Bonds & Notes	4721	\$33,676	\$33,676
4. Capital outlays funded from Long-Term Bonds & Notes			\$0
5. Mandatory Assessments			\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)			\$103,676
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)			\$4,044,006
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)			\$404,401
Collective Bargaining Cost Items:			
9. Recommended Cost Items (Prior to Meeting)			\$0
10. Voted Cost Items (Voted at Meeting)			\$0
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)			\$0
Mandatory Water & Waste Treatment Facilities (RSA 32:21):			
12. Amount Recommended (Prior to Meeting)			\$0
13. Amount Voted (Voted at Meeting)			\$0
14. Amount voted over recommended amount (<i>Difference of Lines 12 and 13</i>)			\$0
15. Bond Override (RSA 32:18-a), Amount Voted			\$0
Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 15)			\$4,552,083

TOWN OF LYME, NEW HAMPSHIRE

TOWN MEETING

Minutes

March 8, 2016

Town Moderator Kevin Peterson called this meeting to order at 9:00 am in the Lyme School Community Gymnasium. There were approximately 175 people in attendance.

The Moderator voiced appreciation to all Veteran’s in attendance, asking them to stand or raise a hand for recognition.

Troop # 273 of the Lyme Boy Scouts presented the Colors and those attending recited the Pledge of Allegiance.

Lynn Smith, representing the Parish Nurse program read a list reflecting on the PAST representing those people who died in 2015 and who may not have lived in Lyme all the time, but who are part of Lyme’s family nonetheless..... Those honored included:

*Christina Schonenberger
Devey Piper
Marjorie Hathaway
Tony LaBombard
Dorf Sears
Janine Weins*

*Beverly Snelling Balch
Mary Carmichael
Marcelis Parsons
Henry Marsh
Laura DeGoosh
Ruth Bacon
Tony Ryan*

*Evelyn Currier
Esther Balch
Jim Piper
John Glover
Betty Olsen
Evelyn McCarthy*

Recognizing the PRESENT, Select Board Chair Susan MacKenzie announced the resignation of Volunteer Fire Chief Michael C. Hinsley after more than 13 years of service in that capacity to the Town. Appointed to replace Hinsley, Michael Mundy was introduced and acknowledged. Both Chiefs were given a round of applause.

MacKenzie also paid tribute to retired Road Agent Fred O. Stearns III. Stearns was honored for his dedication to the Town, having served for a total of 40 years. He was presented (in absentia) with a handmade bench by Michael Whitman (made of locally obtained shovel handles).

Jeff Valence, member of the Lyme Foundation board of directors, presented the Citizen of the Year award to Nancy Elizabeth Grandine.

Presenting the FUTURE was Rev. Amy Hayden, who read the names of babies born to, or adopted by, parents in Lyme in 2015. Names of the babies appear in the Town Report Vital Statistics section.

The Moderator made note of various upcoming events, displays and items for sale during the day.

NH State Representative Patricia Higgins was recognized.

Zoning Administrator David Robbins announced information about the new town website.

David Celone announced a raffle being held to raise money for the “Artist-in-Residence” program at the school.

Moderator Peterson reviewed the meeting procedures and rules of order, requesting respect and civility at all times. Without objection the procedures were adopted for this town meeting. Copies were available upon request.

Voice without Vote was approved for Zoning Administrator David Robbins, Sergeant Tony Swett and Town Counsel, Attorney Jae Whitelaw.

ELECTION OF OFFICERS

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

Those Elected:

Select Board

One member for 3 years

Susan J. MacKenzie

Note: This amendment was requested by the Lyme Zoning Board of Adjustment as the Wetlands Conservation District was the only Conservation District that did not have a stated objective.

Article 3 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT

YES 236

NO 51

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

3) Change section 10:50, variance criteria, to reflect the state requirements in RSA 674:33

10.50 VARIANCE

The ZBA may, on an appeal, grant a variance from the provisions of this ordinance, but only if all the following facts are found by the ZBA and such findings are specified in its decision:

- (1) The variance will not be contrary to the public interest;
- (2) The spirit of the ordinance is observed;
- (3) Substantial justice is done;
- (4) The values of surrounding properties are not diminished; and
- (5) Literal enforcement of the provisions of the ordinance would result in an unnecessary hardship.

(A) For purposes of this subparagraph, "unnecessary hardship" means that, owing to special conditions of the property that distinguish it from other properties in the area:

- (i) No fair and substantial relationship exists between the general public purposes of the ordinance provision and the specific application of that provision to the property; and
- (ii) The proposed use is a reasonable one.

(B) If the criteria in subparagraph (A) are not established, an unnecessary hardship will be deemed to exist if, and only if, owing to special conditions of the property that distinguish it from other properties in the area, the property cannot be reasonably used in strict conformance with the ordinance, and a variance is therefore necessary to enable a reasonable use of it.

Note: RSA 674:33 defines the criteria that must be met for the Zoning Board of Adjustment to grant a variance. The intent of this amendment is to update the Zoning Ordinance variance criteria to match the State criteria.

Article 4 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT

YES 239

NO 42

TOWN OPERATING BUDGET

ARTICLE 5. Judy Brotman made the motion that the Town vote to raise and appropriate the sum of two million one hundred and fifty-nine thousand six hundred and one dollars **(\$2,159,601.00)** which represents the operating budget as recommended by the Budget Committee. Said sum does **not** include appropriations contained in any other warrant articles. (Majority vote required.) (The Select Board recommended an operating budget of \$2,160,501.00 by a vote of 3-0.) (The Budget Committee recommended an operating budget of \$2,159,601.00 by a vote of 10-0.)

Seconded by Dick Jones; no discussion

ARTICLE 5 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 6. Dick Jones made the motion that the Town vote to raise and appropriate the sum of eighty-nine thousand two hundred sixty-five dollars **(\$89,265)** for the purpose of maintenance, construction and reconstruction of class IV & V highways; said sum to match the amount determined by State of New Hampshire Block Grant allocation and to be offset from the State of New Hampshire Block Grant Aid estimated payments for the 2016-2017 calendar year. Said sum does **not** include appropriations contained in any other warrant articles. (Majority vote required.) (Recommended by the Select Board by a vote of 3-0.)

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

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

Seconded by Judy Brotman

Dick Jones offered an AMENDMENT to Article 6. “Amend this article to add the following sentence to the end of the Article: The funds appropriated in this article shall only be used on the project to restore the River Road to two way traffic between the East Thetford Road and Grant Brook”.

Amendment was seconded.

Susan MacKenzie, Chair of the Select Board and Roads Committee explained why she felt this was a bad idea, citing recent additional road failures on River Road requiring immediate action and funding. A period of questions and answers ensued.

Jack Elliott offered an AMENDMENT to the first amendment: Strike last sentence and add: “To amend this article to add the following sentence to the end of article: the funds appropriated in this article shall only be used on the project to restore River Road”.

Amendment was seconded.

Discussion followed.

Elliott AMENDMENT was VOTED IN THE NEGATIVE BY VOICE VOTE.

Jones AMENDMENT was VOTED IN THE NEGATIVE BY VOICE VOTE.

ARTICLE 6, as presented was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 7. Judy Brotman made the motion that the Town vote to raise and appropriate four hundred seventy-eight thousand seven hundred dollars (**\$478,700**) to be added to the following Capital Reserve and Expendable Trust Funds previously established for the purposes for which they were created.

Capital Reserve Funds:

Bridge Capital Reserve Fund	\$100,000
Vehicle Capital Reserve Fund	\$145,000
Heavy Equipment Capital Reserve Fund	\$37,000
Class V Roads Rehab Capital Reserve Fund	\$50,000
Public Works Facility Capital Reserve Fund	\$50,000
Emergency Highway Repair Capital Reserve Fund	\$30,000
Computer System Upgrade Capital Reserve Fund	\$7,500
Town Buildings Major Maintenance and Repair Fund	\$10,000
Recreation Facilities Capital Reserve Fund	<u>\$5,000</u>

Capital Reserve Funds Subtotal: \$434,500

Expendable Trust Funds:

Annual Leave Trust Fund (\$4,184.32 Expended)	\$4,200
Town Poor Expendable Trust Fund	<u>\$40,000</u>

Expendable Trust Funds Subtotal: \$44,200

Capital Reserve Funds and Expendable Trust Funds Total: \$478,700

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

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

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

Seconded by Simon Carr.

ARTICLE 7 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

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

ARTICLE 8. Bob Sanborn made the motion that the Town vote to raise and appropriate one hundred ninety-five thousand eight hundred and thirteen dollars (**\$195,813**) and to fund these appropriations by authorizing the withdrawal of such funds from the Capital Reserve and Trust Funds for the purposes for which they were created as submitted by the Budget Committee as follows:

Machinery, Vehicles & Equipment:

Vehicle Capital Reserve Fund (1 ton pickup truck & police vehicle)	\$174,813
Computer System Upgrade Capital Reserve Fund (equipment)	\$5,000
Property Reappraisal Capital Reserve Fund	\$16,000

Withdrawals from Capital Reserve Fund **Total: \$195,813**

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

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

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

Seconded by Judy Brotman

ARTICLE 8 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

LEASE-TO-OWN AGREEMENT FOR A 2015 BOMAG ROLLER

ARTICLE 9. Michael Whitman made the motion that the Town vote to authorize the Select Board to make the 3rd payment on a 5 year lease-to-own agreement for the purpose of leasing a roller for the Highway Department for a total cost of \$90,921 and to raise and appropriate the sum of eighteen thousand eighty-one dollars (**\$18,081.00**) for the third year's payment for that purpose. This lease agreement contains an escape clause.

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

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

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

Seconded by Simon Carr.

ARTICLE 9 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

***APPROPRIATE FUNDS FROM THE UNRESERVED FUND BALANCE
TO RELOCATE AND REOPEN RIVER ROAD***

ARTICLE 10. Susan MacKenzie made a motion (adjusting the amount as printed in the Town Report) that the Town vote to raise and appropriate the sum of Two Hundred Forty Five Thousand Dollars (\$245,000)—NOT five hundred thousand dollars (\$500,000) as printed in the Town Report—for the purpose of relocating & reopening the portion of River Road 2/10th of a mile south of the East Thetford Road intersection, and to acquire the necessary land for the relocation and to fund this appropriation by **authorizing the withdrawal of One Hundred Forty Five Thousand Dollars (\$145,000)**—NOT four hundred thousand dollars (\$400,000) as printed in the Town Report—from the unreserved fund balance and one hundred thousand dollars (**\$100,000**) to be raised by taxes. The funds will be used for all expenses necessary to reopen the road, including but not limited to testing, engineering, construction and materials for this project. This is a non-lapsing appropriation per RSA 32:7, and will not lapse until the road is reopened or December 31, 2017, whichever is sooner.

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

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

(Not recommended by the Budget Committee by a vote of 6-1.)

Seconded by Jay Smith

Followed was a significant period of questions and answers about why the Budget Committee did not recommend this request and the ramifications thereof. MacKenzie provided a Power Point presentation in an effort to explain the conditions on River Road, the engineering efforts to date and the anticipated challenges this all represents.

Harold Swartz offered an AMENDMENT to the article; “to carry out additional analysis involving additional qualified engineering consultants to further evaluate status of all of River Road and include Class 6 status for current closed part of River Road, use of Shoestrap Road and analyze impact on property values and zoning implications of any rerouting”.

Town Counsel allowed this proposed amendment. Moderator restated the amendment for clarification. Moderator stated this would be an advisory amendment. After discussion,

AMENDMENT #1 BY SWARTZ WAS VOTED IN THE NEGATIVE BY VOICE VOTE.

More discussion and the question was asked by David Kotz if the original warrant article amounts could be considered. The Moderator replied it could, however because of the Budget Committee’s vote this presented a “10% rule” issue, which means if the original article were to pass, all other warrant articles could be reduced by the NH Department of Revenue Administration because the total approved at Town Meeting might be more than 10% greater than the total amount recommended by the Budget Committee for the entire town warrant.

David Roby Sr. offered an AMENDMENT to Article 10: “Amend the words ‘relocating and reopening’ to read ‘relocating and/or reopening’”.

More discussion, including a recommendation by Dr. Ross McIntyre to let the record show the town feels that erosion caused by raising water levels by the owners of Wilder Dam is more frequent and destructive.

Town Counsel felt that the wording change offered by Mr. Roby provides options to the Select Board.

AMENDMENT TO ARTICLE 10 AS PRESENTED BY DAVID ROBY WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

Harold Swartz offered a second AMENDMENT to Article 10: “to advise the Select Board to assess impact on owners and adjacent properties”.

AMENDMENT TO ARTICLE 10 PRESENTED BY HAROLD SWARTZ WAS VOTED IN THE NEGATIVE BY VOICE VOTE.

ARTICLE 10, AS AMENDED BY DAVID ROBY SR. WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

PAVED ROAD REPAIR AND MAINTENANCE

ARTICLE 11. Bob Thebodo made the motion that the Town vote to raise and appropriate the sum of seventy-five thousand dollars (**\$75,000.00**) for the purpose of repair and maintenance of the Town’s paved roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2020.

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

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

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

Seconded by Judy Brotman

ARTICLE 11 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

TO PURCHASE A TANK & SPRAYER UNIT

ARTICLE 12. Jennifer Cooke made the motion that the Town vote to raise and appropriate the sum of fourteen thousand three hundred twenty-five dollars (**\$14,325.00**) to be used towards the purchase of 1-VTA-500 5,000 gallon vertical storage tank & 1-Liqui Maxx 750 gallon deluxe sprayer system to be used by the Highway Department.

(Majority vote required.) (Recommended by the Select Board by a vote of 3-0.)
(Recommended by the Budget Committee by a vote of 6-2.)

Seconded by Jay Smith

Discussion followed, including a presentation of several slides showing the sprayer in action.

ARTICLE 12 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

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

ARTICLE 13. Simon Carr made the motion that the Town vote to raise and appropriate the sum of sixteen thousand four hundred eighty-six dollars (**\$16,486.00**) to be used towards funding maintenance of the Town cemeteries and to authorize funding this appropriation by the withdrawal of such sum from the Cemetery Maintenance Gifts and Donations Fund (established by the Select Board on January 5, 2000).

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

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

Seconded by Judy Brotman

ARTICLE 13 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

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

ARTICLE 14. Anne Baird made the motion that the Town vote to raise and appropriate the sum of one thousand six hundred dollars (**\$1,600.00**) 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 for that purpose.

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

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

Seconded by Dick Jones

ARTICLE 14 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE

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

ARTICLE 15. Jane Fant made the motion that the Town vote to raise and appropriate the sum of five thousand three hundred seventy-eight dollars (**\$5,378.00**) to sponsor an Independence Day celebration, including but not limited to a parade, picnic, music and family fun and to fund this appropriation by authorizing withdrawal of that sum from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 Town Meeting.

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

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

Seconded by Sarah Crockett

James Graham provided background on this article.

ARTICLE 15 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

**EXPENDITURE OF TRUST FUNDS FOR PROFESSIONAL FINANCIAL
MANAGEMENT**

ARTICLE 16. Simon Carr made the motion that the Town vote, pursuant to RSA 35:9-a II, to authorize the Trustees of Trust Funds to hire professional banking or brokerage assistance for capital reserve funds and to pay for capital reserve fund investment management services and any other associated expenses from capital reserve funds income. Such authority shall remain in effect until rescinded by a vote of Town Meeting. No vote by the Town to rescind such authority shall occur within five years of the original adoption of this article.

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

Seconded by Judy Brotman

There was a short discussion and explanation.

ARTICLE 16 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

LYME EMERGENCY OPERATION PLAN

ARTICLE 17. Steve Campbell made the motion that the Town vote to raise and appropriate the sum of eight thousand dollars (\$8,000.00) for the purpose of updating the Lyme Emergency Operations Plan (LEOP) to be funded 50% (up to \$4,000.00) through a grant from the Federal Emergency Management Agency (FEMA), with the remaining 50% (up to \$4,000.00) to be raised by taxation.

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

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

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

Seconded by Bob Sanborn

ARTICLE 17 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

TO MAKE ROAD AGENT APPOINTED FOR A TERM OF ONE YEAR

ARTICLE 18. Bill Waste made the motion that the Town vote to authorize the Select Board to appoint a highway agent for a term of 1 year, who under the direction of the Select Board, shall have charge of the construction, maintenance, and repair of all town roads and bridges, maintenance and repair of all sidewalks within the town as provided for in RSA 231:62 rather than electing a Road Agent. If this article passes, the elected Road Agent will continue to serve until the March 2017 town election, at which time the elected office shall terminate.

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

Seconded by Alfred Balch

There was a short period of discussion and **REQUEST FOR PAPER BALLOT.**

ARTICLE 18 WAS VOTED IN THE AFFIRMATIVE BY PAPER BALLOT.

YES 89

NO 64

ESTABLISH A CAPITAL RESERVE FUND FOR MUNICIPAL

TRANSPORTATION IMPROVEMENTS

ARTICLE 19. Blake Allison made the motion that the Town vote to adopt the provisions of NH RSA 261:153 (VI) to levy an additional motor vehicle registration fee in the amount of five dollars (\$5.00) to be used to support a municipal transportation improvement fund. And to further provide that with the adoption of this article the town shall create Capital Reserve Fund, pursuant to RSA Chapter 35 to be known as the Municipal Transportation Capital Reserve Fund, said fund to be used to fund, wholly or in part, improvements in the local or regional transportation system including roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities and public transportation. The funds may be used for engineering, right-of-way acquisition, and construction costs of transportation facilities, and for operating and capital costs of public transportation only. The funds may be used as matching funds for state or federal funds allocated for local or regional transportation improvements. Such funds shall not be used to offset any other non-transportation appropriations made by the municipality. And to further name the Select Board as agents to expend this Capital Reserve Fund.

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

Seconded by Susan MacKenzie

Susan MacKenzie provided explanation on behalf of the Select Board followed by discussion.

Simon Carr offered an AMENDMENT to Article 19: Amend article to delete the final sentence.

Amendment was Seconded by Dick Jones.

AMENDMENT AS OFFERED BY SIMON CARR WAS VOTED IN THE AFFIRMATIVE BY A SHOW OF HANDS.

YES 66 NO 42

Steve Lornitzo offered an AMENDMENT to change the amount from \$5.00 to \$3.00. There was no second to his proposed amendment. The motion did not carry.

There was a request for PAPER BALLOT.

ARTICLE 19 WAS VOTED IN THE NEGATIVE BY PAPER BALLOT:

YES 63 NO 88

LITTLE COMMON

ARTICLE 20. Lee Larson made the motion that the Town vote to authorize the Town to enter a lease of a 20' x 90' section of the town owned property located at 39 Union Street and known as "The Little Common" with the Lyme School District for the purpose of constructing and using a parking lot for school purposes. This lease will be from January 1st, 2016 to December 31st, 2026 and renewable every 10 years thereafter and will have annual rental payments of \$1.

(Majority vote required.) (Recommended by the Selectmen by a vote of 2-1)

Seconded by Dan Brand

The Moderator advised he had a petition of signatures requesting vote by paper ballot on this article.

Lee Larson offered an AMENDMENT to Article 20: "to see if the Town will vote to direct the Select Board to take the following actions: They shall make the property located at 39 Union Street and known as The Little Common a no parking area beginning immediately with enforcement to begin on March 9, 2016, shall construct a rail fence or other attractive barrier along the south boundary to prevent future parking along this south section, shall re-grade and seed the area between the driveway and the south boundary back into lawn in the spring and shall construct a short section of sidewalk along Union Street to connect the crosswalk with crosses East Thetford Road from the Park and Ride to the driveway on the Little Town Common to make a safe passage for pedestrians".

Amendment Seconded by Vicki Smith

Much discussion followed. Town Counsel advised that the proposed amendment needed to be addressed in parts: the first part concerning enforcement was discretionary, the part about appropriation for a sidewalk must be advisory only as there is no appropriation for this expenditure.

AMENDMENT as offered by Lee Larson was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

More discussion, with Power Point explanation by School Principal Jeff Valence and explanations from Chief Shaun O’Keefe and Susan MacKenzie.

ARTICLE 20, AS AMENDED WAS VOTED IN THE AFFIRMATIVE BY PAPER BALLOT

YES 125 NO 20

TOWN COMMON

Petitioned article

ARTICLE 21. David Celone made the motion that the Select Board authorize Town of Lyme volunteers to level a section of the Town Common for the purpose of making a viable town skating area for future years, by adding topsoil to the area where the Skating on the Common has been placed for two years in a row, grading it, leveling it, and seeding it, so long as all monies expended are privately raised and the esthetic of the Common is not compromised.

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

Seconded by Jack Elliott

Jack Elliott asked if the article could be a regular article and binding on the Select Board. Town Counsel replied it could not.

Dave Celone provided explanation for the petitioned article.

Jay Smith spoke on behalf of the Select Board, explaining their concerns and stating this would be an advisory vote only.

ARTICLE 21 WAS VOTED IN THE AFFIRMATIVE BY A SHOW OF HANDS.

LYME PARKING ORDINANCE AMENDMENT

Petitioned article

ARTICLE 22. Ed Gray made the motion "To see if the town will vote to direct the Board of Selectmen to amend the Lyme Parking Ordinance to permit, or not prohibit, overnight parking in the State's Park & Ride facility located on Main Street such that overnight parking is allowed for up to 21 days, as provided by New Hampshire RSA 262:32?"

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

Seconded

Mr. Gray explained he doesn’t like the current ordinance and disagrees with the interpretation of the state park and ride rules. Chief O’Keefe explained the differences in the state descriptions of the park and rides and explained the local ordinance is intended to assure that the Lyme commuter lot is not abused by local landlords who do not have adequate parking for their tenants, a concern brought forward to the Select Board some time ago by frustrated citizens.

O’Keefe reminded that any time someone had an issue requiring a vehicle be left overnight, a call to his department would likely facilitate allowance for the overnight stay.

Jay Smith, speaking for the Select Board confirmed this is an advisory vote only. He also advised the Select Board is in active discussions with the NH Department of Transportation and

expecting resolution for a Memo of Understanding governing the control of the Lyme Park & Ride.

David Celone made the motion to AMEND Article 22 to strike the language after “as provided by New Hampshire RSA 262:32.”

Seconded

AMENDMENT TO ARTICLE 22 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

Wilkes McClave offered an AMENDMENT changing the number of days a vehicle could be left from 21 to 3.

Seconded by Tim Cook

McClave AMENDMENT WAS VOTED IN THE NEGATIVE BY VOICE VOTE

ARTICLE 22 AS AMENDED BY CELONE WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 23. To hear reports of Agents, Auditors, or Committees or other officers.

Town Clerk Patty Jenks advised that in the 2015 Town Report, page 12, Article 15 (2015 town meeting minutes) should read that the funds are to be transferred to the Library fund.

John Mudge made the motion that there be a sense of the meeting vote relaying that erosion issues with TransCanada are contributing to the failure of river roads and properties.

Seconded by Dan Brand.

VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

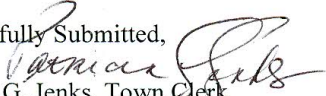
Message will be relayed to relicensing officials.

OTHER BUSINESS

ARTICLE 24. To transact any other business that may be legally brought before this Town Meeting.

There being no further business, the Moderator thanked everyone for their thoughtful contributions to a successful meeting and this meeting was ADJOURNED at 1:00 pm.

Respectfully Submitted,


Patricia G. Jenks, Town Clerk

 **VACHON CLUKAY
& COMPANY PC**

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

January 30, 2017

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

Dear Members of the Board:

We expect to complete the fieldwork in connection with the audit of the Town of Lyme's December 31, 2016 financial statements by May 19, 2017. Unless we encounter circumstances beyond our control, the completed reports will be available no later than July 31, 2017.

Very truly yours,

Vachon Clukay & Company PC

TOWN OF LYME, NEW HAMPSHIRE

Financial Statements

December 31, 2015

and

Independent Auditor's Report

**TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2015**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lyme, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability for other post-employment benefits in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United

States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities is not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Lyme, New Hampshire, as of December 31, 2015, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lyme, New Hampshire, as of December 31, 2015, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, budgetary comparison information, schedule of changes in the Town’s proportionate share of the net pension liability, and the schedule of Town contributions, on pages i-vi and 26-30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the

basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Wachon Culley & Company PC

Manchester, New Hampshire
December 20, 2016

**TOWN OF LYME
BOARD OF SELECTMEN
1 HIGH STREET
P.O. BOX 126
LYME, NEW HAMPSHIRE 03768**

Susan J. MacKenzie
Patricia G. Jenks
Charles J. Smith

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2015**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2015. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

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

Overview of the Financial Statements

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

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

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

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

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

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

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary funds include the capital reserve funds held for the Lyme School District and a private-purpose trust which accounts for a program for the Lyme School District.

Notes to the Basic Financial Statements

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

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the Town's major governmental fund and includes a reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D). The Town's only major governmental fund with an adopted budget for 2015 is the General Fund. Also included are the schedule of changes in the Town's net pension liability and the schedule of the Town's contributions. During the year ended December 31, 2015, the Town adopted and implemented GASB Statement #68 – *Accounting and Financial Reporting for Pensions*. The Town reports a net pension liability, related deferred outflows and inflows of resources within the basic financial statements, and this required supplementary information.

