

ANNUAL REPORT
of the
TOWN OF LYME, NEW HAMPSHIRE



Hank & Freda Swan

For the Year Ending December 31, 2017

www.lymenh.gov

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
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Library Hours:

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

Select Board	Charles J. Smith, Chair Susan J. MacKenzie Bradford E. Keith
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Select Board Meetings: Thursday 8:00 am - Town Office Conference Room

Select Board Office Hours: Monday through Friday 8:00 am - 4:00 pm

Administrative Assistant	Dina Cutting.....795-4639 (Fax) 795-4637
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Assessing Agent	Todd Haywood.....795-4639
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Office Clerk	Patty Cashman.....795-4639
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Planning & Zoning	David Robbins.....795-2661
<i>Office Hours:</i>	<i>M, T, W, F 8:00 am - 4:00 pm</i> <i>Thursday 1:00 pm - 6:30 pm</i>

Tax Collector	Barbara Woodard.....795-4416
<i>Office Hours:</i>	<i>Monday 10:00 am - 12:00 pm</i>

Town Clerk	Patricia G. Jenks795-2535
Deputy Town Clerk	Sharon Greatorex.....795-2535
Assistant Clerk	Faith Pushee.....795-2535
<i>Office Hours:</i>	<i>M, W, F 8:00 am - 2:00 pm (Fax) 795-2117</i>

Transfer Station (Located at the Town Garage)	Matthew Thebodo.....795-4639
<i>Hours:</i>	<i>Wednesday 4:00 pm - 6:00 pm (winter hours 2:00 pm-4:00 pm)</i> <i>Sunday 8:30 am - 11:00 am</i>

In Memoriam
We recognize and honor the service of the
following people who died in 2017.

Henry (Hank) Swan

Hank served as a member of the Budget Committee and was an unofficial consultant for forest management issues.

Ronald (Ron) Balch

Ron was a founding member of the Lyme Green softball Team, a member of the Recreation Committee & was a huge presence at the Dartmouth Skiway for all the Lyme kids.

Freda Swan

Freda served on the Budget Committee, Home Health Committee, Planning Board, Public Works Facility Committee, Town Office Building Committee, Trout Pond Management Committee, Upper Valley Lake Sunapee Council, and the Youth Committee and was a Select Board member.

Michel (Mike) Whitcomb

Mike served as the Fire Chief in 2002 and was the go-to guy for all things mechanical.

Thomas Hughes

Tom served on the Energy Committee and provided the town with countless photos of town meetings and local events to preserve our memories.

Charles Balch

Charles served on the Recreation Committee and the Municipal Building Committee (1976).
He was also the unofficial link to many things about Lyme's history.

Bruce Smith

Bruce served on the Planning Board and was a behind the scenes support staff to Lyme's Parish Nurses.

Anthony (Tony) Perry

Tony repaired many damaged town vehicles over the years.

*There's a "miracle" called Friendship,
That dwells within the heart
And you don't know how it happens
Or when it gets its start
But the happiness it brings you
Always gives a special lift,
And you realize that friendship. . .
Is a very precious gift!*



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

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

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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.



Chief O'Keefe and Fred Phillips recipient of the Boston Post Cane

In 2018, Fred Phillips was presented with the Boston Cane. In 1909 the Boston Post presented seven hundred gold headed canes of Gaboon ebony to New England communities to be held by the oldest citizen and passed along to the next in line. The Boston Post advertised this in 1909 as an example of the vigor and longevity of New England men (and women).

National & State Elected Officials

United States Senators

Senator Margaret Hassan, Republican
330 Hart Senate Office Building
Washington, DC 20510
202-224-3324
info@maggiehassan.com

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 Chris Sununu, Republican
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 Martha Hennessey, Democrat
Legislative Office Building, Room 101-A
33 North State Street
Concord, N.H. 03301
271-8631
martha@hennesseyfornh.org

State Representatives Grafton - District 12

Representative Polly Campion, (D)
44 King Road
Etna, N.H. 03750
643-2837
polly.campion@leg.state.nh.us

Representative Mary Jane Mulligan (D)
156 Lyme Road
Hanover, N.H. 03755
643-6167
maryjanemulligan@leg.state.nh.us

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

Representative Patricia Higgins, (D)
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 2018 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
Richard Jones	Term expires 2018
Charles Ragan	Term expires 2018
Wilkes McClave	Term expires 2018
Scott May	Term expires 2020
Judith Lee Shelnutt Brotman	Term expires 2020
Greg Lange (resigned)	Term expires 2020
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)

Michael Hinsley	Term expires 2018
Laurie Wadsworth	Term expires 2019
Jay Cary	Term expires 2020

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
Keren Henry	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)

Joanna Jaspersohn	Term expires 2018
Margaret Sheehan	Term expires 2018
James Munroe	Term expires 2018
Russell Hirschler	Term expires 2018

Marybeth Keifer, Alternate	Term expires 2018
Thomas Colgan	Term expires 2019
Lee Larson, Alternate	Term expires 2019
Blake Allison, Chair/Secretary	Term expires 2020
Matthew Stevens	Term expires 2020
Charles J. Smith	Select Board Representative

Energy Committee

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

Mark Bolinger, Chair	Term expires 2018
Scott Nichols	Term expires 2018
Dan O'Hara	Term expires 2019
James Nourse	Term expires 2020
Mike Novello	Term expires 2020
Matt Brown	Term expires 2020
Susan MacKenzie	Select Board Representative

Fast Squad

(Volunteers)

Karen Keane, President & Captain

Federal Emergency Management Agency Plan

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

Margaret Caudill-Slosberg, Director of Local Emergency Management	Term expires 2020
Michael C. Hinsley, Assistant Emergency Management Director	Term expires 2018
Kevin Sahr, Deputy Emergency Management Director	Term expires 2021

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)

Ray Clark, Chair	Term expires 2018
Jane Eakin, Alternate	Term expires 2018
Patricia Erwin-Ploog, Alternate	Term expires 2018
Stephan Rich	Term expires 2019
Laurie Wadsworth	Term expires 2020
Adair Mulligan, Vice Chair	Term expires 2020
Timothy Cook	Term expires 2020
Bradford Keith	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
Patty Jenks	Community Care Rep
Laurie Wadsworth	Historians Rep
Charles Jay Smith	Select Board Representative

Inspectors of Election

(Appointed by the Select Board for a 2-year term)

Marcia Armstrong	Term expires 8/2019
Jennifer Bent	Term expires 8/2019
Jane Fant	Term expires 8/2019
Nadia Gorman	Term expires 8/2019
Marya Klee	Term expires 8/2019
Paul Klee	Term expires 8/2019
Rebecca Lovejoy	Term expires 8/2019
Margot Maddock	Term expires 8/2019
Stephen Maddock	Term expires 8/2019
Kristin Pekala	Term expires 8/2019
Faith Pushee	Term expires 8/2019
Jennifer Schiffman	Term expires 8/2019
Cynthia Swart	Term expires 8/2019
Tom Toner	Term expires 8/2019
Barbara Woodard	Term expires 8/2019

Moderator

(Elected for 2-year term)

Kevin Peterson

Term expires 2018

Library Trustees

(Elected for a 3-year term)

Patricia Hudson

Term expires 2019

Marybeth Durkin

Term expires 2019

Daniel O'Hara

Term expires 2019

David Allen

Term expires 2018

Daniel Parish

Term expires 2018

Beth Taylor, Chair

Term expires 2018

Audrey Brown

Term expires 2020

Nancy Elizabeth Grandine

Term expires 2020

Georgina Voegelé

Term expires 2020

Judith Russell

Library Director

Overseer of Public Welfare

(Elected for a 1-year term)

Nancy Elizabeth Grandine

Term expires 2018

Planning Board

(Elected for a 3-year term)

Vicki Smith

Term expires 2019

Amber Boland, Alternate

Term expires 2019

Tim Cook

Term expires 2020

John Stadler, Chair

Term expires 2018

David Roby Jr. Alternate

Term expires 2020

Eric Furstenberg

Term expires 2019

Charles J. Smith

Select Board Representative

Bradford Keith, Alternate

Select Board Representative

Police Department

Shaun O'Keefe

Chief

Anthony Casale

Officer

Recreation Commission

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

Dina Cutting, Chair

Term expires 2019

Luke Prince

Term expires 2020

Denette Guerin, Alternate

Term expires 2020

Curtis Shepard

Term expires 2018

Chris Pratt

Term expires 2020

Charles Jay Smith

Select Board Representative

Stephen Small

Recreation Director

Road Agent

(Appointed for a 1-year term)

Steven M. Williams

Term expires 2018

Select Board

(Elected for a 3-year term)

Charles J. Smith, Chair
Susan J. MacKenzie
Bradford E. Keith

Term expires 2018
Term expires 2019
Term expires 2020

Supervisors of the Checklist

(Elected for a 6-year term)

Karen Borgstrom
John Mudge
Alan Greatorex, 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
Tom Toner
Michael Woodard
Dina Cutting
Bradford Keith

Term expires 2020
Term expires 2020
Term expires 2020
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 2-year term)

Barbara Woodard

Term expired 2019

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 2020
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 (resigned)
Francis Bowles, Chair
Alan Greatorex
William Malcolm

Term expires 2019
Term expires 2019
Term expires 2020
Term expires 2020
Term expires 2018

Daniel Brand, Alternate
Michael Woodard, Alternate-(filled Titus seat)
Sue Ryan, Alternate

Term expires 2018
Term expires 2019
Term expires 2020



**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 13th, 2018, at 7:00 AM, to act upon the following subjects:

Polls will open for voting by ballot on Articles 1, 2, 3, 4 & 5 on Tuesday, March 13th, 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 Officer:

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

PETITION FOR AMENDMENT TO ZONING ORDINANCE

ARTICLE 2. To amend the Lyme Zoning Ordinance by amending Section 3.22 "Commercial District" by extending the southerly boundary of the district on the west side of Route 10 so that the southerly boundary of the district shall follow the southerly boundary lines of Lots 53.1 and 53.2 as shown on the Town Tax Maps. The distance of the depth of the district from Route 10 shall remain 1000 feet as currently shown on the Town Zoning Map, Appendix D.

To amend Appendix D, Lyme Zoning Map, to show the extension of the southerly boundary of the "Commercial District" as described above.

RSA 675:4

(Majority non-partisan official ballot required.)

(Not recommended by the Planning Board by a vote of 4-1) (recommended by the Select Board 2-0-1)

AMENDMENT TO ZONING ORDINANCES

ARTICLE 3. Are you in favor of the adoption of Amendment #1 as proposed by the Lyme Planning Board for Section 5.21 of the Lyme Zoning Ordinance to add the word "average" as follows:

5.21 Height Regulations.

- A. The greatest height of any point on the structure shall not exceed 35 feet from the **average** finished grade except as permitted below or within the Telecommunications Facilities Ordinance. A special exception may be granted by the ZBA if recommended by the Fire Chief due to specific site conditions which allow adequate fire protection.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board by a unanimous vote) (Recommended by the Select Board 2-0-1)

ARTICLE 4. Are you in favor of the adoption of Amendment #2 as proposed by the Lyme Planning Board for Section 8.26 of the Lyme Zoning Ordinance to ensure that the replacement of a non-residential or multi-dwelling has a site plan review prior to the issuance of a zoning permit:

Current Language:

8.26 Replacement, Restoration, and Reconstruction. Nothing herein shall prevent the substantial restoration or reconstruction within two years of a non-conforming building or structure destroyed in whole or in part by fire or other natural casualties, to include snow load, wind, or age, or the replacement of a building or structure so long as this use does not result in a new or increased violation. Such a restored, reconstructed, or replaced building or structure shall be considered an existing building or structure for purposes of this Ordinance.

The proposed language:

8.26 Replacement, Restoration, and Reconstruction. Any non-residential or multi-dwelling replacement, restoration or reconstruction requires Site Plan Review prior to the issuance of a Zoning Permit. Otherwise nothing herein shall prevent the substantial restoration or reconstruction within two years of a non-conforming building or structure destroyed in whole or in part by fire or other natural casualties, to include snow load, wind, or age, or the replacement of a building or structure so long as this use does not result in a new or increased violation. Such a restored, reconstructed, or replaced building or structure shall be considered an existing building or structure for purposes of this ordinance.
(Majority non-partisan official ballot required.) (Recommended by the Planning Board by a vote of 4-1)
(Not recommended by the Select Board 2-0-1)

ARTICLE 5. Are you in favor of the adoption of Amendment #3 as proposed by the Lyme Planning Board for Section 8.27 of the Lyme Zoning Ordinance to ensure that the replacement of a non-conforming non-residential or a non-conforming multi-dwelling has a site plan review prior to the issuance of a zoning permit:

Current Language:

8.27 Replacement of a Non-conforming Structure. Nothing herein shall prevent the replacement of a non-conforming structure so long as the replacement does not result in a new or increased violation.
The proposed language:

8.27 Replacement of a Non-conforming Structure. Any non-residential or multi-dwelling replacement requires Site Plan Review prior to the issuance of a Zoning Permit. Otherwise nothing herein shall

prevent the replacement of a non-conforming structure so long as the replacement does not result in a new or increased violation.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board by a vote of 4-1)

(Not recommended by the Select Board 2-0-1)

TOWN OPERATING BUDGET

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of two million two hundred forty-eight thousand twenty-seven dollars (**\$2,248,027.00**) 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 to recommend an operating budget of \$2,248,027 by a vote of 3-0)

(The Budget Committee to recommend an operating budget of \$2,248,027 by a vote of 8-0)

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 7. 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 anticipated 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) (Recommend by the Budget Committee by a vote of 7-0)

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 8. To see if the Town will vote to raise and appropriate four hundred sixty-nine thousand five hundred dollars (**\$469,500**) 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	\$150,000
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	\$40,000
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: \$459,500

Expendable Trust Funds:

Town Poor Expendable Trust Fund	<u>\$10,000</u>
Expendable Trust Funds Subtotal:	\$10,000

Capital Reserve Funds and Expendable Trust Funds Total: \$469,500

(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) (Recommend by the Budget Committee by a vote of 6-1)

LAND USE CHANGE TAX FUND

ARTICLE 9. 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 one hundred (100%) percent of funds collected through the Land Use Change Tax be deposited in a Land Use Change Tax Fund.

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

WITHDRAWAL FROM CAPITAL RESERVE

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of one hundred eighty one thousand five hundred dollars (**\$181,500**) 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: Loader:	\$174,000
Computer System Upgrade Capital Reserve Fund: Equipment:	\$7,500

Withdrawals from Capital Reserve Funds Total: \$181,500

(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) (Recommend by the Budget Committee by a vote of 7-0) (No amount to be raised by taxation.)

LEASE-TO-OWN AGREEMENT FOR A 2015 BOMAG ROLLER

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of eighteen thousand eighty-one dollars (**\$18,081**) for the fifth 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.) (Recommend by the Budget Committee by a vote of 7-0)

APPROPRIATE FUNDS FOR ROAD REPAIR AT RIVER ROAD/GRANT BROOK SOUTH LOCATION

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of two hundred forty eight thousand five hundred thirty nine dollars (**\$248,539.00**) 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 non-lapsing appropriation per RSA 32:7, and will not lapse until the road is reopened or December 31, 2023, 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.) (Recommend by the Budget Committee by a vote of 7-0)

***APPROPRIATE FUNDS FOR ROAD REPAIR DUE TO JULY 1ST STORM
BAKER HILL # 1 LOCATION***

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of two hundred thousand dollars (**\$200,000**) for the purpose of repairing and stabilizing the portion of Baker Hill Road damaged by the July 1st, 2017 storm 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 repair is complete or December 31, 2023, 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) (Recommend by the Budget Committee by a vote of 5-2)

CULVERT INVENTORY PROJECT

ARTICLE 14. To see if the town will vote to raise and appropriate the sum of twenty one thousand dollars (**\$21,000**) to be used towards funding the Lyme Culvert Inventory Project, with ten thousand five hundred dollars (\$10,500) to be funded through cost sharing paid by NHDOT's UPWP funding and ten thousand five hundred (\$10,500) 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) (Recommend by the Budget Committee by a vote of 7-0)

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

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of seven thousand five hundred eighty-four dollars (**\$7,584.00**) 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) (Recommend by the Budget Committee by a vote of 7-0) (No amount to be raised by taxation.)

MILFOIL TREATMENT FOR POST POND

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of twenty six thousand seven hundred eighty-five dollars (**\$26,785.00**) for milfoil treatment of Post Pond, with six thousand six hundred ninety-six dollars (\$6,696.00) to be funded through a grant from the New Hampshire Department of Environmental Services; a withdrawal of thirteen thousand eight hundred sixty-six dollars (\$13,866.00) from the unassigned fund balance and six thousand two hundred twenty-three dollars (\$6,223.00) to be funded by the Conservation Commission. 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, 2023, 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.) (Recommend by the Budget Committee by a vote of 7-0) (No amount to be raised by taxation)

POLICE SPECIAL DETAIL REVOLVING FUND

ARTICLE 17. To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of Police Special Details and equipment. All revenues received from fees, charges, or other income derived from the police working a special detail will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. (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.)

REPORTS OF AGENTS, AUDITORS & COMMITTEES


ARTICLE 18. To hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.
(Majority vote required.)

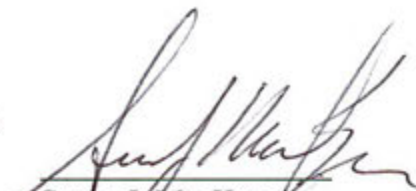
OTHER BUSINESS

ARTICLE 19. To transact any other business that may be legally brought before this Town Meeting.

Given under our hands and seal of the Town of Lyme this 7th day of February, 2018.

Town of Lyme
Select Board

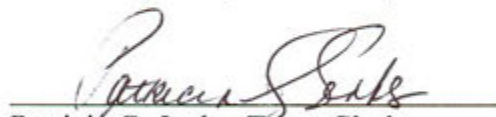

Charles J. Smith, Chair


Susan J. MacKenzie


Bradford E. Keith

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 9th day of February 2018.


Patricia G. Jenks, Town Clerk

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BUDGET REVIEW

Description

4130-4139 Executive:

Selectmen Salary

Town Web Page

Telephone

Internet

Employee Physicals and Immunizations

Meetings, Seminars & Education

Service Contract on Copier & Printers

Selectmen's Supplies

Postage

Contingency

Administrative Assistant Wages

Administrative Assistant Benefits

Clerk

Energy Committee

4140-4149 Elections, Registration and Vital Statistics:

Town Clerk Salary

Town Clerk Benefits

Town Clerk Telephone

Town Clerk Meetings, Seminars, Education and Dues

Town Clerk Supplies

Law Books

Town Clerk Postage

Computer Software

Computer Hardware

Deputy Town Clerk Wages

Election & Registration Payroll

Election & Registration

Lyme Phone Book

Copier Service Contract

Supervisor of the Checklist-Election & Registration

Supervisor of the Checklist-Payroll

Vital Records

Voting booths

4150-4151 Financial Administration:

Refunds & Miscellaneous

	D	E	F	G	H	I	J	K	L
	Description	2016	2017	2017	2018	2018	2018		
5		As of 12/31/2016	Voted at Town Meeting	As of 12-31-2017	Department requests	Select Board recommendation	Budget Committee recommendation		
6									
7									
49	Audit	12,850.00	11,500.00	13,500.00	14,500.00	14,500.00	14,500.00		
50	Tax Collector Salary	9,081.32	10,110.00	10,531.25	10,272.00	10,272.00	10,272.00		
51	Recording Fees Grafton County Register of Deeds	134.80	400.00	173.13	400.00	400.00	400.00		
52	Tax Collector Telephone	626.16	500.00	899.05	910.00	910.00	910.00		
53	Tax Collector/Treasurer Meetings, Seminars, Education and Dues	316.34	250.00	608.72	250.00	250.00	250.00		
54	Tax Collector Supplies	123.88	500.00	101.92	500.00	500.00	500.00		
55	Tax Collector Postage	900.60	925.00	1,039.57	925.00	925.00	925.00		
56	Deputy Tax Collector Wages	800.00	800.00	800.00	800.00	800.00	800.00		
57	Timber Tax Consultant	425.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00		
58	Treasurer Salary	3,666.63	4,000.00	3,999.96	4,000.00	4,000.00	4,000.00		
59	Computer Consultant	584.00	2,500.00	1,036.85	2,500.00	2,500.00	2,500.00		
60	Town Report	2,729.00	2,900.00	2,071.62	2,900.00	2,900.00	2,900.00		
61	Computer Software	5,104.35	5,200.00	5,205.05	5,500.00	5,500.00	5,500.00		
62	Budget Committee Expenses	40.89	150.00	255.49	150.00	150.00	150.00		
63	4150-4151 Financial Administration:	37,460.81	41,235.00	40,524.88	45,107.00	45,107.00	45,107.00		
64									
65	4152 Revaluation of Property:								
66	Assessor	12,836.28	16,220.00	11,504.13	18,800.00	18,800.00	18,800.00		
67	Utility Appraiser	6,000.00	5,300.00	7,016.00	5,300.00	5,300.00	5,300.00		
68	Tax Maps	2,700.00	2,800.00	2,700.00	2,800.00	2,800.00	2,800.00		
69	Assessing Software	5,150.00	5,260.00	5,260.00	5,260.00	5,260.00	5,260.00		
70	Meetings, Dues & Education	0.00	300.00	0.00	300.00	300.00	300.00		
71	Mileage	1,377.00	0.00	0.00	-	-	-		
72	Per Diem	2,039.84	0.00	0.00	-	-	-		
73	4152 Revaluation of Property:	30,103.12	29,880.00	26,480.13	32,460.00	32,460.00	32,460.00		
74									
75	4153 Legal Expense:	38,632.77	55,000.00	50,880.18	55,000.00	55,000.00	55,000.00		
76									
77	4155-4159 Personnel Administration:								
78	Town Portion OASDI (6.2% of total payroll)	30,776.66	33,414.00	30,492.01	35,438	35,438.00	35,438.00		
79	Medicare, Town Portion (1.45% of total payroll)	8,767.67	9,710.00	8,310.24	10,139	10,139.00	10,139.00		
80	Payroll Contract	2,751.81	2,800.00	2,633.62	2800	2,800.00	2,800.00		
81	4155-4159 Personnel Administration:	42,296.14	45,924.00	41,435.87	48,377.00	48,377.00	48,377.00		
82									
83	4191-4193 Planning and Zoning:								
84	UVLS Regional Planning Commission Dues	2,284.00	2,308.00	2,308.02	2,308.00	2,308.00	2,308.00		
85	Training	0.00	250.00	0.00	250.00	250.00	250.00		
86	Supplies	285.78	250.00	67.44	500.00	500.00	500.00		
87	GIS software	0.00	1,500.00	1,275.00	-	-	-		
88	Administrator's Wages	52,150.00	52,572.00	52,571.20	53,622.00	53,622.00	53,622.00		
89	Administrator's Benefits	31,368.60	32,413.00	32,402.89	32,413.00	31,065.00	31,065.00		
90	ZBA Recorder	675.00	1,200.00	725.00	1,200.00	1,200.00	1,200.00		
91	Mileage	0.00	400.00	0.00	400.00	400.00	400.00		
92	Advertising	329.63	760.00	434.04	750.00	750.00	750.00		

	D	E	F	G	H	I	J	K	L
	Description	2016	2017	2017	2018	2018	2018		
		As of 12/31/2016	Voted at Town Meeting	As of 12-31-2017	Department requests	Select Board recommendation	Budget Committee recommendation		
7									
93	Postage	599.58	750.00	443.02	750.00	750.00	750.00		
94	Publications and Maps	900.00	1,000.00	1,012.00	1,000.00	1,000.00	1,000.00		
95	Miscellaneous	40.00	100.00	0.00	100.00	100.00	100.00		
96	Planning & Land Use Books	112.00	200.00	0.00	200.00	200.00	200.00		
97	4191-4193 Planning and Zoning:	88,744.59	93,693.00	91,238.61	95,083.00	92,145.00	92,145.00		
98									
99	4194 General Government Buildings:								
100	General Government Buildings payroll	277.78	18,304.00	5,103.84	19,500.00	19,448.00	19,448.00		
101	General Gov Building & Transfer Station Benefits			0.00	15,000.00	15,779.00	15,779.00		
102	Utilities - Academy Building	1,777.12	1,850.00	1,998.52	1,850.00	1,850.00	1,850.00		
103	Heat - Academy Building	3,526.32	3,000.00	2,347.21	3,000.00	3,000.00	3,000.00		
104	Operation of Academy Building	4,280.20	2,500.00	2,190.37	2,500.00	2,500.00	2,500.00		
105	Operation of Town Offices	3,317.66	4,500.00	5,549.57	5,000.00	5,000.00	5,000.00		
106	Maintenance Town Buildings - Other	5,724.79	2,000.00	2,700.55	2,500.00	2,500.00	2,500.00		
107	Pike House Safety & Maintenance	349.75	2,500.00	1,134.58	2,500.00	2,500.00	2,500.00		
108	Utilities - Town Offices	3,912.67	4,000.00	2,046.79	4,000.00	4,000.00	4,000.00		
109	Heat - Town Offices	2,410.77	2,200.00	1,578.61	2,200.00	2,200.00	2,200.00		
110	4194 General Government Buildings:	25,577.06	40,854.00	24,650.04	58,050.00	58,777.00	58,777.00		
111									
112	4195 Cemeteries:								
113	Electric	59.99	200.00	66.80	200.00	200.00	200.00		
114	Mowing contract	7,038.00	7,038.00	7,038.00	7,038.00	7,038.00	7,038.00		
115	Equipment Rental fees (burial charge)	0.00	400.00	0.00	400.00	400.00	400.00		
116	Materials	0.00	300.00	19.28	300.00	300.00	300.00		
117	Equipment Maintenance & Repair	525.00	1,500.00	7.99	1,500.00	1,500.00	1,500.00		
118	Road Repair	0.00	750.00	0.00	750.00	750.00	750.00		
119	Propane Heat	0.00	110.00	0.00	110.00	110.00	110.00		
120	Other Expenses	0.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00		
121	Perpetual Care Expenses	18,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00		
122	Sexton Stipend	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00		
123	4195 Cemeteries:	28,122.99	32,998.00	28,632.07	32,998.00	32,998.00	32,998.00		
124									
125	4196 Insurance:								
126	Property Liability Insurance	23,313.00	27,660.00	24,110.00	27,660.00	27,660.00	27,660.00		
127	Unemployment Compensation Insurance	1,144.99	2,200.00	500.00	2,200.00	2,200.00	2,200.00		
128	Workers Compensation Insurance	25,748.73	25,750.00	14,423.00	18,000.00	18,000.00	18,000.00		
129	Insurance Deductible	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00		
130	4196 Insurance:	50,206.72	56,610.00	39,033.00	48,860.00	48,860.00	48,860.00		
131									
132	4197 Advertising and Regional Association:								
133	Advertising	933.72	1,000.00	1,229.90	1,500.00	1,500.00	1,500.00		
134	Dues	2,167.59	2,300.00	2,151.08	2,300.00	2,300.00	2,300.00		
135	4197 Advertising and Regional Association:	3,101.31	3,300.00	3,380.98	3,800.00	3,800.00	3,800.00		
136									

	D	E	F	G	H	I	J	K	L
	Description	2016	2017	2017	2018	2018	2018		
		As of 12/31/2016	Voted at Town Meeting	As of 12-31-2017	Department requests	Select Board recommendation	Budget Committee recommendation		
7	4199 Other General Government:	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00		
137	SUBTOTAL for GENERAL GOVERNMENT:	563,796.09	635,741.00	567,590.03	658,644.20	655,936.00	655,936.00		
138									
139									
140	4210-4214 Police:								
141	Wages and Salaries	109,910.65	120,512.00	111,018.02	119,790.00	118,685.00	118,685.00		
142	Overtime & P/T Officer	1,684.48	2,470.00	2,322.95	2,594.00	2,520.00	2,520.00		
143	Benefits	80,235.87	89,556.00	62,174.94	65,149.00	65,462.00	65,462.00		
144	Telephone & Communications	2,483.45	2,900.00	2,320.07	2,900.00	2,900.00	2,900.00		
145	Uniforms & Equipment	2,374.69	2,000.00	6,630.86	1,200.00	1,200.00	1,200.00		
146	Gasoline	3,800.70	6,000.00	4,201.00	6,200.00	6,200.00	6,200.00		
147	Vehicle Repair & Maintenance	1,791.23	1,300.00	1,460.80	1,100.00	1,100.00	1,100.00		
148	Miscellaneous	449.41	500.00	3,166.51	650.00	650.00	650.00		
149	Major Equipment	165.00	300.00	3,258.20	300.00	300.00	300.00		
150	Computer Hardware and Software	4,295.00	4,700.00	4,340.00	4,800.00	4,800.00	4,800.00		
151	Training & Education	447.50	300.00	379.75	300.00	300.00	300.00		
152	Professional Associations	150.00	300.00	260.00	300.00	300.00	300.00		
153	Animal Control (Cat & Dog)	250.00	250.00	0.00	250.00	250.00	250.00		
154	4210-4214 Police:	208,037.98	231,088.00	201,533.10	205,533.00	204,667.00	204,667.00		
155									
156	4215-4219 Ambulance:	55,967.00	61,000.00	67,079.67	61,000.00	61,000.00	61,000.00		
157									
158	4220-4229 Fire:								
159	Administration	0.00	250.00	0.00	250.00	250.00	250.00		
160	Fire Reporting Software	1,536.00	1,900.00	3,072.00	1,900.00	1,900.00	1,900.00		
161	Training	278.95	1,200.00	3,360.94	1,200.00	1,200.00	1,200.00		
162	Dues	2,812.00	2,875.00	2,414.00	2,875.00	2,875.00	2,875.00		
163	Miscellaneous	1,099.25	300.00	1,579.41	300.00	300.00	300.00		
164	Telephone	888.98	930.00	897.89	930.00	930.00	930.00		
165	Chief Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		
166	Insurance	6,749.00	7,154.00	6,749.00	7,154.00	7,154.00	7,154.00		
167	Fire Trucks Parts and Supplies	3,694.50	4,800.00	1,430.92	4,800.00	4,800.00	4,800.00		
168	Motor Fuel	783.91	1,500.00	808.21	1,500.00	1,500.00	1,500.00		
169	Fire Trucks Major Equipment	1,565.47	1,750.00	50.00	1,750.00	1,750.00	1,750.00		
170	Hazmat Equipment	0.00	450.00	0.00	450.00	450.00	450.00		
171	Radio Repairs	1,755.24	1,000.00	1,203.98	1,000.00	1,000.00	1,000.00		
172	Electric	2,033.87	1,600.00	2,251.72	1,600.00	1,600.00	1,600.00		
173	Heat	4,744.08	5,000.00	2,628.48	5,000.00	5,000.00	5,000.00		
174	Station Maintenance and Repair	3,848.05	2,600.00	4,239.88	2,600.00	2,600.00	2,600.00		
175	Fire Trucks Maintenance and Repair	3,072.50	3,500.00	5,086.12	3,500.00	3,500.00	3,500.00		
176	Breathing Apparatus Maintenance and Repair	0.00	1,350.00	0.00	1,350.00	1,350.00	1,350.00		
177	Equipment Maintenance and Repair	4,701.80	4,000.00	10,073.25	4,000.00	4,000.00	4,000.00		
178	FAST Squad Equipment and Supplies	4,306.96	4,500.00	1,255.40	4,500.00	4,500.00	4,500.00		
179	4220-4229 Fire:	44,870.56	47,659.00	48,101.20	47,659.00	47,659.00	47,659.00		
180									

	D	E	F	G	H	I	J	K	L
	Description	2016	2017	2017	2018	2018	2018		
		As of 12/31/2016	Voted at Town Meeting	As of 12-31-2017	Department requests	Select Board recommendation	Budget Committee recommendation		
5									
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181									
182									
183	4290-4298 Emergency Management:								
184	Forest Fire Equipment	692.43	600.00	0.00	600.00	600.00	600.00		
185	Emergency Management Planning and Training	1,214.96	2,850.00	2,841.48	2,773.00	2,773.00	2,773.00		
186	4290-4298 Emergency Management:	1,907.39	3,450.00	2,841.48	3,373.00	3,373.00	3,373.00		
187									
188	4299 Other Public Safety (including communications):	27,090.95	27,300.00	28,037.90	28,119.00	28,119.00	28,119.00		
189									
190	SUBTOTAL for PUBLIC SAFETY:	337,873.88	370,497.00	347,593.35	345,684.00	344,818.00	344,818.00		
191									
192	4312 Highways and Streets:								
193	REGULAR:								
194	Highway Agent Salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		
195	Telephone	897.95	1,000.00	1,751.48	1,500.00	1,500.00	1,500.00		
196	Alcohol and Drug Testing	80.00	300.00	687.00	300.00	300.00	300.00		
197	Building Maintenance & Repair	5,456.25	6,000.00	4,635.76	6,000.00	6,000.00	6,000.00		
198	Materials and Maintenance (Gravel and Dirt Roads)(increase 500 yds)	59,263.39	65,000.00	40,165.12	60,000.00	60,000.00	60,000.00		
199	Mud Season Roads (increase 500 yds)	50,638.56	50,000.00	48,838.56	57,825.00	57,825.00	57,825.00		
200	Asphalt, Cold Patch and Shimming	3,990.12	3,000.00	1,331.04	3,000.00	3,000.00	3,000.00		
201	Culverts	12,452.06	15,000.00	14,496.38	15,000.00	15,000.00	15,000.00		
202	Payroll	82,226.14	100,068.00	79,237.37	108,480.00	108,480.00	108,480.00		
203	Overtime	4,181.94	2,697.00	5,573.71	2,944.00	2,944.00	2,944.00		
204	Contracted Services			29,807.50	8,000.00	8,000.00	8,000.00		
205	Benefits	54,529.06	75,235.00	50,816.47	60,817.00	60,817.00	60,817.00		
206	Electric	5,032.11	5,000.00	5,075.14	5,000.00	5,000.00	5,000.00		
207	Heat	4,705.28	5,000.00	8,217.60	5,000.00	5,000.00	5,000.00		
208	Propane	297.22	2,000.00	207.89	2,000.00	2,000.00	2,000.00		
209	Equipment Rental	44,578.95	32,000.00	2,914.99	32,000.00	32,000.00	32,000.00		
210	Supplies	2,002.75	3,000.00	2,433.45	3,000.00	3,000.00	3,000.00		
211	Motor Fuel	11,219.85	18,000.00	12,895.71	15,000.00	15,000.00	15,000.00		
212	Vehicle Maintenance & Repair	23,600.30	25,000.00	42,266.59	25,000.00	25,000.00	25,000.00		
213	Parts, Equipment	7,478.65	10,500.00	7,236.39	10,500.00	10,500.00	10,500.00		
214	Miscellaneous	298.00	100.00	474.99	100.00	100.00	100.00		
215	Spare Tires	7,291.11	10,000.00	8,197.18	10,000.00	10,000.00	10,000.00		
216	Roadside Maintenance (carry over \$15,400 if left in budget)	23,524.30	22,000.00	23,300.71	25,000.00	25,000.00	25,000.00		
217	Calcium Chloride (20,000 gallons)			0.00	12,000.00	12,000.00	12,000.00		
218	Safety Clothing	2,066.80	2,100.00	2,944.15	2,100.00	2,100.00	2,100.00		
219	Training & Education	270.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00		
220	REGULAR:	407,080.79	455,000.00	394,505.18	472,566.00	472,566.00	472,566.00		
221									
222	WINTER:								
223	Payroll - Winter	60,118.29	62,662.00	57,658.76	68,164.00	68,164.00	68,164.00		
224	Overtime - Winter	11,792.03	13,486.00	12,656.06	14,720.00	14,720.00	14,720.00		

	D	E	F	G	H	I	J	K	L
	Description	2016	2017	2017	2018	2018	2018		
5		As of 12/31/2016	Voted at Town Meeting	As of 12-31-2017	Department requests	Select Board recommendation	Budget Committee recommendation		
6									
7									
225	Contracted Services			18,247.00	27,000.00	27,000.00	27,000.00		
226	Benefits - Winter	43,204.43	53,739.00	48,567.66	43,440.00	43,440.00	43,440.00		
227	Motor Fuel - Winter	13,415.33	20,000.00	18,180.96	20,000.00	20,000.00	20,000.00		
228	Vehicle Maintenance & Repair - Winter	24,942.70	30,000.00	30,320.37	30,000.00	30,000.00	30,000.00		
229	Materials - Winter (increase 1000 yds sand)	71,124.34	75,000.00	94,777.18	85,500.00	85,500.00	85,500.00		
230	Contracted Services		3,500.00	3,500.00	3,500.00	3,500.00	3,500.00		
231	WINTER:	224,597.12	258,387.00	283,907.99	292,324.00	292,324.00	292,324.00		
232									
233	4312 Highways and Streets:	631,677.91	713,387.00	678,413.17	764,890.00	764,890.00	764,890.00		
234									
235	4316 Street Lighting:	2,917.35	3,526.00	3,568.70	3,550.00	3,550.00	3,550.00		
236									
237	SUBTOTAL for HIGHWAYS and STREETS:	634,595.26	716,913.00	681,981.87	768,440.00	768,440.00	768,440.00		
238									
239	4323 Solid Waste Collection:								
240	Payroll - Station Operators	17,406.78	24,760.00	20,289.50	25,600.00	25,400.00	25,400.00		
241	Bin and Dumpster Rent	2,400.00	2,400.00	1,650.00	2,400.00	2,400.00	2,400.00		
242	Pay-Per-Throw Trash Bags	5,922.40	5,000.00	132.00	-	-	-		
243	Miscellaneous	426.25	1,000.00	594.03	1,000.00	1,000.00	1,000.00		
244	Equipment & Signs	2,613.76	4,000.00	3,910.10	5,000.00	5,000.00	5,000.00		
245	Hazardous Waste Pick-Up Day	2,023.06	1,500.00	4,651.03	4,000.00	4,000.00	4,000.00		
246	Recycling	12,469.69	13,000.00	12,804.26	13,000.00	13,000.00	13,000.00		
247	4323 Solid Waste Collection:	43,261.94	51,660.00	44,030.92	51,000.00	50,800.00	50,800.00		
248									
249	4324 Solid Waste Disposal:								
250	Haul Charges	18,000.00	20,000.00	16,175.00	20,000.00	20,000.00	20,000.00		
251	Trash and C & D Disposal	20,789.99	25,000.00	19,808.86	25,000.00	25,000.00	25,000.00		
252	Co-mingled Disposal	2,543.32	5,000.00	2,630.19	5,000.00	5,000.00	5,000.00		
253	Freon Collection and Disposal	0.00	500.00	612.00	500.00	500.00	500.00		
254	4324 Solid Waste Disposal:	41,333.31	50,500.00	39,226.05	50,500.00	50,500.00	50,500.00		
255									
256	SUBTOTAL for SANITATION:	84,595.25	102,160.00	83,256.97	101,500.00	101,300.00	101,300.00		
257									
258	4415-4419 Health Agencies and Hospitals and Other:								
259									
260	HEALTH AGENCIES:								
261	Visiting Nurse Alliance & Hospice	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00	10,950.00		
262	Headrest	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00		
263	West Central Behavioral Health	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		
264	Wise	600.00	600.00	600.00	600.00	600.00	600.00		
265	CASA for Children "Court Appointed Special Advocates "	500.00	500.00	500.00	500.00	500.00	500.00		
266	Tri-Country CAP, Inc.	304.00	304.00	304.00	304.00	304.00	304.00		
267	American Red Cross	500.00	0.00	0.00	-	-	-		
268	Mascoma Valley Health Initiative	600.00	600.00	600.00	600.00	600.00	600.00		

	D	E	F	G	H	I	J	K	L
	Description	2016	2017	2017	2018	2018	2018		
		As of 12/31/2016	Voted at Town Meeting	As of 12-31-2017	Department requests	Select Board recommendation	Budget Committee recommendation		
5									
6									
7									
269	Lyme Parish nurse	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00		
270	HEALTH AGENCIES:	22,554.00	22,054.00	22,054.00	22,054.00	22,054.00	22,054.00		
271									
272	HEALTH OFFICER:								
273	Salary, Health Officer	500.00	500.00	500.00	500.00	500.00	500.00		
274	Health Officer Expenses	0.00	100.00	0.00	100.00	100.00	100.00		
275	HEALTH OFFICER:								
276	4415-4419 Health Agencies and Hospitals and Other:	23,054.00	22,654.00	22,554.00	22,654.00	22,654.00	22,654.00		
277									
278	4441-4442 Administration and Direct Assistance:								
279	Overseer of Public Welfare Salary	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00		
280	Community Action Outreach (LISTEN)	0.00	0.00	0.00	0.00	0.00	0.00		
281	Grafton Senior Citizens Council	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00		
282	4441-4442 Administration and Direct Assistance:	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00		
283									
284	SUBTOTAL for HEALTH and WELFARE:	31,654.00	31,254.00	31,154.00	31,254.00	31,254.00	31,254.00		
285									
286	4520-4529 Parks and Recreation:								
287									
288	PARKS:								
289	Trees & Misc. Issues	480.00	3,500.00	0.00	3,500.00	3,500.00	3,500.00		
290	Mowing Contract	34,362.00	34,362.00	34,362.00	32,962.00	32,962.00	32,962.00		
291	PARKS:	34,842.00	37,862.00	34,362.00	36,462.00	36,462.00	36,462.00		
292									
293	RECREATION:								
294	Beach Pumping & Porta Potty	220.00	350.00	550.00	400.00	400.00	400.00		
295	Beach Pond Program Coordinator Salary	2,300.00	3,000.00	0.00	3,000.00	3,500.00	3,500.00		
296	Beach Telephone	454.67	450.00	420.00	420.00	420.00	420.00		
297	Beach Electricity	598.59	550.00	686.89	550.00	550.00	550.00		
298	Beach Equipment and Pond Program Supplies	1,796.38	2,500.00	2,137.66	3,500.00	3,500.00	3,500.00		
299	Beach Pond Program (Camp) Staff	1,516.21	1,500.00	0.00	1,500.00	1,500.00	1,500.00		
300	Beach Lifeguards Wages	7,822.09	8,500.00	6,453.39	8,820.00	8,820.00	8,820.00		
301	Beach Activities Supervisor	3,000.00	3,000.00	3,000.00	3,150.00	3,150.00	3,150.00		
302	Recreation Director Wages	10,173.28	10,285.00	10,085.14	10,600.00	10,600.00	10,600.00		
303	Recreation Miscellaneous	229.75	200.00	609.00	200.00	200.00	200.00		
304	RECREATION:	28,110.97	30,335.00	23,942.08	32,140.00	32,640.00	32,640.00		
305									
306	4520-4529 Parks and Recreation:	62,952.97	68,197.00	58,304.08	68,602.00	69,102.00	69,102.00		
307									
308	4550-4559 Library:								
309	Salaries and Wages	44,767.84	47,006.00	46,962.88	49,356.00	49,356.00	49,356.00		
310	Librarian Benefits	30,530.30	31,775.00	31,761.57	30,197.00	30,197.00	30,197.00		
311	Librarian's Dues/Seminars	1,210.68	1,100.00	483.08	1,100.00	1,100.00	1,100.00		
312	Library Assistants Wages	26,099.35	27,385.00	26,250.51	28,204.00	28,204.00	28,204.00		

	D	E	F	G	H	I	J	K	L
	Description	2016	2017	2017	2018	2018	2018		
		As of 12/31/2016	Voted at Town Meeting	As of 12-31-2017	Department requests	Select Board recommendation	Budget Committee recommendation		
5									
6									
7									
313	Custodial Services	3,500.90	3,804.00	0.00	-	-	-		
314	Cleaning Company	4,100.00	4,800.00	6,613.62	7,837.00	7,837.00	7,837.00		
315	Library Trustees Dues/Seminars	270.00	270.00	270.00	270.00	270.00	270.00		
316	Telecommunications	2,703.15	2,800.00	2,702.05	2,800.00	2,800.00	2,800.00		
317	Electricity	4,174.68	4,000.00	4,913.92	4,000.00	4,000.00	4,000.00		
318	Heat	4,573.37	5,000.00	3,048.94	5,000.00	5,000.00	5,000.00		
319	Water	590.20	925.00	607.30	700.00	700.00	700.00		
320	Fire Inspection - Extinguishers	1,016.50	1,100.00	812.00	1,100.00	1,100.00	1,100.00		
321	Building Repairs & Maintenance	6,145.81	4,000.00	3,903.20	3,500.00	3,500.00	3,500.00		
322	Snow/Window/Rug Cleaning	1,588.20	2,000.00	1,333.40	2,000.00	2,000.00	2,000.00		
323	Office Supplies & Postage	1,036.12	1,000.00	1,830.85	1,250.00	1,250.00	1,250.00		
324	Janitorial Supplies	529.62	400.00	557.40	400.00	400.00	400.00		
325	Books	10,027.78	10,000.00	11,559.06	10,000.00	10,000.00	10,000.00		
326	Magazines	1,543.18	1,500.00	1,398.42	1,425.00	1,425.00	1,425.00		
327	Audio Tapes	1,849.84	2,250.00	1,690.24	2,500.00	2,500.00	2,500.00		
328	Videos	2,303.43	2,250.00	2,801.44	2,250.00	2,250.00	2,250.00		
329	Catalog/Processing	3,803.02	4,300.00	4,033.94	4,300.00	4,300.00	4,300.00		
330	Programs/Publicity	615.04	800.00	964.50	800.00	800.00	800.00		
331	Other Expenses	0.00	100.00	0.00	100.00	100.00	100.00		
332	Computer Maintenance & Supplies	816.65	1,500.00	1,620.23	1,740.00	1,740.00	1,740.00		
333		153,795.66	160,065.00	156,118.55	160,823.00	160,823.00	160,823.00		
334									
335	4583 Patriotic Purposes:								
336	Memorial Day and Flags	481.80	950.00	206.58	950.00	950.00	950.00		
337		481.80	950.00	206.58	950.00	950.00	950.00		
338									
339	SUBTOTAL for CULTURE and RECREATION:	217,230.43	229,212.00	214,629.21	230,381.00	230,381.00	230,381.00		
340									
341	4611-4612 Administration and Purchase of Natural Resources:								
342	Conservation Commission Dues	266.00	342.00	266.00	342.00	342.00	342.00		
343	Postage and Supplies	47.00	75.00	31.45	75.00	75.00	75.00		
344	Education	0.00	200.00	200.00	200.00	200.00	200.00		
345	Monitoring Fund	200.00	200.00	320.00	200.00	200.00	200.00		
346	Environmental Monitoring	220.00	250.00	130.00	250.00	250.00	250.00		
347	Maintenance and Management Conservation Areas	945.27	1,033.00	1,010.00	1,033.00	1,033.00	1,033.00		
348		1,678.27	2,100.00	1,957.45	2,100.00	2,100.00	2,100.00		
349									
350	SUBTOTAL for CONSERVATION:	1,678.27	2,100.00	1,957.45	2,100.00	2,100.00	2,100.00		
351									
352	4711 Principal:								
353	Principal-Long Term Highway Garage Bond	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00		
354	Principal-Long Term Town Offices Bond	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00		
355	Solar- CDFA loan				2,683.00	2,683.00	2,683.00		
356	4711 Principal:	70,000.00	70,000.00	70,000.00	72,683.00	72,683.00	72,683.00		