Other Supplementary Information

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

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Lyme as of December 31, 2015 and 2014 are as follows:

	Governmental Activities	
	<u>2015</u>	<u>2014</u>
Current and other assets:		
Capital assets (net)	\$ 5,540,538	\$ 5,438,721
Other assets	<u>7,258,706</u>	<u>6,628,947</u>
Total assets	<u>12,799,244</u>	<u>12,067,668</u>
Deferred outflows of resources:		
Deferred outflows related to pension	<u>32,091</u>	<u>-</u>
Total deferred outflows of resources	<u>32,091</u>	<u>-</u>
Long-term and other liabilities:		
Long-term obligations	1,553,818	887,496
Other liabilities	<u>3,134,761</u>	<u>2,714,932</u>
Total liabilities	<u>4,688,579</u>	<u>3,602,428</u>

	<u>2015</u>	<u>2014</u>
Deferred inflows of resources:		
Unearned tax revenue	6,452	1,099
Deferred inflows related to pension	104,827	-
Total deferred inflows of resources	<u>111,279</u>	<u>1,099</u>
Net position:		
Net investment in capital assets	4,660,242	4,475,395
Restricted	1,230,741	1,238,341
Unrestricted	2,140,494	2,750,405
Total net position	<u>\$ 8,031,477</u>	<u>\$ 8,464,141</u>

Statement of Activities

Change in net position for the year ending December 31, 2015 and 2014 are as follows:

	Governmental Activities	
	<u>2015</u>	<u>2014</u>
Program revenues:		
Charges for services	\$ 92,194	\$ 92,953
Operating grants and contributions	93,079	90,908
Total program revenues	<u>185,273</u>	<u>183,861</u>
General revenues:		
Property and other taxes	2,113,748	2,090,891
Licenses and permits	404,473	370,789
Intergovernmental revenue	82,088	82,392
Interest and investment earnings	21,015	105,664
Miscellaneous	89,774	75,626
Total general revenues	<u>2,711,098</u>	<u>2,725,362</u>
Total revenues	<u>2,896,371</u>	<u>2,909,223</u>
Program expenses:		
General government	642,898	588,404
Public safety	375,832	403,978
Highways and streets	920,928	865,672
Health and welfare	92,273	67,455
Sanitation	79,438	85,534
Culture and recreation	303,107	290,634
Interest and fiscal charges	51,931	52,896
Total expenses	<u>2,466,407</u>	<u>2,354,573</u>
Change in net assets	429,964	554,650
Net position at beginning of year, as restated	7,601,513	7,909,491
Restatement due to implementation of GASB 68	-	(862,628)
Net position at end of year	<u>\$ 8,031,477</u>	<u>\$ 7,601,513</u>

Town of Lyme Governmental Activities

As shown in the above statement the Town experienced a favorable change in financial position of \$429,964 on the full accrual basis of accounting.

Financial Analysis of the Town's Funds

The General Fund shows a fund balance of \$2,421,287. This represents an increase in fund balance of \$197,337, and an increase from restatement of \$16,487. As referenced above, this fund balance incorporates the Capital Reserve, Expendable Trust Funds and the Independence Day Fund which amounts to \$1,770,569 as of December 31, 2015.

The Permanent Fund's fund balance increased by \$1,977, to a year-end balance of \$1,162,593.

General Fund Budgetary Highlights

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

Actual revenues on the budgetary basis were more than the budgeted amount by \$29,960. This is primarily due to higher revenues than anticipated from the licenses and permits, charges for services, and miscellaneous income.

The Town under expended its budget by \$94,485 with significant savings occurring in the general government function and capital outlay.

Capital Assets

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

The Town's investment in capital assets for its governmental activities as of December 31, 2015 is \$7,435,290. Accumulated depreciation amounts to \$1,894,752, leaving a net book value of \$5,540,538. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

Long-Term Obligations

During FY 2015, the Town made scheduled debt payments of \$70,000 on the outstanding bond. The payment on the highway roller lease was also made in the amount of \$10,329. See Note 6 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

Economic Factors

Vehicle, heavy equipment & Class V roads rehab funds are significantly underfunded. The bridge fund is considered underfunded for the present bridges in need of work. This is due mostly to changes in the laws requiring more extensive studies, permitting and types of construction

allowed. A number of the town's roads are in need of significant re-building. This includes new underdrainage and rebuilding which will ultimately lead to road failure if not done. The Roads Committee and Select board continue to work towards a long range roads maintenance plan and a plan to enable the town to fund the various projects over years to come.

Contacting the Town of Lyme's Financial Management

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

EXHIBIT A
TOWN OF LYME, NEW HAMPSHIRE
Statement of Net Position
December 31, 2015

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 3,498,216
Investments	3,220,034
Taxes receivable, net	537,811
Accounts receivable	2,277
Due from other governments	368
Total Current Assets	<u>7,258,706</u>
Noncurrent Assets:	
Non-depreciable capital assets	1,476,491
Depreciable capital assets, net	<u>4,064,047</u>
Total Noncurrent Assets	<u>5,540,538</u>
Total Assets	<u>12,799,244</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pension	<u>32,091</u>
Total Deferred Outflows of Resources	<u>32,091</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	280,416
Accrued expenses	42,951
Retainage Payable	15,425
Due to other governments	2,711,475
Current portion of bonds payable	72,462
Current portion of notes payable	480
Current portion of capital lease payable	<u>11,552</u>
Total Current Liabilities	<u>3,134,761</u>
Noncurrent Liabilities:	
Bonds payable	752,743
Notes payable	6,720
Capital lease payable	43,539
Net pension liability	<u>750,816</u>
Total Noncurrent Liabilities	<u>1,553,818</u>
Total Liabilities	<u>4,688,579</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned tax revenue	6,452
Deferred inflows related to pension	<u>104,827</u>
Total Deferred Inflows of Resources	<u>111,279</u>
NET POSITION	
Net investment in capital assets	4,660,242
Restricted	1,230,741
Unrestricted	<u>2,140,494</u>
Total Net Position	<u>\$ 8,031,477</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF LYME, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2015

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 642,898	\$ 4,808		\$ (638,090)
Public safety	375,832	740	\$ 3,043	(372,049)
Highways and streets	920,928	5,025	90,036	(825,867)
Sanitation	92,273	47,142		(45,131)
Health and welfare	79,438			(79,438)
Culture and recreation	303,107	34,479		(268,628)
Debt service	51,931			(51,931)
Total governmental activities	<u>\$ 2,466,407</u>	<u>\$ 92,194</u>	<u>\$ 93,079</u>	<u>(2,281,134)</u>
General revenues:				
Property and other taxes				2,113,748
Licenses and permits				404,473
Grants and contributions:				
Rooms and meals tax distribution				82,088
Interest and investment earnings				21,015
Miscellaneous				89,774
Total general revenues				<u>2,711,098</u>
Change in net position				429,964
Net Position at Beginning of Year, as restated				<u>7,601,513</u>
Net Position at End of Year				<u>\$ 8,031,477</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LYME, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2015

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,292,641	\$ 1,922	\$ 203,653	\$ 3,498,216
Investments	2,009,667	1,176,938	33,429	3,220,034
Taxes receivable, net	537,811			537,811
Accounts receivable	2,277			2,277
Due from other governments	368			368
Due from other funds	14,345		47,846	62,191
Total Assets	<u>5,857,109</u>	<u>1,178,860</u>	<u>284,928</u>	<u>7,320,897</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 5,857,109</u>	<u>\$ 1,178,860</u>	<u>\$ 284,928</u>	<u>\$ 7,320,897</u>
LIABILITIES				
Accounts payable	\$ 280,416			\$ 280,416
Accrued expenses	26,018			26,018
Retainage Payable	15,425			15,425
Due to other governments	2,711,475			2,711,475
Due to other funds	45,924	\$ 16,267		62,191
Total Liabilities	<u>3,079,258</u>	<u>16,267</u>	<u>\$ -</u>	<u>3,095,525</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned tax revenue	356,564			356,564
Total Deferred Inflows of Resources	<u>356,564</u>	<u>-</u>	<u>-</u>	<u>356,564</u>
FUND BALANCES				
Nonspendable		1,060,626		1,060,626
Restricted	29,366	101,967	38,782	170,115
Committed	1,879,207		225,980	2,105,187
Assigned	5,310		20,166	25,476
Unassigned	507,404			507,404
Total Fund Balances	<u>2,421,287</u>	<u>1,162,593</u>	<u>284,928</u>	<u>3,868,808</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,857,109</u>	<u>\$ 1,178,860</u>	<u>\$ 284,928</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	5,540,538
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis	350,112
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds:	
Deferred outflows of resources related to net pension liability	32,091
Deferred inflows of resources related to net pension liability	(104,827)
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	(825,205)
Notes payable	(7,200)
Capital lease payable	(55,091)
Accrued interest on long-term obligations	(16,933)
Net pension liability	(750,816)
Net position of governmental activities	<u>\$ 8,031,477</u>

EXHIBIT D
TOWN OF LYME, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

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, 2015

	General Fund	Permanent Funds	Nonmajor Governmental Funds	Total Governmental Funds	
Revenues:					
Taxes	\$ 2,100,027		\$ 15,574	\$ 2,115,601	
Licenses and permits	404,473			404,473	
Intergovernmental	175,167			175,167	
Charges for services	67,981		24,213	92,194	
Interest and investment income	2,522	\$ 18,244	249	21,015	
Miscellaneous	72,098		22,701	94,799	
Total Revenues	<u>2,822,268</u>	<u>18,244</u>	<u>62,737</u>	<u>2,903,249</u>	
Expenditures:					
Current operations:					
General government	595,617			595,617	
Public safety	353,261			353,261	
Highways and streets	681,080			681,080	
Sanitation	89,421			89,421	
Health and welfare	79,438			79,438	
Culture and recreation	228,213		57,523	285,736	
Capital outlay	494,401			494,401	
Debt service:					
Principal retirement	70,000			70,000	
Interest and fiscal charges	48,745			48,745	
Total Expenditures	<u>2,640,176</u>	<u>-</u>	<u>57,523</u>	<u>2,697,699</u>	
Excess Revenues Over (Under) Expenditures	<u>182,092</u>	<u>18,244</u>	<u>5,214</u>	<u>205,550</u>	
Other Financing Sources (Uses):					
Transfers in	15,245		1,922	17,167	
Transfers out		(16,267)	(900)	(17,167)	
Total Other Financing Sources (Uses)	<u>15,245</u>	<u>(16,267)</u>	<u>1,022</u>	<u>-</u>	
Net Change in Fund Balances	197,337	1,977	6,236	205,550	
Fund Balances at Beginning of Year, as restated	<u>2,223,950</u>	<u>1,160,616</u>	<u>278,692</u>	<u>3,663,258</u>	
Fund Balances at End of Year	<u>\$ 2,421,287</u>	<u>\$ 1,162,593</u>	<u>\$ 284,928</u>	<u>\$ 3,868,808</u>	

Net Change in Fund Balances--Total Governmental Funds \$ 205,550

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period. 145,004

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 loss of disposed capital assets reduced by the actual proceeds from the sale. (43,187)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (1,853)

In the statement of activities, deferred debt bond premiums are amortized and included with interest expense. 2,701

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

In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due. 1,864

Repayment of principal on capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 10,329

Governmental funds report pension contributions as expenditures. However, in the statement of activities, pension expense reflects the change in net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which pension contributions exceeded pension expense in the current period. 39,076

Change in Net Position of Governmental Activities \$ 429,964

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF LYME, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents	\$ 3,058	
Investments	<u>171,352</u>	\$ 947,028
Total Assets	<u>174,410</u>	<u>947,028</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
LIABILITIES		
Due To other governments	<u>3,058</u>	<u>947,028</u>
Total Liabilities	<u>3,058</u>	<u>\$ 947,028</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust for Lyme School	<u>171,352</u>	
Total Net Position	<u>\$ 171,352</u>	

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF LYME, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2015

	<u>Private- Purpose Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 3,058
Realized gains on investments	8,613
Net (decrease) in the fair value of investments	<u>(8,403)</u>
Total Investment Earnings	<u>3,268</u>
Total Additions	<u>3,268</u>
DEDUCTIONS:	
Benefits	<u>3,058</u>
Total Deductions	<u>3,058</u>
Change in net position	210
Net position at beginning of year	<u>171,142</u>
Net position at end of year	<u><u>\$ 171,352</u></u>

See accompanying notes to the basic financial statements

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2015

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Basis of Presentation

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

1. Government-Wide Financial Statements:

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

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

2. Fund Financial Statements:

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Fund Accounting

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

1. Governmental Funds:

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

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

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

2. Fiduciary Funds:

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

Measurement Focus

1. Government-Wide Financial Statements:

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

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues,

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Basis of Accounting

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

1. Revenues – Exchange and Non-exchange Transactions:

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

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 11). 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, charges for service and interest on investments.

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

2. Unearned Revenue:

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

3. Expenses/Expenditures:

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

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

Budgetary Data

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

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2015 the Town applied \$125,000 of its unappropriated fund balance to reduce taxes.

Investments

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

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2015 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

Capital Assets

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

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

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

All reported capital assets except for land and construction in process are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Infrastructure	15-30
Land improvements	10
Buildings and improvements	15-39
Vehicles and equipment	3-24

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

Pensions

During the year ended December 31, 2015, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 68 - *Accounting and Financial Reporting for Pensions*. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Net Position

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

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

Fund Balance Policy

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

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

Spending Prioritizations

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Minimum Level of Unassigned Fund Balance

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

Interfund Activity

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

Estimates

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

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Other Post-Employment Benefits

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

NOTE 3—DEPOSITS AND INVESTMENTS

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

Deposits and investments as of December 31, 2015 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 3,498,216
Investments	3,220,034
Statement of Fiduciary Net Position:	
Cash and cash equivalents	3,058
Investments	<u>1,118,380</u>
	<u>\$ 7,839,688</u>

Deposits and investments at December 31, 2015 consist of the following:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Deposits with financial institutions	\$ 3,534,704
Investments	<u>4,304,984</u>
	<u>\$ 7,839,688</u>

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

Credit Risk

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

The following are the actual ratings as of December 31, 2015 for each investment type:

<u>Investment Type</u>	<u>AAA</u>	<u>Not Rated</u>	<u>Total</u>
State investment pool	\$ 3,066,400		\$ 3,066,400
Mutual funds		<u>\$ 1,238,584</u>	<u>1,238,584</u>
	<u>\$ 3,066,400</u>	<u>\$ 1,238,584</u>	<u>\$ 4,304,984</u>

Custodial Credit Risk

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

Of the Town's deposits with financial institutions at year end, \$3,217,566 was collateralized by securities held by the bank in the bank's name. As of December 31, 2015, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

<u>Investment Type</u>	<u>Reported Amount</u>
Mutual funds	<u>\$ 1,238,584</u>

Investment in NHPDIP

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

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 4—CAPITAL ASSETS

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

	Balance <u>01/01/15</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/15</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Total capital assets not being depreciated	<u>1,476,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,476,491</u>
Other capital assets:				
Infrastructure	1,154,260	349,534		1,503,794
Land improvements	159,092	34,489		193,581
Buildings and improvements	2,190,765			2,190,765
Vehicles and equipment	2,145,137		(74,478)	2,070,659
Total other capital assets at historical cost	<u>5,649,254</u>	<u>384,023</u>	<u>(74,478)</u>	<u>5,958,799</u>
Less accumulated depreciation for:				
Infrastructure	(88,934)	(46,499)		(135,433)
Land improvements	(22,443)	(15,909)		(38,352)
Buildings and improvements	(457,759)	(55,536)		(513,295)
Vehicles and equipment	(1,117,888)	(121,075)	31,291	(1,207,672)
Total accumulated depreciation	<u>(1,687,024)</u>	<u>(239,019)</u>	<u>31,291</u>	<u>(1,894,752)</u>
Total other capital assets, net	<u>3,962,230</u>	<u>145,004</u>	<u>(43,187)</u>	<u>4,064,047</u>
Total capital assets, net	<u>\$ 5,438,721</u>	<u>\$ 145,004</u>	<u>\$ (43,187)</u>	<u>\$ 5,540,538</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 34,631
Public safety	39,526
Highways and streets	143,786
Sanitation	2,852
Culture and recreation	18,224
Total governmental activities depreciation expense	<u>\$ 239,019</u>

The balance of the asset acquired through capital lease as of December 31, 2015 is as follows:

Vehicles and equipment	\$ 83,500
Less accumulated depreciation for:	
Vehicles and equipment	<u>(18,092)</u>
	<u>\$ 65,408</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

NOTE 5—SHORT-TERM OBLIGATIONS

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

The changes in short-term debt obligations for the year ended December 31, 2015 are as follows:

Balance - January 1, 2015	\$ -
Additions	2,375,000
Reductions	<u>(2,375,000)</u>
Balance - December 31, 2015	<u>\$ -</u>

NOTE 6—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2015 are as follows:

	Balance <u>01/01/15</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/15</u>	Due Within <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 880,000		\$ 70,000	\$ 810,000	\$ 70,000
Unamortized bond premium	<u>17,906</u>		<u>2,701</u>	<u>15,205</u>	<u>2,462</u>
Total bonds payable	897,906	\$ -	72,701	825,205	72,462
Notes payable	7,680		480	7,200	480
Capital lease payable	<u>65,420</u>		<u>10,329</u>	<u>55,091</u>	<u>11,552</u>
Total governmental activities	<u>\$ 971,006</u>	<u>\$ -</u>	<u>\$ 83,510</u>	<u>\$ 887,496</u>	<u>\$ 84,494</u>

Payments on the general obligation bonds and capital lease are paid out of the General Fund. Payments on the note payable are paid out of the Library Fund.

General Obligation Bonds

Bonds payable at December 31, 2015 is comprised of the following individual issues:

\$508,900 Public Works Bond due in annual installments of \$25,000 through August 2024; interest at 3.0%-5.0%	\$ 225,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4%-5.25%	<u>585,000</u>
	810,000
Add: Unamortized Bond premium	<u>15,205</u>
	<u>\$ 825,205</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2015 are as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 70,000	\$ 37,462	\$ 107,462
2017	70,000	33,676	103,676
2018	70,000	30,063	100,063
2019	70,000	26,451	96,451
2020	70,000	23,625	93,625
2021-2025	325,000	71,506	396,506
2026-2028	<u>135,000</u>	<u>12,094</u>	<u>147,094</u>
Total	810,000	234,877	1,044,877
Add: <i>Unamortized Bond premium</i>	<u>15,205</u>		<u>15,205</u>
	<u>\$ 825,205</u>	<u>\$ 234,877</u>	<u>\$ 1,060,082</u>

Notes payable at December 31, 2015 are comprised of the following individual issue:

\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030	<u>\$ 7,200</u>
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Debt service requirements to retire general obligation notes outstanding at December 31, 2015 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>
2016	\$ 480
2017	480
2018	480
2019	480
2020	480
2021-2025	2,400
2026-2030	<u>2,400</u>
	<u>\$ 7,200</u>

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of vehicle and equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function.

Following is the individual capital lease obligation at December 31, 2015:

\$18,080, including interest at 11.85%, through July 2019.	<u>\$ 55,091</u>
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Debt service requirements to retire the capital lease obligation outstanding at December 31, 2015 are as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 11,552	\$ 6,528	\$ 18,080
2017	12,921	5,159	18,080
2018	14,453	3,627	18,080
2019	16,165	1,915	18,080
	<u>\$ 55,091</u>	<u>\$ 17,229</u>	<u>\$ 72,320</u>

NOTE 7—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25*. The New Hampshire Retirement System is a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

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

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members.

Benefits Provided

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a non-vested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by $\frac{1}{4}$ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Funding Policy

Covered police officers are required to contribute 11.55%, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates, excluding medical subsidy, for the covered payroll of police officers and general employees were 21.35% and 10.44%, respectively through June 30, 2015, and 22.54% and 10.86%, respectively, thereafter. The Town contributes 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's pension contributions to the NHRS for the year ending December 31, 2015 were \$65,443.

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

At December 31, 2015, the Town reported a liability of \$750,816 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2014. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2015, the Town's proportion was approximately 0.0190 percent, which was a decrease of 0.0005 percentage points from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the Town recognized pension expense of \$24,508. At December 31, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 16,476
Net difference between projected and actual earnings on pension plan investments		20,066
Changes in proportion and differences between Town contributions and share of contributions		68,285
Town contributions subsequent to the measurement date	\$ 32,091	<u>-</u>
Totals	<u>\$ 32,091</u>	<u>\$ 104,827</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as a decrease to unrestricted net position in the amount of \$72,736. The Town reported \$32,091 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending <u>December 31,</u>	
2016	\$ (32,600)
2017	(32,600)
2018	(32,600)
2019	(4,131)
2020	<u>(2,896)</u>
	<u>\$ (104,827)</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2014, using the following actuarial assumptions, applied to 2015 measurements:

Inflation	3.0 percent
Wage inflation	3.75 percent
Salary increases	5.8 percent, average, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements. Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2011 pursuant to an experience study of the period July 1, 2005 – June 30, 2010.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of weighted average long-term expected real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Net of inflation assumption of 3.0%)</u>
Fixed income	25%	(1.0)-0.28%
Domestic equity	30%	3.0%
International equity	20%	4.0-6.0%
Real estate	10%	3.5%
Private equity	5%	5.5%
Private debt	5%	4.5%
Opportunistic	5%	2.75%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

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

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease (6.75%)</u>	<u>Discount rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
Town's proportionate share of the net pension liability	\$ 988,352	\$ 750,816	\$ 548,315

NOTE 8—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, 2015 are as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

		Due from		
		General Fund	Permanent Funds	Totals
Due to	General Fund		\$ 14,345	\$ 14,345
	Nonmajor Governmental Funds	\$ 45,924	1,922	47,846
		<u>\$ 45,924</u>	<u>\$ 16,267</u>	<u>\$ 62,191</u>

During the year, several interfund transactions occurred between funds. The transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2015 are as follows:

		Transfer from		
		Permanent Funds	Nonmajor Governmental Funds	Governmental Totals
Transfer to	General Fund	\$ 14,345	\$ 900	\$ 15,245
	Nonmajor Governmental Funds	1,922	1,922	1,922
		<u>\$ 16,267</u>	<u>\$ 900</u>	<u>\$ 17,167</u>

NOTE 9—RESTRICTED NET POSITION

Net position are restricted for specific purposes as follows:

Permanent funds - Principal	\$ 1,060,626
Permanent funds - Income	101,967
Cemetery maintenance gifts & donations fund	16,487
Library fund	33,429
Milfoil remediation	7,500
Independence Day fund	5,379
Heritage Commission fund	5,353
Total per Exhibit A	<u>\$ 1,230,741</u>

NOTE 10—COMPONENTS OF FUND BALANCE

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

<u>Fund Balances</u>	<u>General Fund</u>	<u>Permanent Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable				
Permanent Funds - Principal		\$ 1,060,626		\$ 1,060,626

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

Restricted for:			
Milfoil Remediation	\$ 7,500		7,500
Independence Day Fund	5,379		5,379
Permanent Funds - Income		101,967	101,967
Cemetery maintenance gifts & donations fund	16,487		16,487
Library Fund		\$ 33,429	33,429
Heritage Commission Fund		5,353	5,353
Committed for:			
Capital Reserve Funds	1,690,690		1,690,690
Expendable Trust Funds	74,500		74,500
Carryforward appropriations	109,602		109,602
Encumbrances	4,415		4,415
Cemetery Lot Sales Fund		1,900	1,900
Conservation Fund		202,361	202,361
Recreation Fund		21,719	21,719
Assigned for:			
Conservation Commission	5,310		5,310
Library Fund		20,166	20,166
Unassigned	<u>507,404</u>		<u>507,404</u>
	<u>\$ 2,421,287</u>	<u>\$ 1,162,593</u>	<u>\$ 284,928</u>
			<u>\$ 3,868,808</u>

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$330,509,300 as of April 1, 2015) and are due on December 1, 2015. Taxes paid after the due date accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

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

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$5,411,475 and \$577,559 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. At December 31, 2015, the balance of the property tax appropriations due to the school district is \$2,711,475 and has been reported in the General Fund as 'Due to other governments' in these financial statements.

NOTE 12—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, 2015, the Town participated in public entity risk pools (Trusts) for property and liability

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

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

The Trust agreements permit the 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, 2015.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$5,000,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

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

NOTE 13—CONTINGENT LIABILITIES

Litigation

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

NOTE 14—SUBSEQUENT EVENTS

In May 2016, the Town entered into a tax anticipation note for \$3,000,000 that is due on December 31, 2016, with an interest rate of 2.05%. A total of \$1,625,000 has been drawn down on this tax anticipation note.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2015

NOTE 15— RESTATEMENT OF EQUITY

Government-Wide Statements

During the year ended December 31, 2015, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 68 - *Accounting and Financial Reporting for Pensions*, as described in Note 1 of these financial statements.

Net Position of the governmental activities as of January 1, 2015 has been restated accordingly as follows:

Net Position - January 1, 2015 (as previously reported)	\$ 8,464,141
Amount of restatement due to:	
Deferred outflows related to net pension liability	26,233
Deferred inflows related to net pension liability	(160,319)
Net pension liability	<u>(728,542)</u>
Net Position - January 1, 2015, as restated	<u>\$ 7,601,513</u>

Governmental Funds

During the year ended December 31, 2015, it was determined that the activities of the Cemetery Maintenance, Gifts, and Donations Fund was previously reported as a Special Revenue Fund and not properly reported as part of the General Fund.