	D	E	F	G	H	I	J	K	L
	Description	2016	2017	2017	2018	2018	2018		
		As of 12/31/2016	Voted at Town Meeting	As of 12-31-2017	Department requests	Select Board recommendation	Budget Committee recommendation		
5									
6									
7									
357	4721 Interest:								
358	Interest-Long Term Highway Garage Bond	10,687.00	9,263.00	9,263.00	8,013.00	8,013.00	8,013.00		
359	Interest-Long Term Town Offices Bond	26,775.00	24,413.00	23,597.50	22,050.00	22,050.00	22,050.00		
360	Solar- CDFA loan				552.00	552.00	552.00		
361		37,462.00	33,676.00	32,860.50	30,615.00	30,615.00	30,615.00		
362									
363	4723 Interest on Tax Anticipation Notes:	11,637.54	8,000.00	15,921.03	10,000.00	10,000.00	10,000.00		
364									
365									
366	SUBTOTAL for DEBT SERVICE:	119,099.54	111,676.00	118,781.53	113,298.00	113,298.00	113,298.00		
367									
368	TOTAL OPERATING EXPENSES:	1,990,522.72	2,199,553.00	2,046,944.41	2,243,288.20	2,248,027.00	2,248,027.00		
369									
370									
371									
372	4901: Land and Improvements								
373	Land: Forest	0.00	0.00	0.00	0	0	0		
374	Land	0.00	0.00	0.00	0	0	0		
375		0.00	0.00	0.00	0.00	0.00	0.00		
376	4901 Land and Improvements:								
377	4902 Machinery, Vehicles and Equipment:								
378	Emergency Major Equipment Rebuilding Trust Fund	0.00	0.00	0.00	0	0	0		
379	Annual Leave Expendable Trust Fund	0.00	0.00	0.00	0	0	0		
380	Fire Fighting Safety Equipment	0.00	65,000.00	58,920.00	0	0	0		
381	Vehicle Capital Reserve Fund:								
382	Dump Highway Truck	0.00	0.00	0.00					
383	1-ton Highway Truck	110,022.36	0.00	0.00					
384	Police Vehicle	43,568.50	0.00	0.00					
385	Fire Truck	0.00	0.00	0.00					
386	Rescue Truck	0.00	0.00	0.00					
387	Heavy Equipment Capital Reserve Fund	0.00	329,700.00	307,700.00	174,000.00	174,000.00	174,000.00		
388	Fire Fighter Equipment Trust Fund (Bessie M. Hall)	0.00	0.00	0.00					
389	Computer System Upgrade Capital Reserve Fund	0.00	7,500.00	1,595.23	7,500.00	7,500.00	7,500.00		
390		153,590.86	402,200.00	368,215.23	181,500.00	181,500.00	181,500.00		
391	4902 Machinery, Vehicles and Equipment:								
392	4903 Buildings:								
393	Town Buildings Major Maint. & Repair Fund CRF	1,500.00	0.00	12,070.11	-	-	-		
394		1,500.00	0.00	12,070.11	0.00	0.00	0.00		
395									
396	4909 Improvements Other Than Buildings:								
397	Bridge Capital Reserve Fund	8,925.73	0.00	5,293.79	-	-	-		
398	Public Works Facility Capital Reserve Fund	0.00	0.00	0.00	-	-	-		
399	Class V Roads Rehab	0.00	0.00	0.00	-	-	-		
400	Baker Hill Rd	0.00	0.00	0.00	-	-	-		

	D	E	F	G	H	I	J	K	L
	Description	2016	2017	2017	2018	2018	2018		
5		As of 12/31/2016	Voted at Town Meeting	As of 12-31-2017	Department requests	Select Board recommendation	Budget Committee recommendation		
6									
7									
401	Emergency Highway Repair Capital Reserve Fund	27,754.86	0.00	0.00	-	-	-		
402	Property Reappraisal Capital Reserve Fund	16,000.00	0.00	0.00	-	-	-		
403	Recreational Facilities CRF	5,336.25	0.00	1,901.21	-	-	-		
404		58,016.84	0.00	7,195.00	0.00	0.00	0.00		
405	4909 Improvements Other Than Buildings:								
406	SUBTOTAL for CAPITAL OUTLAY:	213,107.70	402,200.00	387,480.34	181,500.00	181,500.00	181,500.00		
407									
408	4915 To Capital Reserve Fund:								
409	Bridge Capital Reserve Fund	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00		
410	Vehicle Capital Reserve Fund	145,000.00	145,000.00	145,000.00	150,000.00	150,000.00	150,000.00		
411	Heavy Equipment Capital Reserve Fund	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00		
412	Property Reappraisal Capital Reserve Fund	0.00	0.00	0.00	-	-	-		
413	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		
414	Public Works Facility Capital Reserve Fund	50,000.00	75,000.00	75,000.00	50,000.00	50,000.00	50,000.00		
415	Public Land Acquisition Capital Reserve Fund	0.00	0.00	0.00	-	-	-		
416	Emergency Highway Repair Capital Reserve Fund	30,000.00	30,000.00	30,000.00	40,000.00	40,000.00	40,000.00		
417	Computer System Upgrade Capital Reserve Fund	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00		
418	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		
419	Fire Fighting Safety Equipment Capital Reserve Fund	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00		
420	New Cemetery Capital Reserve Fund	1,600.00	0.00	850.00					
421	Recreation Facilities Capital Reserve Fund	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00		
422		436,100.00	469,500.00	470,350.00	459,500.00	459,500.00	459,500.00		
423									
424	4916 To Expendable Trust Funds (except # 4919):								
425	Trout Pond Management Area Expendable Trust Fund	0.00	0.00	0.00	-	-	-		
426	Emergency Major Equipment Rebuilding Trust Fund	0.00	0.00	0.00	-	-	-		
427	Annual Leave TF	4,200.00	0.00	0.00					
428	Town Poor Expendable Trust Fund	40,000.00	20,000.00	20,000.00	10,000.00	10,000.00	10,000.00		
429		44,200.00	20,000.00	20,000.00	10,000.00	10,000.00	10,000.00		
430									
431	SUBTOTAL for INTERFUND TRANSFERS OUT:	480,300.00	489,500.00	490,350.00	469,500.00	469,500.00	469,500.00		
432									
433	TOTAL CAPITAL EXPENSES:	693,407.70	891,700.00	877,830.34	651,000.00	651,000.00	651,000.00		
434									
435	TOTAL APPROPRIATIONS LISTED:	2,683,930.42	3,091,253.00	2,924,774.75	2,894,288.20	2,899,027.00	2,899,027.00		
436									
437									
438	LESS TOTAL ESTIMATED REVENUES:	-595,930.21	-564,400.00	-674,756.00	-603,300.00	-603,300.00	-603,300.00		
439									
440	ESTIMATED AMOUNT TO BE RAISED BY TAXES:	2,088,000.21	2,526,853.00	2,250,018.75	2,290,988.20	2,295,727.00	2,295,727.00		
441									
442									

REVENUES

Description	2016	2017	2017	2018
	Actual	Estimated	Actual	Estimated
3110 Current Year Property Tax				
3185 Timber/Yield Taxes	\$2,760.61	\$5,000.00	\$3,376.51	\$4,000.00
3186 Payment in Lieu of Taxes:				
Other	\$4,556.00	\$4,500.00	\$0.00	\$4,500.00
3186 Payment in Lieu of Taxes:	\$4,556.00	\$4,500.00	\$0.00	\$4,500.00
3190 Interest & Penalties on Delinquent Taxes:				
Interest on Delinquent Taxes	\$24,464.96	\$20,000.00	\$54,512.96	\$25,000.00
3190 Interest & Penalties on Delinquent Taxes:	\$24,464.96	\$20,000.00	\$54,512.96	\$25,000.00
SUBTOTAL for TAXES (not including current year property taxes):	\$31,781.57	\$29,500.00	\$57,889.47	\$33,500.00
3220 Motor Vehicle Permit Fees	\$367,131.23	\$360,000.00	\$399,507.75	\$380,000.00
Boat Permit fees	\$1,334.47	\$1,600.00	\$965.99	\$1,000.00
3230 Building Permits	\$5,066.25	\$5,000.00	\$8,352.35	\$6,000.00
3290 Other Licenses, Permits & Fees:				
Dog Licenses & Penalties	\$1,631.50	\$1,600.00	\$1,404.00	\$1,600.00
Town Clerk Miscellaneous	\$3,817.30	\$2,500.00	\$3,869.00	\$2,500.00
Town Clerk Fees	\$11,994.00	\$11,000.00	\$12,192.00	\$12,500.00
Marriage Fees	\$35.00	\$50.00	\$35.00	\$50.00
Dog Fees	\$449.00	\$500.00	\$467.00	\$500.00
Certified Copies	\$285.00	\$300.00	\$636.00	\$300.00
3290 Other Licenses, Permits & Fees:	\$18,211.80	\$15,950.00	\$18,603.00	\$17,450.00
SUBTOTAL for LICENSES, PERMITS and FEES:	\$391,743.75	\$382,550.00	\$427,429.09	\$404,450.00

REVENUES

3351 NH Shared Revenue Block Grant	\$0.00	\$0.00	\$0.00	\$0.00
3352 Meals & Rooms Tax Distribution	\$88,216.40	\$88,300.00	\$88,145.86	\$88,300.00
3353 Highway Block Grant	\$0.00	\$0.00	\$0.00	\$0.00
3356 State & Federal Forest Land Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
3359 Other (Including Railroad Tax):				
Other State Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
Forest Fire Fighting and Training	\$0.00	\$0.00	\$0.00	\$0.00
3359 Other (Including Railroad Tax):	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTAL from STATE:	\$88,216.40	\$88,300.00	\$88,145.86	\$88,300.00
3401-3406 Income from Departments:				
Subdivision Fees	\$376.00	\$300.00	\$606.00	\$300.00
ZBA Hearing Fees	\$1,475.00	\$1,000.00	\$1,201.00	\$1,000.00
Police	\$285.84	\$0.00	\$884.96	\$0.00
Solid Waste (fibers)	\$105.90	\$0.00	\$50.64	\$0.00
Solid Waste - Sale of Trash Bags & Cards	\$58,271.15	\$45,000.00	\$60,153.75	\$50,000.00
Solid Waste - Recycling (scrap metal)	\$680.25	\$550.00	\$1,891.45	\$550.00
Copier	\$24.00	\$0.00	\$424.50	\$0.00
LCAB Usage Fees	\$2,100.00	\$2,300.00	\$7,600.00	\$5,000.00
Fire Department	\$234.56	\$0.00	\$0.00	\$0.00
Highway	\$928.58	\$0.00	\$50.00	\$0.00
Rec. Funds for field			\$1,654.00	\$0.00
Miscellaneous	\$336.80	\$0.00	\$150.00	\$0.00
Pond Program	\$2,375.00	\$2,500.00	\$0.00	\$2,500.00
Town Clerk (Lyme Phone Book)	\$245.00	\$1,000.00	\$1,571.00	\$300.00
Electric REC sales			\$216.99	\$300.00
3401-3406 Income from Departments:	\$67,438.08	\$52,650.00	\$76,454.29	\$59,950.00
SUBTOTAL from CHARGES for SERVICES:	\$67,438.08	\$52,650.00	\$76,454.29	\$59,950.00

REVENUES

3501 Sale of Town Property			\$0.00		\$0.00		\$0.00		\$0.00
3502 Interest on Investments			\$1,150.41		\$800.00		\$1,914.10		\$1,200.00
3503-3509 Other:									
Dividends & Return of Contributions			\$0.00		\$0.00		\$0.00		\$0.00
LGC return of surplus			\$0.00		\$0.00		\$0.00		\$0.00
Disability Reimbursement			\$0.00		\$0.00		\$748.72		\$0.00
Legal Reimbursements			\$0.00		\$0.00		\$0.00		\$0.00
Ambulance Reimbursement			\$0.00		\$0.00		\$219.14		\$0.00
Rental-High Street			\$15,600.00		\$15,600.00		\$15,600.00		\$15,900.00
Refunds			\$0.00		\$0.00		\$0.00		\$0.00
3503-3509 Other:			\$15,600.00		\$15,600.00		\$16,567.86		\$15,900.00
SUBTOTAL from MISCELLANEOUS REVENUES:			\$16,750.41		\$16,400.00		\$18,481.96		\$17,100.00
3915 From Capital Reserve Funds:									
Bridge Capital Reserve Fund			\$8,925.73		\$0.00		\$5,293.79		\$0.00
New Cemetery Capital Reserve Fund			\$0.00		\$0.00		\$0.00		\$0.00
Public Works Facility Capital Reserve Fund			\$0.00		\$0.00		\$0.00		\$0.00
Vehicle Capital Reserve Fund			\$153,590.86		\$0.00		\$0.00		\$0.00
Heavy Equipment Capital Reserve Fund			\$0.00		\$329,700.00		\$307,700.00		\$174,000.00
Major Highway Rebuilding Capital Reserve Fund			\$0.00		\$0.00		\$0.00		\$0.00
Emergency Highway Repair Capital Reserve Fund			\$27,754.86		\$0.00		\$85,533.33		\$0.00
Academy Building Capital Reserve Fund			\$0.00		\$0.00		\$0.00		\$0.00
Academy Building Gifts and Donations Fund (to close fund)			\$0.00		\$0.00		\$0.00		\$0.00
Property Reappraisal Capital Reserve Fund			\$16,000.00		\$0.00		\$0.00		\$0.00
Computer System Upgrade Capital Reserve Fund			\$0.00		\$7,500.00		\$1,595.23		\$7,500.00
Public Land Acquisition Capital Reserve Fund			\$0.00		\$0.00		\$0.00		\$0.00
Town Offices Building Capital Reserve Fund (to close fund)			\$0.00		\$0.00		\$0.00		\$0.00
Town Building Major Maint. & Repair CRF			\$1,500.00		\$0.00		\$12,070.11		\$0.00
Class V Roads			\$0.00		\$0.00		\$0.00		\$0.00
Municipal Transportation Capital Reserve Fund									\$0.00

REVENUES

Fire Fighting Safety Equipment Capital Reserve Fund		\$0.00	\$65,000.00	\$58,920.00	\$0.00
Recreation Facility CRF		\$5,466.25	\$0.00	\$1,901.21	\$0.00
3915 From Capital Reserve Funds:		\$213,237.70	\$402,200.00	\$473,013.67	\$181,500.00
3916 From Trust & Agency Funds:					
Trout Pond Management Area Expendable Trust Fund		\$0.00	\$0.00	\$0.00	\$0.00
Reimbursements Perpetual Care Trust		\$18,000.00	\$19,000.00	\$19,000.00	\$19,000.00
Cemetery Gifts & Donation		\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Special Revenue Fund		\$0.00	\$0.00	\$0.00	\$0.00
Substance Abuse Fund		\$0.00	\$0.00	\$0.00	\$0.00
Emergency Major Equipment Rebuilding Trust Fund		\$0.00	\$0.00	\$0.00	\$0.00
Town Poor Exp Trust Fund		\$27,208.28	\$0.00	\$12,463.72	\$10,000.00
Annual Leave ETF		\$0.00	\$0.00	\$0.00	\$0.00
3916 From Trust & Agency Funds:		\$45,208.28	\$19,000.00	\$31,463.72	\$29,000.00
SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:		\$258,445.98	\$421,200.00	\$504,477.39	\$210,500.00
TOTAL SOURCES OF REVENUE:		\$595,930.21	\$569,400.00	\$668,400.67	\$603,300.00



Proposed Budget

Lyme

For the period beginning January 1, 2018 and ending December 31, 2018

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 20, 2018

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.

Name

Position

Signature

Susan Mackenmye
Elizabeth Glenshaw
Eric Furstenberg
Wilkes McClave
Scott May
Cybele Merrick
Richard Jones
Judith Shelcott Brotman

[Handwritten signatures of the committee members]

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

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



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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	06	\$133,435	\$126,649	\$136,486	\$0	\$136,486	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$101,312	\$94,684	\$100,426	\$0	\$100,426	\$0
4150-4151	Financial Administration	06	\$41,235	\$40,524	\$45,107	\$0	\$45,107	\$0
4152	Revaluation of Property	06	\$29,880	\$26,480	\$32,460	\$0	\$32,460	\$0
4153	Legal Expense	06	\$55,000	\$50,880	\$55,000	\$0	\$55,000	\$0
4155-4159	Personnel Administration	06	\$45,924	\$41,435	\$48,377	\$0	\$48,377	\$0
4191-4193	Planning and Zoning	06	\$93,693	\$91,238	\$92,145	\$0	\$92,145	\$0
4194	General Government Buildings	06	\$40,920	\$24,650	\$58,777	\$0	\$58,777	\$0
4195	Cemeteries	06	\$49,484	\$28,632	\$32,998	\$0	\$32,998	\$0
4196	Insurance	06	\$56,610	\$39,033	\$48,860	\$0	\$48,860	\$0
4197	Advertising and Regional Association	06	\$3,300	\$3,380	\$3,800	\$0	\$3,800	\$0
4199	Other General Government	06	\$1,500	\$0	\$1,500	\$0	\$1,500	\$0
	General Government Subtotal		\$652,293	\$567,585	\$655,936	\$0	\$655,936	\$0
Public Safety								
4210-4214	Police	06	\$231,088	\$201,533	\$204,667	\$0	\$204,667	\$0
4215-4219	Ambulance	06	\$61,000	\$67,079	\$61,000	\$0	\$61,000	\$0
4220-4229	Fire	06	\$47,659	\$48,101	\$47,659	\$0	\$47,659	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	06	\$3,450	\$2,841	\$3,373	\$0	\$3,373	\$0
4299	Other (Including Communications)	06	\$27,300	\$28,037	\$28,119	\$0	\$28,119	\$0
	Public Safety Subtotal		\$370,497	\$347,591	\$344,818	\$0	\$344,818	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	06	\$973,387	\$678,413	\$764,890	\$0	\$764,890	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	06	\$3,526	\$3,568	\$3,550	\$0	\$3,550	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
		Highways and Streets Subtotal	\$976,913	\$681,981	\$768,440	\$0	\$768,440	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	06	\$51,660	\$44,030	\$50,800	\$0	\$50,800	\$0
4324	Solid Waste Disposal	06	\$50,500	\$39,226	\$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
		Sanitation Subtotal	\$102,160	\$83,256	\$101,300	\$0	\$101,300	\$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
		Water Distribution and Treatment Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$48,004	\$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
		Electric Subtotal	\$48,004	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
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	06	\$22,654	\$22,554	\$22,654	\$0	\$22,654	\$0
	Health Subtotal		\$22,654	\$22,554	\$22,654	\$0	\$22,654	\$0
Welfare								
4441-4442	Administration and Direct Assistance	06	\$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
	Welfare Subtotal		\$8,600	\$8,600	\$8,600	\$0	\$8,600	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	06	\$68,197	\$58,304	\$69,102	\$0	\$69,102	\$0
4550-4559	Library	06	\$160,065	\$156,118	\$160,829	\$0	\$160,829	\$0
4583	Patriotic Purposes	06	\$950	\$206	\$950	\$0	\$950	\$0
4589	Other Culture and Recreation		\$7,328	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$236,540	\$214,628	\$230,881	\$0	\$230,881	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	06	\$2,100	\$1,957	\$2,100	\$0	\$2,100	\$0
4619	Other Conservation		\$28,841	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$30,941	\$1,957	\$2,100	\$0	\$2,100	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
Debt Service								
4711	Long Term Bonds and Notes - Principal	06	\$70,000	\$70,000	\$72,683	\$0	\$72,683	\$0
4721	Long Term Bonds and Notes - Interest	06	\$33,676	\$32,860	\$30,615	\$0	\$30,615	\$0
4723	Tax Anticipation Notes - Interest	06	\$8,000	\$15,921	\$10,000	\$0	\$10,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$111,676	\$118,781	\$113,298	\$0	\$113,298	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$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
4914O	To Proprietary Fund - Other		\$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 Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations			\$2,560,278	\$2,046,933	\$2,248,027	\$0	\$2,248,027	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	12	\$0	\$0	\$248,539	\$0	\$248,539	\$0
	Purpose: Appropriate Funds for road repair at River Road/Gr							
4312	Highways and Streets	13	\$0	\$0	\$200,000	\$0	\$200,000	\$0
	Purpose: Appropriate Funds for road repair at Baker Hill R							
4589	Other Culture and Recreation	15	\$0	\$0	\$7,584	\$0	\$7,584	\$0
	Purpose: INDEPENDENCE DAY CELEBRATION SPECIAL REVENUE FUND							
4619	Other Conservation	16	\$0	\$0	\$26,785	\$0	\$26,785	\$0
	Purpose: Milfoil Treatment							
4902	Machinery, Vehicles, and Equipment	10	\$0	\$0	\$181,500	\$0	\$181,500	\$0
	Purpose: Withdrawal from CRF & Trust Funds							
4915	To Capital Reserve Fund	08	\$0	\$0	\$459,500	\$0	\$459,500	\$0
	Purpose: To CRF & TF							
4916	To Expendable Trusts/Fiduciary Funds	08	\$0	\$0	\$10,000	\$0	\$10,000	\$0
	Purpose: To CRF & TF							
Total Proposed Special Articles			\$0	\$0	\$1,133,908	\$0	\$1,133,908	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	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)
4312	Highways and Streets	14	\$0	\$0	\$21,000	\$0	\$21,000	\$0
Purpose: Culvert Inventory Project								
4312	Highways and Streets	07	\$0	\$0	\$90,000	\$0	\$90,000	\$0
Purpose: Block Grant								
4902	Machinery, Vehicles, and Equipment	11	\$0	\$0	\$18,081	\$0	\$18,081	\$0
Purpose: Lease to own								
Total Proposed Individual Articles				\$0	\$129,081	\$0	\$129,081	\$0



Revenues

Account	Source	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	06	\$4,110	\$4,000	\$4,000
3186	Payment in Lieu of Taxes	06	\$4,658	\$4,500	\$4,500
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$54,797	\$25,000	\$25,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$63,565	\$33,500	\$33,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	06	\$400,473	\$381,000	\$381,000
3230	Building Permits	06	\$8,352	\$6,000	\$6,000
3290	Other Licenses, Permits, and Fees	06	\$18,603	\$17,450	\$17,450
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$427,428	\$404,450	\$404,450
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$88,145	\$88,300	\$88,300
3353	Highway Block Grant	07	\$96,986	\$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)	16	\$0	\$6,696	\$6,696
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$185,131	\$184,996	\$184,996



Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3401-3406	Income from Departments	06	\$77,137	\$59,950	\$59,950
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$77,137	\$59,950	\$59,950
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	06	\$1,914	\$1,200	\$1,200
3503-3509	Other	06, 14	\$25,219	\$26,400	\$26,400
Miscellaneous Revenues Subtotal			\$27,133	\$27,600	\$27,600
Interfund Operating Transfers In					
3912	From Special Revenue Funds	15	\$5,056	\$7,584	\$7,584
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	10	\$368,215	\$181,500	\$181,500
3916	From Trust and Fiduciary Funds	06	\$0	\$19,000	\$19,000
3917	From Conservation Funds	16	\$0	\$6,223	\$6,223
Interfund Operating Transfers In Subtotal			\$373,271	\$214,307	\$214,307
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	16	\$0	\$13,866	\$13,866
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$13,866	\$13,866
Total Estimated Revenues and Credits			\$1,153,665	\$938,669	\$938,669



Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$2,191,249	\$2,248,027	\$2,248,027
Special Warrant Articles	\$1,848,352	\$1,133,908	\$1,133,908
Individual Warrant Articles	\$108,081	\$129,081	\$129,081
Total Appropriations	\$4,147,682	\$3,511,016	\$3,511,016
Less Amount of Estimated Revenues & Credits	\$1,756,411	\$938,669	\$938,669
Estimated Amount of Taxes to be Raised	\$2,391,271	\$2,572,347	\$2,572,347



Supplemental Schedule

1. Total Recommended by Budget Committee	\$3,511,016
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$72,683
3. Interest: Long-Term Bonds & Notes	\$30,615
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>)	\$103,298
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$3,407,718
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$340,772
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 (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$3,851,788

TOWN OF LYME, NEW HAMPSHIRE
TOWN MEETING
March 14, 2017
Minutes

Town Moderator Kevin Peterson called the meeting to order at 9:08 AM in the Lyme School Community Gymnasium. There were approximately 300 people in attendance.