The impacts of the restatements on the governmental funds as of January 1, 2015 are as follows:

	General Fund	Nonmajor Governmental Funds
Fund Balance - January 1, 2015 (as previously reported)	\$ 2,207,463	\$ 295,179
Amount of restatement due to:		
Reclassification of Fund	<u>16,487</u>	<u>(16,487)</u>
Fund Balance - January 1, 2015, as restated	<u>\$ 2,223,950</u>	<u>\$ 278,692</u>

SCHEDULE 1
TOWN OF LYME, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 2,126,800	\$ 2,126,800	\$ 2,098,174	\$ (28,626)
Licenses and permits	376,150	376,150	404,473	28,323
Intergovernmental	171,353	179,353	175,167	(4,186)
Charges for services	47,600	47,600	67,981	20,381
Interest income	400	400	815	415
Miscellaneous	44,333	44,333	57,986	13,653
Total Revenues	<u>2,766,636</u>	<u>2,774,636</u>	<u>2,804,596</u>	<u>29,960</u>
Expenditures:				
Current Operations:				
General government	592,454	592,454	570,239	22,215
Public safety	353,003	361,003	353,261	7,742
Highways and streets	688,337	688,337	659,722	28,615
Sanitation	88,288	88,288	89,421	(1,133)
Health and welfare	59,672	47,797	46,239	1,558
Culture and recreation	221,329	221,329	221,637	(308)
Capital outlay	581,933	484,206	452,240	31,966
Debt service:				
Principal retirement	70,000	70,000	70,000	
Interest and fiscal charges	52,575	52,575	48,745	3,830
Total Expenditures	<u>2,707,591</u>	<u>2,605,989</u>	<u>2,511,504</u>	<u>94,485</u>
Excess revenues over expenditures	<u>59,045</u>	<u>168,647</u>	<u>293,092</u>	<u>124,445</u>
Other financing sources (uses):				
Transfers in	159,602	159,602	135,345	(24,257)
Transfers out	<u>(492,000)</u>	<u>(492,000)</u>	<u>(492,000)</u>	
Total other financing sources (uses)	<u>(332,398)</u>	<u>(332,398)</u>	<u>(356,655)</u>	<u>(24,257)</u>
Net change in fund balance	(273,353)	(163,751)	(63,563)	100,188
Fund balance at beginning of year				
- Budgetary Basis	<u>1,059,978</u>	<u>1,059,978</u>	<u>1,059,978</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 786,625</u>	<u>\$ 896,227</u>	<u>\$ 996,415</u>	<u>\$ 100,188</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF LYME, NEW HAMPSHIRE

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

For the Year Ended December 31, 2015

	<u>For the Measurement Period Ended June 30:</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
Town's proportion of the net pension liability (asset)	0.0190%	0.0194%	0.0213%
Town's proportionate share of the net pension liability (asset)	\$ 750,816	\$ 728,542	\$ 916,996
Town's covered payroll	\$ 484,773	\$ 482,497	\$ 526,013
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	154.88%	150.99%	174.33%
Plan fiduciary net position as a percentage of the total pension liability	65.47%	66.32%	59.81%

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF LYME, NEW HAMPSHIRE
Schedule of Town Contributions
For the Year Ended December 31, 2015

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 64,578	\$ 58,322	\$ 61,170
Contributions in relation to the contractually required contribution	<u>(64,578)</u>	<u>(58,322)</u>	<u>(61,170)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 479,917	\$ 445,607	\$ 530,210
Contributions as a percentage of covered-employee payroll	13.46%	13.09%	11.54%

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2015

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

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

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 2,837,513	\$ 2,640,176
Difference in property taxes meeting susceptible to accrual criteria	(1,853)	
Encumbrances, December 31, 2015		4,415
Non-budgetary revenues and expenditures	(15,819)	(133,087)
Budgetary transfers in and out	613,000	613,000
Non-budgetary transfers in and out	<u>(492,900)</u>	<u>(121,000)</u>
Per Schedule 1	<u>\$ 2,939,941</u>	<u>\$ 3,003,504</u>

NOTE 2—BUDGETARY FUND BALANCES

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

<i>Restricted:</i>	
Cemetery Gifts and Donations	\$ 16,487
Milfoil remediation	7,500
<i>Committed:</i>	
Carryforward appropriations	109,602
<i>Assigned:</i>	
Conservation commission	5,310
<i>Unassigned:</i>	
Unassigned - General operations	857,516
	<u>\$ 996,415</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2015

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN’S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN CONTRIBUTIONS

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town’s proportionate share of the net pension liability, and schedule of Town contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

SCHEDULE A
TOWN OF LYME, NEW HAMPSHIRE
 Combining Balance Sheet
 Governmental Funds - All Nonmajor Special Revenue Funds
 December 31, 2015

	Cemetery Lot Sales Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and cash equivalents		\$ 18,244	\$ 185,409			\$ 203,653
Investments		33,429				33,429
Due from other funds	\$ 1,900	1,922	16,952	\$ 21,719	\$ 5,353	47,846
Total Assets	<u>1,900</u>	<u>53,595</u>	<u>202,361</u>	<u>21,719</u>	<u>5,353</u>	<u>284,928</u>
DEFERRED OUTFLOWS OF RESOURCES						
Total Deferred Outflows of Resources	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 1,900</u>	<u>\$ 53,595</u>	<u>\$ 202,361</u>	<u>\$ 21,719</u>	<u>\$ 5,353</u>	<u>\$ 284,928</u>
LIABILITIES						
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEFERRED INFLOWS OF RESOURCES						
Total Deferred Inflows of Resources	-	-	-	-	-	-
FUND BALANCES						
Restricted		33,429			5,353	38,782
Committed	1,900		202,361	21,719		225,980
Assigned		20,166				20,166
Total Fund Balances	<u>1,900</u>	<u>53,595</u>	<u>202,361</u>	<u>21,719</u>	<u>5,353</u>	<u>284,928</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,900</u>	<u>\$ 53,595</u>	<u>\$ 202,361</u>	<u>\$ 21,719</u>	<u>\$ 5,353</u>	<u>\$ 284,928</u>

SCHEDULE B
TOWN OF LYME, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Cemetery Lot Sales Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
Revenues:						
Taxes			\$ 15,574	\$ 24,213		\$ 15,574
Charges for services		\$ 96	153			24,213
Interest and investment income		14,821	200		\$ 6,080	249
Miscellaneous	\$ 1,600	14,917	15,927	24,213	6,080	22,701
Total Revenues	<u>1,600</u>	<u>14,917</u>	<u>15,927</u>	<u>24,213</u>	<u>6,080</u>	<u>62,737</u>
Expenditures:						
Current operations:						
Culture and recreation		21,685	15,000	18,895	1,943	57,523
Total Expenditures	<u>-</u>	<u>21,685</u>	<u>15,000</u>	<u>18,895</u>	<u>1,943</u>	<u>57,523</u>
Excess revenues over (under) expenditures	<u>1,600</u>	<u>(6,768)</u>	<u>927</u>	<u>5,318</u>	<u>4,137</u>	<u>5,214</u>
Other financing sources (uses):						
Transfers in		1,922				1,922
Transfers out	(900)					(900)
Total other financing sources (uses)	<u>(900)</u>	<u>1,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,022</u>
Net change in fund balances	700	(4,846)	927	5,318	4,137	6,236
Fund balances at beginning of year, as restated	<u>1,200</u>	<u>58,441</u>	<u>201,434</u>	<u>16,401</u>	<u>1,216</u>	<u>278,692</u>
Fund balances at end of year	<u>\$ 1,900</u>	<u>\$ 53,595</u>	<u>\$ 202,361</u>	<u>\$ 21,719</u>	<u>\$ 5,353</u>	<u>\$ 284,928</u>

December 20, 2016

To the Board of Selectmen
Town of Lyme, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire for the year ended December 31, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 27, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Lyme, New Hampshire are described in Note 1 to the financial statements. As described in Note 1 to the basic financial statements, the Town adopted and implemented GASB Statement #68 – Accounting and Financial Reporting for Pensions during the year ended December 31, 2015. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the financial statements and is described in Note 15 to the basic financial statements. We noted no transactions entered into by the Town of Lyme, New Hampshire during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements of the Governmental Activities were:

Management's estimates of the useful lives of depreciable capital assets are based on historical utilization of assets. We evaluated the key factors and assumptions used to develop the useful lives of depreciable capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining pension costs which are based on plan audited financial statements. We evaluated the assumptions used in the plan audited financial statements to determine that they are reasonable in relation to the financial statements as a whole.

The most sensitive estimate affecting the financial statements of the General Fund and the Governmental Activities was:

Management's estimate of the allowance for uncollectible tax receivables is based on the likelihood of the Town to collect monies owed to it. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

As discussed in Note 2 to the financial statements, the Town has not implemented GASB 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Accordingly, an adverse opinion has been issued on the Government-Wide statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Please see the attached schedule of material adjustments detected and corrected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 20, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Lyme, New Hampshire's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional

standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Lyme, New Hampshire's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

During our audit, we noted certain deficiencies in the Town of Lyme, New Hampshire's internal control that we considered to be material weaknesses and other deficiencies that we considered to be a significant deficiency. See the separately issued 'Report on Internal Controls' dated December 20, 2016, for further information regarding the identified deficiencies.

Other Matters

We applied certain limited procedures to management's discussion and analysis, the schedule of revenues, expenditures and changes in fund balance – budget and actual (budgetary basis) – general fund, the schedule of changes in the Town's proportionate share of the net pension liability, the schedule of Town contributions, and the notes to required supplementary information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Selectmen and management of the Town of Lyme, New Hampshire and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Vachon Clukay & Company PC

Town of Lyme, New Hampshire
For the year ended December 31, 2015
Significant Audit Adjustments

The following is a listing of the significant audit adjustments made for the year ended December 31, 2015 and have been corrected by management:

General Fund:

- To adjust school tax payable to actual by \$5,411,475.
- To record interfund activity between the General Fund and the Capital Reserve Funds in the amount of \$50,000.

Aggregate Remaining Funds:

- To record a prior period adjustment in the Cemetery Maintenance, Gifts, and Donations Fund for funds that should be under control of the Town Treasurer and accounted for within the General Fund, in the amount of \$16,487.
- To reclassify a payment to the Conservation Fund from the General Fund which was paid after year end in the amount of \$15,573.



FINANCIAL REPORT OF THE TOWN, CITY, OR VILLAGE DISTRICT BUDGET

Form Due Dates: **April 1, 2016**, if operating on a Calendar Year, reporting from 1/1/15 to 12/31/15,
OR
September 1, 2016, if operating on a Fiscal Year, reporting from 7/1/15 to 6/30/16

Instructions

Cover Page
Account Codes
Balance Sheet
Reconciliation Sheets
Amortization of Long Term Debt

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality: LYME

County: GRAFTON

PREPARER'S INFORMATION ?

First Name
JENNIFER

Last Name
DORR

Preparer's Entity
VACHON CLUKAY & COMPANY

Street No.
608

Street Name
CHESTNUT STREET

Phone Number
(603) 622-7070

Email (optional)
jdorr@vachonclukay.com



EXPENDITURES

GENERAL GOVERNMENT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive	\$122,645		\$119,737
4140 - 4149	Election, Reg. & Vital Statistics	\$94,705		\$91,398
4150 - 4151	Financial Administration	\$43,984		\$41,382
4152	Property Assessment	\$32,065		\$31,554
4153	Legal Expense	\$55,000		\$44,751
4155 - 4159	Personnel Administration	\$47,263		\$45,314
4191 - 4193	Planning & Zoning	\$88,051		\$87,376
4194	General Government Buildings	\$23,041		\$26,406
4195	Cemeteries	\$32,100		\$26,149
4196	Insurance	\$50,700		\$46,862
4197	Advertising & Regional Association	\$2,900		\$3,030
4199	Other General Government Expense			\$6,278
General Government Subtotal		\$592,454		\$570,237

PUBLIC SAFETY

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police	\$225,406		\$229,043
4215 - 4219	Ambulance	\$53,650		\$49,353
4220 - 4229	Fire	\$45,109		\$43,837
4240 - 4249	Building Inspection			
4290 - 4298	Emergency Management	\$2,538	\$8,000	\$3,510

Explanation for Authorizations: Unanticipated Revenue



New Hampshire
Department of
Revenue Administration

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4299	Other (Including Communications)	\$26,300		\$27,518
Public Safety Subtotal		\$353,003	\$8,000	\$353,261

AIRPORT/AVIATION CENTER

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4301 - 4309	Airport Operations			
Airport/Aviation Subtotal				

HIGHWAYS AND STREETS

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4311	Administration			
4312	Highway & Streets	\$685,102	\$140,850	\$701,943
		Explanation for Authorizations: Non-Lapsing Appropriations		
4313	Bridges			
4316	Street Lighting	\$3,235		\$3,124
4319	Other	\$233,400		\$233,400
Highways and Streets Subtotal		\$921,737	\$140,850	\$938,467

SANITATION

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration			
4323	Solid Waste Collection	\$41,588		\$43,764
4324	Solid Waste Disposal	\$46,700		\$45,657
4325	Solid Waste Facility Clean-up			
4326 - 4329	Sewage Collection, Disposal, and Other			
Sanitation Subtotal		\$88,288		\$89,421



WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration ?			
4332	Water Services ?			
4335	Water Treatment ?			
4338-4339	Water Conservation & Other ?			
Water Distribution and Treatment Subtotal				

ELECTRIC ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4351 - 4352	Administration & Generation ?			
4353	Purchase Costs ?			
4354	Electric Equipment Maintenance ?			
4359	Other Electric Costs ?			
Electric Subtotal				

HEALTH ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4411	Administration ?			
4414	Pest Control ?			
4415 - 4419	Health Agencies & Hospital & Other ?	\$22,454		\$22,354
Health Subtotal		\$22,454		\$22,354

WELFARE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441 - 4442	Administration & Direct Assistance ?	\$8,600		\$8,600
4444	Intergovernmental Welfare Payments ?			



4445 - 4449 Vendor Payments & Other			
Welfare Subtotal	\$8,600		\$8,600

CULTURE AND RECREATION

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation	\$65,473		\$71,391
4550 - 4559	Library	\$152,806		\$147,476
4583	Patriotic Purposes	\$950		\$763
4589	Other Culture & Recreation			
Culture and Recreation Subtotal		\$219,229		\$219,630

CONSERVATION AND DEVELOPMENT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources	\$2,100		\$2,008
4619	Other Conservation	\$21,115	\$7,503	\$15,286
		Explanation for Authorizations: Non-Lapsing Appropriations		
4631 - 4632	Redevelopment and Housing			
4651 - 4659	Economic Development			
Conservation & Development Subtotal		\$23,215	\$7,503	\$17,294

DEBT SERVICE

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes	\$70,000		\$70,000
4721	Interest - Long Term Bonds & Notes	\$40,575		\$40,575
4723	Interest on Tax Anticipation Notes	\$12,000		\$8,171
4790 - 4799	Other Debt Service	\$18,081		\$18,080
Debt Service Subtotal		\$140,656		\$136,826



CAPITAL OUTLAY

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land			
4902	Machinery, Vehicles, & Equipment	\$46,000		\$21,000
4903	Buildings			
4909	Improvements Other Than Buildings	\$130,000		\$130,000
Capital Outlay Subtotal		\$176,000		\$151,000

OPERATING TRANSFERS OUT

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	Sewer			
	Water			
	Electric			
	Airport			
	Other			
4915	To Capital Reserve Fund	\$484,500		\$484,500
4916	To Expendable Trust Fund - Not #4917	\$22,002		\$7,500
4917	Health Maintenance Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
Operating Transfers Out Subtotal		\$506,502		\$492,000



PAYMENTS TO OTHER GOVERNMENTS ⓘ

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County ⓘ	\$577,559		\$577,559
4932	Taxes Assessed For Village District ⓘ			
4933	Taxes Assessed for Local Education ⓘ	\$4,616,513		\$4,616,513
4934	Taxes Assessed for State Education ⓘ	\$794,962		\$794,962
4939	Payments to Other Governments ⓘ			
Payments to Other Governments Subtotal		\$5,989,034		\$5,989,034
Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds		\$900		

TOTAL GENERAL FUND EXPENDITURES	Voted Appropriations	Other Authorizations	Actual Expenditures
TOTAL GENERAL FUND EXPENDITURES	\$9,040,272	\$156,353	\$8,988,124



REVENUES

TAXES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes	\$8,071,711		\$8,038,718
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Yield Taxes	\$15,000		\$14,632
3186	Payment in Lieu of Taxes	\$4,123		\$4,474
3187	Excavation Tax (\$0.02 cents per cubic yard)			
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	\$25,000		\$29,384
	Inventory Penalties			
Taxes Subtotal		\$8,115,834		\$8,087,208

LICENSES, PERMITS, AND FEES

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits			
3220	Motor Vehicle Permit Fees	\$350,000		\$370,508
3230	Building Permits	\$13,000		\$17,343
3290	Other Licenses, Permits, & Fees	\$13,150		\$16,622
Licenses, Permits, and Fees Subtotal		\$376,150		\$404,473



FROM FEDERAL GOVERNMENT ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government ?		\$8,000	\$1,585
		Explanation of Unanticipated Revenues	Unanticipated Revenue	
From Federal Government Subtotal			\$8,000	\$1,585

FROM STATE ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues ?			
3352	Meals & Rooms Tax Distribution ?	\$82,088		\$82,088
3353	Highway Block Grant ?	\$89,265		\$90,036
3354	Water Pollution Grant ?			
3355	Housing & Community Development ?			
3356	State & Federal Forest Land Reimbursement ?			
3357	Flood Control Reimbursement ?			
3359	Other (Including Railroad Tax) ?	\$5,279		\$5,279
3379	From Other Governments ?			
From State Subtotal		\$176,632		\$177,403

CHARGES FOR SERVICES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401 - 3406	Income from Departments ?	\$47,600		\$67,510
3409	Other Charges ?			
Charges for Services Subtotal		\$47,600		\$67,510



MISCELLANEOUS REVENUES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property ?			
3502	Interest on Investments ?	\$400		\$815
3503 - 3509	Other ?	\$39,054		\$54,166
Miscellaneous Revenues Subtotal		\$39,454		\$54,981

INTERFUND OPERATING TRANSFERS IN ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds ?	\$14,502		\$14,345
3913	From Capital Projects Funds ?			
3914	From Enterprise Funds ?			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds ?	\$146,000		\$121,000
3916	From Trust & Fiduciary Funds ?			
3917	Transfers from Conservation Fund ?			
Interfund Operating Transfers Subtotal		\$160,502		\$135,345

OTHER FINANCING SOURCES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes ?			
Other Financing Sources Subtotal				

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for the purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also, see the supplemental schedule.



New Hampshire
Department of
Revenue Administration

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Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds

	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
TOTAL GENERAL FUND REVENUE	\$8,915,272	\$8,000	\$8,928,505



Taxes/Liens Receivable Worksheet

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	\$382,052	\$180,758	\$562,810
"Overlay" carried forward as "Allowance for Abatements"	\$2,307	\$22,693	\$25,000
Receivable at End of year (to Balance Sheet accounts 1080, 1100)	\$379,745	\$158,065	\$537,810

Reconciliation of Regional School District Liability

Line Item	Amount
Regional School District Liability at Beginning of Year (To Balance Sheet Account 2075, Beginning of Year)	\$2,530,825
ADD: Regional School District Assessment for Current Year	\$5,411,475
Total Liability Within Current Year (Sum of Lines 1 and 2)	\$7,942,300
SUBTRACT: Payments made to Regional School District	\$5,780,825
Due to School District End of Year (To Balance Sheet Account 2075, End of Year)	\$2,161,475

Reconciliation of Tax Anticipation Notes

Line Item	Amount
Short-Term (TANS) Debt at Beginning of Year (To Balance Sheet Account 2230, Beginning of Year)	
New Issues During Current Year	\$2,375,000
Issues Retired During Current Year	\$2,375,000
Short-Term (TANS) Debt Outstanding at End of Year (To Balance Sheet Account 2230, End of Year)	



BALANCE SHEET

Account	Current Assets ?	Beginning of Year	End of Year
1010	Cash and Equivalents ?	\$3,191,407	\$3,504,041
1030	Investments ?		
1080	Tax Receivable ?	\$387,187	\$379,745
1110	Tax Liens Receivable ?	\$102,430	\$158,065
1150	Accounts Receivable ?	\$5,000	
1260	Due from Other Governments ?	\$367	\$367
1310	Due from Other Funds ?		\$49,300
1400	Other Current Assets ?	\$9,009	
1670	Tax Deeded Property (Subject to Resale) ?		
TOTAL ASSETS		\$3,695,400	\$4,091,518

Account	Current Liabilities ?	Beginning of Year	End of Year
2020	Warrants and Accounts Payable ?	\$54,131	\$861,414
2030	Compensated Absences Payable ?	\$28,180	\$26,018
2050	Contracts Payable ?		
2070	Due to Other Governments ?		
2075	Due to School Districts ?	\$2,530,825	\$2,161,475
2080	Due to Other Funds ?	\$21,187	\$35,800
2220	Deferred Revenue ?	\$1,099	\$6,452
2230	Notes Payable - Current ?		
2270	Other Payable ?		
TOTAL LIABILITIES		\$2,635,422	\$3,091,159



Account	Fund Equity ?	Beginning of Year	End of Year
2440	Non-spendable Fund Balance ?	\$9,009	
2450	Restricted Fund Balance ?	\$7,500	\$23,987
2460	Committed Fund Balance ?	\$148,353	\$109,602
2490	Assigned Fund Balance ?	\$5,310	\$5,310
2530	Unassigned Fund Balance ?	\$889,806	\$861,460
TOTAL FUND EQUITY		\$1,059,978	\$1,000,359
TOTAL LIABILITIES and FUND EQUITY		\$3,695,400	\$4,091,518

NOTE: NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

General Fund Balance Sheet Reconciliation	
Line Item	Amount
Total Revenues	\$8,928,505
Total Expenditures	\$8,988,124
Change (Increase or Decrease)	(\$59,619)
Ending Fund Equity from Balance Sheet	\$1,000,359
Less Beginning Fund Equity from Balance Sheet	\$1,059,978
Change (Increase or Decrease)	(\$59,619)



1. CERTIFY THIS FORM

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

Preparer's First Name	Preparer's Last Name	Date
JENNIFER	DORR	Jul 27, 2016

Jennifer Dorr
Preparer's Signature

Audited Unaudited Compilation Report Attached

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY CERTIFICATION

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

_____ Governing Body Member's Signature and Title	_____ Governing Body Member's Signature and Title
<i>[Signature]</i> Selectman	_____ Governing Body Member's Signature and Title
_____ Governing Body Member's Signature and Title	_____ Governing Body Member's Signature and Title
<i>[Signature]</i> Selectman	_____ Governing Body Member's Signature and Title
_____ Governing Body Member's Signature and Title	_____ Governing Body Member's Signature and Title
_____ Governing Body Member's Signature and Title	_____ Governing Body Member's Signature and Title
_____ Governing Body Member's Signature and Title	_____ Governing Body Member's Signature and Title
_____ Governing Body Member's Signature and Title	_____ Governing Body Member's Signature and Title



INSTRUCTIONS For the MS-535 Financial Report of the Town, City, or Village District Budget

The MS-535 is to be used by every NH town, city, or village district to report the year end financial status of the budget. The report is to be completed at the end of the reporting year and submitted to the NH Department of Revenue Administration (DRA) pursuant to RSA 21-J:34, V.

Cover Sheet

Prior to entering reporting data, please fill out all fields on the cover page.

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are later removed from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Budget Expenditures

Voted Appropriations	Enter gross appropriations as voted at the prior year's annual and any special meetings and as approved by DRA on the MS-2. For accounts 4931, 4932, 4933, and 4934 the voted appropriations should match the amounts shown on the tax rate calculation paperwork. In the future, DRA will pre-populate this column.
Other Authorizations	Enter expenditure authorizations in addition to amounts in column 3 and detail in the box at the bottom of the page. Examples: Emergency expenditures under RSA 32:11; grant expenditures under RSA 31:95-b; additional expenditures from capital reserve or trust funds by agents.
Actual Expenditures	Enter actual expenditures (include amounts in column 4). (Proprietary funds, special revenue, and capital project funds are to be netted out for this report, generally in acct. #4914 or #4912). Expenditures for "Payments to Other Governments" on page 4 are set in tax rates. For accounts 4931, 4932, 4933, and 4934 the actual expenditures should match the amounts shown on the tax rate calculation paperwork.

Revenues

Estimated Revenues to Set Tax Rate	Enter estimated revenues from reporting year MS-4 used to set the tax rate.
Actual Revenues	Enter revenues attributable to the reporting year. Proprietary funds, special revenue, and capital project funds are to be netted out for this report at the bottom of the column. In the first row, acct. #3110, add property tax amount from tax collector's warrant, plus any excess overlay. Enter general fund revenue in the last row.

General Fund Balance Sheet

<i>Beginning of Year</i> Column	Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors.
<i>End of Year</i> Column	Enter the End of Year amounts from your records or as adjusted by your auditors. See <i>Reconciliation Worksheets</i> to help calculate amounts.

To be GASB 54 compliant, the fund balance classifications have changed. See the next sheet for further explanation.

Reconciliation Worksheet

<i>General Fund</i> Section	This section illustrates how revenues and expenditures flow through to Fund Balance
<i>School District</i> Section	Enter amounts to determine end of year school district liability, or call your SAU for year end amounts.
<i>Tax Anticipation Notes</i> Section	Enter amounts to determine end of year TAN liability amount.

Fund Balance Explanation: Changes from Previous Year's as Necessitated by GASB 54

As Previously Classified in Prior Years



a. Assigned (Formerly Reserve for encumbrances)	2440
b. Committed (Formerly Reserve for Continuing Appropriations)	2450
c. Restricted (Formerly Reserve for Appropriations Voted for CRF/ETF)	2460
d. Committed (Formerly Reserve for Appropriations Voted)	2460
e. Assigned (Formerly Reserve for Special Purposes)	2490
f. Unassigned (Formerly Unreserved Fund Balance)	2530

As Required under GASB 54

a. Nonspendable Fund Balance	2440	= Non-cash items such as inventories or prepaid items.
b. Restricted Fund Balance	2450	= Funds legally restricted, such as a grant or library funds.
c. Committed Fund Balance	2460	= Only used for a specific voted purpose, like a special WA.
d. Assigned Fund Balance	2490	= Intended for specific purpose such as an encumbrance.
e. Unassigned Fund balance	2530	= Spendable fund balance (formerly: unreserved or surplus).

NEW HAMPSHIRE MUNICIPAL BOND BANK

2008 SERIES A	AMOUNT OF LOAN	\$899,420.00
20 YEAR DEBT SCHEDULE FOR TOWN OFFICES	PREMIUM	\$25,580.00
BOND DATED 8/15/2008	TOTAL RECEIVED	\$925,000.00

BOND PAYMENT SCHEDULE FOR TOWN OFFICES - LOAN DATE 2008

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

SCHEDULE OF LYME PROPERTY - 2016

BUILDINGS with LAND:

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Library	38 Union Street	201	38	0.44	\$859,500
Jail	2 Pleasant Street	201	94.100	0.07	\$23,100
Fire Station	44 High Street	201	103	1.28	\$270,300
Town Garage	24 High Street	201	110.1000	3.47	\$753,000
Town Office/Police Building	1 High Street	201	120	3.11	\$1,264,500
Post Pond Recreation Area	111 Orford Road	407	5.1000	11.80	\$321,300
Lyme Center Academy Building	183 Dorchester Road	409	18	1.30	\$648,300

CEMETERIES:

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Old Lyme Cemetery & Tomb	1 Pleasant Street	201	78	3.70	\$341,700
Highland Cemetery	24 High Street	201	110.2000	6.57	\$192,000
Gilbert Cemetery	240 River Road	402	72	58.00	\$255,600
Porter Cemetery	597 River Road	405	25	0.36	\$11,900
Beal Cemetery	517 Dorchester Road	420	5	0.57	\$9,200
Tinkhamtown Cemetery	Location Unknown				

LAND (VACANT):

Description	Parcel Address	Map #	Lot #	Acreage	Assessment
Lyme Plain Common	1 On The Common	201	28	1.40	\$24,000
Big Rock Nature Preserve	18 Market Street	201	31.2000	9.99	\$37,300
Big Rock Nature Preserve	20 Union Street	201	47	12.82	\$87,400
Little Common	39 Union Street	201	59	0.38	\$16,400
Land Under Horsesheds	6 John Tomson Way	201	93.100	0.16	\$33,700
Land on Wilmott Way	30 Wilmott Way	401	62	1.30	\$9,000
Land on Hewes Brook	39 Shoestrapp Road	402	39	1.80	\$12,100
Hewes Brook Nature Preserve	111 River Road	402	89	1.00	\$23,100
Land on Orford Road	263 Orford Road	406	1	8.80	\$30,000
Lyme Town Forest	85 Orfordville Road	406	30	372.00	\$521,100
Land adjoining Post Pond	105 Orford Road	407	4	2.2	\$37,000
Chaffee Wildlife Sanctuary	115 Orford Road	407	5.2000	21.02	\$114,900
Land on Mud Turtle Pond Road	36 Mud Turtle Pond Road	407	77	70.00	\$226,900
Land on Post Pond Lane	92 Post Pond Lane	408	12	19.60	\$104,600
Junction of Franklin/Acorn Hill Rds.	171 Acorn Hill Road	408	68	0.04	\$400
Land on Canaan Ledge Lane	17 Canaan Ledge Lane	413	19	2.70	\$18,100
Land on Canaan Ledge Lane	25 Canaan Ledge Lane	413	20	16.00	\$68,300
Land on Dorchester Road	379 Dorchester Road	414	39	0.54	\$4,500
Trout Pond Forest	4 Trout Pond Lane	415	3	385.40	\$396,800
Reservoir Pond Access	637 Dorchester Road	421	1	0.37	\$70,600

SUMMARY

	Acreage	Assessment
Buildings w/Land	21.47	\$4,140,000
Cemeteries	69.20	\$810,400
Land (Vacant)	927.52	\$1,836,200
GRAND TOTALS:	1018.19	\$6,786,600

*Land Owned by Upper Valley Land Trust



SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

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

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

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

For Assistance Please Contact:

DRA Municipal and Property Division

Phone: (603) 230-5090

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

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality: LYME

County: GRAFTON

Original Date: 09/01/2016

Revision Date:

ASSESSOR

DIANA CALDER

Assessor's Name

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

MUNICIPAL OFFICIALS

SUSAN J. MACKENZIE

Municipal Official 1

CHARLES J. SMITH

Municipal Official 2

PATRICIA G. JENKS

Municipal Official 3

Municipal Official 4

Municipal Official 5

Municipal Official 6

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

PREPARER'S INFORMATION

DINA CUTTING

Preparer's Name

603-795-4639

Phone Number

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

dina@lymenh.gov

Email (optional)



Municipality Values			
Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?			
		Number of Acres	
		Assessed Valuation	
1-A	Current Use (At current values) RSA 79-A ?	26,222	\$2,283,900
1-B	Conservation Restriction Assessment RSA 79-B ?	134.15	\$10,700
1-C	Discretionary Easements RSA 79-C ?		
1-D	Discretionary Preservation Easements RSA 79-D ?	1	\$19,500
1-E	Taxation of Land Under Farm Structures RSA 79-F ?		
1-F	Residential Land (Improved and Unimproved) ?	2,314	\$120,770,900
1-G	Commercial/Industrial Land (excluding Utility Land) ?	87	\$5,946,300
1-H	Total of Taxable Land ?	28,758.15	\$129,031,300
1-I	Tax Exempt and Non-Taxable Land ?	5,258	\$13,669,300
Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?			
		Number of Structures	Assessed Valuation
2-A	Residential ?		\$199,329,600
2-B	Manufactured Housing as defined in RSA 674:31 ?		\$861,600
2-C	Commercial/Industrial (excluding Utility buildings) ?		\$12,137,800
2-D	Discretionary Preservation Easements RSA 79-D ?	10	\$71,500
2-E	Taxation of Farm Structures RSA 79-F ?		
2-F	Total of Taxable Buildings ?		\$212,400,500
2-G	Tax Exempt and Non-Taxable Buildings ?		\$16,584,200
Utilities and Timber ?			Assessed Valuation
3-A	Utilities ?		\$6,156,700
3-B	Other Utilities ?		
4	Mature Wood and Timber RSA 79:5 ?		
5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?			\$347,588,500



Exemptions

		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?		
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?			\$347,588,500

Summation of Exemptions ?

		Amount Per Exemption	Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$67,500	3	\$145,100
13	Elderly Exemption (RSA 72:39-a & b)		23	\$3,503,900
14	Deaf Exemption (RSA 72:38-b) ?			
15	Disabled Exemption (RSA 72:37-b) ?	\$135,000	3	\$332,300
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?			
17	Solar Energy Systems Exemption (RSA 72:62) ?			
18	Wind Powered Energy Systems Exemption (RSA 72:66) ?			
19	Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ?			
20) Total Dollar Amount of Exemptions (sum of lines 12-19)				\$3,981,300

Calculations		
21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)		\$343,607,200
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B		\$6,156,700
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)		\$337,450,500

Notes:



Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser ?

Who Appriases/Establishes the Utility Value in the Municipality? (If multiple, please list)

GEORGE SANSOUCY PE, LLC

If the Municipality Uses DRA Utility Values, is it Equalized By The Ratio? Yes No

SECTION A

List Electric Companies ?

Electric Company	Assessed Valuation
TRANSCANADA HYDRO NORTHEAST INC	\$1,254,000
NEW HAMPSHIRE ELECTRIC COOP	\$2,493,600
EVERSOURCE (PSNH)	\$2,408,600
GREEN MOUNTAIN POWER CORPORATION	\$500

A1 Total of all Electric Companies listed in this section: \$6,156,700

List Gas Companies ?

Gas Company	Assessed Valuation

A2 Total of all Gas Companies listed in this section:



List Water and Sewer Companies ?

Water/Sewer Company	Assessed Valuation
A3 Total of all Water and Sewer Companies listed in this section:	
Grand Total Valuation of all Sect. A Utility Companies	\$6,156,700

SECTION B

List Other Utility Companies ?

Other Utility Company	Assessed Valuation
B1 Total of All Other Companies listed in this section (must agree with line 3B):	



Tax Credits and Exemptions

Veterans' Tax Credits ?

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
? Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) (\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$500	62	\$31,000
? Surviving Spouse (RSA 72:29-a) "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		
? Tax Credit for Service-Connected Total Disability (RSA 72:35) "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	5	\$10,000

Total Number and Amount	67	\$41,000
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*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.

Disabled and Deaf Exemption Report ?

	Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
	Single	Married	Single	Married
Income Limits ?	\$30,000	\$40,000	\$30,000	\$40,000
Asset Limits ?	\$150,000	\$150,000	\$150,000	\$150,000

Elderly Exemption Report - RSA 72:39-a ?

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74	3	\$135,000	65-74	8	\$1,080,000	\$1,011,800
75-79	1	\$190,000	75-79	5	\$950,000	\$817,800
80+	1	\$240,000	80+	10	\$2,400,000	\$1,674,300
Total				23	\$4,430,000	\$3,503,900

Income Limits	Single	\$30,000	Asset Limits	Single	\$150,000
	Married	\$40,000		Married	\$150,000

Community Tax Relief Incentive - RSA 79-E ?

Adopted: Yes No

Taxation of Qualifying Historic Buildings - RSA 79-G ?

Adopted: Yes No

Taxation of Certain Chartered Public School Facilities - RSA 79-H ?

Adopted: Yes No



Property Reports

Current Use Reports - RSA 79-A

	Total Number of Acres Receiving Current Use	Assessed Valuation	Other Current Use Statistics	Total Number of Acres
Farm Land	2,979	\$1,032,800	Receiving 20% Rec. Adjustment	18,460
Forest Land	14,847	\$983,700	Removed from Current Use During Current Tax Year 2016	3.69
Forest Land with Documented Stewardship	7,568	\$253,600	Owners in Current Use	323
Unproductive Land	220	\$3,700	Parcels in Current Use	422
Wet Land	608	\$10,100		
Total	26,222	\$2,283,900		

Land Use Change Tax

Gross Monies Received for Calendar Year (Jan 1 through Dec 31)

Conservation Allocation	Percentage	100	And/Or Dollar Amount	
Monies to Conservation Fund				\$16,519
Monies to General Fund				

Conservation Restriction Assessment Report - RSA 79-B (must file PA-60)

	Total Number of Acres Receiving Conservation	Assessed Valuation	Other Conservation Restriction Assessment Statistics	Total Number of Acres
Farm Land	7.69	\$2,800	Receiving 20% Recreation Adjustment	4
Forest Land	118.96	\$7,700	Removed from Conservation During Current Tax Year	
Forest Land with Documented Stewardship				
Unproductive Land	7.5	\$200	Owners in Conservation	5
Wet Land			Parcels in Conservation	5
Total	134.15	\$10,700		

Discretionary Easements - RSA 79-C

Total Number of Acres	# of Owners	Assessed Valuation	Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track)

Taxation of Farm Structures and Land Under Farm Structures - RSA 79-F

Total Number Granted	Total Number of Structures	Total Number of Acres	Assessed Valuation Land	Assessed Valuation Structures



Tax Increment Financing Districts - RSA 162-K ?

TIF District Name	Date of Adoption/ Modification	Original Assessed Value	Unretained Captured Assessed Value	Amount used on page 2	Retained Captured Assessed Value	Current Assessed Value



1. CERTIFY THIS FORM

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

Preparer's First Name DINA	Preparer's Last Name CUTTING	Date Aug 26, 2016
-------------------------------	---------------------------------	----------------------

2. SAVE AND EMAIL THIS FORM TO THE EQUALIZATION BUREAU

Please save and e-mail the completed, fillable PDF form to the Equalization Bureau at equalization@dra.nh.gov.

3. PRINT, SIGN, AND UPLOAD THIS FORM TO THE MTRSP

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY CERTIFICATION

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

 Preparer's Signature	_____	Assessor's Signature
 Governing Body Member's Signature and Title	_____	Governing Body Member's Signature and Title
 Governing Body Member's Signature and Title	_____	Governing Body Member's Signature and Title
 Governing Body Member's Signature and Title	_____	Governing Body Member's Signature and Title
_____	_____	Governing Body Member's Signature and Title
_____	_____	Governing Body Member's Signature and Title
_____	_____	Governing Body Member's Signature and Title



2016
\$25.46

Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,300,052	\$343,607,200	\$6.69
County	\$593,437	\$343,607,200	\$1.73
Local Education	\$5,043,829	\$343,607,200	\$14.68
State Education	\$796,391	\$337,450,500	\$2.36
Total	\$8,733,709		\$25.46

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$8,733,709
War Service Credits	(\$41,000)
Village District Tax Effort	
Total Property Tax Commitment	\$8,692,709

 Stephan Hamilton Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/7/2016
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$3,307,249	
Net Revenues (Not Including Fund Balance)		(\$904,467)
Fund Balance Voted Surplus		(\$145,000)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$41,000	
Special Adjustment	\$0	
Actual Overlay Used	\$1,270	
Net Required Local Tax Effort	\$2,300,052	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$593,437	
Net Required County Tax Effort	\$593,437	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$6,223,029	
Net Cooperative School Appropriations		
Net Education Grant		(\$382,809)
Locally Retained State Education Tax		(\$796,391)
Net Required Local Education Tax Effort	\$5,043,829	
State Education Tax	\$796,391	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$796,391	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$343,607,200	\$330,509,300
Total Assessment Valuation without Utilities	\$337,450,500	\$324,994,700

Village (MS-1V)

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

Lyme

Tax Commitment Verification

2016 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$8,692,709
1/2% Amount	\$43,464
Acceptable High	\$8,736,173
Acceptable Low	\$8,649,245

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

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2016 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:

Date:

Requirements for Quarterly Billing

Pursuant to RSA 76:15-a

Lyme	Total Tax Rate	Quarterly Tax Rate
Total 2016 Tax Rate	\$25.46	\$6.37
Associated Villages		
No associated Villages to report		

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$9,740,906
Final Overlay	\$1,270

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2016 Fund Balance Retention Guidelines: Lyme	
Description	Amount
Current Amount Retained (7.36%)	\$716,460
17% Retained <i>(Maximum Recommended)</i>	\$1,655,954
10% Retained	\$974,091
8% Retained	\$779,272
5% Retained <i>(Minimum Recommended)</i>	\$487,045

2016 RSA 198:4-b II School Fund Balance Retention Guidelines: Lyme

If a school district has adopted RSA 198:4-b II by a vote of the legislative body, the school district may retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate. This retained fund balance is not cumulative. The maximum allowed fund balance retention has been calculated as:

	Net Assessment	2.5% of Net Assessment
Local School	\$5,840,220	\$146,006



Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

ENTITY'S INFORMATION ?

Municipality: LYME

County: GRAFTON

Report Year: 2016

PREPARER'S INFORMATION ?

First Name

Marci

Last Name

O'Keefe

Street No.

One

Street Name

High Street

Phone Number

(603) 795-4416

Email (optional)

taxcollector@lymenh.gov



Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2015	Year: 2014	Year: 2013
Property Taxes	3110		\$382,052.46		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance ?		(\$21,121.62)			
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2015	
Property Taxes	3110	\$8,696,773.34		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$4,161.50		
Yield Taxes	3185	\$16,002.18		
Excavation Tax	3187			
Other Taxes	3189			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line"/>				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2015	2014	2013
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line"/>					
Interest and Penalties on Delinquent Taxes	3190	\$1.18	\$12,572.89		
Interest and Penalties on Resident Taxes	3190				

Total Debits	\$8,695,816.58	\$394,625.35		
---------------------	-----------------------	---------------------	--	--



Credits				
Remitted to Treasurer	Levy for Year of this Report	2015	Prior Levies	
			2014	2013
Property Taxes	\$8,209,345.30	\$238,098.72		
Resident Taxes				
Land Use Change Taxes	\$4,161.50			
Yield Taxes	\$12,625.67			
Interest (Include Lien Conversion)	\$1.18	\$12,572.89		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$143,953.74		
-				
<input type="button" value="Add Line"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2015	Prior Levies	
			2014	2013
Property Taxes	\$2.61			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
<input type="button" value="Add Line"/>				
Current Levy Deeded				



New Hampshire
 Department of
 Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2015	2014	2013
Property Taxes	\$503,158.81			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$3,376.51			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$36,855.00)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$8,695,816.58	\$394,625.35		



Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
	Year:	2015	2014	Year:
Unredeemed Liens Balance - Beginning of Year		\$101,159.46	\$79,598.62	
Liens Executed During Fiscal Year	\$151,156.97			
Interest & Costs Collected (After Lien Execution)	\$1,318.24	\$3,776.54	\$14,931.41	
-				
<input type="button" value="Add Line"/>				
Total Debits	\$152,475.21	\$104,936.00	\$94,530.03	

Summary of Credits				
	Last Year's Levy	Prior Levies		
	Year:	2015	2014	Year:
Redemptions	\$23,547.12	\$21,405.09	\$77,292.39	
-				
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3190	\$1,318.24	\$3,776.54	\$14,931.41	
-				
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens		\$255.83	\$2,306.23	
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$127,609.85	\$79,498.54		
Total Credits	\$152,475.21	\$104,936.00	\$94,530.03	



LYME (277)

1. CERTIFY THIS FORM

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

Preparer's First Name	Preparer's Last Name	Date
Marci	O'Keefe	2/17/2017

2. SAVE AND EMAIL THIS FORM

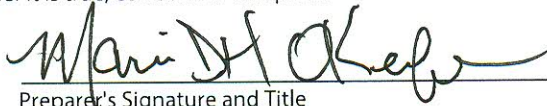
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

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



Preparer's Signature and Title

TOWN CLERK

Vehicle Registration Fees	\$ 367,131.23
Dog Licenses & Penalties	1,631.50
Fees	12,763.00
Miscellaneous	3817.30
Phone Book sales	245.00
Transfer Station Inventory (Town Clerk sales only)	13,914.50
Boat Registration Fees	1,334.47
Fees to the State of New Hampshire-Motor Vehicle	119,232.50
Fees to the State of New Hampshire-other	1,201.00
TOTAL REVENUE:	\$ 521,270.50

Although not a direct association to the Clerk operations, it sure was a direct hit to our hearts with the loss of our 30 year friend and colleague, Joanne Coburn. Throughout the years we mutually supported each other and our collective services to the town. She could be depended on to answer our phones, write up dog licenses and help cover at elections when needed. Her ability to control the chocolate population in the office was renowned. Her unexpected death, combined with four major and somewhat complex elections made for an extremely challenging year.

The scope of our operations broadened when we began the ability to accept credit cards. It took us awhile to warm up to the idea, and moved forward with confessed trepidation, but thanks to an incredible software support team, we weathered the change and find it to be a service we're glad to provide.

I personally want to express appreciation to both Sharon Greatorex and Faith Pushee who have continued to support me in the office and the town as a whole in the service they provide. Our goal is and will continue to be customer service and trying to make the necessary evil of spending money here as painless as possible.



Van Dyke's log drive near East Thetford bridge c.1910

Births Registered in the Town of Lyme for the year ending December 31, 2016

Date of Birth	Place of Birth	Name of Child	Parents
01-01-16	Lebanon NH	Gilligan, Arden Norah	Gilligan, Nicole Gilligan, Brendan
01-08-16	Lebanon NH	French, Adeline McNamara	Harty, Colleen French, Alexander
03-14-16	Lebanon NH	Saunders, Hazel Mae	Saunders, Tracey Saunders, Benjamin
03-23-16	Lebanon NH	Halter, Lucy Rose	Flower, Adrienne Halter, Ryan
04-02-16	Lebanon NH	Robbins, Poppy Grace	Mellor, Kathleen Robbins, Nathaniel
04-11-16	Lebanon NH	Gartner, Lars William	Gartner, Julia Gartner, John
04-13-16	Lebanon, NH	McCool, Remi Virginia	McCool, Celeste McCool, Ryan
05-06-16	Lebanon NH	Patridge, Eleanor Edith	Patridge, Merritt Patridge, Adam
05-22-16	Lebanon NH	Stokes, Jasper William	Stokes, Katherine Stokes, Henry
08-04-16	Lebanon NH	Balch, Cameron Ronald	Balch, Sarah
10-09-16	Lebanon NH	Jenks, Madelyn Edith	Collins, Nicole Jenks, Sven
10-18-16	Lebanon NH	Hayward, Bailey May	Pippin, Caitlyn Hayward Jr., David
12-27-16	Lebanon NH	Kobylarz, Zachary Andrew	Gubbins, Amy Kobylarz, Erik



Marriages Registered in the Town of Lyme for year ending December 31, 2016

Date of Marriage	Name of Bride and Groom	Residence
05-21-16	Marshall, Olivia D Inglett, Joseph N	Lyme NH Enterprise, AL

Deaths Registered in the Town of Lyme for the year ending December 31, 2016

Date of Death	Place of Death	Name	Name of Mother	Name of Father
02-18-16	Lebanon NH	Levintow, David	Melnicoff, Dora	Levintow, Benjamin
02-23-16	Pennsylvania	Dimick, Gregory	Perkins, Verla	Dimick, Kenneth
03-09-16	North Haverhill NH	Dimick, Verla	Webb, Charlotte	Perkins, Forrest
04-10-16	Lyme NH	Coburn, Joanne	Wolcott, Mary	Guthrie, Robert
05-12-16	Lyme NH	Sohrweide, Joanne	Stiles, Esther	Eastman, Alvin
05-23-16	Lebanon NH	Ackerly, William	Clark, Carita	Ackerly, Spafford
09-04-16	Littleton NH	Girard, Robert	Collins, Debra	Girard, Allan
09-09-16	Lebanon NH	Skinner, Robert	Osborne, Nina	Skinner, Homer
09-15-16	Lyme NH	Birch, Lucile	Austin, Ernestine	Merrill, Chauncey
09-30-16	Lyme NH	Knowles, Jr., Robert	Unknown, Kathleen	Knowles, Robert
10-03-16	Exeter NH	Cornwell, Mary	Fortmiller, Leta	Fortmiller, Paul
10-07-16	Lebanon NH	Hartford, John	Figge, Cora	Hartford, Isaac
12-26-16	Lyme NH	Lahr, Charles	Reel, Helen	Lahr, Charles



Report of the Treasurer for the calendar year ending December 31, 2016

Summary of Activity

Cash on Hand January 1, 2016	\$	3,504,093.58
Adjustment to 2015 per Auditor	\$	(53.07)
Debits (including investment transfers)	\$	12,945,768.18
Credits (including investment transfers)	\$	<u>(12,520,701.21)</u>
Cash on Hand December 31, 2016	\$	3,929,107.48

Note:

The Grafton County Tax was \$593,437.00

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

Balance Sheet*

Assets

Cash in hands of Treasurer (General Fund)		
Mascoma Savings Bank	\$	3,929,107.48
Uncollected Taxes		
Property Tax 2016	\$	503,158.81
Yield Tax 2016	\$	3,376.51
Unredeemed Taxes		
Levy of 2015	\$	382,052.46
Levy of 2014	\$	-
	\$	<u>382,052.46</u>
Reserve for Uncollectible Accounts	\$	(25,000.00)
Total Assets	\$	<u>4,792,695.26</u>

Liabilities and Fund Equity

Accounts Owed by the Town		
School District Taxes Payable	\$	3,140,220.00
Payments made in 2017 for 2016	\$	54,054.04
Other Liabilities	\$	<u>31,655.15</u>
Total Liabilities	\$	3,225,929.19

Unassigned Fund Balance \$ 1,505,501.98

Assigned Fund Balance

Town Forest Maintenance Fund	\$	5,309.67
Reserve for Recreation Revolving Fund	\$	26,430.25
Cemetery Gifts and Donations	\$	16,486.00
Heritage Commission	\$	5,709.90
Independence Day Fund	\$	<u>7,328.27</u>
	\$	<u>61,264.09</u>

Total Liabilities & Fund Equity \$ **4,792,695.26**

*These are unaudited figures.