The Moderator voiced appreciation of all veterans and asked those in attendance to stand or raise a hand and be recognized.

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

Pastor Amy Hayden, reflecting on the Past, read the list of those having died in 2016 with significant Lyme connections. Those included in the list are:

<i>David Levintow</i>	<i>Gregory Dimick</i>	<i>Verla Dimick</i>
<i>Joanne Coburn</i>	<i>Joanne Sohrweide</i>	<i>William Ackerly</i>
<i>Robert Girard</i>	<i>Robert Skinner</i>	<i>Lucile Birch</i>
<i>Robert Knowles Jr.</i>	<i>Mary Cornwell</i>	<i>John Hartford</i>
	<i>Charles Lahr</i>	

The Select Board acknowledged and thanked out-going Board member Patricia Jenks.

Recognizing the Future, Parish Nurse Ellen Thompson read the names of babies born to, or adopted by Lyme residents in 2016. Names of the names appear in the Town Report Vital Statistics section.

Representing the Lyme Foundation, Jeff Valence introduced Anne Baird and Kristin Roth who presented the Citizen(s) of the Year Award. This year the award went to two recipients: Peg Little and Paphanh Sithavady.

The Moderator noted various upcoming events, displays and items for sale during the day. He also recognized the election teams and volunteers, thanking all for their help on this snowy day.

NH State Representatives Patricia Higgins and Polly Campion were recognized.

The Moderator reviewed meeting procedures and rules of order, requesting respect and civility at all times. The procedures were adopted unanimously by voice vote. Voice without vote was approved for Zoning Administrator David Robbins and Town Counsel Walter Mitchell.

Moderator Peterson announced the meeting would be recorded and that, without objection, the order of articles would be changed to address Article 27 immediately after Article 15, both having to do with River Road. There was no objection to the change.

Select Board Chair Susan MacKenzie presented a "State of the Town" Address.

ELECTION OF OFFICERS

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

Select Board	Bradford "Rusty" Keith
Budget Committee	Judith Shelnutt Brotman
	Scott May
	Greg Lange
Cemetery Trustee	Jay Cary
Library Trustees	Nancy Elizabeth Grandine
	Georgina Voegele
	Audrey Brown
Overseer of Public Welfare	Nancy Elizabeth Grandine
Planning Board	Tim Cook
Tax Collector	Barbara Woodard
Trustee of the Trust Funds	Margaret "Mardi" Bowles

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 2 was VOTED IN THE NEGATIVE BY OFFICIAL BALLOT

YES 226 NO 300

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 3 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT

YES 444 NO 43

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 4 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT

YES 381 NO 95

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 5 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT

YES 398 NO 80

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 6 was VOTED IN THE AFFIRMATIVE BY OFFICAL BALLOT
YES 417 NO 53

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.)

Article 7 was VOTED IN THE AFFIRMATIVE BY OFFICIAL BALLOT

YES 375 NO 96

TOWN OPERATING BUDGET

ARTICLE 8. Judy Brotman made the motion that the Town 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.)

Seconded by Dick Jones

Michael Woodard made the motion to AMEND Article 8: by adding back \$8,304.00 for a 22 hour/wk maintenance worker for town buildings. (The Budget Committee had removed this amount from the Selectmen's request.)

Amendment was SECONDED by Bill Malcolm.

Amendment was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

Moderator announced new operating budget figure for Article 8 is \$2,199,619. (Should be \$2,199,553.00 but the correction and consequential vote on correct amount was not made.)

Article 8, as amended and announced, was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

STATE OF NEW HAMPSHIRE BLOCK GRANT APPROPRIATION

ARTICLE 9. Russell Hirschler made the motion that the Town 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.)

Seconded by Frank Bowles

Dick Jones made the motion to AMEND Article 9: Add the following sentence: "The funds raised and appropriated in this article shall be used only for River Road bank stabilization projects."

Amendment was SECONDED by Charles Ragan

After discussion AMENDMENT WAS VOTED IN THE NEGATIVE BY VOICE VOTE

Article 9 as presented was VOTED IN THE AFFIRMATIVE BY VOICE VOTE

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 10. Eric Furstenberg made the motion that the Town 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>
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)

Seconded by Dick Jones

Article 10 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

WITHDRAWAL FROM CAPITAL RESERVE

ARTICLE 11. Dick Jones made the motion that the Town 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.)

SECONDED by Judy Brotman

When the question of the grader replacement was raised, Select Board member Jay Smith explained that the current grader is 23 years old, on its second life and currently being repaired for more transmission troubles. It's time to retire it from Lyme service.

Article 11 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

LEASE-TO-OWN AGREEMENT FOR A 2015 BOMAG ROLLER

ARTICLE 12. Patty Hudson made the motion that the Town 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.)

Seconded by Judy Brotman

Article 12 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

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

ARTICLE 13. Frank Bowles made the motion that the Town 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.)

Seconded by Phil Kinsler

There was a lengthy discussion which included slide documentation of issues and remedial measures considered on this proposed project. Opinions varied. The landowners of the property in question do not want this property compromised by a roadway and feel there are better options. Emergency responders (Police & Fire) stated that if the area were to be opened as a Class VI they would not take any emergency vehicles over the area of concern and response time would be the

same as it is now. Attorney for the Town, Walter Mitchell, was in attendance and responded to questions of legal significance to the town.

Kathy Larson CALLED THE QUESTION. Moderator Peterson said the issue was too important and there were several people who had questions or comments that hadn't had a chance to speak, therefore he would allow the discussion to continue. Which it did for another hour.

Moderator Peterson called for a move to a PAPER BALLOT VOTE. BALLOT "A" was used for this vote.

Article 13 was voted in the AFFIRMATIVE BY PAPER BALLOT:

YES 161 NO 148

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

ARTICLE 14. Kevin Sahr made the motion that 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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 5-4.)

Seconded by Judy Brotman

Article 14 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

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

ARTICLE 15. Mike Smith made the motion that the Town 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 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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 8-0-1 abstention.)

Seconded by Judy Brotman

An explanation of this article was presented by Select Board Chair Sue MacKenzie and representative of the Roads Committee Frank Bowles. After a lengthy discussion, an **AMENDMENT** was offered by David Roby Sr.: **To reduce the appropriation to \$10,000.00.**

Motion to Amend was seconded by Russell Balch.

AMENDMENT WAS VOTED IN THE NEGATIVE BY VOICE VOTE.

Article 15 as written in the Warrant was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

As previously announced, Article 27 was considered at this time:

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

ARTICLE 27. Arend Tensen made the motion that the Town 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 Selectmen by a vote of 3-0.)

Seconded by David Roby Sr.

After a very lengthy discussion which included significant focus on public safety and legalities, a request to move to a vote was honored.

Article 27 was proclaimed by the Moderator to be voted in the NEGATIVE by voice vote. A show of hands of more than 7 people requested that Article 27 be voted by Paper Ballot. Ballot "B" was used.

Article 27 was VOTED IN THE NEGATIVE BY PAPER BALLOT

YES 83 NO 146

SOLARIZATION OF TOWN OFFICE/POLICE BUILDING

ARTICLE 16. Mark Bolinger made the motion that the Town 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 Selectmen by a vote of 3-0.) (Recommended by the Budget Committee by a vote of 7-1-1 abstention.)

Seconded by Bryan Roth

Mark Bolinger, representing the Lyme Energy Committee explained the recommendation of this article.

Article 16 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

DISCONTINUE CEMETERY SPECIAL REVENUE FUND

ARTICLE 17. Simon Carr made the motion that the Town 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.)

Seconded by Judy Brotman

Article 17 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

PLACE FUNDS IN TO THE NEW CEMETERY CAPITAL RESERVE FUND

ARTICLE 18. Simon Carr made the motion that the Town 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.)

Seconded by Phil Kinsler.

Article 18 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

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

ARTICLE 19. 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 9-0.)

Seconded by James Graham

Article 19 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

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

ARTICLE 20. Margaret Johnson made the motion that the Town 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 Selectmen by a vote of 3-0.)

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

Seconded by Dick Jones

Article 20 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

MILFOIL TREATMENT FOR POST POND

ARTICLE 21. Phil Kinsler made the motion that the Town 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.)

Seconded by Steve Maddock

Article 21 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

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

ARTICLE 22. Steve Campbell 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 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 Selectmen by a vote of 2-1.)

Seconded by Frank Bowles

Simon Carr offered an AMENDMENT to strike the last sentence. Remove: *And to further name the Select Board as agents to expend this Capital Reserve Fund.*

Amendment was seconded by Dick Jones

An explanation was provided by Susan MacKenzie and Dennis Stern (Tax Study Advisory Committee)

Amendment was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

**Article 22, as AMENDED WAS VOTED INCONCLUSIVELY BY VOICE VOTE;
The Moderator requested a show of hands which were counted as Yes 89 No 58**

Article 22, as AMENDED WAS VOTED IN THE AFFIRMATIVE BY A SHOW OF HANDS.

CHANGE TAX COLLECTION TO SEMI-ANNUAL

ARTICLE 23. Michael Whitman made the motion that the Town 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 $\frac{1}{2}$ 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.)

Seconded by Steve Maddock

After a brief discussion and explanation by Dennis Stern (Tax Advisory Committee), Dee Scanlon suggested changing the final sentence, however because of state statue this is unable to be revised.

Article 24 was VOTED IN THE NEGATIVE BY VOICE VOTE.

LAND USE CHANGE TAX FUND

ARTICLE 24. Karl Furstenberg made the motion that the Town 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)

Seconded by Judy Brotman

A formal request for Paper ballot was received in advance by the Moderator.

Discussion of the pros & cons of this article ensued. It was noted there is a current balance of \$218,000 in this fund. Select Board Chair MacKenzie indicated it was time to take a fresh look at things.

A move to vote on Article 24 using Paper Ballot "C" was instructed by the Moderator.

Article 24 was VOTED IN THE NEGATIVE BY PAPER BALLOT:

YES 84 NO 89

TRANSCANADA MITIGATION FUND

ARTICLE 25. John Mudge made the motion: 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 Selectmen by a vote of 3-0.)

Seconded by John Sanders

Comments were provided by John Mudge and Susan MacKenzie.

Article 25 was VOTED IN THE AFFIRMATIVE BY VOICE VOTE.

***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)

Article 26 needed to be an Official Paper Ballot.

Article 26 was VOTED IN THE NEGATIVE BY OFFICAL BALLOT

YES 145 NO 336

***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.

This article was moved to earlier in the meeting for consideration. See results earlier in minutes.

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

ARTICLE 28. James Graham made the motion that the Town 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 the Select Board.)

Seconded by Kathy Wohlforth

A significant discussion concerning this article took place. There were some who felt that a Town Meeting Day is for implementing the business of the Town, and that no articles not related to Town business or of a political agenda be permitted; others disagreed.

Wilkes McClave proposed an AMENDMENT to Article 28. Add the following: Condemn the attacks on freedom of speech as evidenced by the actions of Middlebury College and University of California at Berkley, California.

Amendment seconded by Russell Balch

Amendment to Article 28 was VOTED IN THE NEGATIVE BY VOICE VOTE.

Seven petitioners requested a vote by PAPER BALLOT. Ballot "D" was used.

Article 28 was VOTED IN THE AFFIRMATIVE BY PAPER BALLOT

YES 99 NO 39

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.)

No reports or discussion. No vote required.

OTHER BUSINESS

ARTICLE 30. To transact any other business that may be legally brought before this Town Meeting.

Tom Toner moved that in the future, Town Meeting Day be for implementing the business of

the Town, and that no articles not related to Town business or of a political agenda be permitted. (Advisory)

Motion was seconded by Russell Balch

Comments concerning free speech were made.

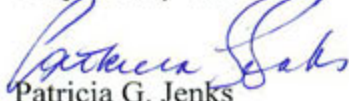
Motion as presented was VOTED IN THE NEGATIVE BY VOICE VOTE.

Lee Larson expressed appreciation and acknowledgement to the people who contributed to the new fence along the Little Common area.

Phil Kinsler asked if any motion previously considered and voted could be reconsidered after the closing of the meeting. Town Counsel confirmed this is not allowed.

There being no further requests for considerations, the Moderation thanked everyone for the outstanding attendance and participation on this very stormy day and adjourned this Annual Town Meeting at 2:20 PM

Respectfully Submitted



Patricia G. Jenks
Lyme Town Clerk

TOWN OF LYME
SPECIAL TOWN MEETING – MINUTES
October 25, 2017
7:00PM-Lyme School Community Gymnasium

PETITIONED ARTICLE

ARTICLE 1. The Town will consider whether to amend Ordinance #00-0011 of the Town of Lyme (Holt's Ledge Management Plan, adopted April 27, 2017), such that existing rock climbing safety equipment will be preserved rather than destroyed, and to transact any other business that may lawfully come before the meeting.

This meeting was called to order at 7:20 PM, with approximately 250 people in attendance.

A formal, written request for paper ballot vote, signed by five (5) registered voters was presented and acknowledged.

Troop 273, Lyme Boy Scouts presented the Colors; the Pledge of Allegiance was recited.

Moderator Kevin Peterson reviewed the Rules of Procedure and advised the meeting was being recorded, both electronically and by written minutes.

Voice without Vote was explained.

Rebecca Hanissian made the motion to accept Voice without Vote for non-residents and unregistered voters.

Seconded by David Perlman.

A voice vote was inconclusive.

Sue Hanlon commented that these individuals had valuable information to contribute to the debate and should be allowed to speak.

Moderator Peterson directed the voters to a show of hands. He and Assistant Moderator William Waste counted and determined that **Voice without Vote was GRANTED by a show of hands.**

Sue Hanlon made the motion that The Town consider whether to amend Ordinance #00-0011 of the Town of Lyme (Holt's Ledge Management Plan, adopted April 27, 2017), such that existing rock climbing safety equipment will be preserved rather than destroyed.

Seconded by Kristina Sparks.

Rebecca Hanissian presented background and slides to explain the history and timeline of the issue from the view point of the climbers (*CLyme*).

Catherine Hopper read a letter recently posted to Lyme Listserv.

Hanissian presented slides showing examples of signage found in the Holts Ledge area.

Susan MacKenzie, representing the Lyme Select Board reviewed the history of reported concerns, findings and consequential action taken by the Board leading to this meeting. The Board provided slides showing vandalism in the area of concern.

There was a considerable period of time during which 25 individuals spoke. Several were residents of the immediate area of concern who commented on the quality of life and problems they encountered as the volume of people using the ledges to climb increased. Fire and emergency response issues were also concerns. Others were concerned about the disregard for personal property.

Advocates for use of the area for climbing acknowledged that things could have and should have been handled differently and with more respect for the resource and neighborhood. Many commented that they lived in Lyme for the beautiful and many different natural resources available to them and wanted to see these managed so their kids and others who enjoy outdoor activity could enjoy them.

The matter of actual ownership was discussed. *CLyme* feels strongly that the property in question belongs to Dartmouth College and therefore the Lyme Select Board and/or voters have no authority to determine what activity can take place. Attorney Laura Spector-Morgan, attending on behalf of Mitchell & Bates who is the town's legal advisor said that at this time neither party is sure who owns the property and that is still being determined since the *CLyme* challenge of ownership.

Other comments included the question of liability-Town Counsel felt sure that if there's an incident where someone was injured and the town allows activity at this location with no management and safety measures in place there would be suit against the Town-, sanitation issues, parking issues, endangered species issues, Peregrine Falcons, noise, lack of management or ability to enforce a management place because of the isolated location.

Kathy Larson Called the Question and the Moderator instructed preparation for vote by paper ballot.

Voters were instructed to use Ballot "I" and to mark "yes" if in support of amending Ordinance #00-0011 or "no" if not in support of the proposed amendment.

Town Counsel advised this vote is advisory only.

Total of 217 ballots were cast. Yes 74 No 143

Vote to amend article 00-0011 did not pass.

There being no other business to conduct, the Moderator adjourned the meeting at 9:30PM.

Respectively Submitted,

Patricia G. Jenks, Town Clerk

TOWN OF LYME, NEW HAMPSHIRE
Financial Statements
December 31, 2016
and
Independent Auditor's Report

TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2016

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**TOWN OF LYME, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2016**

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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, 2016, 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, 2016, 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, 2016, 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-v and 29-31 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.

Vaughan Clarke & Company PC

Manchester, New Hampshire
October 5, 2017

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2016**

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2016. 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 2016 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. 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, 2016 and 2015 are as follows:

	Governmental Activities	
	2016	2015
Current and other assets:		
Capital assets (net)	\$ 5,541,049	\$ 5,540,538
Other assets	8,012,321	7,258,706
Total assets	<u>13,553,370</u>	<u>12,799,244</u>
Deferred outflows of resources:		
Deferred outflows related to pension	213,450	32,091
Total deferred outflows of resources	<u>213,450</u>	<u>32,091</u>
Long-term and other liabilities:		
Long-term obligations	1,697,555	1,553,818
Other liabilities	3,355,667	3,134,761
Total liabilities	<u>5,053,222</u>	<u>4,688,579</u>
Deferred inflows of resources:		
Uncollected tax revenue	9,562	6,452
Deferred inflows related to pension	81,227	104,827
Total deferred inflows of resources	<u>90,789</u>	<u>111,279</u>
Net position:		
Net investment in capital assets	4,744,767	4,660,242
Restricted	1,165,627	1,230,741
Unrestricted	2,712,415	2,140,494
Total net position	<u>\$ 8,622,809</u>	<u>\$ 8,031,477</u>

Statement of Activities

Change in net position for the year ending December 31, 2016 and 2015 are as follows:

	Governmental Activities	
	<u>2016</u>	<u>2015</u>
Program revenues:		
Charges for services	\$ 149,672	\$ 92,194
Operating grants and contributions	103,909	93,079
Total program revenues	<u>253,581</u>	<u>185,273</u>
General revenues:		
Property and other taxes	2,306,969	2,113,748
Licenses and permits	391,744	404,473
Intergovernmental revenue	88,216	82,088
Interest and investment earnings (loss)	(42,202)	21,015
Miscellaneous	33,927	89,774
Total general revenues	<u>2,778,654</u>	<u>2,711,098</u>
Total revenues	<u>3,032,235</u>	<u>2,896,371</u>
Program expenses:		
General government	633,805	642,898
Public safety	384,505	375,832
Highways and streets	919,119	920,928
Sanitation	87,904	79,438
Health and welfare	73,483	92,273
Culture and recreation	290,847	303,107
Interest and fiscal charges	51,240	51,931
Total expenses	<u>2,440,903</u>	<u>2,466,407</u>
Change in net position	591,332	429,964
Net position at beginning of year	<u>8,031,477</u>	<u>7,601,513</u>
Net position at end of year	<u>\$ 8,622,809</u>	<u>\$ 8,031,477</u>

Town of Lyme Governmental Activities

As shown in the above statement the Town experienced a favorable change in financial position of \$591,332 on the full accrual basis of accounting.

Financial Analysis of the Town's Funds

The General Fund shows a fund balance of \$2,893,476. This represents an increase in fund balance of \$477,568. As referenced above, this fund balance incorporates the Capital Reserve and Expendable Trust Funds which amounts to \$1,991,721 as of December 31, 2016.

The Permanent Fund's fund balance decreased by (\$54,165), to a year-end balance of \$1,092,528.

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 \$51,101. This is primarily due to higher revenues than anticipated from the licenses and permits and charges for services.

The Town under expended its budget by \$404,180 with significant savings occurring in the general government, highways and streets functions 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, 2016 is \$7,683,314. Accumulated depreciation amounts to \$2,142,265, leaving a net book value of \$5,541,049. See Note 4 in the Notes to the Basic Financial Statements for a summary of all capital assets.

Long-Term Obligations

During FY 2016, 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 \$11,552. See Note 6 in the Notes to the Basic Financial Statements for a summary of all long-term obligations.

Economic Factors

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. On July 1, 2017 the Town experienced a storm that devastated our road system. 80% of the roads in town were washed out and or made impassable. The Town is working with FEMA to estimate cost of these permanent repairs. Options for funding these repairs will be most important in the coming months.