CONSERVATION FUND

Summary of Treasurer's Report for 2016

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE	TROUT POND C&D
YTD Interest	\$ 200.91	\$ 188.61	\$ 2.02	\$ 6.04	\$ -	\$ 4.24
Dep Current Use - donations						
WD Current Use						
Land Use Change Tax 2016	\$ 961.50	\$ 961.50				
Dep Chaffee Wildlife						
WD Chaffee Wildlife						
Dep Easement Monitoring						
Dep Trout Pond C&D from Trustees	\$ 15,927.08					\$ 15,927.08
Dep Easement Monitoring	\$ 200.00			\$ 200.00		
Net Activity	\$ 17,289.49	\$ 1,150.11	\$ 2.02	\$ 206.04	\$ -	\$ 15,931.32
Beginning Balance	\$ 200,982.27	\$ 194,358.34	\$ 419.18	\$ 5,894.75	\$ 310.00	\$ -
Ending Balance	\$ 218,271.76	\$ 195,508.45	\$ 421.20	\$ 6,100.79	\$ 310.00	\$ 15,931.32

RECREATION FUND

Summary of Treasurer's Report for 2016

Balance as of 1/1/2016	\$ 21,718.59
Revenues	\$ 20,767.00
Expenses	\$ (16,055.34)
Balance as of 12/31/2016	\$ 26,430.25

HERITAGE FUND

Balance as of 1/1/2016	\$ 5,353.53
Revenues	\$ 3,445.00
Expenses	\$ (3,088.63)
Balance as of 12/31/2016	\$ 5,709.90

INDEPENDENCE DAY FUND

Balance as of 1/1/2016	\$ 5,378.00
Revenues	\$ 6,578.00
Expenses	\$ (4,627.73)
Balance as of 12/31/2016	\$ 7,328.27

TOWN FOREST MAINTENANCE FUND

Balance as of 1/1/2016	\$ 5,309.67
Revenues	\$ -
Expenses	\$ -
Balance as of 12/31/2016	\$ 5,309.67

MILFOIL NON-LAPSING FUND

Balance as of 1/1/2016	\$ 19,375.18
Grant revenue	\$ 5,848.40
Expenditures	\$ (14,621.00)
Non-Lapsing total as of 12/31/2016	\$ 10,602.58



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

Public Funds

Created	Title	Purpose	Authority for Appropriation	Authority for Expenditure
1918	School	Income-only fund. Revenue is paid directly to the School.		School Board
1956	Bridge Reserve	Maintenance and repair of all town bridges. Bridges are inspected by the State on regular basis.	Town Meeting	Selectboard
1985	Property Reappraisal	Provides for the regular reappraisal of property in accordance with State requirements.	Town Meeting	Town Meeting
1986	Cemetery General Maintenance	Income-only fund. The revenue from this fund may be used, at the discretion of TTF, after consultation with the Cemetery Trustees for the maintenance of Town Cemeteries.		Trustees of the Trust Funds
1986	Emergency Major Equipment Rebuilding & Maintenance	Covers major repair or maintenance to Town equipment and vehicles and is only available for repairs or maintenance that exceeds \$2,900.	Town Meeting	Selectboard
1988	Heavy Equipment	Heavy Equipment covers the major items of heavy equipment used by the town, such as the grader, loader, roller and backhoe.	Town Meeting	Town Meeting
1988	Vehicle	Covers the replacement of the Town's vehicles, currently the Highway Department trucks, Police Department SUVs and Fire Department vehicles.	Town Meeting	Town Meeting
1988	New Cemetery	Intention is to provide for a new cemetery when Highland Cemetery is full.	Town Meeting - determined by the amount paid for cemetery plot purchases in the previous year.	Town Meeting

1989	Substance Abuse Education	Community Education related to substance abuse.	Revenue from drug or alcohol fines imposed on minors in Town	Chief of Police
1995	High School Tuition	To address and even out the required expenditure for High School education.	School Meeting	School Board
1997	Public Land Acquisition	Available for acquisition of land for potential new town developments.	Town Meeting	Town Meeting
1997	Public Works Facility	The actual construction of such projects as are identified in the previous item.	Town Meeting	Town Meeting
1997	Emergency Highway Repair	While there is no lower limit, it is generally used for such items as exceptionally severe Mud Season issues and to cover damage from major storms.	Town Meeting	Selectboard
1997	Special Education	To address Special Education costs.	School Meeting	School Board
1998	Trout Pond Management Area	Covers management costs of Trout Pond Forest.	Town Meeting or proceeds from logging operations in Trout Pond Forest	Conservation Commission
1998	Maintenance School Building Fund	Covers long-term capital building projects.	School Meeting	School Meeting
2000	Computer System Upgrade	Provides for the rolling replacement of the town and police computer systems, including printers. Generally, equipment is replaced at five-year intervals, although this may be extended to accommodate major revisions of the operating system or applications.	Town Meeting	Town Meeting
2002	Fire Fighting Safety Equipment	Routine replacement of fire fighters' equipment.	Town Meeting	Town Meeting
2005	Town Buildings Major Maintenance & Repair	This fund is to ensure that the town's property stock is maintained at a suitable standard. The Building Maintenance committee makes recommendations on up-coming needs and their priorities.	Town Meeting	Selectboard

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

Private Funds

Created	Title	Purpose	Authority for Expenditure
1903	Cemetery	Income-only Fund. Created to address the perpetual care and maintenance of Cemeteries. This was originally funded by legacies from citizens. In 1998, the Town went to the Court for a writ of Cy Pres. The surplus revenue is paid in to a separate fund (Surplus Cemetery Perpetual Care Fund)	
1999	Surplus Cemetery Perpetual Care	Receives revenue from Cemetery Fund. Addresses the perpetual care cost portion of Cemetery maintenance.	Cemetery Trustees
1960	Library	Income-only Fund. The revenue from this fund is paid directly to the Library Trustees.	Library Trustees
1983	Bessie Hall Revenue	Income-only Fund. The revenue from the Bessie M. Hall Unitrust, held by Bank of America, is paid in to this fund.	Fire Chief

**Town of Lyme, Capital Reserve Funds
MS-9 for Year Ending December 31, 2016**

INCOME - ACCOUNT #XXXXXXXX79

PRINCIPAL - ACCOUNT #XXXXXXXX79

ANNUAL TOTALS			
BALANCE 01/01/16	Gross Income	Mgmt Fees Income/Exp	BALANCE 12/31/16

ANNUAL TOTALS			
BALANCE 01/01/16	NEW FUNDS	GAIN/ LOSS	EXPEND

DATE	TRUST NAME	PURPOSE	% OF TOTAL	BALANCE 01/01/16	NEW FUNDS	GAIN/ LOSS	EXPEND	BALANCE 12/31/16
------	------------	---------	---------------	---------------------	-----------	---------------	--------	---------------------

1986	Emergency Equipment Repair Fund	Improvement for Public Use	1.01%	27,657.69	-	0.11	-	27,657.80	27,670.68	-	12.88
1998	Trout Pond Management Area	Improvement for Public Use	0.23%	6,262.84	-	0.02	-	6,262.86	6,262.86	-	0.00
1956	Bridge Reserve CFR	Maintenance of Bridges	8.34%	229,281.53	100,000.00	0.89	(8,925.73)	320,356.69	320,337.01	-	(19.68)
1985	Property Reappraisal	Reappraisal Expenses	3.25%	89,268.86	-	0.35	(16,000.00)	73,269.21	73,277.22	-	8.01
1988	Heavy Equipment	Purchase of Equipment	20.37%	560,127.55	37,000.00	2.18	-	597,129.73	597,142.15	-	12.41
1998	Maintenance School Building Fund	School Building	3.02%	83,034.36	-	0.25	(20,000.00)	63,034.61	63,068.64	-	34.04
1997	Public Land Acquisition	Acquisition of Public Land	1.28%	35,110.26	-	0.14	-	35,110.40	35,113.90	-	3.50
1997	Emergency Hwy Repair Fund	Emergency Hwy Repairs	4.05%	111,302.78	30,000.00	0.43	(27,754.86)	113,548.35	113,553.61	-	5.25
1997	Public Works Facility CRF	Public Works Facilities	6.21%	170,617.41	50,000.00	0.67	-	220,618.08	220,603.51	-	(14.57)
1987	Special Education CRF (1)	Education Expenses	9.10%	250,294.36	-	0.98	-	250,295.34	250,308.87	-	13.54
1995	High School Tuition Expendable Fund	Tuition Expenses	18.66%	512,913.30	-	2.00	-	512,915.30	512,954.17	-	38.87
1988	New Cemetery	New Cemetery Expenses	0.72%	19,776.55	1,600.00	0.08	-	21,376.63	21,378.78	-	2.15
1988	Vehicle CRF	Purchase of Vehicles	13.00%	357,442.41	145,000.00	1.39	(153,590.86)	348,852.94	348,820.92	-	(32.02)
2000	Computer System Upgrade Capital Reserve Fund	Purchase of computers	0.17%	4,582.93	7,500.00	0.02	-	12,082.95	12,103.12	-	20.17
2002	Fire Fighting Safety Equipment Fund	Fighting Safety Equipment	2.46%	67,749.43	-	0.26	-	67,749.69	67,756.61	-	6.92
2005	Town Buildings Major Maintenance & Repair	Buildings Major	0.45%	12,378.02	10,000.00	0.05	(1,500.00)	20,878.07	20,895.61	-	17.54
2006	Town Poor Expendable Trust	services to eligible	0.90%	24,810.00	40,000.00	0.10	(27,208.28)	37,601.82	37,607.77	-	5.95
1989	Substance Abuse Education Fund	Abuse Education	0.25%	6,953.16	1,010.00	0.03	-	7,963.19	7,963.29	-	0.10
1998	Trout Pond Gift & Donation Fund	Improvement for Public Use	0.58%	15,889.00	-	(0.00)	(15,927.00)	(38.00)	(16.27)	-	21.73
2009	Recreation Facility Fund	Improvements, Maintenance of	0.37%	10,244.87	5,000.00	0.04	(5,336.25)	9,908.66	9,911.67	-	3.01
2010	School Enrollment Response CRF	change contingency	3.64%	100,114.59	177.52	-	(100,292.11)	-	-	-	(177.52)
2013	Class V Roads Rehab CRF	Improvements, Maintenance of	1.82%	50,005.41	50,000.00	0.20	(50,000.00)	50,005.61	50,027.71	-	22.10
2015	Annual Leave Expendable Trust Fund	vacation and comp time	0.12%	3,315.68	4,200.00	0.01	-	7,515.69	7,519.23	-	3.54
2016	Lyme School Post Retirement		0.00%	-	50,060.00	0.20	-	50,060.20	50,030.46	-	(29.74)

**Town of Lyme, Capital Reserve Funds
MS-9 for Year Ending December 31, 2016**

		<i>PRINCIPAL - ACCOUNT #xxxxxxx79</i>					<i>INCOME - ACCOUNT xxxxxxx79</i>							
		ANNUAL TOTALS					ANNUAL TOTALS							
DATE	TRUST NAME	PURPOSE	% OF TOTAL	BALANCE 01/01/16	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE 12/31/16	BALANCE 01/01/16	Gross Income	Mgmt Fees	Transf/Income/Exp	BALANCE 12/31/16	TOTAL
2016	Lyme School Enrollment Response		0.00%	-	50,060.00	0.20	-	50,060.20	-	13.95	(43.69)	-	(29.74)	50,030.46
TOTAL			100.0%	2,749,132.99	581,607.52	10.58	(426,535.09)	2,904,216.00	1,843.79	6,722.68	(8,282.97)	(177.52)	105.98	2,904,321.98

(1) \$1,087.80 was received on 01/20/2017 (for the 2016 fiscal year), and will be reported in the 2017 reports.

**Town of Lyme, Common Fund
MS-9 for Year Ending December 31, 2016**

		<i>PRINCIPAL - ACCOUNT #xxxxxxx47</i>					<i>INCOME - ACCOUNT #xxxxxxx47</i>				
DATE	TRUST NAME	PURPOSE	% OF TOTAL	ANNUAL TOTALS		BALANCE 12/31/16	ANNUAL TOTALS		BALANCE 12/31/16	TOTAL	
				BALANCE 01/01/16	EXPEND		GAIN/LOSS	Income			Mgmt Fees
1960	Library Fund	Library	7.70%	69,678.55	-	74,863.09	-	(428.31)	581.72	75,444.81	
1903	Cemetery Fund	Perpetual Care	91.37%	730,444.12	-	952,242.59	221,798.47	(5,723.39)	69,199.94	1,021,442.52	
1999	Cemetery Maintenance Gifts & Donation Funds	Improvement & Maintenance	0.00%	-	-	-	-	-	-	-	
1988	Bessie Hall Revenue Fund (1)	Department Equipment	0.93%	-	0.00	0.00	-	(26.59)	8,509.94	8,509.95	
TOTAL				100.0%	800,122.67	-	226,983.01	(6,178.29)	78,291.60	1,105,397.28	

(1) \$2,203.30 was received on 01/20/2017 (for the 2016 fiscal year) and will be included in the 2017 reports.

**Town of Lyme, NH Public Trust Funds
MS-9 for Year Ending December 31, 2016**

		<i>PRINCIPAL - ACCOUNT #xxxxxxx80</i>					<i>INCOME - ACCOUNT #xxxxxxx80</i>								
DATE	TRUST NAME	PURPOSE	% OF TOTAL	ANNUAL TOTALS			ANNUAL TOTALS								
				BALANCE 01/01/16	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE 12/31/16	BALANCE 01/01/16	Gross Income	Mgmt Fees	Transf/Income/Exp	BALANCE 12/31/16		
1918	Lyme School Fund	Schools	87.50%	128,037.71	-	42,979.67	-	171,017.38	-	-	2,313.24	(881.12)	-	1,432.12	172,449.50
1986	Cemetery General Maintenance Fund	Cemetery Maintenance	12.50%	16,941.02	-	(455.07)	-	16,485.95	-	-	181.81	(89.68)	-	1,437.04	17,922.99
TOTAL				100.0%	144,978.73	-	42,524.60	-	187,503.33	-	2,495.05	(970.80)	-	2,869.16	190,372.49

LIBRARY TRUSTEES REPORT OF FUNDS

2016 Non-Town Income

Trustee of Trust funds	\$ 1,922	
Grants & Donations (for lift)	\$ 41,300	
Blisters for Books 2015	\$ 95	
Blisters for Books 2016	\$ 3,168	
Birthday Book Club	\$ 1,090	
Other Donations	\$ 830	
Copier & fax fees	\$ 778	
Non-resident donations	\$ 125	
Kilham Book Fund	\$ 126	
Other sources	\$ 353	
Interest	\$ 84	

2016 Non-Town Expenses

Books & other media	\$ 1,333
Elevator installation	\$41,748
Blisters for Books 2015	\$ 4,864
Construction of front walkway	\$ 6,000
Programs	\$ 556
Building renovations & equipment	\$ 2,590
Other expenses	\$ 1,461

At the end of 2016, the library's reserve fund totaled \$33,506, and the checking account balance was \$9,478.



SELECT BOARD

This annual report tells the tale of many ups and downs for 2016. It was with sincere regret that we learned of the unexpected death on April 10, 2016, of Joanne Coburn, who served as Lyme's Tax Collector for 30 years. This traumatic event set the stage for what would be a year of many challenges.

River Road woes continue to build, with findings and emergency repairs on at least two other locations. The efforts to resolve the closure near the East Thetford Bridge continue to be met with resistance and consequently there has been little advancement made toward resolution to the problem. The sad reality is that the longer this gets drawn out, the more expensive it becomes for the town. Additionally, there has been great interest with the operations and ownership of the Wilder Dam and how it impacts the River Road properties.

A Tax Study & Advisory Committee was created to take a hard look at the impact of property taxes on retirees and others, and to try to find additional ways of generating revenues to offset the rising costs of operating the town.

Coffee hours continued to be well received and attended. The town employees for one reason or another had an extraordinarily busy year, and this Board extends its most sincere appreciation to each and every one of them for jumping in to help as necessary and providing our Town with competent and excellent service.

ASSESSING DEPARTMENT

I have done the preliminary annual ratio study for the Department of Revenue Administration. Our median level of assessment for 2016 is 94%. Our equity rating is excellent. I did a Statistical Update this year. An interesting factoid that I came across in the process is that the average sale price of a home between 6/15/2015 and 6/15/2016 was \$553,000 in Lyme and \$476,000 in Hanover.

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

I am retiring this year and your new assessor, Todd Haywood, will be starting in January. Todd brings many years of experience to the job and I am sure he will serve you well. Thank you for making Lyme a friendly and interesting town.

INTRODUCTION TO THE BUDGET COMMITTEE

Lyme's Budget Committee is a statutory budget committee, established under the State RSAs. The proposed budget of the Budget Committee is the budget that is voted on at both Town Meeting and School District Meeting.

The Budget Committee consists of 11 voting members, nine of which are elected. One member is a Selectboard representative and one member is a Schoolboard representative. Unless there is a tie vote, the Chair does not vote. This year's members are Phil Barta, Judith Brotman, Richard Jones, Erick Colberg, Eric Furstenberg, Elizabeth Glenshaw (school board representative), Greg Lange, Sue MacKenzie (select board representative), Wilkes McClave, Cybele Merrick, and Charles Ragan.

Typically, the Budget Committee meets with the Selectboard mid-summer for a six month Town update. In mid-September the Budget Committee begins to hold regularly scheduled meetings for a review of the current Town and School budget status and to develop with the Selectboard and the Schoolboard the proposed budget for the up-coming year. The Budget Committee's binding vote on the budget finalizes the operating budget for presentation to the Town and the

School District meetings. Money Warrant Articles are developed by the respective boards and are considered after the proposed operating budgets are finalized. The operating budgets and the warrant articles can be amended at their respective legislative meetings. However, the total amount voted is limited to not more than 10% of the total amount recommended by the Budget Committee. The 10% limitation affects the budget's bottom line, not individual line items.

Below is a typical meeting schedule for the year, beginning in mid-summer and continuing until the Budget Committee vote on the proposed Warrant Articles in February.

1. BOS update BC on 6-month status, School status update – *July-August-September*
2. BC discussion and recommendations to BOS and SB – *September, October*
3. BC hears department requests – *October-November*
4. BC hears BOS recommended budget presentation – *November*
5. BC meets with Department Heads concerning department budget requests - *November*
6. BC discusses proposed BOS budget, line items – *November-December*
7. BC takes “advisory” vote on BOS budget – *November-December*
9. BC discusses proposed School budget – *December-January*
10. BC takes “advisory” vote on School budget – *December-January*
11. BC holds Public Hearing on proposed Town and School operating budget AND takes binding vote on budgets - *January*
12. BC holds second Public Hearing, if necessary, AND takes binding vote on budget (if not done previously) - *January*
13. BC signs Town and School Warrant for State DRA
14. BC considers – and votes on - money articles for Town and School Warrants – *February*

BUILDING COMMITTEE

Library: new elevator was installed, front walkway & steps were replaced and/or repaired, water damage to the portico was assessed and a dead tree in the front yard was taken down with plans for a replacement by Hudson Forestry.

Utility Shed at Old Cemetery: Power lines were removed. Conduit piece now needs to be removed.

Academy Building: Pump issues resolved; still working on a maintenance plan for damaged window sills and siding. Museum area has been vacated. This Building Committee supports having this area occupied as soon as possible as it's not good for the building to left unused. A town entity, charged a nominal fee would be ideal.

Town Offices & Highway Building: An energy audit was performed and plans for changing out the lights at the highway garage to more efficient ones are in the works. There are also plans for solarizing the town office building by Energy Committee.

Pike House: New tenant. Minor septic repairs done.

Fire Station: Repairs done to interior and exterior.

The committee unanimously supports hiring a General Maintenance person. The Select Board included the position in the 2017 proposed budget. The Budget Committee cut the hours and costs for the position. Given the number of buildings and the age of some of them, the Committee feels that this is an essential position help properly maintain our properties, therefore recommends the original \$18,000 budget item be reinstated.

Priorities for 2017: Create a schedule of necessary maintenance items to be done and make sure it happens. Including, but not limited to getting the scrub brush & small trees cut away from the Police garage, painting it, having the parking lot crack sealed and/or repaved correctly, getting the damaged wood and sills repaired and painted at the Academy Building, providing support to the new B&G position.

CEMETERY TRUSTEES

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

In the Old Cemetery, efforts were continued to preserve the integrity of the gravestones. Each year work is done to preserve the stones, and this year a total of 46 stones and monuments were re-leveled, reset, cleaned and/or repaired. Our largest project of 2016 was the removal of three large pine trees in the back corner of the Old Cemetery, which were all dead or dying. The removal of these trees was essential to preserve and protect the historic gravestones in the Old Cemetery. The Trustees would like to thank the Dowd family for allowing us to access to the cemetery from their property for this project.

In the Highland Cemetery, efforts were continued to maintain the landscape. This included road maintenance, pruning of the large oak trees along the entrance road and general landscaping on the property. Porter, Beal and Gilbert Cemeteries were all maintained at a satisfactory level throughout the year.

CONSERVATION COMMISSION

Trails and Land Management

In August, the Commission, in partnership with the Upper Valley Trails Alliance, put the finishing touches on the Chaffee Wildlife Sanctuary's new wildlife viewing blind that overlooks Little Post Pond. Lyme resident and UVTA Executive Director Russ Hirschler and UVTA's trails manager John Taylor were instrumental in shepherding the project along. Lyme residents Tom Colgan and Kevin Peterson donated materials. Funding came from the Commission's maintenance fund and The Lyme Foundation.

Project and Application Review

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

Outreach and Education

Programs offered to the community included a mid-April visit to a vernal pool in the Town Forest led by wetlands scientist James Kennedy of Hanover and an evening talk on terrestrial invasive species presented by Commission member Matt Stevens. The Commission also facilitated "outdoor classroom" projects for the Lyme School's Third Grade class in Big Rock Preserve and workshops for the Fourth and Fifth grades along Lower Grant Brook. Other events hosted by the Commission during the year included its annual February snowshoe walk, Lyme's annual "Green Up Day" in May and a "Trails Day" in June.

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

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

CONVERSE FREE LIBRARY

What a busy year it has been at the library! During 2016, we broke nearly every record that we keep on circulation and attendance. We loaned 25,789 physical items, 3,235 electronic items, and opened the door to 20,976 individual library visits (including school children). Two thousand six hundred fifty children and adults attended over 75 programs. We are ever-grateful for the

generous support of the Friends of Lyme Library, the Lyme School, and Select Board Administrative Assistant extraordinaire Dina Cutting.

This past year, through the kindness of the Joe and Hellen Darion Foundation, the Weng Family Trust, and the Lyme Foundation, we were able to install a modern, three-stop lift. This has made participation in library events easier and more accessible for many and allows us to make better use of our downstairs space for programming and other activities. We also were able to use the library's private funds to install a beautiful new brick walkway to the front of the building.

We thank Blisters organizers Maggie Minnock and Denby Coyle, who are retiring after many years. Our devoted and energetic volunteers (33 of them!) contribute so much to the life of the library. Our keen staff of Judy Russell (Director), Margaret Caffry (Assistant Director), Lyme School's Jake Cooke (Media Specialist), and Mike Beck (Custodian) keep everything running professionally and efficiently. We invite everyone to "check out" what the library has to offer.

EMERGENCY MANAGEMENT

The Emergency Management Committee of Lyme is tasked with the responsibility of assuring that Lyme is prepared to respond in the event of a community wide emergency. 2016 was a fairly quiet year for significant emergency weather events in the area. There was only one event in July that required that the emergency operations center be open. However, 2016 was a very active year in emergency planning for the town. Both the Hazard Mitigation and Emergency Operations Plan (EOP) were due for revision. After Lyme applied for and was awarded two grants by the NH Homeland Security and Emergency Management the services of Mapping and Planning Solutions were retained as consultants. The committee's revision process started in October 2015 and was completed in September 2016 for both plans. The meetings were well attended by various representative individuals in the community and as a result of the process the new plans are more robust and tractable. Copies of the updated plans for Emergency Operations and Hazard Mitigation are available for review in the Town Office. Thanks to all who participated and contributed to the process!

Emergency Management now has a webpage on the Town of Lyme website <http://www.lymenh.gov/>. There are a number of links and attachments to assist individuals and families in preparing for emergencies. Don't forget to sign up for NH Alert <http://www.readynh.gov/resources/index.htm> to receive emergency alerts by phone, email, or text.

Thanks to all the individuals who have volunteered resources and/or skills in the event of an emergency to date. There is a "Volunteer Resources and Skills" form you can complete on the Emergency Management website if you would like to volunteer.

For more information on these or other activities in Emergency Management you may contact Margaret Caudill-Slosberg, emd@lymenh.gov.

ENERGY COMMITTEE

The Lyme Energy Committee worked on four significant projects to benefit the town in 2016. First, the trail-blazing Lyme School is now one of the first entities in the state set up to earn revenue from the sale of thermal renewable energy credits (T-RECs) generated by its wood pellet boilers. In the fourth quarter of 2016 alone, the school's sale of T-RECs generated roughly \$2000 of much-needed revenue. Second, the Committee continued to investigate model zoning language to govern the siting of non-accessory ground-mounted solar projects in town (this work will continue into 2017). Third, the Committee initiated an LED lighting retrofit and upgrade at the highway garage and town office buildings, which will hopefully be implemented in 2017, yielding significant electricity bill savings. Fourth, after much planning, the Committee issued a formal request for proposals and pursued financing for the installation of an 18 kW solar

photovoltaic (PV) system on the roof of the town office building. This PV system, which is projected to generate positive cash flow for the town right from the start, will be voted on at Town Meeting 2017. Committee members would be happy to discuss any of these projects (and particularly the PV project requiring voter approval) with interested residents.

FAST SQUAD

“I looked up and there you were. Thank you.” Lyme resident

The Lyme FAST Squad (LFS) provides pre-hospital emergency medical response in Lyme before the ambulance arrives and supports the ambulance crew on scene. LFS is well-trained team offering a wide variety of skills and experience, including wilderness search-and-rescue, low-angle backcountry rescue and water rescue. We also support surrounding communities as a participant in the Upper Valley mutual-aid system and the Lyme Fire Department on fire calls. Other activities included:

- Offering CPR courses free to all who work and live in Lyme.
- Working for effective house numbering to decrease response time from police, FAST and Fire.
- Working closely with the LCC Parish Nurse with the permission of the family to assure they get the full range of services and are safe and healthy at home – the key to living independently.

We were toned out 90 times 2016 (same call volume as 2015). 49% of our calls were medical, 47% accidents, 4% fire and 3% Mutual Aid. 42% - seniors, and 20% of the calls are for falls. 14% of our patients represented 36% of our calls.

This year was particularly hard for our community – Orford Firefighter Charlie Waterbury made the ultimate sacrifice, and he died on the scene of the woods fire at Claflin Lane. Fires claimed homes in Lyme, too, and FAST is there to assure firefighter safety and to provide help and care for homeowners, too. 2016 was also a year that showed tremendous support for other towns in our mutual-aid response – responding to Hanover, Thetford and Orford offering EMS help and firefighter support.