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, 2016

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 4,209,121
Investments	3,115,381
Taxes receivable, net	685,616
Accounts receivable	2,203
Total Current Assets	<u>8,012,321</u>
Noncurrent Assets:	
Non-depreciable capital assets	1,516,347
Depreciable capital assets, net	4,024,702
Total Noncurrent Assets	<u>5,541,049</u>
Total Assets	<u>13,553,370</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pension	213,450
Total Deferred Outflows of Resources	<u>213,450</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	90,022
Accrued expenses	42,024
Due to other governments	3,140,220
Current portion of bonds payable	70,000
Current portion of notes payable	480
Current portion of capital lease payable	12,921
Total Current Liabilities	<u>3,355,667</u>
Noncurrent Liabilities:	
Bonds payable	682,743
Notes payable	6,240
Capital lease payable	30,618
Net pension liability	977,954
Total Noncurrent Liabilities	<u>1,697,555</u>
Total Liabilities	<u>5,053,222</u>
DEFERRED INFLOWS OF RESOURCES	
Uncollected tax revenue	9,562
Deferred inflows related to pension	81,227
Total Deferred Inflows of Resources	<u>90,789</u>
NET POSITION	
Net investment in capital assets	4,744,767
Restricted	1,165,627
Unrestricted	2,712,415
Total Net Position	<u>\$ 8,622,809</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, 2016

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>	
Governmental Activities:				
General government	\$ 633,805	\$ 2,457		\$ (631,348)
Public safety	384,505	520	\$ 90	(383,895)
Highways and streets	919,119	929	103,819	(814,371)
Sanitation	87,904	59,057		(28,847)
Health and welfare	73,483			(73,483)
Culture and recreation	290,847	86,509		(204,338)
Conservation	-	200		200
Debt service	51,240			(51,240)
Total governmental activities	<u>\$ 2,440,903</u>	<u>\$ 149,672</u>	<u>\$ 103,909</u>	<u>(2,187,322)</u>
General revenues:				
Property and other taxes				2,306,969
Licenses and permits				391,744
Grants and contributions:				
Rooms and meals tax distribution				88,216
Interest and investment earnings (loss)				(42,202)
Miscellaneous				33,927
Total general revenues				2,778,654
Change in net position				591,332
Net Position at beginning of year				8,031,477
Net Position at end of year				<u>\$ 8,622,809</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LYME, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2016

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 3,982,533		\$ 226,588	\$ 4,209,121
Investments	1,988,758	\$ 1,093,110	33,513	3,115,381
Taxes receivable, net	685,616			685,616
Accounts receivable	2,203			2,203
Due from other funds	-		42,796	42,796
Total Assets	<u>6,659,110</u>	<u>1,093,110</u>	<u>302,897</u>	<u>8,055,117</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 6,659,110</u>	<u>\$ 1,093,110</u>	<u>\$ 302,897</u>	<u>\$ 8,055,117</u>
LIABILITIES				
Accounts payable	\$ 90,022			\$ 90,022
Accrued expenses	27,017			27,017
Due to other governments	3,140,220			3,140,220
Due to other funds	42,214	\$ 582		42,796
Total Liabilities	<u>3,299,473</u>	<u>582</u>	<u>\$ -</u>	<u>3,300,055</u>
DEFERRED INFLOWS OF RESOURCES				
Uncollected tax revenue	466,161			466,161
Total Deferred Inflows of Resources	<u>466,161</u>	<u>-</u>	<u>-</u>	<u>466,161</u>
FUND BALANCES				
Nonspendable		1,023,328		1,023,328
Restricted	16,487	69,200	56,612	142,299
Committed	2,179,203		246,285	2,425,488
Assigned	621,905		-	621,905
Unassigned	75,881			75,881
Total Fund Balances	<u>2,893,476</u>	<u>1,092,528</u>	<u>302,897</u>	<u>4,288,901</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,659,110</u>	<u>\$ 1,093,110</u>	<u>\$ 302,897</u>	<u>\$ 8,055,117</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF LYME, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2016

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 4,288,901
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	5,541,049
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis	456,599
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	213,450
Deferred inflows of resources related to net pension liability	(81,227)
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	(752,743)
Note payable	(6,720)
Capital leases payable	(43,539)
Accrued interest on long-term obligations	(15,007)
Net pension liability	<u>(977,954)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 8,622,809</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF LYME, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 2,199,521		\$ 961	\$ 2,200,482
Licenses and permits	391,744			391,744
Intergovernmental	192,125			192,125
Charges for services	70,818		20,767	91,585
Interest and investment income (loss)	(15,516)	\$ (26,998)	312	(42,202)
Miscellaneous	33,927		58,087	92,014
Total Revenues	<u>2,872,619</u>	<u>(26,998)</u>	<u>80,127</u>	<u>2,925,748</u>
Expenditures:				
Current operations:				
General government	569,184	8,585		577,769
Public safety	337,287			337,287
Highways and streets	639,194			639,194
Sanitation	85,052			85,052
Health and welfare	73,483			73,483
Culture and recreation	225,419		34,671	260,090
Capital outlay	365,932		47,748	413,680
Debt service:				
Principal retirement	70,000			70,000
Interest and fiscal charges	49,100			49,100
Total Expenditures	<u>2,414,651</u>	<u>8,585</u>	<u>82,419</u>	<u>2,505,655</u>
Excess revenues over (under) expenditures	<u>457,968</u>	<u>(35,583)</u>	<u>(2,292)</u>	<u>420,093</u>
Other financing sources (uses):				
Transfers in	19,600		582	20,182
Transfers out		(18,582)	(1,600)	(20,182)
Total other financing sources (uses)	<u>19,600</u>	<u>(18,582)</u>	<u>(1,018)</u>	<u>-</u>
Net Change in Fund Balances	477,568	(54,165)	(3,310)	420,093
Fund Balances at beginning of year, as restated	<u>2,415,908</u>	<u>1,146,693</u>	<u>306,207</u>	<u>3,868,808</u>
Fund Balances at end of year	<u>\$ 2,893,476</u>	<u>\$ 1,092,528</u>	<u>\$ 302,897</u>	<u>\$ 4,288,901</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1

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, 2016

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 420,093
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 outlays exceeded depreciation expense in the current period.	511
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	106,487
Repayment of bond and note payable principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	70,480
Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized in the statement of activities over the life of the related debt.	2,462
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.	11,552
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	1,926
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 expense exceeded pension contributions in the current period.	<u>(22,179)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 591,332</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF LYME, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2016

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Investments	\$ 174,131	\$ 919,012
Total Assets	<u>174,131</u>	<u>919,012</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
LIABILITIES		
Due to other governments	<u>1,432</u>	<u>919,012</u>
Total Liabilities	<u>1,432</u>	<u>\$ 919,012</u>
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows of Resources	<u>-</u>	
NET POSITION		
Held in trust for Lyme School	<u>172,699</u>	
Total Net Position	<u>\$ 172,699</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, 2016

	<u>Private- Purpose Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 1,432
Realized (loss) on investments	(334)
Net increase in the fair value of investments	<u>1,681</u>
Total Investment Earnings	<u>2,779</u>
Total Additions	<u>2,779</u>
DEDUCTIONS:	
Benefits	<u>1,432</u>
Total Deductions	<u>1,432</u>
Change in net position	1,347
Net position at beginning of year	<u>171,352</u>
Net position at end of year	<u><u>\$ 172,699</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, 2016

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, 2016

Fund Accounting

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

1. Governmental Funds:

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

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

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

2. Fiduciary Funds:

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

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, 2016

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, 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.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred inflows of resources.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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, 2016 the Town applied \$145,000 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, 2016 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, 2016

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

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.

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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 is 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.

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.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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, 2016 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 4,209,121
Investments	3,115,381
Statement of Fiduciary Net Position:	
Investments	<u>1,093,143</u>
	<u>\$ 8,417,645</u>

Deposits and investments at December 31, 2016 consist of the following:

Deposits with financial institutions	\$ 4,242,634
Investments	<u>4,175,011</u>
	<u>\$ 8,417,645</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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, 2016 for each investment type:

<u>Investment Type</u>	<u>Aaa</u>	<u>Aa</u>	<u>A</u>	<u>Not Rated</u>	<u>Total</u>
Money market mutual funds				\$ 1,558,732	\$ 1,558,732
US Treasury obligations	\$ 1,673,225				1,673,225
US government agencies	25,005			168,911	193,916
Corporate bonds			\$ 105,394		105,394
Municipal bonds		\$ 51,703			51,703
	<u>\$ 1,698,230</u>	<u>\$ 51,703</u>	<u>\$ 105,394</u>	<u>\$ 1,727,643</u>	<u>\$ 3,582,970</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, \$3,915,282 was collateralized by securities held by the bank in the bank's name. As of December 31, 2016, 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>Amount</u>
Fixed income funds	\$ 87,022
Equity securities	505,017
Money market mutual funds	1,558,732
US government agencies	193,916
US Treasury obligations	1,673,225
Municipal bonds	51,703
Corporate bonds	105,394
	<u>\$ 4,175,009</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town has no policy regarding interest rate risk. Information about the sensitivity of the fair values of the Town's investments subject to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Remaining Maturity (in Years)</u>		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>> 5 Years</u>
US Treasury Obligations	\$ 1,673,225		\$ 1,579,010	\$ 94,215
Government agency bonds	193,916	\$ 25,005	168,911	
Municipal bonds	51,703		51,703	
Corporate bonds	105,394	25,066	40,881	39,447
	<u>\$ 2,024,238</u>	<u>\$ 50,071</u>	<u>\$ 1,840,505</u>	<u>\$ 133,662</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.

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.

Fair Value Measurement of Investments

In accordance with GASB Statement 72, *Fair Value Measurement and Application*, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- Level 1 Inputs - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- Level 2 Inputs - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3 Inputs - Significant unobservable inputs.

As of December 31, 2016, the Town's investments measured at fair value, by type, were as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Fixed income funds	\$ 87,022			\$ 87,022
Equity securities	505,017			505,017
US government agencies		\$ 193,916		193,916
US Treasury obligations		1,673,225		1,673,225
Municipal bonds		51,703		51,703
Corporate bonds		105,394		105,394
	<u>\$ 592,039</u>	<u>\$ 2,024,238</u>	<u>\$ -</u>	<u>\$ 2,616,277</u>

Equity securities and fixed income funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities. Municipal bonds, corporate bonds, United States Treasury notes and US Government agency obligations classified as Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to benchmark quoted prices.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

NOTE 4—CAPITAL ASSETS

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

	<u>Balance</u> <u>01/01/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/16</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,476,491			\$ 1,476,491
Construction in progress	-	\$ 39,856		39,856
Total capital assets not being depreciated	<u>1,476,491</u>	<u>39,856</u>	<u>\$ -</u>	<u>1,516,347</u>
Other capital assets:				
Infrastructure	1,503,794			1,503,794
Land improvements	193,581			193,581
Buildings and improvements	2,190,765	41,748		2,232,513
Vehicles and equipment	2,070,659	166,420		2,237,079
Total other capital assets at historical cost	<u>5,958,799</u>	<u>208,168</u>	<u>-</u>	<u>6,166,967</u>
Less accumulated depreciation for:				
Infrastructure	(135,433)	(58,150)		(193,583)
Land improvements	(38,352)	(19,358)		(57,710)
Buildings and improvements	(513,295)	(55,536)		(568,831)
Vehicles and equipment	(1,207,672)	(114,469)		(1,322,141)
Total accumulated depreciation	<u>(1,894,752)</u>	<u>(247,513)</u>	<u>-</u>	<u>(2,142,265)</u>
Total other capital assets, net	<u>4,064,047</u>	<u>(39,345)</u>	<u>-</u>	<u>4,024,702</u>
Total capital assets, net	<u>\$ 5,540,538</u>	<u>\$ 511</u>	<u>\$ -</u>	<u>\$ 5,541,049</u>

Depreciation expense was charged to governmental functions as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

General government	\$ 34,631
Public safety	37,389
Highways and streets	154,417
Sanitation	2,852
Culture and recreation	18,224
Total governmental activities depreciation expense	<u>\$ 247,513</u>

The balance of the asset acquired through a capital lease as of December 31, 2016 is as follows:

Vehicles and equipment	\$ 83,500
Less accumulated depreciation for:	
Vehicles and equipment	<u>(34,792)</u>
	<u>\$ 48,708</u>

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, 2016 are as follows:

Balance - January 1, 2016	\$ -
Additions	2,700,000
Reductions	<u>(2,700,000)</u>
Balance - December 31, 2016	<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, 2016 are as follows:

	Balance 01/01/16	Additions	Reductions	Balance 12/31/16	Due Within One Year
Governmental activities:					
Bonds payable	\$ 810,000		\$ 70,000	\$ 740,000	\$ 70,000
Unamortized bond premium	15,205		2,462	12,743	
Total bonds payable	825,205	\$ -	72,462	752,743	70,000
Notes payable	7,200		480	6,720	480
Capital lease payable	55,091		11,552	43,539	12,921
Total governmental activities	<u>\$ 887,496</u>	<u>\$ -</u>	<u>\$ 84,494</u>	<u>\$ 803,002</u>	<u>\$ 83,401</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.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

General Obligation Bonds

Bonds payable at December 31, 2016 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%	\$ 200,000
\$899,420 Municipal Building Bond due in annual installments of \$45,000 through August 2028; interest at 4%-5.25%	540,000
	<u>740,000</u>
Add: Unamortized Bond premium	12,743
	<u>\$ 752,743</u>

Debt service requirements to retire general obligation bonds outstanding at December 31, 2016 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2017	\$ 70,000	\$ 33,676	\$ 103,676
2018	70,000	30,063	100,063
2019	70,000	26,450	96,450
2020	70,000	23,625	93,625
2021	70,000	20,581	90,581
2022-2026	300,000	56,944	356,944
2027-2028	90,000	6,075	96,075
Total	<u>740,000</u>	<u>197,414</u>	<u>937,414</u>
Add: <i>Unamortized Bond premium</i>	12,743		12,743
	<u>\$ 752,743</u>	<u>\$ 197,414</u>	<u>\$ 950,157</u>

Notes payable at December 31, 2016 are comprised of the following individual issue:

\$9,600 Library Water Improvements due in semi-annual installments of \$240 through July 2030	\$ <u>6,720</u>
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Debt service requirements to retire general obligation notes outstanding at December 31, 2016 are as follows:

Year Ending December 31,	Principal
2017	\$ 480
2018	480
2019	480
2020	480
2021	480
2022-2026	2,400
2027-2030	<u>1,920</u>
	<u>\$ 6,720</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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, 2016:

Highway equipment lease, due in annual installments of	
\$18,080, including interest at 11.85%, through July 2019.	<u>\$ 43,539</u>

Debt service requirements to retire the capital lease obligation outstanding at December 31, 2016 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 12,921	\$ 5,159	\$ 18,080
2018	14,453	3,627	18,080
2019	16,165	1,915	18,080
	<u>\$ 43,539</u>	<u>\$ 10,701</u>	<u>\$ 54,240</u>

NOTE 7—DEFINED BENEFIT PENSION 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 and local employees, public school teachers, 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.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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 vested by January 1, 2012, 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 not attained 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 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 1/4 of 1%. For Group II members who commenced service prior to July 1, 2011, who have not attained vested status prior to January 1, 2012, benefits are calculated depending on age and years of creditable service as follows:

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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% of their covered salary, 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 for the covered payroll of police officers and general employees were 22.54% and 10.86%, respectively. The Town contributed 100% of the employer cost for police officers 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, 2016 were \$62,602.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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

At December 31, 2016, the Town reported a liability of \$977,954 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2015. 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, 2016, the Town's proportion was approximately 0.0184 percent, which was a decrease of 0.0006 percentage points from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the Town recognized pension expense of \$85,133. At December 31, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 2,718	\$ 12,349
Change in assumptions	120,355	
Net difference between projected and actual earnings on pension plan investments	61,186	
Changes in proportion and differences between Town contributions and share of contributions		68,878
Town contributions subsequent to the measurement date	<u>29,191</u>	<u>-</u>
Totals	<u>\$ 213,450</u>	<u>\$ 81,227</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$132,223. The Town reported \$29,191 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2017. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

Year Ending <u>June 30,</u>	
2017	\$ 10,997
2018	10,997
2019	38,792
2020	40,322
2021	<u>1,924</u>
	<u>\$ 103,032</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

Actuarial Assumptions

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

Inflation	2.5 percent
Wage inflation	3.25 percent
Salary increases	5.6 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study. Retirement rates were based on a table of rates that are specific to the type of eligibility condition, last updated in 2015 pursuant to an experience study of the period July 1, 2010 – June 30, 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 2.5%)</u>
Fixed income	25%	(0.25)-1.71%
Domestic equity	30%	4.25-4.50%
International equity	20%	4.75-6.25%
Real estate	10%	3.25%
Private equity	5%	6.25%
Private debt	5%	4.75%
Opportunistic	5%	3.68%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%, which is a decrease of 0.50% from the discount rate used for the prior measurement period of June 30, 2015. The projection of cash flows used to determine the discount rate assumed that plan 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. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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 7.25 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:

	1% Decrease (6.25%)	Discount rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of the net pension liability	\$ 1,256,604	\$ 977,954	\$ 746,858

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, 2016 are as follows:

	Due from		
	General Fund	Permanent Funds	Totals
Due to Nonmajor Governmental Funds	\$ 42,214	\$ 582	\$ 42,796
	<u>\$ 42,214</u>	<u>\$ 582</u>	<u>\$ 42,796</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, 2016 are as follows:

	Transfer from		
	Permanent Funds	Nonmajor Governmental Funds	Governmental Totals
Transfer to General Fund	\$ 18,000	\$ 1,600	\$ 19,600
Nonmajor Governmental Funds	582		582
	<u>\$ 18,582</u>	<u>\$ 1,600</u>	<u>\$ 20,182</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

NOTE 9—RESTRICTED NET POSITION

Net position are restricted for specific purposes as follows:

Permanent funds - Principal	\$ 1,023,328
Permanent funds - Income	69,200
Cemetery maintenance gifts & donations fund	16,487
Library fund	43,573
Independence Day fund	7,329
Heritage Commission fund	5,710
	<u>\$ 1,165,627</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		\$ 1,023,328		\$ 1,023,328
Restricted for:				
Independence Day Fund			\$ 7,329	7,329
Permanent Funds - Income		69,200		69,200
Cemetery maintenance gifts & donations fund	\$ 16,487			16,487
Library Fund			43,573	43,573
Heritage Commission Fund			5,710	5,710
Committed for:				
Capital Reserve Funds	1,892,561			1,892,561
Expendable Trust Funds	99,160			99,160
Carryforward appropriations	187,482			187,482
Cemetery Lot Sales Fund			300	300
Conservation Fund			219,650	219,650
Recreation Fund			26,335	26,335
Assigned for:				
Subsequent years' expenditures	616,595			616,595
Conservation Commission	5,310			5,310
Unassigned	<u>75,881</u>			<u>75,881</u>
	<u>\$ 2,893,476</u>	<u>\$ 1,092,528</u>	<u>\$ 302,897</u>	<u>\$ 4,288,901</u>

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$343,607,200 as of April 1, 2016) and are due on December 1, 2016. Taxes paid after the due date accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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 \$5,840,220 and \$593,437 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, 2016, the balance of the property tax appropriations due to the school district is \$3,140,220 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, 2016, the Town participated in public entity risk pools (Trusts) for property and liability 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, 2016.

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

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2016

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 2017, the Town entered into a tax anticipation note for \$3,500,000 that is due on December 30, 2017, with an interest rate of 2.87%. A total of \$1,650,000 has been drawn down on this tax anticipation note.

In March 2017, the Town signed a promissory note with the Community Development Finance Authority in the amount of \$29,313, with an interest rate of 2.00% and final maturity in June 2027. The purpose of the loan is for the solarization of the town office as approved at the 2017 Annual Town Meeting.

NOTE 15— RESTATEMENT OF EQUITY

Governmental Funds

During the year ended December 31, 2016, it was determined that the activities of the Independence Day Fund were previously reported as a part of the General Fund, and not properly reported as a Nonmajor Governmental Fund. The Town also determined that the monies of the Trout Pond Gift Fund, which were previously restricted in the Permanent Funds, should be held by the Conservation Fund and reported as a Nonmajor Governmental Fund.

The impacts of the restatements on the governmental funds as of January 1, 2016 are as follows:

	General <u>Fund</u>	Permanent <u>Funds</u>	Nonmajor Governmental <u>Funds</u>
Fund Balance - January 1, 2016 (as previously reported)	\$ 2,421,287	\$ 1,162,593	\$ 284,928
Amount of restatement due to:			
Reclassification of Independence Day Fund	(5,379)		5,379
Reclassification of Trout Pond Gift Fund		(15,900)	15,900
Fund Balance - January 1, 2016, as restated	<u>\$ 2,415,908</u>	<u>\$ 1,146,693</u>	<u>\$ 306,207</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 2,302,338	\$ 2,302,338	\$ 2,306,008	\$ 3,670
Licenses and permits	368,000	368,000	391,744	23,744
Intergovernmental	189,034	189,034	192,125	3,091
Charges for services	48,700	48,700	70,818	22,118
Interest income	800	800	1,150	350
Miscellaneous	32,586	32,586	30,714	(1,872)
Total Revenues	<u>2,941,458</u>	<u>2,941,458</u>	<u>2,992,559</u>	<u>51,101</u>
Expenditures:				
Current Operations:				
General government	613,707	613,707	567,684	46,023
Public safety	360,526	360,526	337,287	23,239
Highways and streets	711,755	704,202	634,779	69,423
Sanitation	102,766	102,766	85,052	17,714
Health and welfare	43,629	43,629	46,275	(2,646)
Culture and recreation	227,631	227,631	225,419	2,212
Capital outlay	751,697	571,768	323,915	247,853
Debt service:				
Principal retirement	70,000	70,000	70,000	
Interest and fiscal charges	49,462	49,462	49,100	362
Total Expenditures	<u>2,931,173</u>	<u>2,743,691</u>	<u>2,339,511</u>	<u>404,180</u>
Excess revenues over expenditures	<u>10,285</u>	<u>197,767</u>	<u>653,048</u>	<u>455,281</u>
Other financing sources (uses):				
Transfers in	213,813	213,813	187,591	(26,222)
Transfers out	(478,700)	(478,700)	(478,700)	
Total other financing sources (uses)	<u>(264,887)</u>	<u>(264,887)</u>	<u>(291,109)</u>	<u>(26,222)</u>
Net change in fund balance	(254,602)	(67,120)	361,939	429,059
Fund balance at beginning of year				
- Budgetary Basis	<u>996,415</u>	<u>996,415</u>	<u>996,415</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 741,813</u>	<u>\$ 929,295</u>	<u>\$ 1,358,354</u>	<u>\$ 429,059</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, 2016

	For the Measurement Period Ended June 30:			
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Town's proportion of the net pension liability (asset)	0.0184%	0.0190%	0.0194%	0.0213%
Town's proportionate share of the net pension liability (asset)	\$ 977,954	\$ 750,816	\$ 728,542	\$ 916,996
Town's covered payroll	\$ 476,496	\$ 484,773	\$ 482,497	\$ 526,013
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	205.24%	154.88%	150.99%	174.33%
Plan fiduciary net position as a percentage of the total pension liability	58.30%	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, 2016

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 62,602	\$ 64,578	\$ 58,322	\$ 61,170
Contributions in relation to the contractually required contribution	<u>(62,602)</u>	<u>(64,578)</u>	<u>(58,322)</u>	<u>(61,170)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 452,122	\$ 479,917	\$ 445,607	\$ 530,210
Contributions as a percentage of covered-employee payroll	13.85%	13.46%	13.09%	11.54%

See accompanying notes to the required supplementary information

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2016

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	\$ 2,892,219	\$ 2,414,651
Difference in property taxes meeting susceptible to accrual criteria	106,487	
Encumbrances, December 31, 2015		(4,415)
Non-budgetary revenues and expenditures	13,453	(70,725)
Budgetary transfers in and out	648,291	648,291
Non-budgetary transfers in and out	(480,300)	(169,591)
Per Schedule 1	<u>\$ 3,180,150</u>	<u>\$ 2,818,211</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
<i>Committed:</i>	
Carryforward appropriations	187,482
<i>Assigned:</i>	
Subsequent years' expenditures	616,595
Conservation commission	5,310
<i>Unassigned:</i>	
Unassigned - General operations	532,480
	<u>\$ 1,358,354</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2016

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.

Changes in Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, decreased the salary increases from 5.8% to 5.6%, and changed the mortality table from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

TOWN OF LYME, NEW HAMPSHIRE

Combining Balance Sheet

Governmental Funds - All Nonmajor Special Revenue Funds

December 31, 2016

	Cemetery Lot Sales Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
ASSETS							
Cash and cash equivalents			\$ 9,478	\$ 217,110			\$ 226,588
Investments			33,513				33,513
Due from other funds	\$ 300	\$ 7,329	582	2,540	\$ 26,335	\$ 5,710	42,796
Total Assets	<u>300</u>	<u>7,329</u>	<u>43,573</u>	<u>219,650</u>	<u>26,335</u>	<u>5,710</u>	<u>302,897</u>
DEFERRED OUTFLOWS OF RESOURCES							
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 300</u>	<u>\$ 7,329</u>	<u>\$ 43,573</u>	<u>\$ 219,650</u>	<u>\$ 26,335</u>	<u>\$ 5,710</u>	<u>\$ 302,897</u>
LIABILITIES							
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES							
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Restricted		7,329	43,573	219,650	26,335	5,710	56,612
Committed	300						246,285
Assigned	<u>300</u>	<u>7,329</u>	<u>43,573</u>	<u>219,650</u>	<u>26,335</u>	<u>5,710</u>	<u>302,897</u>
Total Fund Balances	<u>300</u>	<u>7,329</u>	<u>43,573</u>	<u>219,650</u>	<u>26,335</u>	<u>5,710</u>	<u>302,897</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 300</u>	<u>\$ 7,329</u>	<u>\$ 43,573</u>	<u>\$ 219,650</u>	<u>\$ 26,335</u>	<u>\$ 5,710</u>	<u>\$ 302,897</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, 2016

	Cemetery Lot Sales Fund	Independence Day Fund	Converse Free Library Fund	Conservation Fund	Recreation Revolving Fund	Heritage Commission Fund	Total Nonmajor Special Revenue Funds
Revenues:				\$ 961	\$ 20,767		\$ 961
Taxes							20,767
Charges for services			\$ 84	228			312
Interest and investment income		\$ 6,578	47,864	200		\$ 3,445	58,087
Miscellaneous		6,578	47,948	1,389	20,767	3,445	80,127
Total Revenues	\$ -						
Expenditures:							
Current operations:							
Culture and recreation		4,628	10,804		16,151	3,088	34,671
Capital outlay			47,748				47,748
Total Expenditures	-	4,628	58,552	-	16,151	3,088	82,419
Excess revenues over (under) expenditures	-	1,950	(10,604)	1,389	4,616	357	(2,292)
Other financing sources (uses):							
Transfers in			582				582
Transfers out	(1,600)						(1,600)
Total other financing sources (uses)	(1,600)	-	582	-	-	-	(1,018)
Net change in fund balances	(1,600)	1,950	(10,022)	1,389	4,616	357	(3,310)
Fund balances at beginning of year, as restated	1,900	5,379	53,595	218,261	21,719	5,353	306,207
Fund balances at end of year	\$ 300	\$ 7,329	\$ 43,573	\$ 219,650	\$ 26,335	\$ 5,710	\$ 302,897

October 5, 2017

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, 2016. 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 17, 2017. 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. During the year ended December 31, 2016, the Town adopted and implemented GASB Statement #72 – *Fair Value Measurement and Application*. There was no effect on beginning of the year balances as a result of adoption of the new standard. 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 October 5, 2017.

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 significant deficiencies. See the separately issued 'Report on Internal Controls' dated October 5, 2017 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, 2016
Significant Audit Adjustments

The following is a listing of the significant audit adjustments made for the year ended December 31, 2016 and have been corrected by management:

General Fund:

- To adjust school tax payable to actual by \$5,840,220.
- To reverse prior year interfund of \$50,000.
- To record the county tax warrant in the amount of \$593,437.

Permanent Fund:

- To record a prior period adjustment in the Trout Pond Gift Fund for funds that should be included within the Conservation Fund, in the amount of \$15,900.



Cover Sheet

Lyme
Financial Report of the Town Budget
For the Period Ending December 31, 2016

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/>

Governing Body Certification

Name	Position	Signature
Susan Mackenzie	Selectboard	
Bradford Kieth	Selectboard	

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



Expenditures

General Government

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4130-4139	Executive	132,487.00	125,466.00
4140-4149	Election, Registration, and Vital Statistics	101,060.00	94,085.00
4150-4151	Financial Administration	43,676.00	37,193.00
4152	Revaluation of Property	32,900.00	30,103.00
4153	Legal Expense	55,000.00	38,633.00
4155-4159	Personnel Administration	47,452.00	42,296.00
4191-4193	Planning and Zoning	90,608.00	88,503.00
4194	General Government Buildings	23,826.00	29,974.00
4195	Cemeteries	47,924.00	28,123.00
4196	Insurance	52,160.00	50,207.00
4197	Advertising and Regional Association	3,100.00	3,101.00
4199	Other General Government	0.00	0.00
		630,193.00	567,684.00

Public Safety

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4210-4214	Police	230,648.00	207,451.00
4215-4219	Ambulance	55,650.00	55,967.00
4220-4229	Fire	45,109.00	44,871.00
4240-4249	Building Inspection	0.00	0.00
4290-4298	Emergency Management	9,819.00	5,907.00
4299	Other (Including Communications)	27,300.00	27,091.00
		368,526.00	341,287.00

Airport/Aviation Center

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4301-4309	Airport Operations	0.00	0.00
		0.00	0.00

Highways and Streets

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4311	Administration	0.00	0.00
4312	Highways and Streets	789,494.00	676,537.00
	Explanation: prior year carryforward \$97,727		
4313	Bridges	0.00	0.00
4316	Street Lighting	3,526.00	2,917.00
4319	Other	89,325.00	52,127.00
		882,345.00	731,581.00

Sanitation

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4321	Administration	0.00	0.00
4323	Solid Waste Collection	52,266.00	43,262.00
4324	Solid Waste Disposal	50,500.00	41,791.00
4325	Solid Waste Cleanup	0.00	0.00
4326-4329	Sewage Collection, Disposal and Other	0.00	0.00
		102,766.00	85,053.00

Water Distribution and Treatment

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4331	Administration	0.00	0.00



Expenditures

4332	Water Services	0.00	0.00
4335-4339	Water Treatment, Conservation and Other	0.00	0.00
		0.00	0.00

Electric

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4351-4352	Administration and Generation	0.00	0.00
4353	Purchase Costs	0.00	0.00
4354	Electric Equipment Maintenance	0.00	0.00
4359	Other Electric Costs	0.00	0.00
		0.00	0.00

Health

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4411	Administration	0.00	0.00
4414	Pest Control	0.00	0.00
4415-4419	Health Agencies, Hospitals, and Other	23,154.00	23,054.00
		23,154.00	23,054.00

Welfare

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4441-4442	Administration and Direct Assistance	8,600.00	8,600.00
4444	Intergovernmental Welfare Payments	0.00	0.00
4445-4449	Vendor Payments and Other	0.00	0.00
		8,600.00	8,600.00

Culture and Recreation

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4520-4529	Parks and Recreation	67,585.00	68,128.00
4550-4559	Library	156,996.00	155,131.00
4583	Patriotic Purposes	950.00	482.00
4589	Other Culture and Recreation	5,378.00	19,249.00
	<i>Explanation: prior year carryforward \$11,875</i>		
		230,909.00	242,990.00

Conservation and Development

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4611-4612	Administration and Purchasing of Natural Resources	2,100.00	1,678.00
4619	Other Conservation	0.00	0.00
4631-4632	Redevelopment and Housing	0.00	0.00
4651-4659	Economic Development	0.00	0.00
		2,100.00	1,678.00

Debt Service

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4711	Long Term Bonds and Notes - Principal	70,000.00	70,000.00
4721	Long Term Bonds and Notes - Interest	37,462.00	37,462.00
4723	Tax Anticipation Notes - Interest	12,000.00	11,637.00
4790-4799	Other Debt Service	18,081.00	18,081.00
		137,543.00	137,180.00

Capital Outlay

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4901	Land	0.00	0.00



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Expenditures

4902	Machinery, Vehicles, and Equipment	179,813.00	153,591.00
4903	Buildings	0.00	0.00
4909	Improvements Other than Buildings	261,000.00	55,856.00
		440,813.00	209,447.00

Operating Transfers Out

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4912	To Special Revenue Fund	0.00	0.00
4913	To Capital Projects Fund	0.00	0.00
4914A	To Proprietary Fund - Airport	0.00	0.00
4914E	To Proprietary Fund - Electric	0.00	0.00
4914O	To Proprietary Fund - Other	0.00	0.00
4914S	To Proprietary Fund - Sewer	0.00	0.00
4914W	To Proprietary Fund - Water	0.00	0.00
4915	To Capital Reserve Fund	434,500.00	434,500.00
4916	To Expendable Trusts/Fiduciary Funds	45,800.00	45,800.00
4917	To Health Maintenance Trust Funds	0.00	0.00
4918	To Non-Expendable Trust Funds	0.00	0.00
4919	To Fiduciary Funds	0.00	0.00
		480,300.00	480,300.00

Payments to Other Governments

Account	Purpose of Appropriations	Voted Appropriations	Actual Expenditures
4931	Taxes Assessed for County	0.00	593,437.00
4932	Taxes Assessed for Village District	0.00	0.00
4933	Taxes Assessed for Local Education	0.00	5,043,829.00
4934	Taxes Assessed for State Education	0.00	796,391.00
4939	Payments to Other Governments	0.00	0.00
		0.00	6,433,657.00

Total before Payments to Other Governments	3,307,249.00	2,828,854.00
Plus Payments to Other Governments		6,433,657.00
Plus Commitments to Other Governments from Tax Rate	6,433,657.00	
Less Proprietary/Special Funds	6,978.00	6,228.00
Total General Fund Expenditures	9,733,928.00	9,256,283.00



Revenues

Taxes

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3110	Property Taxes	0.00	8,689,869.00
3120	Land Use Change Tax - General Fund	0.00	0.00
3121	Land Use Change Taxes (Conservation)	0.00	0.00
3180	Resident Tax	0.00	0.00
3185	Yield Tax	15,000.00	12,975.00
3186	Payment in Lieu of Taxes	4,556.00	4,556.00
3187	Excavation Tax	0.00	0.00
3189	Other Taxes	0.00	0.00
3190	Interest and Penalties on Delinquent Taxes	25,000.00	32,266.00
9991	Inventory Penalties	0.00	0.00
		44,556.00	8,739,666.00

Licenses, Permits, and Fees

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3210	Business Licenses and Permits	0.00	0.00
3220	Motor Vehicle Permit Fees	351,100.00	368,466.00
3230	Building Permits	2,000.00	5,066.00
3290	Other Licenses, Permits, and Fees	14,900.00	18,212.00
3311-3319	From Federal Government	0.00	0.00
		368,000.00	391,744.00

State Sources

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3351	Shared Revenues	0.00	0.00
3352	Meals and Rooms Tax Distribution	88,216.00	88,216.00
3353	Highway Block Grant	96,818.00	96,818.00
3354	Water Pollution Grant	0.00	0.00
3355	Housing and Community Development	0.00	0.00
3356	State and Federal Forest Land Reimbursement	0.00	0.00
3357	Flood Control Reimbursement	0.00	0.00
3359	Other (Including Railroad Tax)	4,000.00	12,939.00
3379	From Other Governments	0.00	0.00
		189,034.00	197,973.00

Charges for Services

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3401-3406	Income from Departments	48,700.00	70,818.00
3409	Other Charges	0.00	0.00
		48,700.00	70,818.00

Miscellaneous Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3501	Sale of Municipal Property	0.00	850.00
3502	Interest on Investments	800.00	1,150.00
3503-3509	Other	32,586.00	24,015.00
		33,386.00	26,015.00

Interfund Operating Transfers In

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3912	From Special Revenue Funds	6,978.00	8,178.00
3913	From Capital Projects Funds	0.00	0.00



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Revenues

3914A	From Enterprise Funds: Airport (Offset)	0.00	0.00
3914E	From Enterprise Funds: Electric (Offset)	0.00	0.00
3914O	From Enterprise Funds: Other (Offset)	0.00	0.00
3914S	From Enterprise Funds: Sewer (Offset)	0.00	0.00
3914W	From Enterprise Funds: Water (Offset)	0.00	0.00
3915	From Capital Reserve Funds	195,813.00	169,591.00
3916	From Trust and Fiduciary Funds	18,000.00	18,000.00
3917	From Conservation Funds	0.00	0.00
		220,791.00	195,769.00

Other Financing Sources

Account	Source of Revenues	Estimated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds and Notes	0.00	0.00
		0.00	0.00
	Less Proprietary/Special Funds	6,978.00	8,178.00
	Plus Property Tax Commitment from Tax Rate	8,733,709.00	
	Total General Fund Revenues	9,631,198.00	9,613,807.00



Balance Sheet

Current Assets

Account	Account Description	Starting Balance	Ending Balance
1010	Cash and Equivalents	3,504,041.00	3,982,533.00
1030	Investments	0.00	0.00
1080	Tax Receivable	379,745.00	478,508.00
1110	Tax Liens Receivable	158,065.00	207,108.00
1150	Accounts Receivable	0.00	0.00
1260	Due from Other Governments	367.00	0.00
1310	Due from Other Funds	49,300.00	0.00
1400	Other Current Assets	0.00	0.00
1670	Tax Deeded Property (Subject to Resale	0.00	0.00
		4,091,518.00	4,668,149.00

Current Liabilities

Account	Account Description	Starting Balance	Ending Balance
2020	Warrants and Accounts Payable	861,414.00	91,189.00
2030	Compensated Absences Payable	26,018.00	27,017.00
2050	Contracts Payable	0.00	0.00
2070	Due to Other Governments	0.00	0.00
2075	Due to School Districts	2,161,475.00	3,140,220.00
2080	Due to Other Funds	35,329.00	41,812.00
2220	Deferred Revenue	6,452.00	9,562.00
2230	Notes Payable - Current	0.00	0.00
2270	Other Payable	0.00	0.00
		3,090,688.00	3,309,800.00

Fund Equity

Account	Account Description	Starting Balance	Ending Balance
2440	Non-spendable Fund Balance	0.00	0.00
2450	Restricted Fund Balance	23,987.00	16,487.00
2460	Committed Fund Balance	109,602.00	804,077.00
2490	Assigned Fund Balance	5,310.00	5,310.00
2530	Unassigned Fund Balance	861,931.00	532,480.00
		1,000,830.00	1,358,354.00



Commitment & Reconciliation

Tax Commitment

Source	County	Village	Local Edu.	State Edu.	Other	Property Tax
MS-535	593,437.00	0.00	5,043,829.00	796,391.00	0.00	8,689,869.00
Commitment	593,437.00	0.00	5,043,829.00	796,391.00		8,733,709.00
Difference	0.00	0.00	0.00	0.00		(43,840.00)

General Fund Balance Sheet Reconciliation

Total Revenues	9,613,807.00
Total Expenditures	9,256,283.00
Change	357,524.00
Ending Fund Equity	1,358,354.00
Beginning Fund Equity	1,000,830.00
Change	357,524.00



Long-Term Debt

Description	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Highway Garage (General)	508,900.00	25,000.00	3%-5%	2024	225,000.00	0.00	25,000.00	200,000.00
Municipal Building (General)	899,420.00	45,000.00	4%-5.29%	2028	585,000.00	0.00	45,000.00	540,000.00

NEW HAMPSHIRE MUNICIPAL BOND BANK

2004 SERIES B

AMOUNT OF LOAN \$508,900.00

20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY

PREMIUM \$21,100.00

BOND DATED 8/15/2004

TOTAL RECEIVED \$530,000.00

BOND PAYMENT SCHEDULE FOR PUBLIC WORKS FACILITY - LOAN DATE 2004

DEBT YEAR	PERIOD	PRINCIPAL OUT- STANDING	PRINCIPAL	RATE	INTEREST	Less 2010 refunding	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2005	\$508,900.00	\$28,900.00	3.00%	\$26,003.57		\$54,903.57	\$54,903.57
2	8/15/2006	\$480,000.00	\$30,000.00	4.00%	\$23,575.00		\$53,575.00	\$53,575.00
3	8/15/2007	\$450,000.00	\$25,000.00	5.00%	\$22,375.00		\$47,375.00	\$47,375.00
4	8/15/2008	\$425,000.00	\$25,000.00	5.00%	\$21,125.00		\$46,125.00	\$46,125.00
5	8/15/2009	\$400,000.00	\$25,000.00	5.00%	\$19,875.00		\$44,875.00	\$44,875.00
6	8/15/2010	\$375,000.00	\$25,000.00	5.00%	\$18,625.00		\$43,625.00	\$43,625.00
7	8/15/2011	\$350,000.00	\$25,000.00	5.00%	\$17,375.00	-\$438.00	\$41,937.00	\$41,937.00
8	8/15/2012	\$325,000.00	\$25,000.00	5.00%	\$16,125.00	-\$438.00	\$40,687.00	\$40,687.00
9	8/15/2013	\$300,000.00	\$25,000.00	5.00%	\$14,875.00	-\$438.00	\$39,437.00	\$39,437.00
10	8/15/2014	\$275,000.00	\$25,000.00	5.00%	\$13,625.00	-\$938.00	\$37,687.00	\$37,687.00
11	8/15/2015	\$250,000.00	\$25,000.00	5.00%	\$11,437.00	-\$938.00	\$36,437.00	\$36,437.00
12	8/15/2016	\$225,000.00	\$25,000.00	5.00%	\$11,125.00	-\$438.00	\$35,687.00	\$35,687.00
13	8/15/2017	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	-\$438.00	\$34,263.00	\$34,263.00
14	8/15/2018	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	-\$612.00	\$33,013.00	
15	8/15/2019	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	-\$612.00	\$31,763.00	
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50		\$31,187.50	
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00		\$30,000.00	
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00		\$28,750.00	
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00		\$27,500.00	
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00		\$26,250.00	
TOTALS			\$508,900.00		\$260,703.07	-\$4,464.00	\$765,077.07	

NEW HAMPSHIRE MUNICIPAL BOND BANK

2008 SERIES A
20 YEAR DEBT SCHEDULE FOR TOWN OFFICES
BOND DATED 8/15/2008

AMOUNT OF LOAN \$899,420.00
PREMIUM \$25,580.00
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	\$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 - 2017

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




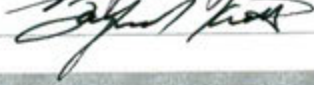
Lyme
Summary Inventory of Valuation

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.

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

Assessor		
Board of Selectmen		

Municipal Officials		
Name	Position	Signature
Charles J. Smith	Chairman	
Susan J. Makenzie	Vice Chairman	
Bradford E. Keith	Member	

Preparer		
Name	Phone	Email
Dina Cutting	795-4639	dina@lymenh.gov

Preparer's Signature



New Hampshire
Department of
Revenue Administration

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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	26,330.36	\$2,296,400	
1B	Conservation Restriction Assessment RSA 79-B	110.32	\$14,100	
1C	Discretionary Easements RSA 79-C			
1D	Discretionary Preservation Easements RSA 79-D	1.00	\$19,500	
1E	Taxation of Land Under Farm Structures RSA 79-F			
1F	Residential Land	2,315.42	\$121,172,500	
1G	Commercial/Industrial Land	87.00	\$5,946,300	
1H	Total of Taxable Land	28,844.10	\$129,448,800	
1I	Tax Exempt and Non-Taxable Land	5,258.00	\$13,669,300	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$201,582,200	
2B	Manufactured Housing RSA 674:31		\$886,300	
2C	Commercial/Industrial		\$12,129,500	
2D	Discretionary Preservation Easements RSA 79-D	10	\$71,500	
2E	Taxation of Farm Structures RSA 79-F			
2F	Total of Taxable Buildings		\$214,669,500	
2G	Tax Exempt and Non-Taxable Buildings		\$16,610,700	
Utilities & Timber			Valuation	
3A	Utilities		\$6,302,300	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5			
5	Valuation before Exemption		\$350,420,600	
Exemptions		Total Granted	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			
10	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a			
10	Utility Water & Air Polution Control Exemption RSA 72:12-a			
11	Modified Assessed Value of All Properties		\$350,420,600	
Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	\$67,500	3	\$202,500
13	Elderly Exemption RSA 72:39-a,b		24	\$4,310,000
14	Deaf Exemption RSA 72:38-b	\$135,000		
15	Disabled Exemption RSA 72:37-b	\$135,000	4	\$405,000
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62			
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV			
20	Total Dollar Amount of Exemptions			\$4,917,500
21	Net Valuation			\$345,503,100
22	Less Utilities			\$6,302,300
23	Net Valuation without Utilities			\$339,200,800



New Hampshire
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Utility Value Appraiser

George Sansoucy

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Valuation
GREAT RIVER HYDRO LLC	\$1,590,000
GREEN MOUNTAIN POWER CORPORATION	\$500
NEW HAMPSHIRE ELECTRIC COOP	\$2,369,700
PSNH DBA EVERSOURCE ENERGY	\$2,342,100
	\$6,302,300



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	64	\$32,000
Surviving Spouse RSA 72:29-a	\$700	0	
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	5	\$10,000
All Veterans Tax Credit RSA 72:28-b		69	\$42,000

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$30,000
Married	\$40,000

Deaf Asset Limits	
Single	\$150,000
Married	\$150,000

Disabled Income Limits	
Single	\$30,000
Married	\$40,000

Disabled Asset Limits	
Single	\$150,000
Married	\$150,000

Elderly Exemption Report

First-time Filers Granted Elderly
Exemption for the Current Tax Year

Age	Number
65-74	
75-79	
80+	0

Total Number of Individuals Granted Elderly Exemptions for the Current
Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	8	\$135,000	\$1,080,000	\$1,080,000
75-79	6	\$190,000	\$1,140,000	\$950,000
80+	10	\$240,000	\$2,400,000	\$2,280,000
	24		\$4,620,000	\$4,310,000

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

Asset Limits	
Single	\$150,000
Married	\$150,000

Has the municipality adopted Community Tax Relief Incentive? RSA 79-E

Adopted? No

Number of Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H

Adopted? No

Number of Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G

Adopted? No

Number of Properties:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	3,008.56	\$1,038,800
Forest Land	14,919.42	\$990,000
Forest Land with Documented Stewardship	7,568.08	\$253,600
Unproductive Land	227.92	\$3,900
Wet Land	606.38	\$10,100
	26,330.36	\$2,296,400

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	18,481.16
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	
Total Number of Owners in Current Use	Owners:	235
Total Number of Parcels in Current Use	Parcels:	342

Land Use Change Tax

Gross Monies Received for Calendar Year			\$962
Conservation Allocation	Percentage:	100.00 %	Dollar Amount:
Monies to Conservation Fund			\$962
Monies to General Fund			\$0

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	28.90	\$9,800
Forest Land	60.22	\$3,800
Forest Land with Documented Stewardship	21.20	\$500
Unproductive Land		
Wet Land		
	110.32	\$14,100

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	37.10
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	4
Parcels in Conservation Restriction	Parcels:	5



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
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Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
7	10	1.00	\$19,500	\$71,500

Map	Lot	Block	%	Description
201	16		25	barn
201	117		25	creamery
407	31		50	2 barns
407	74		40	barn
407	90		70	barn
407	90		25	cobblers shed
409	13		45	barn & milk house
409	49		50	barn

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
This municipality has no TIF districts.					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
This municipality has not adopted RSA 72:74 or has no applicable PILT sources.	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
This municipality has no additional sources of PILTs.	