Special thanks to all the donors who support the Lyme FAST Squad – your gifts in the past year funded the EMT course taken by our affiliates and allowed us to purchase gear and equipment for them that is not available through our budget.

Members:

EMT-Paramedic: Michael Hinsley, Andy Miller*

EMT-Basic: Tom Frawley, Karen Keane, Jim Mason, Kristen Munroe*, Lisa Rayes*, Aaron Rich

Affiliates: Rose Knaus**, Joanna Jaspersohn**, Bob Sloop*

*New to the squad in 2016

** Affiliates are members who are not yet licensed. They attend our meetings, participate in training, and respond to calls under the supervision of licensed providers.

FIRE DEPARTMENT

The Lyme Fire Department had a busy year with a 130 total calls. 12 structural fires including responses to our mutual aid towns, 28 motor vehicle accidents, multiple brush fires, chimney fires, boiler problems including carbon monoxide leaks, propane leaks, injured and lost hikers and an assortment of other service calls and alarms.

The Emergency Operation Center was opened at the station for two days in July when strong thunder storms toppled many trees, closed roads and downed power lines. A lightning strike off Claflin Lane led to a multi acre brush fire that went to a second alarm. It was at this call that Orford Fire Fighter Charles Waterbury suffered fatal heart failure. Members of the Lyme Fire Department, Fast Squad and the Lyme Police joined first responders from the Upper Valley and

beyond for a memorial service on the Orford Common.

Through a generous donation by a Lyme citizen, the Lyme Fire Department now has an inflatable rescue boat to assist in water rescues. We also want to thank everyone else for the donations we received to help defray the cost of our upcoming safety equipment replacement, including our Self Contained Breathing Apparatus (SCBA's). Please think of Lyme Fire and Fast Squad when considering your annual giving.

We continue to meet and train bimonthly; please contact Chief Mundy or anyone on the department if you may be interested in joining our volunteer department.

HERITAGE COMMISSION

Since Town Meeting established Lyme's Heritage Commission in 2011, we have worked to promote appreciation of our town's historic features, including houses, barns and bridges.

This year the Heritage Commission raised private funds and worked with volunteers to design and install a stately fence on the Little Common, with approval by Town Meeting and the Select Board. We are currently working with experts to list the 1937 East Thetford Bridge on the National Register of Historic Places, in anticipation of its renovation.

We invite all to explore our intensive town-wide "windshield survey" of properties and historic assets by a professional architectural historian, available through both the Town Office and the Lyme Historians. See the 82 page, full color *Summary Report* at the library, or you can purchase your own copy from the Town Office (\$20).

Commissioners continue to explore ways to assist owners of historic properties to access information, resources and possible funding for renovation and restoration projects. Contact any Commissioner for assistance or to apply for help from the Historic Assets Fund.

HIGHWAY DEPARTMENT

I would like to thank everyone for their encouraging words and patience this season. The Highway Department continued its maintenance of roads and town equipment with a three-man department and using local subcontractors as needed. This arrangement temporarily meets the needs of the department and the town saving money, until a fourth person who has a commercial driver's license and experience with road maintenance and all facets of a highway dept. is found.

In the ongoing effort to repair and or replace culverts there were 10 completed in 2016. Two that were completed on Grafton Turnpike were finished days prior to the surprise release of a beaver dam in the middle of the night, which would have caused catastrophic damage to the road and properties had the culverts not been working properly. Sometime a little luck is necessary. Another on Acorn Hill turned out to be a much larger project than anticipated due to ledge. The emergency repair was made due to undermining soils beneath the pavement.

The 2016 F-550 Ford truck was received in the fall. We added a wing this year and it has proven to be an excellent asset to the town fleet. Currently, the 1994 John Deere grader which was scheduled to be replaced a decade ago is currently to be replaced in 2017. It was consistently used throughout the spring, summer and fall months to keep the roads as well maintained as possible; on average which is about 800 hours per year. We also added a magnesium chloride/brine spray tank and 5,000 gallon holding tank to the fleet to control dust, keep the gravel in place and the brine aspect in the future to help with snow melt at a reduced salt usage.

As always, the Highway Department works for the good of the town. I try to keep the public posted of the grading schedule and road closures due to repair via list-serv. We welcome your questions, comments and especially your patience. It takes two of the town trucks an hour and a half longer to complete plowing, sanding and salting due to the closure on River Road. To end on a positive note, this is the second year we have finished significantly under budget.

Safe travels from the Highway Department.

INDEPENDENCE DAY COMMITTEE REPORT

The second year of July 4th festivities sans fireworks was a great success. Modelled largely after the 2015 event, there was a fun-filled day beginning with breakfast in the church, craft fair treasures in the horse sheds and music, parading, feasting and fun games throughout the afternoon on the common.

Bill Ackerly's family and friends were on hand to host his tradition of gifting ice cream to his friends, new and old. Provided very generously by Cuttings Northside Café & Hannaford's, over 300 ice cream treats were given out. Sincere thanks to Berway Farm, Bailey Farm and Darin Knaus for the use of their freezers for this event!

Kids had a wide assortment of games to play including a dunk tank in which Principal Valence was a key component! The Historians were on hand with samples of old-fashioned switchel to share and the Snelling family and friends cooked up a great BBQ dinner of burgers and hot dogs accompanied by salad, chips, water, and strawberry & blueberry shortcake for dessert.

The committee was enhanced this year by incredible help from members of the Historians and Community of Lyme (and collective spouses as needed!). Dowd's Country Inn/Latham Tavern, Lyme Inn and Stella's were also hugely helpful in supporting the event and hosted their own festivities in conjunction with ours. All in all it was another very successful day, gifted generously by private donations and no tax dollars. Thank you everyone who helped, contributed to the costs and especially to those who attended! Watch for information on the 2016 event.



Bill "the ice cream man" Ackerly

LYME POLICE DEPARTMENT

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

The Upper Valley continues to struggle with those who are suffering from addiction and with that, burglaries, break-ins and thefts continue to keep the Local Law Enforcement agencies on both sides of the river busy. New Hampshire ranked among the top in Opiate related deaths in 2016 (over 400).

I would encourage everyone to make sure your houses and vehicles are locked when you are not home. You should never leave your keys or valuables in your vehicles overnight. And you should always remove purses, wallets, and other valuables whenever possible if you are out in public places.

New Hampshire RSA 265:107-a: (Child Safety Seat Law) children MUST be in a properly fastened and secured child safety seat until the age of 7, OR 57 inches tall, whichever comes first. (PLEASE BUCKLE YOUR CHILDREN, IT'S THE LAW)

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

Please drive safely, watch for things that are out of place, take care of your neighbors and "Do The Right Thing." I would like to wish everyone a Safe and Happy 2017.

RECREATION COMMISSION

The new field at Post Pond opened this spring for baseball, and was a huge success. The field looked absolutely beautiful, and dealt perfectly with the spring and fall rains draining well.

The majority of Lyme children participate in one or more Recreation programs. The following list represents 2016 numbers: Soccer 128 participants, Skiing/Snowboarding 116 participants, Basketball 75 participants, Baseball 53 participants, Lacrosse 9 participants. We also offered summer Challenger Sports Soccer Camp for K-8th grade.

The Commission would like to thank all our volunteer sports Commissioners: Mark Schiffman & Kate Miller- soccer, Rusty Keith & Robin Taylor – snow sports, Curtis Shepard - basketball, Luke Prince - baseball and Richard Hendrick & Matt Stevens - lacrosse.

A big thank you to all the volunteers who enable these programs to happen for the youth of our town. Remember we are ALWAYS looking for more volunteers.

The Recreation Commission also sanctions the following adult programs: soccer, futsal, men's and women's pick-up basketball, tennis, and slow pitch softball. As always a big thank you to the Lyme Green men's softball team for their continued help with field maintenance.

The Recreational Facilities Capital Reserve Fund is for the maintenance of the tennis/basketball courts and ball field. In 2016 the tennis court surface was patched, and fencing was repaired. The cost for these repairs was \$2,788.50. The ball field was fertilized and fed at the cost of \$2,794.25. Boat racks were purchased to allow residents the ability to rent a slot and store their canoes & kayaks at the facility. The total cost was \$2,542.00 and we now have 22 storage slots.

TAX STUDY AND ADVISORY COMMITTEE

The Committee was set up by the Select Board "to investigate ways and means to decrease the tax burden on long term, fixed income, retired residents who wish to continue to reside in Lyme but can no longer meet the tax burden".

Meeting monthly starting in February 2016, the Committee looked into sources of revenue available to the Town, causes of increasing tax rates, the impact of current and anticipated tax increases on residents, and available, existing (and possible) programs for tax relief and assistance.

Review showed that Lyme generally makes full use of tax relief available, for the blind, elderly, disabled and veterans and is generous when there is discretion. Study showed that aside from real estate taxes, a town's ability to raise revenue is considerably limited by State statute.

Members of the Committee (with help from others) prepared a *Guide to Resources for Senior Citizens* to educate and assist as to current programs. The Guide covers a wide range of topics, including health care, transportation and tax relief. Copies are available at the Library, Town Hall and on the Town's website.

Broad consideration and discussion was had on possible alternate sources of revenue, from non-resident beach fees (enforcement & administrative costs outweighed potential income), meals & lodging taxes, parking revenue, licensing fees, etc. However, either because of statutory prohibition or perceived impracticability these ideas bore no fruit. Assistance to qualifying residents by delaying tax payment (with an accompanying voluntary deferred tax lien) until property is sold was investigated.

The Committee also looked into the reasons for tax increases. The school system is a principal source, comprising approximately \$6.8 million of the Town's total \$9 million budget. Unfunded mandates contribute, special education being approximately \$1.2 million. Foreseeable increasing highschool student population mean bigger budgets. Rental units place a disproportionate burden on the school system. The continuing needs of road maintenance, particularly River Road, present challenges.

Two public hearings were held to present and discuss the Committee's work and recommendations, which are (1) authorizing Lyme to collect the additional \$5.00/year per vehicle registration permitted by State statute, anticipated to yield approximately \$12,500, all dedicated to road maintenance; (2) having 50% of amounts collected under the Land Use Change Tax [LUCT] going to the Conservation Fund and 50% to the General Fund, rather than 100% to Conservation Fund, as done presently; and (3) billing taxes twice per year (June & December) rather than all in December.

The increased registration fee is recommended because it is one of few revenue sources permitted the Town by statute and will be used fully to meet needs generated by vehicles. A large portion of the Town land is currently in conservation, tax exempt, or current use and funds from the LUCT will help mitigate future tax increases. Billing twice per year is anticipated to be revenue neutral but is believed to assist resident budgeting.

The Committee also considered a proposal for an Advisory Assessment and Abatement Review Committee to assist the Selectboard, but determined the proposal needed further study.

TRANSFER STATION/RECYCLING CENTER COMMITTEE

The committee was reorganized in 2015 to review the organization and costs of the transfer station, and research how we may reduce the costs of recycling. The group consisted of Lyme Residents, Transfer Station/Recycling Center staff (Matt Thebodo and Tim Cole), and Selectperson Patty Jenks. They contacted a former committee member, the current contract company and several other waste haulers, similar-size communities and the Northeast Resource Recovery Association (NRRA) to gather information.

Currently we have a dual-stream recycling system: the contract company picks up compacted

solid waste and separated recyclables. Lyme's transfer station is located in the Highway Department area and was originally a temporary measure until the Town could identify funds and develop a plan for a new site for the transfer station. Lyme is no longer receiving reimbursement for certain recyclables, which previously offset the costs of recycling in past years. This is a sign of the times and is not unique to Lyme. It is effecting towns and cities across the country, mostly as a result of the economy and lower oil prices.

The issues with the current layout of the transfer station and recycling center are: 1) Compliance with NH's solid waste regulations; 2) Safety concerns with access to recycling containers, plus limited space and lighting; 3) Lack of covers to protect containers from rain and snow; 4) Eliminate leachate into soil; and 5) Larger location (NRRA recommends 5-10 acres).

The committee identified short- term improvements for safety concerns by changing transfer station hours in the winter; more attention to reduce slippery conditions around the recycling containers; and a proposal to purchase covers for the containers in 2017.

Other suggestions such as changing contractors; single-stream recycling; and Lyme residents assuming responsibility and cost were evaluated. These options were found to either not reduce costs, or reduce the control that the Town has over costs, plus the spirit of recycling by the community.

The Committee concluded that the Town needs to move forward with either creating a permanent facility; or shift the burden to citizen disposal options such as curbside pickup or using the Lebanon landfill and closing the Lyme recycling center.



Nancy Grandine-Citizen of the year 2016

Volunteers are a very special breed.
They're not afraid to step in when they see the need.

They're always willing to lend a hand,
To lift someone up who's sinking in quicksand.

They always have something encouraging to say,
And they manage to say it in the kindest way.

They share their skills, talents and time.
And in return, they don't ask for a dime.

So the next time you meet with some volunteers,
Shake their hands, and let them know you're happy they're here.

Report of Forest Fire Warden and State Forest Ranger

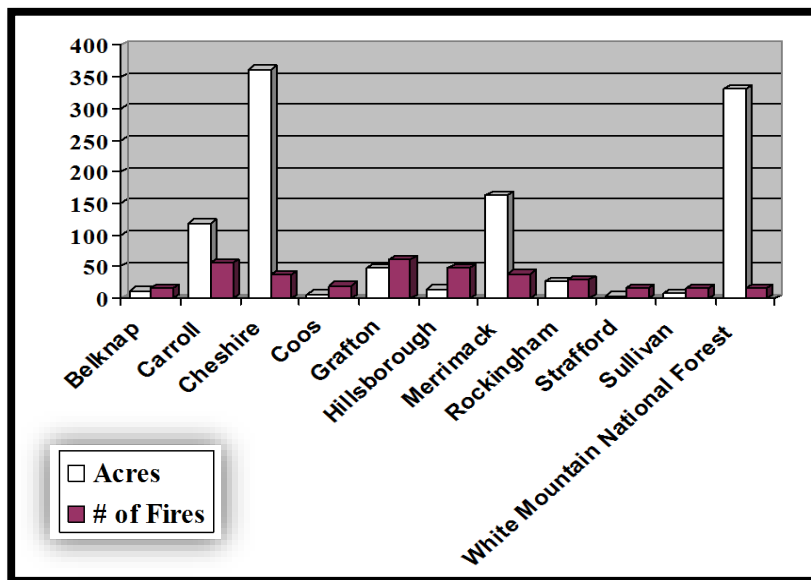
Over the past two years, New Hampshire has experienced its busiest fire seasons since 1989. 1,090 acres burned during the 2016 season. The White Mountain National Forest experienced its largest fire since becoming a National Forest, burning 330 acres in the town of Albany in November. Fires falling under state jurisdiction burned 759 acres, with the largest fire of 199 acres occurring in Stoddard. The extremely dry summer led to a busy fall fire season with large fires occurring into mid-November. Drought conditions hampered fire suppression efforts and extended the time needed to extinguish fires. Your local fire departments and the Division of Forests & Lands worked tirelessly throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2016 season threatened structures, and a few structures were burned, 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!

As we prepare for the 2017 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire 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. Fire permits are also available online in most towns and may be obtained by visiting www.nhfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or www.des.nh.gov for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

2016 WILDLAND FIRE STATISTICS

(All fires reported as of December 2016)



HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2016	351	1090
2015	124	635
2014	112	72
2013	182	144
2012	318	206

CAUSES OF FIRES REPORTED								
(These numbers do not include the WMNF)								
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
15	85	35	10	12	2	18	9	148

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!



Connecticut River Joint Commissions – 2016 Town Report

Suite 225, 10 Water St., Lebanon, NH 03766.

Website at <http://www.crjc.org>

CRJC continues its mission to preserve the visual and ecological integrity and working landscape of the Connecticut River Valley. With five local subcommittees and over 100 volunteers, it is guiding the watershed's growth by reviewing and commenting on proposed actions, from large scale development projects including the Northern Pass, to proposed regulatory changes, such as shoreland protection rules.

CRJC assisted with the installation of new wake speed signs at launches in VT and NH, and supported the Connecticut River Watershed Council with the 25th Source-to-Sea Cleanup. Along with the Conte Wildlife Refuge, CRJC is working to present educational programs about the river and clean water in the watershed.

Of note, during FY2016 the CRJC actively participated in the Federal Energy Regulatory Commission (FERC) relicensing of the three TransCanada hydroelectric dams on the lower Connecticut by reviewing studies performed by TransCanada and communicating its concerns about project operations to FERC, particularly those related to erosion, mercury, climate change and economic impact.

CRJC advocates for the establishment of a mitigation and enhancement fund for the southern reach of the river as a means to compensate for unavoidable impacts from dam operations. In this role, CRJC Commissioners met with the governors of both VT and NH to draw attention to the relicensing process and enlist their support.



At the Commission annual meeting in June 2016 the following officers were elected to serve during the FY2017: *Rick Walling, President (NH); Jason Rasmussen, Vice President (VT); Mary Sloat, Treasurer (NH); Steven Lembke, Secretary (VT).*

UPPER VALLEY SUBCOMMITTEE

The Upper Valley Subcommittee of the Connecticut River Joint Commissions consists of appointed volunteers from the Vermont towns of Hartford, Norwich, Thetford, Fairlee, and Bradford, and the New Hampshire towns of Lebanon, Hanover, Lyme, Orford, and Piermont. We meet every two months on average to discuss and act on a variety of river-related issues. Meetings are usually held in Thetford.

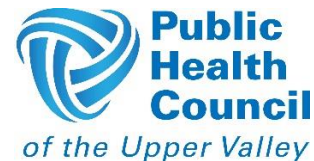
The Subcommittee reviewed and commented on a wide range of regulatory applications this year, including river shoreline stabilization, wetlands activity, and stormwater management at several private and public sites. Subcommittee members continued to bring a valuable contribution of expertise and local knowledge to the table for the assistance of landowners, municipalities and state agencies.

This year Subcommittee members volunteered a great deal of extra time to represent the interests of the River and its resources, as well as landowners and local municipalities, in the federal relicensing process for TransCanada's Wilder Dam hydroelectric facility. Study reports commissioned by the applicant were reviewed and comments submitted to the Federal Energy Regulatory Commission (FERC) regarding bank erosion and water quality. The CRJC Subcommittee joined with other advocates for municipalities and other property owners in requesting financial assistance from the dam owners for damage caused by erosion, since the operation of the dams is one of the contributors to the bank erosion problem.

The Subcommittee also reviewed New Hampshire's boat accesses and boat access maps for the N.H. Public Water Access Advisory Board. In addition, members assisted with an inventory of boat launch speed limit signs, which resulted in the production and installation of signs with New Hampshire speed limits at Vermont Fish & Wildlife and TransCanada launches (N.H. laws govern activities on the river.)

We will continue our coordination with other river conservation and planning organizations, such as the Connecticut River Watershed Council, the New Hampshire Rivers Council, the Connecticut River Paddlers, the White River Partnership, the Two Rivers-Ottawaquechee Regional Commission, and the Upper Valley Lake Sunapee Regional Planning Commission.

For more information or to become involved in the work of the CRJC Upper Valley Subcommittee, please contact Chairman Jim Kennedy (james.kennedy@valley.net) or our Planning Coordinator Tara Bamford (tara.bamford@crjc.org).



Thank you to the residents of Lyme for supporting Mascoma Valley Health Initiative (MVHI) in 2016. Our biggest news is that in October 2016, MVHI became part of the Public Health Council of the Upper Valley (PHC). We have the same Board of Directors, the same staff, and the same mission to protect and promote the health of our community. PHC is still the nonprofit public health organization which has served the towns of Canaan, Dorchester, Enfield, Grafton, Grantham, Hanover, Lebanon, Lyme, Orange, Orford, Piermont, and Plainfield since 2004. We recently expanded our PHC region to cover 22 towns in Vermont.

As one of the State of New Hampshire's thirteen regional public health networks, PHC has quickly become the largest and broadest coalition of advocates on public health issues in the greater Upper Valley region. The PHC is a dynamic organization with the flexibility to forge solutions that respond to the needs of its grassroots members with backing from governmental, philanthropic, and health care institutions. Through regular meetings and ongoing initiatives, the PHC empowers organizations, professionals, and citizens, who together make our communities healthier and better places.

In 2016, PHC staff and partners developed working groups and strategies to address substance misuse, mental illness, and other concerns for the region. The PHC supported a number of collaborative initiatives such as:

- Trained Recovery Coaches to assist people in early stages of addiction recovery;
- Provided supportive housing for pregnant and parenting women in early recovery from opioid addiction;
- Brought Crisis Intervention Team training to law enforcement partners. CIT improves law enforcement responses to people with mental illness;
- Launched a Heat and Older Adults initiative to raise awareness of the health risks of extreme heat and ways to stay safe;
- Facilitated quarterly gatherings of aging in community volunteer groups and community nursing projects;
- Published a guide book to help people find assistance paying for prescription medications;
- Disseminated information about free flu vaccines to the public. PHC hosted four flu vaccine clinics that provided 836 free flu vaccines to residents aged 10 and older. These clinics were held in Canaan, Enfield, Plainfield, and Orford.

PHC greatly appreciates the support we receive from Lyme and will continue to work hard to meet your needs in 2017. For more information about PHC, visit us at www.uvpublichealth.org.



UNH COOPERATIVE EXTENSION

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

Here are some of our noteworthy impacts during the past calendar year:

- Jim Frohn completed the County Forest timber sale. 1,418 cords were harvested for a net revenue of \$36,673 (127% of projected) and \$2,963 in tax revenue for the town of Haverhill.
- Michal Lunak continued work on a three year research project funded by the Tillotson Charitable Foundation looking at the economic feasibility of producing dairy beef in the North Country.
- Lisa Ford taught 350 youth about food groups, food safety, and physical activity.
- Donna Lee received a grant to fund an undergraduate Student Intern to host a Sheep Exploration Day for youth in the county and assist with 4-H activities at the North Haverhill Fair.
- Geoffrey Sewake collaborated on the New Hampshire First Impressions Program in Littleton using a secret shopper model to advance community development and on a multi-partner workforce-focused business outreach program in Lincoln and Woodstock.
- Jessica Sprague presented Safety Awareness in the Food Environment training to over 217 food service employees and volunteers and taught ServSafe® classes to 93 individuals.
- Heather Bryant collaborated with the Grafton County Farm and Conservation District, and the Natural Resources Conservation Service on a cover crop demonstration at the Farm.
- With help from Becky Colpitts, Grafton County welcomed 13 new Master Gardener volunteers.

Be sure to look for us on Facebook and Twitter and on-line at www.extension.unh.edu

Respectfully submitted: Heather Bryant, County Office Administrator

UPPER VALLEY LAKE REGIONAL PLANNING COMMISSION

Serving 27 communities in Grafton, Sullivan and Merrimack Counties since 1963, the Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) has been providing professional planning assistance to municipal boards, along with inter-municipal planning, liaison between local and state/federal agencies, and assistance on development, public health, and environmental issues.

In 2016 Executive Director Nate Miller became the Transportation Planner at Southern New Hampshire Regional Planning Commission, and Senior Planner Mike McCrory joined the City of Claremont as their new City Planner. We appreciate their contributions, and we do miss them.

Highlights of our work and accomplishments in 2016 include:

- Responded to more than 150 requests from our towns and cities for technical assistance.
- Provided five Household Hazardous Waste Collections that served approximately 1,000 households.
- Performed Community Readiness health assessments with Enfield, Lebanon, and Newbury.
- Initiated a regional Brownfields identification, assessment, and remediation planning program.
- Trained local staff about environmentally responsible transfer station practices.
- Conducted eleven school chemical site evaluations.
- Updated local Hazard Mitigation Plans with Claremont, Cornish, and Lebanon.
- Helped Unity, Washington, and Claremont update their Local Emergency Operations Plans.
- Assisted efforts toward a Sullivan County Comprehensive Economic Development Strategy.
- Began the 2019-2028 Ten-Year Transportation Improvement Plan to identify and prioritize regional infrastructure improvements to be funded and constructed by NHDOT.
- Helped to identify transit and paratransit issues in Sullivan County, to restore needed mobility services, and to coordinate planning for improved public and human services transportation.
- Conducted more than 110 traffic counts across the region.
- Developed Acworth's Road Surface Management System.
- Led transit feasibility study along the I-89 corridor linking New London, Lebanon, and Hanover.
- Assisted Lebanon, Hanover, and Advance Transit with public transit signal prioritization analysis.
- Helped Lebanon with funding requests for Route 120 pedestrian and bicycle improvements.
- Provided assistance to Enfield Shaker Village and Lake Sunapee Scenic Byway committees.
- Provided Circuit Rider planning staff assistance to Orford, Springfield, Claremont, and Wilmot.
- Helped Unity, Springfield, Newport, and Claremont to comply with new Accessory Dwelling law.

- Began the Wilmot Master Plan with completion of the Community Survey.
- Began the Transportation Chapter of Claremont's Master Plan; resumed the city's Rail Trail study.
- Helped Planning Boards to evaluate Projects of Regional Impact.
- Provided administrative and staffing assistance to the Connecticut River Joint Commissions.

Please contact us at (603) 448-1680 or jedwards@uvlsrpc.org, to share your thoughts and suggestions. It is a pleasure to serve the municipalities of this region. Thank you for your support over the decades.

VISITING NURSE AND HOSPICE FOR VT AND NH

Home Health, Hospice and Maternal Child Health Services in Lyme, NH

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization committed to providing the highest quality home health and hospice services to individuals and their families. VNH provides care for people of all ages and at all stages in life, and delivers care to all, regardless of ability to pay.

VNH services reduce costs associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2015 and June 30, 2016, VNH made 654 homecare visits to 45 Lyme residents. This included approximately \$38,925 in unreimbursed care to Lyme residents.

- **Home Health Care:** 636 home visits to 42 residents with short-term medical or physical needs.
- **Hospice Services:** 15 home visits to 2 residents who were in the final stages of their lives.
- **Maternal and Child Health Services:** 3 home visits to a resident for well-baby, preventative and palliative medical care.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, cholesterol testing, and flu shots.

Lyme's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

WEST CENTRAL BEHAVIORAL HEALTH

West Central Behavioral Health (WCBH) was pleased to provide mental and behavioral health services for those in need in Lyme during the last fiscal year. Services were provided for 15 Lyme residents, including 5 adults, 9 children, and 1 elder. We were grateful to receive \$2,000 in funding from the Town of Lyme to help support the delivery of these services.

By supporting access to mental health care for all, the Town of Lyme is investing in the overall health and safety of the community. Mental health affects every facet of a community's welfare, from employment and education to health and housing. Mental health care enables individuals to reach and maintain the best possible quality of life, and to contribute to their fullest at home, in the workforce, and as a member of the community.

During the past fiscal year, WCBH provided individual and group therapy, counseling, medication management, and case management for people in the Upper Valley and in Sullivan County, serving more than 3,000 individuals of all ages, and providing close to \$500,000 in unreimbursed care. As the state-designated community mental health center for the region, WCBH ensures that quality, affordable mental health care is accessible for all, providing care regardless of ability to pay.

Services delivered at WCBH's Outpatient Clinics in Lebanon, Newport and Claremont and in the community included:

- Adult Outpatient Programs, providing mental health services for individuals coping with anxiety, adjustment during times of crisis (such as bereavement, divorce, or job loss), trauma, and other challenges.
- Child and Family Programs, providing counseling, therapy, and case management for children and families.
- Emergency Services, through a 24-hour crisis hotline, emergency response, and in collaboration with the area's network of first responders (police, fire, hospitals).
- Enhanced Care and Community Support Programs, serving those with chronic, severe, and severe and persistent mental illness.
- And additional programs including: Mental Health First Aid; Assertive Community Treatment; Supported Employment; and Halls of Hope, an alternative to incarceration program at the Grafton County Courts.

WISE

WISE is the Upper Valley's sole provider of crisis intervention services to victims of domestic and sexual violence. WISE provides a free and confidential 24 hour crisis line every day of the year, a confidential emergency shelter, and victim in-person advocacy at emergency rooms, police stations, and courthouses. WISE works with more than 1,000 victims every year for on-going safety planning, transitional housing assistance, legal aid, and provides creative support through writing groups; yoga classes; sobriety meetings; and therapeutic riding experiences. WISE leads the Upper Valley to end gender-based violence through survivor-centered advocacy.

WISE's Safe Home houses victims fleeing domestic or sexual violence and remains consistently full. This peaceful environment protects women and allows for respectful concentration on legal and logistical issues, regaining independence, and nurturing healthy parenting. WISE's website (www.WISEuv.org) has many WISE support resources to identify intimate partner violence, increase personal safety, and to offer support to a colleague or family member experiencing domestic violence, sexual abuse, or stalking. WISE delivers its expertise – routinely training law enforcement and medical professionals to identify victims at high risk of intimate partner homicide. Utilizing Lethality Assessment screening; those identified as at risk are immediately referred to WISE. Safety is crucial for survival.

In 21 communities, WISE educates through its structured K-12 curriculums, trainings to teachers, legal, medical, and law enforcement professionals, and by being a presence at farmer's markets, hospitals, company health days and local events. WISE educators instruct on healthy relationships, media literacy, bullying, dating violence, and consent in high schools, middle schools, and most local elementary schools. Students receiving prevention education classes throughout their K-12 experience evidence greater respect at home, in friendships and in dating relationships. WISE also presents educational programs to interested community, civic, parent and faith-based groups.

Supporting individuals in crisis, in confidence, and educating citizens is crucial to eliminating domestic violence and abuse. WISE remains grateful for funding; it helps assure WISE services are available to every citizen 24 hours of every day.

COMMUNITY CARE OF LYME

CCL is dedicated to strengthening Lyme's community of care and service, so that neighbors of all ages, backgrounds, and means live as they choose, contributing to a warm and vibrant Lyme. CCL values our village and all the individuals that call Lyme home; we respect and partner with Lyme organizations and existing resources in all of our work. During 2016, with a tremendous amount of support, in the form of volunteers, donations, trust, and Sarah Shipton as program director, CCL:

- Responded to 30+ neighbors in need and requests for information, resources and referrals
- Produced the consolidated Lyme events calendar and updated the Lyme contractor list, connecting with more than 500 listed service providers
- Involved community members in the life of Lyme -- more than 300 in Days of Service, 58 in Third Thursday Lunches, and 92 through New Neighbor welcome visits

- Worked with the Lyme Parish Nurses, Those Guys, town and county services, and others to coordinate care and support
- Strengthened neighborly connections as part of community events, such as the Independence Day celebration, Senior Lunches, and the Festival of Trees
- Promoted community health, wellbeing and aging in place educational programs
- Connected volunteers with opportunities to serve neighbors and improve town spaces
- Conducted the Lyme Individual and Community Assessment Survey to learn more about our residents' needs, interests, and plans for life in Lyme, information that will help CCL and others better serve the community.

Thank you, Lyme! We look forward to a happy, healthy 2017.

Please contact CCL at any time with suggestions, questions, requests, or offers to help.



info@cclyme.org



603-795-4801



www.cclyme.org



facebook.com/CCLyme

LYME PARISH NURSE

2016 has seen continued growth in the Parish Nurse Program. There were 86 people on the list of people seen by the Parish Nurse(s) at the end of 2012, 248 people were on the list at the end of 2016. 110 people were seen for a multitude of reasons this year with 25% were members of the Lyme Congregational Church and 75% were members of the broader Lyme community.

Engagement with these folks comes in many ways: Nursing Home or Hospital visits (41); Consultations about upcoming hospitalization, health issues and planning, resources available to meet care needs, post hospital care, home care, etc, (83); Medical Equipment visits (delivery, education about equipment and its use, broader education about upcoming surgery (for example), pickup)(43), Home visits (210) and phone/email connections (149+/-); blood pressure checks (100), respite visits for families (22), Medication management (40), adult protective services consults (1), Connections with physicians, visiting nurses, discharge planners, care coordinators, Medication reviews, caregiver support, pharmacy consults, rides, collaborations with CCL, the FAST Squad, and Colby Sawyer Nursing students. Over 2016, we have had 2 - 3 community members reliant on us for the ability to remain in their homes as they age or progress in their illness.

Health Promotion included 3 blood drives yielding 72 pints over 2016, a Flu Clinic yielding 50 immunizations, and monthly Lyme Church Newsletter articles. Thanks to Cathy Johnson, the lead person on the blood drives. In addition, as a follow up to the Balance Classes, we offer group balance exercises weekly on Mondays at 11am. Lynn and Ellen are now certified facilitators for Advanced Care Planning and completed 11 documents this year.

Lynn taught 2 sessions of the Matter of Balance classes as a certified instructor with great reviews. This class has been proven to reduce falls and is a part of the NH Falls Reduction Task Force work.

There are many opportunities to assist our neighbors and friends. We are grateful to the Town of Lyme for continued funding of our program. We look forward to continuing to serve you and developing a system of caring for Lyme that engages us as a community.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

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

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

During 2015-16, 29 older residents of Lyme were served by one or more of the Council's programs offered through the Orford and Upper Valley senior programs or RSVP. Twenty-three Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 402 balanced meals in the company of friends in the senior dining rooms.
- They received 618 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents received help from ServiceLink or GCSCC outreach workers on 49 occasions with such issues as long-term care, Medicare and caregiver support.
- Lyme's citizens also volunteered to put their talents and skills to work for a better community through 409 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2015-16 was \$10,863.93.

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

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

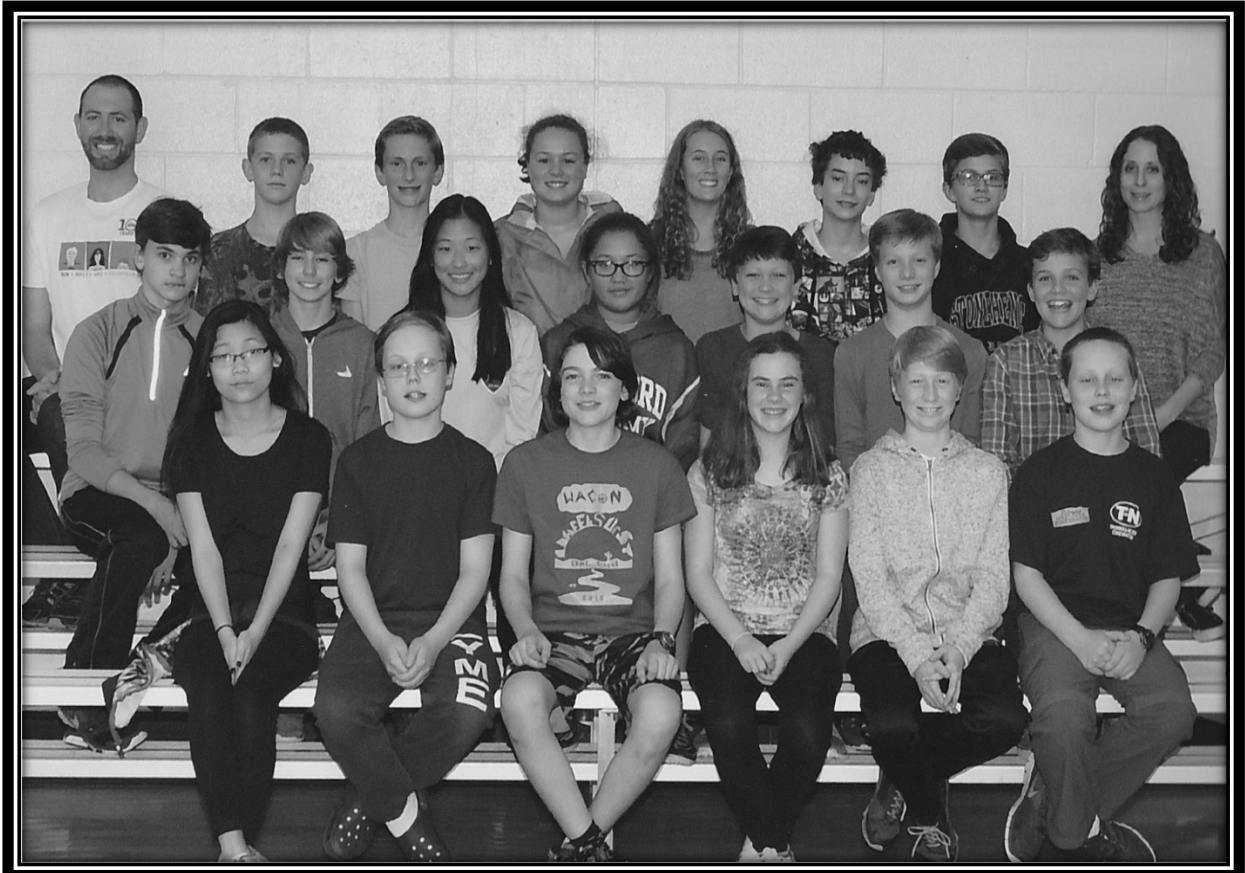


Baseball on the Common



North Thetford Bridge, flood March, 1936

ANNUAL REPORT
OF THE
LYME SCHOOL DISTRICT



Front row: Alia Cutting, James Roth, William Brannen, Eva Schiffman, Garrett Shafer, Alex Roth.
Middle row: Joseph Maxwell, Felix Estes, Abigail Wilson, Arwen Clayton, Tristan Meyer, Owen Stadheim, Tage Colberg. Back row: Tom Harkins, Tim Gray, Ethan Ross, Faith Marshall, Maisy Pekala, Max Farrow, Ryan Egan, Lauren Chomko. Missing: Lena Wanner

FOR THE YEAR ENDING
DECEMBER 31, 2016

**LYME SCHOOL DISTRICT
SCHOOL BOARD**

	TERM EXPIRES
Jay Davis, Vice-Chair	2019
Elizabeth Glenshaw, Chair	2018
Heidi Lange, Secretary	2019
Samuel Levey	2018
Paul Mayo	2017
Steve Toulmin	2017
Alicia Willette	2018

SCHOOL DISTRICT OFFICIALS

Moderator – William Waste

Clerk – Elise Garrity

Treasurer – Dina Cutting

Deputy Treasurer – Andrea Colgan (appointed)

ADMINISTRATION

Jeffrey W. Valence
Mikiko McGee
Michael Harris
Teresa Thurston

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

**LYME SCHOOL DISTRICT
INSTRUCTIONAL STAFF
AS OF JANUARY 1, 2017**

Instructional Staff

Angela Balch	Assistant Teacher
Connie Balch	Special Education
Laura Bradley	Grade 5
Amanda Burns	Grade 5
Kristen Bushway	Music
Lauren Chomko	Humanities, Grade 8; Language Arts, Grade 7
Kate Cook	Math Differentiation Teacher
Jacob Cooke	Library Coordinator
Penny Cove	Special Education
Lisa Damren	Physical Education & Health
Steven Dayno	Grade 4
Nancy Fleming	Grade 2
Marguerite Franks	Technology Coordinator
Emily Girdwood	Art
Thomas Harkins	Spanish
Elizabeth Hutchins	Early Literacy
Melinda Lyons	Kindergarten, Early Literacy
Sarah McBride	Assistant Teacher
Mikiko McGee	Special Education Director
Susanne Merrill	Math, Grades 7 & 8; Math Support, Grades 5-8
Jane Officer	French, Grades 5-8; Social Studies, Grade 7
Skip Pendleton	Science, Grades 6-8
Jennifer Pratt	Math, Grades 6-8
Trisha Shipman	Grade 3
Helen Skelly	Home School Counselor
Heather Stadheim	Language Arts & Social Studies, Grades 6 & 7
Elaine White	Special Education
Jennifer Wilcox	Grade 1

2016 LYME SCHOOL EIGHTH GRADE GRADUATES

William Brannen	Tristan Meyer
Arwen Clayton	Maisy Pekala
Tage Colberg	Ethan Ross
Alia Cutting	Alexander Roth
Ryan Egan	James Roth
Felix Estes	Eva Schiffman
John “Max” Farrow	Garrett Shafer
Timothy Gray	Owen Stadheim
Faith Marshall	Lena Wanner
Joseph Maxwell	Abigail Wilson

2016 LYME DISTRICT HIGH SCHOOL GRADUATES

Hanover

Leia Barrowes
Lane Celone
Courtney Couture
Mackenzie Cutting
Leon Kuhne
Jane Lumley
Caroline Rodi
Emily Shepard
Isabella Stein
Georgina Stern
Addison Wanner

St. Johnsbury

James “Gus” Cooke
Aidan Hinsley
Katherine Hunton
Elizabeth Lopez
Hector Steyn

Thetford

Kayley Gray
Kaleb O’Keefe

LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2016

Hanover High School	54
Hartford High School	1
St. Johnsbury Academy	16
Thetford Academy	19
OOD	2
Total	92

SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

MARCH 14, 2017

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 14, 2017, at 7:00 in the morning to act on the following subjects:

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

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 9, 2017, AT 6:00 PM AT THE LYME COMMUNITY GYMNASIUM.

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

Given under our hands and seals at said Lyme this seventh day of February 2017.

A TRUE COPY ATTEST:

Elizabeth Glenshaw, Chair



Paul Mayo



Steven Toulmin



Jay Davis



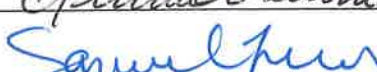
Heidi Lange



Alicia Willette



Samuel Levy



School Board, School District of Lyme, New Hampshire



School: Lyme School District

New Hampshire

Warrant and Budget

2017

To the inhabitants of the Lyme School District in the County of Grafton in the state of New Hampshire qualified to vote in school district affairs, you are hereby notified and warned of the Annual Meeting that will be held as follows:

Date: **MARCH 9, 2017**
Time: **6:00 pm**
Location: **LYME ELEMENTARY SCHOOL**

Article 01: Hear Reports of Other

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

Article 02: Collective Bargaining Agreement

To see if the Lyme School District will vote to approve the cost items included in the collective bargaining agreement reached between the Lyme School Board and the Lyme Education Association which calls for the following estimated increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Fiscal Year	Estimated Increase
2017-2018	\$43,906
2018-2019	\$40,995
2019-2020	\$38,594

and further to raise and appropriate \$43,906 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 03: Operating Budget

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$6,774,007 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in any special or individual articles addressed separately, except for the amounts in article 7. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 04: Transfer of Surplus to Post Retirement Benefit Capital Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$10,000 to be added to the Post Retirement Benefit Capital Reserve Fund previously established at the Lyme School District Meeting on March 3, 2016. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 05: Transfer of Surplus to High School Tuition Expendable Trust Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$25,000 to be added to the High School Tuition Expendable Trust Fund previously established at the Lyme School District meeting on March 9, 1995. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) Recommendations Required. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 06: Transfer of Surplus to Special Education Capital Reserve Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$70,000 to be added to the Special Education Capital Reserve Fund previously established at the Lyme School District meeting on March 8, 1984. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) Recommendations Required. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 07: Salaries of District Officials

To determine and fix the salaries of school district officers as follows: School District Treasurer \$825; School District Clerk \$100; School District Moderator \$100. The amounts in this article are included in Article 3. The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 08: FULL DAY KINDERGARTEN for the Lyme School - Lyme, NH

To see if the Lyme School District will vote to raise and appropriate the sum of \$58,115 to fund the operating costs for the expansion of the current 'half-day' Kindergarten program (8a - 12:30p) into a full-day program (8a - 3p) for all Kindergarten students. Passage of this article will allow the proposed program to become part of the operating budget in subsequent years. (Majority vote required.) (By Petition) The School Board does not recommend this appropriation. The Budget Committee does not recommend this appropriation.

Article 9: Establish Trust Fund for Future Kindergarten Classes

To see if the Lyme School District will vote to establish a Kindergarten Enrollment Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of covering the District's costs brought about by possible future split Kindergarten classes, and to raise and appropriate the sum of \$30,000 to be placed in this fund. Further, to name the School Board as agents to expend from said fund. Recommendations Required. If Article 8 fails, this article will be null and void. (Majority Vote Required.) (By Petition) The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 10: Additional Kindergarten Costs

To see if the Lyme School District will vote to raise and appropriate the sum of \$19,000 for the purpose of funding costs incurred by the reorganization to a full time Kindergarten program; specifically the staffing of the early literacy reading program. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. If Article 8 fails, this article will be null and void. (Majority vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 11: Other Business

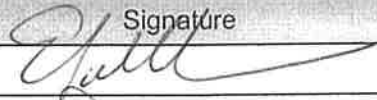

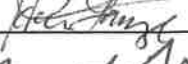


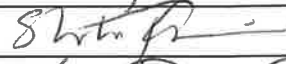

To transact any other business that may legally come before this meeting.

Article 12: Other Business

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

Given under our hands at said Lyme this 7th day of February, 2017.

We certify and attest that on or before February 22, 2017, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Lyme Town Office and Lyme PO, and delivered the original to the School District Clerk.

Printed Name	Position	Signature
Elizabeth Glenshaw	School Board Chair	
Jay Davis	School Board Vice Chair	
Heidi Lange	School Board Secretary	
Samuel Levey	School Board Member	
Paul Mayo	School Board Member	
Steven Toulmin	School Board Member	
Alicia Willette	School Board Member	



School Budget Form: Lyme School District

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2017 to June 30, 2018

Form Due Date: 20 days after the meeting

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: _____

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

SCHOOL BUDGET COMMITTEE CERTIFICATION

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

School Budget Committee Members	
Printed Name	Signature
Judith Brotman	
Richard Jones	
Cybele Merrick	
Phil Barta	
Susan Mackenmye	
Erik Colberg	
Elizabeth Glenshaw	
Wilkes McClave	

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

Greg Lange
Charles Ragan

Appropriations

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$3,549,513	\$3,835,766	\$4,062,183	\$0	\$4,062,183	\$0
1200-1299	Special Programs	03	\$978,415	\$1,052,770	\$1,064,065	\$0	\$1,064,065	\$0
1300-1399	Vocational Programs		\$12,309	\$23,611	\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Support Services								
2000-2199	Student Support Services	03	\$211,050	\$249,115	\$257,792	\$0	\$257,792	\$0
2200-2299	Instructional Staff Services	03	\$84,862	\$87,864	\$92,125	\$0	\$92,125	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$25,133	\$26,962	\$34,097	\$0	\$34,097	\$0
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$243,416	\$253,714	\$135,772	\$0	\$135,772	\$0
2400-2499	School Administration Service	03	\$238,487	\$244,510	\$383,401	\$0	\$383,401	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$259,572	\$267,819	\$313,249	\$0	\$313,249	\$0
2700-2799	Student Transportation	03	\$116,196	\$120,133	\$121,199	\$0	\$121,199	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services								
3100	Food Service Operations	03	\$96,947	\$90,990	\$96,994	\$0	\$96,994	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's	
							Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	03	\$77,500	\$85,000	\$90,000	\$0	\$90,000	\$0
5120	Debt Service - Interest	03	\$113,736	\$109,593	\$105,130	\$0	\$105,130	\$0
Fund Transfers								
5220-5221	To Food Service	03	\$16,724	\$18,001	\$18,000	\$0	\$18,000	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$6,023,860	\$6,465,848	\$6,774,007	\$0	\$6,774,007	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
1100-1199	Regular Programs	08	\$0	\$0	\$0	\$58,115	\$0	\$58,115
1100-1199	Regular Programs	10	\$0	\$0	\$19,000	\$0	\$19,000	\$0
	Purpose: FULL DAY KINDERGARTEN for the Lyme School - Lyme,							
	Purpose: Additional Kindergarten Costs	04	\$0	\$0	\$10,000	\$0	\$10,000	\$0
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
	Purpose: Transfer from Surplus to Post Retirement Ben CRF	06	\$0	\$0	\$70,000	\$0	\$70,000	\$0
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
	Purpose: Transfer of Surplus to Special Education	09	\$0	\$0	\$30,000	\$0	\$30,000	\$0
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
	Purpose: Establish Trust Fund for Future Kindergarten Class	05	\$0	\$0	\$25,000	\$0	\$25,000	\$0
5252	To Expendable Trusts/Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Purpose: Transfer of Surplus to High School Trust							
	Special Articles Recommended		\$0	\$0	\$154,000	\$58,115	\$154,000	\$58,115

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
1100-1199	Regular Programs	02	\$0	\$0	\$39,930	\$0	\$39,930	\$0
	Purpose: Collective Bargaining Agreement							
1200-1299	Special Programs	02	\$0	\$0	\$3,627	\$0	\$3,627	\$0
	Purpose: Collective Bargaining Agreement							
2000-2199	Student Support Services	02	\$0	\$0	\$349	\$0	\$349	\$0
	Purpose: Collective Bargaining Agreement							
	Individual Articles Recommended		\$0	\$0	\$43,906	\$0	\$43,906	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$300	\$300	\$300
1600-1699	Food Service Sales	03	\$59,841	\$65,846	\$65,846
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$875	\$875	\$875
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid		\$33,733	\$0	\$0
3240-3249	Vocational Aid	03	\$4,849	\$6,000	\$6,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$740	\$740	\$740
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$12,408	\$12,408	\$12,408
4570	Disabilities Programs	03	\$49,599	\$49,599	\$49,599
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	03	\$474	\$474	\$474
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5251	Transfer from Capital Reserve Funds		\$60,000	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$20,000	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	06, 05, 04	\$0	\$105,000	\$105,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$242,819	\$241,242	\$241,242

Budget Summary

Item	Current Year	School Board Ensuig Year	Budget Committee Ensuig Year
Operating Budget Appropriations Recommended	\$6,465,848	\$6,774,007	\$6,774,007
Special Warrant Articles Recommended	\$150,120	\$154,000	\$154,000
Individual Warrant Articles Recommended	\$46,503	\$43,906	\$43,906
TOTAL Appropriations Recommended	\$6,662,471	\$6,971,913	\$6,971,913
Less: Amount of Estimated Revenues & Credits	\$463,539	\$241,242	\$241,242
Estimated Amount of State Education Tax/Grant		\$472,484	\$472,484
Estimated Amount of Taxes to be Raised for Education		\$6,258,187	\$6,258,187

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee	\$6,971,913
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$90,000
3. Interest: Long-Term Bonds & Notes	\$105,130
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$195,130
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$6,776,783
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$677,678
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$43,906
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$7,649,591