2017 MS-1 Report
Addendum

It is noted that it has been the practice of the Select Board, based on the advice of the Town's contracted Assessor, to list only those properties with completed PA-60 forms on file on line 1B Conservation Restriction Assessment RSA 79-B, of this report. All other property subject to deeded conservation easements have been included the totals on line 1A Current Use RSA 79-A.

Property that qualifies, and is enrolled, in the State's Current Use Program retains its development right and would be subject to the Land Use Change Tax (LUTC) as a result of any disqualifying use. Most deeded Conservation easements restrict development rights in perpetuity. No disqualifying development is permitted, thus no future LUCT or increase in the tax base as a result of development can be anticipated.

The Select Board recognizes this important distinction and will work to correct the inventory records for next year's report. Town records currently indicate over 120 properties in Lyme, including approximately 7,000 acres of land, that are subject to non-development conservation easements.



Tax Rate Breakdown Lyme

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,470,326	\$345,503,100	\$7.15
County	\$658,195	\$345,503,100	\$1.91
Local Education	\$5,497,121	\$345,503,100	\$15.91
State Education	\$754,596	\$339,200,800	\$2.22
Total	\$9,380,238		\$27.19

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$9,380,238
War Service Credits	(\$42,000)
Village District Tax Effort	
Total Property Tax Commitment	\$9,338,238

Stephan Hamilton
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

11/9/2017

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$4,226,052	
Net Revenues (Not Including Fund Balance)		(\$1,181,508)
Fund Balance Voted Surplus		(\$616,595)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$42,000	
Special Adjustment	\$0	
Actual Overlay Used	\$377	
Net Required Local Tax Effort	\$2,470,326	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$658,195	
Net Required County Tax Effort	\$658,195	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$6,721,354	
Net Cooperative School Appropriations		
Net Education Grant		(\$469,637)
Locally Retained State Education Tax		(\$754,596)
Net Required Local Education Tax Effort	\$5,497,121	
State Education Tax	\$754,596	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$754,596	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$345,503,100	\$343,607,200
Total Assessment Valuation without Utilities	\$339,200,800	\$337,450,500

Village (MS-1V)

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

Lyme

Tax Commitment Verification

2017 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$9,338,238
1/2% Amount	\$46,691
Acceptable High	\$9,384,929
Acceptable Low	\$9,291,547

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 2017 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 2017 Tax Rate	\$27.19	\$6.80
Associated Villages		
No associated Villages to report		

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$29,375
General Fund Operating Expenses	\$11,106,589
Final Overlay	\$377

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*.

2017 Fund Balance Retention Guidelines: Lyme	
Description	Amount
Current Amount Retained (4.79%)	\$532,480
17% Retained <i>(Maximum Recommended)</i>	\$1,888,120
10% Retained	\$1,110,659
8% Retained	\$888,527
5% Retained <i>(Minimum Recommended)</i>	\$555,329

NOTICE: The current fund balance retained amount is below the minimum recommended threshold.

2017 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	\$6,251,717	\$156,293



Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- 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:

County:

Report Year:

PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



New Hampshire
Department of
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Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2016	Year: 2015	Year: 2014
Property Taxes	3110		\$503,157.63		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$3,376.51		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$563,406.54)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2016	
Property Taxes	3110	\$9,360,780.69		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$5,400.00		
Yield Taxes	3185	\$4,110.72		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2016	2015	2014
Property Taxes	3110	\$5,220.48			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,181.21	\$20,867.58		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$8,813,286.56	\$527,401.72	\$0.00	\$0.00



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Credits				
Remitted to Treasurer	Levy for Year of this Report	2016	Prior Levies	
			2015	2014
Property Taxes	\$8,903,882.56	\$309,973.37		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$4,110.72	\$3,376.51		
Interest (Include Lien Conversion)	\$1,181.21	\$20,867.58		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$183,762.64		
Discounts Allowed				

Abatements Made				
	Levy for Year of this Report	2016	Prior Levies	
			2015	2014
Property Taxes	\$17,953.57	\$11,871.58		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$444,165.04			
Resident Taxes				
Land Use Change Taxes	\$5,400.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$563,406.54)	(\$2,449.96)		
Other Tax or Charges Credit Balance				
Total Credits		\$8,813,286.56	\$527,401.72	\$0.00
				\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	(\$116,291.46)
Total Unredeemed Liens (Account #1110 - All Years)	\$199,649.65



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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2016	Year: 2015	Year:
Unredeemed Liens Balance - Beginning of Year		\$127,609.85	\$79,498.54	
Liens Executed During Fiscal Year	\$199,014.15			
Interest & Costs Collected (After Lien Execution)	\$3,005.24	\$17,127.82	\$21,561.49	
Total Debits	\$202,019.39	\$144,737.67	\$101,060.03	\$0.00

Summary of Credits

	Last Year's Levy	Prior Levies		
		2016	2015	
Redemptions	\$68,973.17	\$56,989.66	\$76,629.27	
Interest & Costs Collected (After Lien Execution) #3190	\$3,005.24	\$17,127.82	\$21,561.49	
Abatements of Unredeemed Liens		\$998.52	\$2,882.27	
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$130,040.98	\$69,621.67	(\$13.00)	
Total Credits	\$202,019.39	\$144,737.67	\$101,060.03	\$0.00

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	(\$116,291.46)
Total Unredeemed Liens (Account #1110 - All Years)	\$199,649.65



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

Barbara

Preparer's Last Name

Woodard

Date

Feb 6, 2018

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.

Barbara Woodard, Tax Collector Lyme, NH

Preparer's Signature and Title

TOWN CLERK

Vehicle Registration Fees	\$	399,507.75
Dog Licenses & Penalties		1,404.00
Fees		13,330.00
Miscellaneous		3,869.00
Phone Book sales		1,571.00
Transfer Station Inventory (Town Clerk sales only)		14,093.75
Boat Registration Fees		965.99
Transportation Tax (began July 2017)		5,235.00
Fees to the State of New Hampshire-Motor Vehicle		120,045.78
Fees to the State of New Hampshire-other		1,813.50
TOTAL REVENUE:	\$	563,835.77

Number of vehicles registered: 2640

It's a treat to be able to say 2017 passed with no angst, no new computer challenges and no major problems. At Town Meeting the collection of Transportation Tax to help with road maintenance costs was passed and the collection of that began in July.

I continue to be blessed with terrific assistants and a wonderful work environment. Thank you!



Births Registered in the Town of Lyme for the year ending December 31, 2017

Date of Birth	Place of Birth	Name of Child	Parents
01-12-2017	Lebanon NH	Lincoln James Komarmi	James Komarmi Alicia Willette
02-08-2017	Lebanon NH	Hudson Samuel Dresser	Thomas Dresser Mary Dresser
02-27-2017	Lebanon NH	John Connor Kokko	Michael Kokko Sarah Kokko
03-24-2017	Hibbing MN	Maya Marie Zahendra	Sara Zahendra Karl Griswold
04-04-2017	Lebanon NH	Malcolm Caton Craig	Andrew Craig Jessica Craig
05-13-2017	Lyme NH	Violet Mary Black	James Black III Flora Krivak-Tetley
06-10-2017	Lebanon NH	Corrina Ava Santos	Byron Santos Aleman Amelia Santos
06-23-2017	Lebanon NH	Alexis Patricia Wipfler	Robert Wipfler Rebecca Wipfler
06-23-2017	Lebanon NH	Madison Elizabeth Wipfler	Robert Wipfler Rebecca Wipfler
07-14-2017	Lebanon NH	Zoe Allegra Moxie Novello	Michael Novello III Margaret Funke
12-12-2017	Lebanon, NH	Grant Ryan Saunders	Benjamin Saunders Tracey Saunders

Marriages Registered in in the Town of Lyme for the year ending December 31, 2017

Date of Marriage	Name of Bride and Groom	Residence
01-14-2017	Betty J Tracy William A Pushee	Lyme NH Lyme NH
09-23-2017	Desiree Whitman Justin C Balch	New Boston NH Lyme NH

Deaths Registered in the Town of Lyme for the year ending December 31, 2017

Date of Death	Place of Death	Name	Name of Mother	Name of Father
01-15-2017	Lyme NH	Gene Rondeau	Irene Johnson	Wilford Rondeau
04-28-2017	Lebanon NH	Bruce Matulay	Gloria Marinelli	Fred Matulay
06-03-2017	Lyme NH	Henry Swan	Shirley Swan	Unknown
06-12-2017	Connecticut	Joseph Danaher	Maxine Withington	Robert Danaher
06-30-2017	North Haverhill NH	Marion Balch	Hazel Hall	Arthur Gerue
07-01-2017	Lyme NH	Ronald JA Balch	Marion Gerue	John C Balch
07-04-2017	Lebanon NH	Freda Swan	Harriet Royce Philip	Theopold
08-08-2017	Lebanon NH	Thomas Hughes	Margaret Walsh	Edward Hughes
09-24-2017	Lyme NH	Constance Dezan	Clara Russell	Morris Dezan
10-02-2017	Lyme Center NH	Joanne Sailer	Gertrude Allen	Stanley Pitt
12-04-2017	North Haverhill NH	Charles Balch	Mareta Smalley	Ralph Balch
12-11-2017	Lebanon NH	Bruce Smith	Caroline Eastman	Gordon Smith

Report of the Treasurer for the calendar year ending December 31, 2017

Summary of Activity

Cash on Hand January 1, 2017	\$	3,929,107.48
Debits (including investment transfers)	\$	14,635,881.06
Credits (including investment transfers)	\$	(13,578,263.57)
Cash on Hand December 31, 2017	\$	4,986,724.97

Note:

The Grafton County Tax was \$658,195.00

The Tax Anticipation Note (line of credit) was \$3,500,000.00

Balance Sheet*

Assets

Cash in hands of Treasurer (General Fund)		
Mascoma Savings Bank	\$	4,986,724.97
Uncollected Taxes		
Property Tax 2017	\$	444,165.04
Yield Tax 2017	\$	-
Unredeemed Taxes		
Levy of 2016	\$	115,609.60
Levy of 2015	\$	-
	\$	115,609.60
Reserve for Uncollectible Accounts	\$	(25,000.00)
Total Assets	\$	5,521,499.61

Liabilities and Fund Equity

Accounts Owed by the Town		
School District Taxes Payable	\$	3,351,717.00
Payments made in 2018 for 2017	\$	72,735.02
Other Liabilities	\$	33,133.76
Total Liabilities	\$	3,457,585.78

Unassigned Fund Balance	\$	2,004,914.03
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Assigned Fund Balance

Town Forest Maintenance Fund	\$	5,309.67
Reserve for Recreation Revolving Fund	\$	23,909.14
Cemetery Gifts and Donations	\$	16,486.00
Heritage Commission	\$	5,709.90
Independence Day Fund	\$	7,585.09
	\$	58,999.80

Total Liabilities & Fund Equity	\$	5,521,499.61
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*These are unaudited figures.

CONSERVATION FUND**Summary of Treasurer's Report for 2017**

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.	NRI BOOK REVENUE	TROUT POND C&D
YTD Interest	\$ 384.03	\$ 345.64	\$ 3.83	\$ 11.52	\$ -	\$ 23.04
Dep Current Use - donations						
WD Current Use	\$ (600.00)	\$ (600.00)				
Land Use Change Tax 2016						
Dep Chaffee Wildlife	\$ 200.00			\$ 200.00		
WD Chaffee Wildlife						
Dep Easement Monitoring						
Dep Trout Pond C&D from Trustees						
Dep Easement Monitoring						
Net Activity	\$ (15.97)	\$ (254.36)	\$ 3.83	\$ 211.52	\$ -	\$ 23.04
Beginning Balance	\$ 218,271.76	\$ 195,508.45	\$ 421.20	\$ 6,100.79	\$ 310.00	\$ 15,931.32
Ending Balance	\$ 218,255.79	\$ 195,254.09	\$ 425.03	\$ 6,312.31	\$ 310.00	\$ 15,954.36

RECREATION FUND

Balance as of 1/1/2017	\$ 26,430.25
Revenues	\$ 17,839.00
Expenses	<u>\$ (20,360.11)</u>
Balance as of 12/31/2017	\$ 23,909.14

HERITAGE FUND

Balance as of 1/1/2017	\$ 5,709.90
Revenues	\$ -
Expenses	<u>\$ -</u>
Balance as of 12/31/2017	\$ 5,709.90

INDEPENDENCE DAY FUND

Balance as of 1/1/2017	\$ 7,328.27
Revenues	\$ 5,056.00
Expenses	<u>\$ (4,799.18)</u>
Balance as of 12/31/2017	\$ 7,585.09

TOWN FOREST MAINTENANCE FUND

Balance as of 1/1/2017	\$ 5,309.67
Revenues	\$ -
Expenses	<u>\$ -</u>
Balance as of 12/31/2017	\$ 5,309.67

CEMETARY GIFTS AND DONATIONS

Balance as of 1/1/2017	\$ 16,486.00
Revenues	\$ -
Expenses	<u>\$ -</u>
Balance as of 12/31/2017	\$ 16,486.00

MILFOIL NON-LAPSING FUND

Balance as of 1/1/2017	\$ 10,602.58
Revenues	\$ 9,587.00
Expenses	<u>\$ (6,323.48)</u>
Balance as of 12/31/2017	\$ 13,866.10

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 - 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 in to 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 Enrolment Response (2016)	To address costs or operating expenses triggered by changes in enrolment. 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
2017	Municipal Transportation	To address such transportation expenses as may be deemed necessary.	Levy on every vehicle taxed in Lyme	Town 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, 2017**

PRINCIPAL - ACCOUNT #XXXXXXXX79

INCOME - ACCOUNT #XXXXXXXX79

DATE	TRUST NAME	PURPOSE	% OF TOTAL	ANNUAL TOTALS				BALANCE 12/31/17	ANNUAL TOTALS				BALANCE 12/31/17	TOTAL
				BALANCE 01/01/17	NEW FUNDS	GAIN/LOSS	EXPEND		BALANCE 01/01/17	Gross Income	Mgmt Fees	Transf/Income/Exp		
1986	Emergency Equipment Repair Fund	Improvement for Public Use	0.95%	27,657.80	-	-	-	27,657.80	12.88	230.40	(144.94)	-	98.34	27,756.13
1998	Trout Pond Management Area	Improvement for Public Use	0.22%	6,262.86	-	-	-	6,262.86	0.00	52.15	(32.81)	-	19.34	6,282.21
1956	Bridge Reserve CFR	Maintenance of Bridges	11.03%	320,356.69	100,000.00	-	-	420,356.69	(19.68)	2,667.26	(1,677.98)	-	969.60	421,326.29
1985	Property Reappraisal	Reappraisal Expenses	2.52%	73,269.21	-	-	-	73,269.21	8.01	610.14	(383.84)	-	234.31	73,503.52
1988	Heavy Equipment	Purchase of Equipment	20.56%	597,129.73	37,000.00	-	(307,700.00)	326,429.73	12.41	4,525.26	(2,589.25)	-	1,948.43	328,378.16
1998	Maintenance School Building Fund	of School Building	2.17%	63,034.61	-	-	-	63,034.61	34.04	525.14	(330.36)	-	228.81	63,263.41
1997	Public Land Acquisition	Acquisition of Public Land	1.21%	35,110.40	-	-	-	35,110.40	3.50	292.37	(183.93)	-	111.94	35,222.34
1997	Emergency Hwy Repair Fund	Emergency Hwy Repairs	3.91%	113,548.35	30,000.00	-	(85,533.33)	58,015.02	5.25	821.30	(445.07)	-	381.48	58,396.50
1997	Public Works Facility CRF	Public Works Facilities	7.60%	220,618.08	75,000.00	-	-	295,618.08	(14.57)	1,836.83	(1,155.56)	-	666.71	296,284.79
1987	Special Education CRF (1)	Education Expenses	8.62%	250,295.34	1,087.80	-	-	251,383.14	13.54	2,091.23	(1,316.38)	-	788.39	252,171.52
1995	High School Tuition Expendable Fund	Tuition Expenses	17.66%	512,915.30	-	-	-	512,915.30	38.87	4,271.07	(2,686.94)	-	1,622.99	514,538.29
1988	New Cemetery	New Cemetery Expenses	0.74%	21,376.63	1,550.00	-	-	22,926.63	2.15	178.66	(112.77)	-	68.04	22,994.67
1988	Vehicle CRF	Purchase of Vehicles	12.01%	348,852.94	145,000.00	-	-	493,852.94	(32.02)	2,904.43	(1,827.18)	-	1,045.22	494,898.16
2000	Computer System Upgrade Capital Reserve Fund	Purchase of computers	0.42%	12,082.95	7,500.00	-	-	19,582.95	20.17	100.78	(63.40)	-	57.55	19,640.50
2002	Fire Fighting Safety Equipment Fund	Fighting Safety Equipment	2.33%	67,749.69	10,000.00	-	(58,920.00)	18,829.69	6.92	280.26	(174.61)	-	112.57	18,942.27
2005	Town Buildings Major Maintenance & Repair	Buildings Major	0.72%	20,878.07	10,000.00	-	-	30,878.07	17.54	173.99	(109.45)	-	82.07	30,960.14
2006	Town Poor Expendable Trust	services to eligible	1.29%	37,601.82	20,000.00	-	-	57,601.82	5.95	313.14	(197.00)	-	122.09	57,723.91
1989	Substance Abuse Education Fund	Abuse Education	0.27%	7,963.19	-	-	-	7,963.19	0.10	66.31	(41.71)	-	24.69	7,987.88
1998	Trout Pond Gift & Donation Fund	Improvement for Public Use	0.00%	(38.00)	-	-	-	(38.00)	21.73	(0.14)	0.09	-	21.68	(16.32)
2009	Recreation Facility Fund	Improvements, Maintenance	0.34%	9,908.66	5,000.00	-	-	14,908.66	3.01	82.53	(51.92)	-	33.62	14,942.28
2010	School Enrollment Response CRF	change contingency	0.00%	-	-	-	-	-	-	-	-	-	-	-
2013	Class V Roads Rehab CRF	Improvements, Maintenance	1.72%	50,005.61	50,000.00	-	-	100,005.61	22.10	416.55	(262.05)	-	176.60	100,182.21
2015	Annual Leave Expendable Trust Fund	vacation and comp time	0.26%	7,515.69	-	-	-	7,515.69	3.54	62.61	(39.39)	-	26.76	7,542.45
2016	Lyme School Post Retirement		1.72%	50,060.20	-	-	-	50,060.20	(29.74)	416.57	(262.07)	-	124.77	50,184.96
2016	Lyme School Enrollment Response		1.72%	50,060.20	-	-	-	50,060.20	(29.74)	416.57	(262.07)	-	124.77	50,184.96
TOTAL				2,904,216.00	492,137.80	-	(452,153.33)	2,944,200.47	105.98	23,335.40	(14,350.61)	-	9,090.77	2,953,291.24

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Due to the timing of some payments and receipts, deposits or withdrawals to or from some funds paid after 12/31 but attributable to the reported year, are not included in the annual reports. Those transactions have been noted here for informational purposes. These funds will be included in the annual reports for the 2018 year.

Principal Account #8000006479 CAPITAL RESERVE FUNDS
Annual Totals

DATE	TRUST NAME	PURPOSE	% OF TOTAL	BALANCE 01/01/2017	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE 12/31/2017	BALANCE 01/01/2017	GROSS INCOME	MGMT FEES	TRANSF/ INCOME/EXP	BALANCE 12/31/2017	TOTAL	
2005	Town Buildings Major Maintenance and Repair	Buildings Major Maintenance of	0.72%	\$ 20,878.07	\$ 10,000.00	-	\$ (1,070.11)	\$ 18,807.96	\$	17.54	\$ 173.99	\$ (109.45)	\$	82.08	\$ 18,890.04
1956	Bridge Reserve CRF	Bridges	11.03%	\$320,356.69	\$100,000.00	-	\$ (5,293.79)	\$ 415,062.90	\$	(19.68)	\$ 2,667.26	\$ (1,677.98)	\$	969.60	\$ 416,032.50
2000	Computer System Upgrade CRF	Purchase of Computers Improvements, Maintenance	0.42%	\$ 12,082.95	\$ 7,500.00	-	\$ (1,595.23)	\$ 17,987.72	\$	20.17	\$ 100.78	\$ (63.40)	\$	57.55	\$ 18,045.27
2009	Recreational Facility Fund	Services to Eligible	0.34%	\$ 9,908.66	\$ 5,000.00	-	\$ (1,901.21)	\$ 13,007.45	\$	3.01	\$ 82.53	\$ (51.92)	\$	33.62	\$ 13,041.07
2006	Town Poor Expendable		1.29%	\$ 37,601.82	\$ 20,000.00	-	\$ (12,463.72)	\$ 45,138.10	\$	5.95	\$ 313.14	\$ (197.00)	\$	122.09	\$ 45,260.19

Improvements to

2017	*NEW* Municipal Transportation CRF	Transportation Systems	0.00%	\$ -	\$ 5,235.00	-	\$	\$ 5,235.00	\$	-	\$ -	\$ -	\$	-	\$ 5,235.00
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Principal Account #8000006447 COMMON TRUST FUNDS
Annual Totals

DATE	TRUST NAME	PURPOSE	% OF TOTAL	BALANCE	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE	GROSS INCOME	MGMT FEES	TRANSF/ INCOME/EXP	BALANCE	TOTAL
01/01/2017													
12/31/2017													
1903	Cemetery Trust Fund	Perpetual Care	92.41%	\$952,242.59	-	\$ (32.04)	-	\$ 952,210.55	\$ 69,199.94	\$ 23,854.78	\$ (8,058.01)	\$ 62,156.71	\$ 1,014,367.26

LIBRARY TRUSTEES REPORT OF FUNDS

During 2017, the library continued in its role as an evolving and essential center of intellectual activity, education, and entertainment for Lyme. We loaned a record-breaking 27,341 physical items, 3,204 electronic items, and welcomed individuals (including school children) through the door 20,655 times. Two thousand six hundred eighty-six (2,686) children and adults attended dozens of programs. As ever, we extend our heartfelt thanks to the Friends of Lyme Library, the Lyme School, and Select Board Administrative Assistant extraordinaire Dina Cutting for their generous support and assistance. Our enthusiastic and hard-working volunteers (36 of them!) help make the library tick. Director Judy Russell, Assistant Director Margaret Caffry, Lyme School's Jake Cooke (Media Specialist), and Custodian Mike Beck set the tone and maintain the environment for learning and fun. We look forward to your next visit!