SAU #76 - Lyme School District

Proposed Budget 2018

Report # 14082

Statement Code: A Working

Account Number / Description	2016 Budget 7/1/2015 - 6/30/2016	2016 Actual 7/1/2015 - 6/30/2016	2017 Budget 7/1/2016 - 6/30/2017	2018 Proposed 7/1/2017 - 6/30/2018	Difference
1100 High School Instruction	\$1,550,660.00	\$1,537,641.01	\$1,646,865.00	\$1,916,390.00	\$269,525.00
1200 High School Special Ed.	\$236,422.76	\$350,986.82	\$401,949.36	\$309,684.46	\$(92,264.90)
1100 Regular Instruction	\$1,946,416.50	\$1,895,343.48	\$2,089,877.19	\$2,021,533.65	\$(68,343.54)
1110 Foreign Language, Elem.	\$116,938.69	\$115,796.36	\$122,635.01	\$124,258.63	\$1,623.62
1200 Elementary Special Ed	\$659,434.28	\$581,609.46	\$650,821.06	\$754,380.94	\$103,559.88
2120 Guidance	\$41,666.13	\$40,353.02	\$42,317.06	\$42,471.46	\$154.40
2130 Health Services	\$76,535.48	\$73,835.40	\$81,916.76	\$80,419.88	\$(1,496.88)
2140 Psychological Services	\$21,000.00	\$28,781.25	\$24,100.00	\$29,000.00	\$4,900.00
2150 Speech Services	\$35,757.00	\$39,095.00	\$68,000.00	\$74,000.00	\$6,000.00
2160 OT/PT Services	\$22,228.88	\$27,626.53	\$32,781.00	\$31,901.00	\$(880.00)
2190 Other Student Services	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
2210 Improvement/Instruction	\$40,412.00	\$41,374.19	\$40,197.00	\$44,502.00	\$4,305.00
2211 Supervision/Improvement	\$10,000.00	\$5,975.00	\$7,500.00	\$7,500.00	\$0.00
2220 Library	\$38,030.39	\$37,513.08	\$40,166.88	\$40,122.52	\$(44.36)
2310 School Board	\$23,656.45	\$25,133.23	\$26,962.45	\$34,097.00	\$7,134.55
2320 SAU Administration	\$241,855.65	\$243,415.60	\$253,713.87	\$135,772.06	\$(117,941.81)
2400 School Administration	\$239,805.37	\$238,486.80	\$244,509.84	\$383,400.85	\$138,891.01
2600 Building & Grounds	\$256,528.71	\$258,523.00	\$267,818.77	\$313,248.92	\$45,430.15
2700 Transportation	\$103,420.00	\$116,195.51	\$120,132.52	\$121,198.88	\$1,066.36
Farm to School	\$0.00	\$1,370.34	\$0.00	\$0.00	\$0.00
5100 Debt Service	\$191,236.25	\$191,236.25	\$194,592.50	\$195,130.00	\$537.50
5221 Transfer to Food Service	\$18,001.43	\$16,724.38	\$18,001.43	\$18,000.00	\$(1.43)
3100 Food Service	\$84,573.81	\$93,129.22	\$90,990.09	\$96,994.40	\$6,004.31
Idea B Grant	\$45,025.00	\$44,897.92	\$0.00	\$0.00	\$0.00
Idea Preschool Grant	\$921.00	\$921.00	\$0.00	\$0.00	\$0.00

SAU #76 - Lyme School District Proposed Budget 2018

Report # 14082

	2016 Budget	2016 Actual	2017 Budget	2018 Proposed	Difference
Account Number / Description	7/1/2015 - 6/30/2016	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	
Small Rural Schools Grant	\$0.00	\$12,350.36	\$0.00	\$0.00	\$0.00
TOTAL OPERATING BUDGET	\$6,001,025.78	\$6,018,314.21	\$6,465,847.79	\$6,774,006.65	\$308,158.86

SAU #76 - Lyme School District

Anticipated Revenue 2018

Report # 14076

Statement Code: Revenue

Account Number / Description	2016 Actual 7/1/2015 - 6/30/2016	2017 Budget 7/1/2016 - 6/30/2017	2018 Anticipated 7/1/2017 - 6/30/2018	Difference
10 GENERAL FUND				
10-0-1111-4000-00000 Current Appropriations	(4,616,513.00)	(5,043,828.60)	(5,410,684.65)	(366,856.05)
10-0-1510-4000-00000 Interest on Investments	(348.16)	(300.00)	(300.00)	0.00
10-0-1990-4000-00000 Other Local Revenue	(24,026.81)	(875.00)	(875.00)	0.00
10-0-1991-4000-00000 Scholarship Income	(3,058.08)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(794,962.00)	(796,391.00)	(754,596.00)	41,795.00
10-0-3110-4000-00000 Equitable Ed Aid	(287,108.00)	(382,809.19)	(472,484.00)	(89,674.81)
10-0-3230-4000-00000 Catastrophic Aid	(16,261.93)	(33,733.00)	0.00	33,733.00
10-0-3240-4000-00000 Vocational Aid	(7,500.46)	(4,849.00)	(6,000.00)	(1,151.00)
10-0-4810-4000-00000 Federal Forest Reserve	(474.17)	(474.00)	(474.00)	0.00
10-0-5252-4000-00000 Special Ed. Reserve	0.00	(60,000.00)	0.00	60,000.00
10-0-5251-4000-00001 Maintenance Capital Reserve Fund	(20,000.00)	0.00	0.00	0.00
10-0-1980-4000-70000 Budgeted PY Fund Balance	0.00	(20,000.00)	0.00	20,000.00
TOTAL 10 GENERAL FUND	\$(5,770,252.61)	\$(6,343,259.79)	\$(6,645,413.65)	\$(302,153.86)
21 FOOD SERVICE				
21-0-1600-4000-00000 Food Service Sales	(64,329.62)	(59,841.00)	(65,846.00)	(6,005.00)
21-0-3260-4000-00000 Food Service Aid	(832.18)	(740.00)	(740.00)	0.00
21-0-4260-4000-00000 Child Nutrition Program	(11,243.04)	(12,408.00)	(12,408.00)	0.00
21-0-5221-4000-00000 Fund Transfers	(16,724.38)	0.00	0.00	0.00
TOTAL 21 FOOD SERVICE	\$(93,129.22)	\$(72,989.00)	\$(78,994.00)	\$(6,005.00)
22 SPECIAL REVENUES				
22-0-4520-4000-00000 Small Rural Schools Grant	(12,350.36)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(44,897.92)	(48,629.00)	(48,629.00)	0.00
22-0-4501-4000-02742 Idea Preschool Grant	(921.00)	(970.00)	(970.00)	0.00
22-0-4521-4000-02800 Title I Grant	(370.25)	0.00	0.00	0.00
TOTAL 22 SPECIAL REVENUES	\$(58,539.53)	\$(49,599.00)	\$(49,599.00)	\$0.00
GRAND TOTAL	\$(5,921,921.36)	\$(6,465,847.79)	\$(6,774,006.65)	\$(308,158.86)

Accounting of Actual Special Education Expenses and Revenues*

Special Education Revenues

Account	Description	Actual 2015	Actual 2016
Local Funds			
1111	**Current Appropriation	\$ 753,367	\$ 870,183
State Funds			
3100	Adequacy	\$ 45,193	\$ 53,976
3105	State Taxes	\$ 136,109	\$ 149,453
3230	Catastrophic Aid	\$ 28,242	\$ 16,262
	Subtotal	\$ 209,544	\$ 219,691
Federal Funds			
4500	Special Education Grants	\$ 49,799	\$ 45,819
4580	Medicaid Distribution	\$ -	\$ -
	Subtotal	\$ 49,799	\$ 45,819
Other Funds			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 1,012,710	\$ 1,135,693

Special Education Expenditures

Account	Description	Actual 2015	Actual 2016
1200	Regular Special Education	\$ 636,816	\$ 596,507
1230	High School Special Education	\$ 199,463	\$ 350,987
2140	Psychological Services	\$ 32,485	\$ 28,781
2150	Speech Language Services	\$ 61,988	\$ 69,095
2160	OT/PT Services	\$ 21,600	\$ 28,548
2190	Other Student Services	\$ -	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ 60,358	\$ 61,775
	Total	\$ 1,012,710	\$ 1,135,693

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

** Approximately 18.8% of total appropriation

State of New Hampshire
Lyme School District - Annual Meeting
March 3, 2016 6:00 p.m.
Lyme School Cafeteria
Minutes

Moderator William Waste brought this meeting to order at 6:05 p.m.

There were approximately 140 in attendance. School Board Members present: Elizabeth Glenshaw, Chair, Jay Davis, Heidi Lange, Samuel Levy, Paul Mayo, Steven Toulmin and Alicia Willette.

Also in attendance were: Mike Harris, Superintendent, Teresa Thurston, Coordinator of Business Services, Jeffrey Valence, Principal, Steven Dayno, teacher.

Announcements made in regards to election of School District Officials which will be on Tuesday March, 8, 2016 with polls open between 7:00 a.m. and 7:00 p.m.

The Rules of Order were reviewed.

Voice without vote was asked for and then granted to Mike Harris and Teresa Thurston, with no objections.

Article 1 was opened by Moderator Waste;

Article 1: Hear Reports of Others

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

Motion moved as read by Moderator by Robert Sanborn

Motion seconded by Judith Lee Shelnuttt Brotman

Moderator Waste called for discussion. No desire for a discussion was noted from the body.

ARTICLE 1 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).

Moderator Waste announced that discussion and vote on subsequent articles would be held after a brief presentation by the School Board.

The School Board began a presentation at 6:10 p.m. and concluded at 6:50 p.m. A copy of the presentation is held with the original filing of these minutes in the Town Office Records Safe. The three main areas covered were: Enrollment and Educational Costs presented by Jeff Valence, the proposed Budget presented by Elizabeth Glenshaw and the course of actions that led to the development of Article 3. (*Article 3: After K Program*) presented by Jay Davis.

Highlights included, but were not limited to;

- Lyme K-8 Enrollment has increased 26.5% to a current total of 210 students.
- The High School Choice option has saved the School District over \$86,000 as compared to all students being required to go to Hanover.

- There are several budget expenses that the Town has no control over: High School Tuition, Special Education, Speech, OT & PT services and Out of District Placements. These are State or Federal mandates with little or no cost reimbursement from the State or Federal Government.
- There were several unanticipated Out of District Placements this year.
- The Budget has increased 7.7% this year.
- This includes an increase of \$193,000 to Special Education, and increase of \$92,000 for High School Tuition and an increase of \$15,000 for an adjustment needed in transporting children to the school in light of the River Road closure.
- The 19 new students have increased the census in 3 of the classes to the “tipping point” at which a classroom split is to be considered. Although 2 teachers would be ideal, the budget was created with one full-time teacher.
- They have placed a hold on several strategic plan items to limit the overall budget increase.
- The Teachers had agreed in their contract to make an adjustment to their Health Plan saving \$81,000.
- The Full Day, school funded, Kindergarten option was rejected.
- 4.5% of the increase went to High School Tuition, Out of District Placements and River Road/Bussing.
- 1.6% went to staff salaries and benefits. Administration staff is not receiving a Salary increase.
- 1.6 % of the increase reflects the budgeting for a teacher to address the splits.
- The Academic committee explored the issues and research around Full-Day Kindergarten.
- Cornish and Lyme are the only two Upper Valley Towns without Full Day Kindergarten
- 90 of 158 N.H. School Districts have Full Day programs
- The research shows slight short term benefits for all students and better long term outcomes for students in lower socio-economic groups, English as a Second Language students and Latino’s.
- A budget increase would be \$64,000 for one session of kindergarten and \$191,000 for two sessions.
- A high quality program is more important than a longer day program.
- Based on current patterns, there would be a split grade every four years leading to an annual cost of \$96,051.

The program concluded at 6:50 p.m. and the normal meeting format resumed.

Article 02: Operating Budget

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$6,465,848 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include amounts proposed in any other article except for Article 9. The School Board recommends this appropriation. The Budget Committee recommends this appropriation. (Majority vote required.)

Motion read and moved by Elizabeth Glenshaw

Motion seconded by Judith Lee Shelnuttt Brotman

Moderator Waste called for discussion:

- Clarification was sought and given regarding monies being transferred to the Capital Reserve Fund
- It was clarified that the Teacher Salary increase of 2.5% was part of the collective bargaining agreement from last year. Salary and Health Benefits were also clarified.

- Concern expressed that, although Article 3, as presented this year, has no budget impact but it may very well a few years down the road. Jay Davis stressed that the inevitability of a Full-Time Kindergarten was not pre-set and would probably be brought forward by Warrant Article if/when that time comes.
- Clarification was made about the Teacher contract, salaries and Health Benefits.
- Clarification was made that the 7.7% budget increase includes all monies in the remainder of the Warrant Articles. Concern was expressed that is the budget increase of 7.7% each year would be difficult for many citizens to maintain.
- It was noted that Bus ridership appears to be low. There is currently no firm data on bus ridership and therefore cost per pupil actually utilizing bus service is unknown. Busing is mandatory.
- Further clarification was sought on how one teacher was going to be able to cover the three anticipated splits. Jeff Valence explained the rationale behind the decision and the balance between less than ideal situations, perhaps larger than desirable class sizes (there is no mandate on class size) balanced against an even larger budget increase. A citizen pointed out that there is such a thing as a “too small” class size.
- The Hanover and State wide class sizes were reviewed. Generally between 20 and 25 for lower grades.
- Jeff Valence stressed that the para-professionals in the classroom were exceptionally talented and underpaid. The role of the aides in the classrooms was discussed. Aides are generally associated with one student’s individualized Education Plan (IEP) and are allowed to assist other students that fall within the sphere of and may have an impact on the IEP Student.
- A citizen expressed concern that with no salary increase for the administration they may choose to look elsewhere for enhanced opportunities.
- A discussion about the specific costs of adding a second teacher into the budget was held. It would increase the budget by approximately \$96,000 and felt to be prohibitive at this time. The plan is to cover this with creative staffing solutions; soft-splits where the same teacher provides instruction for both classes at separate times, increased use of the most highly qualified aides and other aides.
- Although not committed yet, three teachers have expressed an interest in early retirement. Articles 4 and 5 will re-purpose the Retirement Benefit Capital Reserve fund to better meet the needs of future retirements. Several questions around the retirement funds, policy and process were asked and answered.

Seeing no further discussion Moderator Waste called for the vote by voice.

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

Article 03: After K Program

To see if the Lyme School District will vote to raise and appropriate the sum of \$46,503 for the purpose of extending the day for Kindergarten students, to be offset by payments from students' families. The School Board recommends this appropriation. The Budget Committee recommends this appropriation. No amount to be raised by taxation. (Majority vote required.)

Motion read and moved by Jay Davis

Motion seconded by Elizabeth Glenshaw

Moderator Waste called for discussion:

- Elizabeth Glenshaw clarified that this article is written to allow the School to spend money that will be raised by private funds and does not affect the budget. For the program to run, it would take 14 families to enroll and privately pay to raise the above sum. The program has built in large enough margins to include, at no cost to them, families whose income level qualifies for the Free/Reduced meal plan. Like the use of the principal's fund, there would be a review of any students/family situation to ensure that every student/family who wishes to participate would be able to do so regardless of ability to pay.
- There would be no new curricula presented in the afternoon, rather a deepening and broadening of topics introduced in the morning and allow for more excursions into the community. Currently almost one half of the students attend the after-school program as it currently exists. Led by a non-teacher this is more a day-care setting with little or no structured learning. A desire has been expressed by parents for a more robust program.
- A summary of the questions and/or concerns includes:
 - What if there are too many in need to be covered by the 14 families?
 - What if a family doesn't qualify for Free/Reduced meals but it would still be a financial burden?
 - Who/how would determine these needs and grant the "scholarships"?
 - Isn't this essentially a private Kindergarten?
 - What about the balance between school and home life? Not all children and families are ready for nor desire a full day program.
 - What about families that choose not to participate-- might those children then fall behind or be at disadvantage, academically and/or socially?
 - If the Teacher is currently a part-time school employee and is placed on a full-time for the program and the program doesn't work out, what happens to that position?
 - Does not this defeat the intent of "free" public education?
 - Is there really a need or is this a desire? How many of the population most likely to need/benefit identified in the presentation (lower socio-economic, ESL or Latino's) does the Lyme School serve?
 - Isn't this just a lead-in to get a (tax based) Full Day Kindergarten program? (This particular concern was raised several times by different speakers and endorsed by others.)
 - Looking for ways to privately fund a public education is less than desirable.
- A summary of the clarifications and/or supports of the program includes:
 - Compelling research shows benefits to those in lower socio-economic, ESL or Latino's. The funding of this project was of deep concern to the committee so no family would be excluded. Although, Jay Davis states there are relatively few families in Lyme that fall into those categories, some do.
 - Additional funding sources have also been discussed including offering a sliding scale, 100% private fundraising, creating a Reserve Fund, the Principal's Fund (although Jeff Valence indicates this account is less robust than it once was and should perhaps not be significantly counted on in this manner).
 - The Teacher Involved is well-aware of the risks.
 - There is long history in Lyme of supporting educational improvements by private fund-raising.
 - This is a creative first step to a fully funded Full Day Kindergarten
 - There is a strong desire indicated by parents for this type of programming.
 - Other communities offer this type of programming and individuals present strongly endorse it.

Several times the Board and committee were praised for their hard and thoughtful work in finding a solution that worked the best for the most Lyme Families and had much praise for the current program, providing very High Quality education.

Richard Jones called the question.

Seeing no objection Moderator Waste called for the vote by voice.

Two voice votes were held. Moderator Waste deemed them too close to determine and called for a Ballot Vote.

The rules and procedures for the vote were covered by Moderator Waste. Orange ballot cards were distributed to all those identifying as Registered Lyme voters, the ballots were collected and counted.

ARTICLE 3 WAS VOTED IN THE NEGATIVE BY BALLOT VOTE. (NO-68, YES-62).

Article 04: Discontinue Enrollment Response Capital Reserve Fund

To see if the town will vote to discontinue the Enrollment Response Capital Reserve Fund created in March, 2011. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. The School Board recommends this appropriation. The Budget Committee recommends this appropriation. (Majority vote required)

Motion read and moved by Sam Levy

Motion seconded by John Mudge

Moderator Waste called for discussion:

The Board explained that the purpose of this Article was to re-purpose existing funds. The current fund has \$100,120. That amount would be completely withdrawn and placed in the General Fund and then re-distributed into the funds noted in Articles 5 & 6. This money otherwise must be budgeted and kept even if not spent in a particular year, so that it is available if a teacher decides to retire and collect the contracted benefit.

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

Article 05: Establish Post Retirement Benefit Capital Reserve

To see if the town will vote to establish a Post Retirement Benefit Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of covering the District's costs brought about by staff retirements, and to raise and appropriate the sum of \$50,060 to be placed in this fund, with this sum to come from the June 30, 2016 Fund Balance available for transfer on July 1. Further, to name the School Board as agents to expend from said fund. The School Board recommends this appropriation. The Budget Committee recommends this appropriation. No amount to be raised by taxation. (Majority Vote Required)

Motion read and moved by Samuel Levy

Motion seconded by John Mudge

Moderator Waste called for discussion:

Clarification around the wording of the Article and is this "town" or "school". The wording of the Article has been recommended and approved by the N.H. Department of Revenue Administration. The effect is that it is school funds held by the Town Trustees of the Trust Funds.

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

Article 06: Establish Enrollment Response Capital Reserve Fund

To see if the town will vote to establish an Enrollment Response Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of covering the District's costs brought about by changes in enrollment, including but not limited to additional tuition costs or operating expenses, such as additional staff, equipment, or needed rentals for portable classrooms, and to raise and appropriate the sum of \$50,060 to be placed in this fund, with this sum to come from the June 30, 2016 Fund Balance available for transfer on July 1. Further, to name the School Board as agents to expend from said fund. The School Board recommends this appropriation. The Budget Committee recommends this appropriation. No amount to be raised by taxation. (Majority Vote Required)

Motion read and moved by Samuel Levy
Motion seconded by Cynthia Bognolo

Moderator Waste called for discussion. No desire for a discussion was noted from the body.

ARTICLE 6 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).

Article 07: Transfer of Surplus to Special Education Fund

To see if the Lyme School District will vote to raise and appropriate up to \$25,000 to be added to the Special Education Capital Reserve Fund, previously established at the Lyme School District meeting on March 8, 1984, with such amount to be funded from the year end undesignated fund balance available on July 1, 2016. No amount to be raised by taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation. (Majority vote required.)

Motion read and moved by Steve Toulmin
Motion seconded by Richard Jones

Moderator Waste called for discussion. No desire for a discussion was noted from the body.

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

Article 08: Transfer of Surplus to High School Trust

To see if the Lyme School District will vote to raise and appropriate up to \$25,000 to be added to the High School Tuition Expendable Trust Fund previously established at the Lyme School District meeting on March 9, 1995, with such amount to be funded from the year end undesignated fund balance available on July 1, 2016. No amount to be raised from taxation. (Note: This transfer would only occur if there were a surplus at the end of the current fiscal year.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation. (Majority vote required.)

Motion read and moved by Samuel Levy
Motion seconded by Robert Sanborn

Moderator Waste called for discussion. No desire for a discussion was noted from the body.

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

Article 9: Salaries of District Officials

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.

Motion read and moved by Paul Mayo

Motion seconded by Michael Woodard

Moderator Waste called for discussion. No desire for a discussion was noted from the body.

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

The floor was yielded briefly to Jeff Valence. He announced that there would be an art auction occurring next Tuesday during Town Meeting day featuring Lyme Artists and Lyme Art Students. The proceeds are to benefit the Artist in Residence program which this year created the mosaic now displayed in the lobby of the school. He also thanked all members of the School Board who were honored by a round of applause from the audience and it was noted that they are all returning to serve next year.

Article 10 was opened by Moderator Waste;

Article 10: Other Business

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

Moderator Waste called for discussion. Seeing none, he called for a vote and closed the meeting.

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

Meeting Adjourned at 8:45 p.m.



Elise Garrity
School District Clerk



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

Our school enrollment trend has remained above 200 over the last several years. It is currently 205 and we continue to meet with families who seek to move to Lyme and become members of our town community, which is both an indicator of success, and a challenge. This year's budget sits at the base of an increase in the number of high school students that will steadily increase over the next 5 years, after which we presume it may stabilize, but it is difficult to predict that far out. As an example, this year we have gained 5 new high school students that were not in our budget (each one accounts for ~\$20k to be paid out of our budget) and 10 new elementary students, which we have been able to absorb without increasing staff or incurring unbudgeted costs.

Our intention, beginning in the next year, is to moderate the impact of the rising number of high school students with the high school trust fund. Our challenge is to keep taxes as low as possible, given the increase in high school tuition while not dismantling the K-8 program. However, since K-8 is all we can control, over the last 5 years we have had to offset rising costs in special education and high school tuition by making cuts to the operation of our K-8 program, and we are now at a point where further cuts would impact personnel and programs.

We are proud of the success of our school and aspire to continue to be viewed as a school that is succeeding for families in our community. We feel our school is sought after as it combines academic rigor with the values and culture associated with our small, rural town. However, we also recognize that in a small town, with restrictions on growth and development, a rising enrollment has an impact on the growth rate of its taxes. As expensive as it is to support a successful school, the only thing more expensive is fixing a failing one. Our challenge is to maintain fiscal responsibility, a commitment to academic progress and to never take for granted the success of our school or the support of our community. My pride and confidence in our school is derived from the knowledge that we continue the legacy of an incredibly responsible and involved school board, a faculty that aspires to be more effective each day, and a school community that commits itself to balance fiscal and educational priorities. To this end, we have been able to introduce programs in our school through private funding.

We intend to continue to seek more opportunities like those we have implemented this year. By collaborating with non-profit agencies, volunteers and our existing staff, these programs do not commit us to long-term costs. We are seeking those in our community who can assist us in the effort to bring the kind of experiences and instruction that will prepare our students for their economy. Your support of the school as a taxpayer is certainly the most significant way to assist in this effort; however, your time and input is equally valued and appreciated.

**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
1989	19	28	27	23	17	26	19	20	14	15	10	16	21	3	258
1990	25	20	26	25	20	16	24	19	20	14	17	8	17	4	255
1991	21	28	19	24	24	21	15	22	20	16	15	17	11	2	255
1992	21	24	29	25	24	23	23	16	25	19	17	14	21	2	283
1993	20	20	25	31	17	21	25	21	17	24	18	16	14	1	270
1994	14	16	22	24	33	17	21	24	27	17	25	19	18	5	282
1995	30	16	21	23	25	33	16	20	25	22	18	24	18	4	295
1996	15	32	18	22	24	23	32	16	23	25	18	23	21	3	295
1997	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1998	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1999	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
2000	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
2001	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2002	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2003	19	10	22	27	15	17	16	18	27	24	27	25	23	2	272
2004	13	20	14	22	29	15	18	17	16	28	24	23	28	0	267
2005	20	15	18	14	23	29	13	22	17	20	28	23	25	0	267
2006	19	21	16	19	16	26	30	17	20	22	18	25	25	2	276
2007	18	20	19	18	19	15	27	26	16	20	24	16	26	2	266
2008	20	18	21	22	20	19	16	28	27	21	19	22	15	1	269
2009	23	19	19	23	26	20	17	16	24	27	21	18	26	0	279
2010	20	29	22	18	24	26	19	18	18	28	29	19	19	0	289
2011	20	24	30	23	18	22	28	18	18	20	28	27	20	1	297
2012	12	26	21	34	24	20	24	28	20	18	19	30	28	1	305
2013	16	16	25	17	35	25	19	20	26	17	20	19	29	1	285
2014	18	16	14	28	18	36	27	18	19	25	17	20	20	2	278
2015	19	22	18	22	25	18	36	26	20	25	24	17	19	3	294
2016	15	21	21	18	23	25	18	34	28	22	25	25	18	2	295

Town of Lyme
Office of Select Board
One High Street
P.O. Box 126
Lyme, NH 03768-0126

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Little Town Meeting
Tuesday, March 7, 2017 ~ 7:00 pm

School Meeting
Thursday, March 9, 2017 ~ 6:00 pm
Business Meeting

Town Meeting – Elections & Official Ballots
Tuesday, March 14, 2017 ~ 7:00 am – 7:00 pm
Official Ballot Issues
Election of Town & School Officers

Town Meeting – Business Meeting
Tuesday, March 14, 2017 ~ 9:00 am