2017 Non-Town Income

Trustee of Trust funds	\$ 582
Donations	\$ 8,277
Blisters for Books 2016	\$ 592
Blisters for Books 2017	\$ 3,297
Birthday Book Club	\$ 1,580
Copier & fax fees	\$ 791
Kilham Book Fund	\$ 53
Other sources	\$ 427
Interest	\$ 91

2017 Non-Town Expenses

Books & other media	\$ 3,216
Blisters for Books 2015	\$ 1,025
Blisters for Books 2016	\$ 3,550
Programs	\$ 1,276
Other	\$ 1,552

At the end of 2017, the library's reserve fund totaled \$33,597, and the checking account balance was \$15,598.



SELECT BOARD

2017 proved to be a challenging year for the Selectboard.

Much of the road work planned for the summer of 2017 had to be put on hold following the July 1st storm. Many roads failed due to the sheer volume of water which overwhelmed culverts and streams, causing severe washouts throughout the Town. Our many volunteers along with the road crew worked night and day to clear trees and debris, and open or replace culverts, to make roads passable. While we were forced to keep sections of some roads temporarily closed until we could engineer and secure materials necessary for more permanent repairs, the Highway Department did an excellent job of opening most roads as quickly as possible. The cost of these repairs had to come from Town funds as we continue to wait for some financial reimbursement from FEMA disaster relief funds.

With the River Road repair at the Berway Farm completed, barring any unforeseen disasters and continued efforts to reopen the closed section, other critical areas of River Road will see some major fixes this summer. The Grant brook area repairs are first on the list, followed by the replacement of the Hewes Brook Bridge. At the same time, a major culvert repair is necessary at Baker Hill in Lyme Center. With a full crew at the Highway Department, and a beautiful new grader, regular maintenance and repairs should proceed as planned.

With the help of our legal team and professional assessors, we successfully defended our utility and flowage easement appraisal values. The town continues its engagement in the re-licensing process of Great River Hydro's Wilder Dam in hopes of securing the future preservation of the River Road at the power company's expense. We continue to investigate other issues impacting the town valuation.

We appreciated the lively and respectful debate during the unprecedented petitioned special town meeting and advisory vote regarding the Holt's Ledge sport climbing issue.

The Board did it's best to minimize increases in the Town operating budget. However, the money needed to fix several critical areas on River Road pushed increases higher than anyone would have liked. Board members spent countless hours working with volunteers, the Road Agent, contractors and engineers trying to come up with the most economical, long term solutions to these problems. While many still exist today, planning and the buildup of funds is beginning to show results. The repaired section of the Goose Pond Road is a fine example.

ASSESSING DEPARTMENT

In 2017, approximately 150 properties were visited as part of an ongoing cyclical database maintenance program. In addition, there were roughly 110 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2016. These properties were adjusted accordingly. There were 6 abatement requests filed and processed for the tax year 2016.

Data verification of roughly 20% properties will continue this year. We expect to visit another 200-250 properties. Our goal is to verify the physical data to ensure the assessments are accurate. If no-one is at home, we will take the opportunity to verify the exterior measurements of all primary improvements (buildings, etc.).

If an adult is home at the time of the visit, the representative from the Assessor's Office will ask to verify the interior information via tour provided by the adult. At no time will a representative enter a property where a minor is the only person home. In the event that a property is posted "No Trespassing", the representative will knock on the door to seek permission to verify the physical data. In the event that no-one is home, there will be no attempt to verify the exterior data. The Assessing Official will make another attempt at a later date. If the property is "Posted" and gated, the Assessor's Office will not enter the premises. However, there will be a letter sent

requesting an appointment to verify the physical data. If the property owner doesn't respond to the request, the Assessor will estimate the features of the property to the best of his ability.

It is of the utmost importance to have accurate data to ensure all property owners in Lyme are assessed equitably.

The assessments in Lyme proved to be somewhat below "Market Value" in 2017. There were 26 qualified sales submitted to the New Hampshire Department of Revenue Administration to derive the 2017 assessment ratio. The estimated weighted mean assessment to sale ratio is 91.7% +-. The median assessment to sale ratio is 93.7% with a coefficient of dispersion of 9.1%. Currently the assessments are based on the 2016 market value. The next scheduled town wide revaluation will be conducted in 2021.

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 would like to thank you for your continued cooperation. Todd Haywood, CNHA

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.

Typically, the Budget Committee meets with the Selectboard mid-summer for a six month Town update. In early September the Budget Committee began holding a series of meetings with the School directors and with the Town department heads and Select Board members, developing a detailed list of priorities for the proposed up-coming budget year as well as for future needs. 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 School and Select 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 (School District Meeting and Town Meeting). 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 votes on the proposed Warrant Articles in February.

1. BOS update BC on 6-month status, School status update – *July*
2. BC discussion and recommendations to BOS and SB – *September*
3. BC hears department requests – *September, October, November*
4. BC hears BOS recommended budget presentation – *November*
5. BC discusses proposed BOS budget, line items – *November-December*
6. BC takes "advisory" vote on BOS budget – *November-December*
7. BC discusses proposed School budget – *December-January*
8. BC takes "advisory" vote on School budget – *January*
9. 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

We were excited to be able to use the assistance of our new maintenance person, Matthew Thebodo to work with us as time allowed on various projects.

One of his first tasks was to cut down the brush and trees growing out of and under the sills of the garage at the Town Offices. Matt also scraped and painted this structure.

The Building Committee concentrated on the Lyme Center Academy Building during the 2017 season. Bids were solicited for the following items:

- Repairs, including window sills and clapboards.
- Painting the exterior including the steeple.

High Meadow Builders LLC replaced the windows on the north end of the building and replaced most of the rotten clapboards. Due to some unexpected rot on the west side of the building the final repairs will be completed in the spring of 2018 prior to the painting. The Committee was able to have the concrete ramp removed which was contributing to this rot.

Matt has also taken the initiative to install various solar lights at the Lyme Center Academy building, Town Offices and Fire Station for added safety.

The addition of Matt Thebodo has been invaluable as he sees our various properties regularly and then lets us know what we need to concentrate on.

CEMETERY TRUSTEES

One of our charges is to maintain, protect and enhance the five cemeteries in Lyme, four of which have stones from the 1700 and 1800s.

This year we decided to finally tackle the potential problem of dead and dying trees in the Beal Cemetery in Lyme Center, where the trees falling down could damage many of the early 19th century stones. Using funds from a trust dedicated for cemetery maintenance, we hired Henderson's Tree Service to remove the dangerous trees. A generous Lyme citizen donated his time to build a temporary ramp from the road into the old graveyard, and removed it when Henderson's was done.

Our gravestone restorer was a few weeks late this year because he was employed at Historic Jamestown (VA) restoring a stone there — we strive for the best! The weather held, and he was able to work on 48 of the stones in the Old Cemetery, shoring up foundations, cleaning, and repairing. We are grateful that he's still willing to come to little ol' Lyme!

CLASS V ROADS COMMITTEE

The Roads Committee members worked toward identifying, quantifying and prioritizing the many serious road and bridge issues throughout Lyme. Some are simply replacing culverts with increased capacity, others are more complex requiring changing from a culvert to a bridge structure as well as changing the course of a stream. The Committee has developed a method to seek and evaluate qualified Engineers for our more complex areas of concern.

There are four areas that urgently need to be resolved in 2018. The first is the River Road Bridge over Hewes Brook. We are on track to have it replaced this summer. The second relates to the area immediately south of Grant Brook Bridge on River Road. A temporary measure was taken to stabilize the area for the winter but it will need to be addressed in the spring. The third is on Baker Hill Road, half way up the steep paved portion. In this case, the retaining wall on a sharp curve over a large culvert is collapsing and needs major reconstruction. The fourth urgent need relates to bypassing the closure of River Road. This requires successfully taking by eminent domain the bypass right-of-way connecting River Road with the East Thetford Road and building the bypass road to relieve the many residents of River Road currently suffering the major inconvenience and potential dangers from the River Road closure.

The Roads Committee will continue to seek new and improved measures to address our many road issues in as cost effective a way as possible, with the goal of accomplishing measures that are less expensive and longer lasting.

COMMUNITY DEVELOPMENT COMMITTEE

Rising real estate taxes have become a concern to many Lyme residents. From 2010 through 2016 taxes went up an average of about 4.4% a year. If this trend continues, taxes will double in 17 years and the tax on a median-priced, \$400,000 home will be \$20,368. And so last April 2017 the Select Board asked for volunteers to serve on a committee to examine Lyme's tax base and think generally about community development issues. The purpose of this effort is to inform as many Lyme citizens as possible about options available for Lyme's future.

Lyme Community Development Committee proposes:

- A steering committee be formed to undertake a series of visioning meetings where Town residents can express their view of the issues raised about Lyme's future.
- Lyme Community Development Committee will invite community stakeholders to participate in a steering committee to organize a visioning process. If you or your group would like to help please contact susanmackenzie363@gmail.com. This visioning process will be conducted this spring and early summer.

CONSERVATION COMMISSION

Trails and Land Management

Several Town properties managed by the Conservation Commission were damaged by the extreme rain event that struck Lyme on Saturday, July 1st. The footbridge connecting the Chaffee Wildlife Sanctuary with the Chase Beach recreation area was lifted off its footings by Trout Brook's raging, rain swollen water. Boardwalk segments in the Chaffee's woodland trail that were floated out of alignment had to be reset. The Trout Pond Forest access road leading from the end of Hardscrabble Lane to the Trout Pond trailhead was eroded and had to be re-graded. In Big Rock Preserve, rain-swollen Grant Brook caused considerable erosion that will require relocating part of the preserve's trail in 2018.

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

The Commission appropriated \$9587 from the Conservation Fund to cover the Town's 2017 cost of Eurasian milfoil treatment at Post Pond. The Commission also organized and funded a botanical survey of the Town's holding at Holt's Ledge when it became known that critically endangered native plant species likely were on the property. The Commission continued to facilitate an "outdoor classroom" project for the Lyme School's Third Grade class in Big Rock Preserve. Other events sponsored and hosted by the Commission during the year included its annual snowshoe walk in February, "Green Up Day" and a wildflower walk in May and "Trails Day" in June. A "pollinator garden" was planted in mid-summer that successfully flowered in the fall.

More information about the Commission, its properties and activities can be found at:

<http://www.lymenh.gov/conservation-commission>

EMERGENCY MANAGEMENT

Lyme's Emergency Management team was active in both planning and response activities in 2017. The updated Hazard Mitigation Plan required of all NH towns as a pre-requisite for FEMA funding was approved in early Spring by FEMA and the State of NH. A new trailer to store and carry our shelter supplies was purchased with an Emergency Management Planning Grant and the Emergency Operations Center was operational during the July 1st flooding and the Oct 30th power outage events. Thanks to all emergency responders and community volunteers who turned out to assist!

Emergency Management continues to build upon the lessons learned from these events in further preparing the town's response capabilities and providing educational services in emergency preparedness to the community. In 2018 look for "Until Help Arrives" a class on what you can do to keep people with life threatening injuries alive until emergency responders arrive on the scene.

Remember there are resources to help you prepare for disasters on the town's website <https://www.lymenh.gov/emergency-management>. Here you can volunteer your resources and/or services for use in the event of a community wide disaster or identify you or a family member as needing additional assistance during a disaster event or evacuation. Remember we all have a duty to make **Lyme- Ready, Set to Go** in a disaster.

ENERGY COMMITTEE



At 2017's Town Meeting, Lyme residents voted to borrow the funds needed to install a solar electric (photovoltaic or "PV") system on the roof of the town office building. The installation occurred in late May, and in the final seven months of 2017 this 18 kW system generated more than 12,000 kWh of renewable electricity, resulting in electric bill savings that exceeded the cost of servicing the debt over that same period. The Energy Committee also initiated and oversaw a lighting upgrade at the town's highway garage facility, which should yield energy and electric bill savings, reduced maintenance costs, and improved lighting quality for years to come. We thank the Lyme Foundation for its financial support of both the solar and lighting projects. Finally, in late 2017 we joined forces with Vital Communities, Community Care of Lyme, several local volunteers, and neighboring Energy Committees in Orford and Piermont to bring "Weatherize Upper Valley" to Lyme. This program, which formally launched in January 2018, provides professional home energy audits for just \$50 (thanks in part to the Lyme Foundation and the Lyme Benefit Fund). Homes found to be most in need of weatherization may be eligible for utility cash incentives to help implement the recommended measures. Audits must be scheduled by March 31, 2018 in order to qualify, so don't delay!

FAST SQUAD

“It’s nice to have a neighbor come to the rescue, and you got here so quick...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 a 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.

We are all volunteers – we respond from our homes, at night or during the day, we leave work and time with friends –we respond as needed. Other ways we help those in Lyme include:

- 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 68 times for 70 patients in 2017 (lower call volume than 2016). 4% fire department support and 3% providing Mutual Aid to surrounding towns.

- 85% of our calls were adults, 85% of whom were seniors and 20% of those calls were for seniors who fell
- 14% of our patients represented 36% of our calls
- 68% medical (of which fainting, chest pain, difficulty breathing and unconscious were 20% of all calls)
- 31% accidents (falls, lift assist and car accidents were 23%)

To assure the highest level of care for our guests at the Skiway, the LFS has seasonal members (* below) who are able to provide patient care above the level of the Ski Patrol while awaiting an ambulance, assuring pain relief and other advanced interventions. To do so, these NH licensed professionals affiliate with LFS during the Skiway operating season.

Members:

EMT-Paramedic: Michael Hinsley, Andy Miller; Leanne Hatch*, Matt Fulton*

EMT-Basic: Tom Frawley, Karen Keane, Jim Mason, Kristen Munroe, Lisa Rayes, Aaron Rich

Karen Keane, Captain, Lyme FAST Squad

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 launched a photo documentation initiative focusing on selected historic houses in town. We featured several in our new “Historic House of the Month” messages shared with the community on the Lyme Listserv. We are also 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 survey of historic properties, prepared by professional architectural historian Elizabeth Hengen with our support. Browse the 82 page, full color Summary Report at the Lyme Library or purchase your own copy at the Town Office for \$20.

Heritage Commissioners are happy 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.

INDEPENDENCE DAY COMMITTEE REPORT

Though the day was intended to be filled with celebration and great fun, July 1st turned out to be one to go down in Lyme history as one with much different results.

Despite best laid plans the 2017 Independence Day event met with some pretty significant challenges:

- ✓ The weather was a fright, with rain, moderate to heavy much of the day. There were many brave souls who came anyway.
- ✓ The parade was suspended because of lightening.
- ✓ The meal was moved into the church because of heavy downpours and lightening, served with great ambience and good nature using flashlights and camping lanterns.
- ✓ The entertainment was relocated inside and, eventually the whole business was shut down early because of flash flooding, power outages and a directive from the emergency management operations headquarters.
- ✓ One committee member was out of town and one was called away on personal family concerns and again later to assist emergency operations, leaving a very slight skeleton committee to run the show, which they are to be commended for managing under such difficult circumstances. Many volunteers jumped in to help, which was enormously appreciated.

We sincerely hope for better times in 2018! Anyone interested in helping with this event, which is usually much more fun and less dramatic, should contact the Select Board office.

PLANNING BOARD

Work on the Master Plan's first "Housing Chapter" began on the heels of last year's work on Lyme's Housing Inventory. To that end, both Senior Housing and Millennial Housing forums were held and a third one on Family Housing may take place in the new year. Discussions were held with the Aging In Place group and a meeting with the new Community Development Committee is being scheduled. As a result of this process, the Planning Board has written a draft Senior Housing zoning amendment that also includes provisions for affordable housing. This draft is available for review and feedback. Public comment and research on this provision's potential impact on the Town will determine its feasibility going forward.

There were also various Site Plan Reviews and site visits including one at the old Maxfield's place and one at Crossroads Academy. Additionally, there were multiple mergers, lot line adjustments, preliminary subdivision hearings, a single steep slope review and work on zoning amendments.

The Planning Board encourages you to attend its meetings held at the Town Offices Conference Room at 7 pm every second and fourth Thursday of each month.

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 Department is again at full staff with the graduation and full time certification of Officer Anthony Casale. Please welcome him aboard.

The Department responded to approximately 1700 calls in 2017. Over the last five years we have averaged between 2500 and 2600 calls. The drop in call volume is due to only having one officer for the first eight months of the year.

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.

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. If you find that you have been victimized, PLEASE Notify the Police Immediately.

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 2018. Chief Shaun J. O’Keefe

RECREATION COMMISSION

The majority of Lyme children participate in one or more Recreation programs. The following list represents 2017 numbers: Soccer 108 participants, Skiing/Snowboarding 116 participants, Basketball 75 participants, Baseball 56 participants, Lacrosse 17 participants.

The Commission would like to thank all our volunteer sports Commissioners: Kate Miller-soccer, Rusty Keith & Robin Taylor – snow sports, Curtis Shepard - basketball, Luke Prince - baseball and Richard Hendrick & Matt Stevens - lacrosse. We are always looking for more volunteer coaches, officials and team organizers. Please remember volunteers help give the children of Lyme a positive sports experience and keeps the program fees as low as possible.

Because of the generous donations of others the Commission was able to provide scholarships to Lyme children for the following sports: 4 for basketball, 3 for baseball, 8 for skiing and 5 for soccer. The goal is for every child in Lyme that wishes to play a sport be able to have that experience, thank you all for your support.

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 in field maintenance.

The Recreational Facilities Capital Reserve Fund is for the maintenance of the tennis/basketball courts and ball field. New soccer goals were purchased for the John Balch field at Post Pond. The ball field was fertilized and fed throughout the spring, summer and fall. It is looking GREAT. The dugouts are underway and will be finished in the Spring. The Balch family are in our thoughts, memories and thanks for continuing to gift to this facility. The family offered donations in memory of Marion and Ronald this year. A little history, the field is named after Marion Balch’s son John, and Ronald Balch, another son, was one of the original men’s softball league members (home run hitter and team catcher) and Ronnie was instrumental in building the field. We warmly thank them for their generosity.

We maintain and make available for a small fee boat racks to allow residents the ability to rent a slot and store their canoes & kayaks at the facility.

TRANSFER STATION

The main objective that we all should be working towards is source reduction. In 2016 we had a total of 746.08 tons of waste and recycling that was received at the transfer station. In 2017 we reduced that margin by 132.83 tons with a total of 613.25 tons collected. Great work Lyme!

This trend will help reduce the \$15,550 that we had to pay for hauling costs of the town's solid waste. Although recycling is a great idea, source reduction is the key to a sustainable future.

Our revenue was supplemented by the sale of large and small Lyme trash bags, Pay Cards, and scrap metal. Total revenue for these items was \$60,128.00.

The town hosted their first Hazardous Waste collection and it was a great success. This event was made possible with the help of the Upper Valley Lake Sunapee Regional Planning Commission. From 2016 (35 households) to 2017 we had 185% more people than in previous years! With assistance from the NRRRA (Northeast Resource Recovery Association), we collected 5,291 lbs. of electronic waste in 2017. Conserved enough energy to power 0.7 houses for one year! Avoided Emissions: Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere. By recycling the materials above, you have avoided about 7 tons of carbon dioxide emissions. This is the equivalent of removing 1 passenger cars from the road for an entire year. With help from the NRRRA we also collected Freon from 27 units including refrigerators, dehumidifiers, and AC's.

The recycling and waste industry is changing every day. As consumers we all need to make efforts to reduce the amount of waste and recycling that is brought to transfer stations and landfills. Lyme seems to be reducing the amount of waste and recycling every year. Let's keep SOURCE REDUCTION in our minds for the future!

FIRE DEPARTMENT



The Lyme Volunteer Fire Department continues to grow in membership with six new members completing training on interior firefighting and the use of self-contained breathing apparatus (SCBA). In addition, we train twice monthly to maintain a high level of preparedness.

We prepare for calls including structure fires, motor vehicle accidents, chimney fires, carbon monoxide detection, wild fires, trees down on roadways, downed power lines and other service calls as well as proving mutual aid to our neighboring towns. In conjunction with the Fast Squad, we provide cold water rescue, wilderness search and rescue and assistance when needed to Fast Squad calls.

This year was an active one for search & rescue. On the Orford/Lyme/Hanover Appalachian Trail corridor we had six calls for carry outs of injured or sick through-hikers. Our most challenging was an injured hiker who needed to be rescued from the top of Smarts Mountain.

The major rain event in July that started with the July Fourth Parade and activities on the Common, became a busy week for the Department as we assisted the Highway Department, Emergency Management Director and Select Board with the response and recovery.

Our new SCBA's were purchased and put into service with funds approved at the last Town Meeting. Through a very generous donation by a Lyme resident, a new radio repeater was installed in the Lyme Station. This has drastically improved what was very spotty radio

communication. This same donation allowed us to purchase six new hand held radios with the latest functionality for effective firefighting. Clear communication is essential to a speedy response and the safety of our members.

The Department assisted in the installation of two new dry hydrants in town and we continue to train on and maintain the others-14 in all.

The building replacement committee will continue to meet this year to further progress on the eventual need to replace our aging station.

We appreciate the support through your tax dollars and private donations.

*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

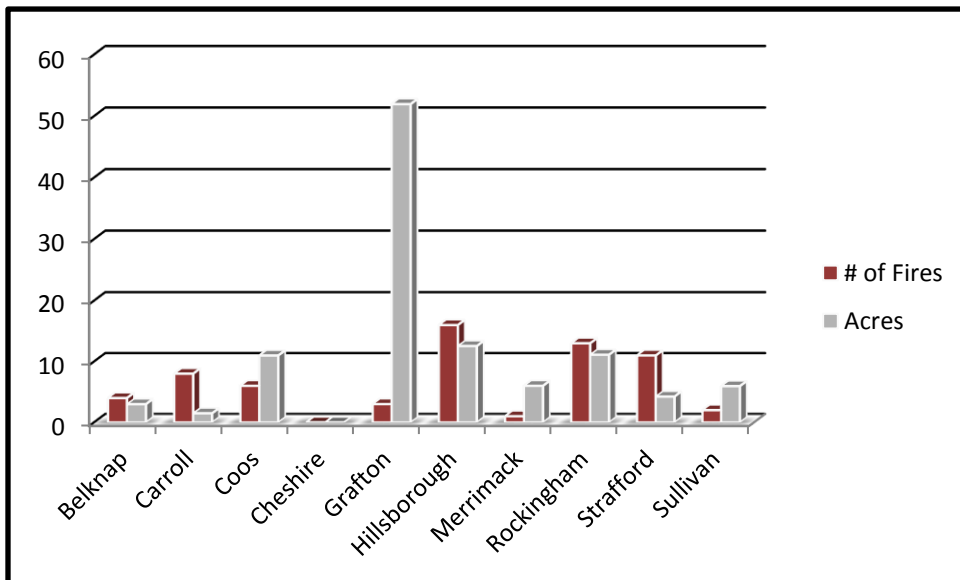
This past year we were fortunate enough to have favorable weather conditions in the spring and summer which limited the amount of wildland fire activity throughout the state. September and October saw fire conditions change and the state was faced with some difficult fires. The Dilly Cliff fire in North Woodstock was one of the most challenging fires we have seen in New Hampshire. Steep terrain and extreme fire behavior made this fire difficult to fight. It lasted for over 3 weeks and the final hotspots in inaccessible terrain were extinguished by heavy rains. Your local fire departments and the Division of Forests & Lands worked 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 2017 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

As we prepare for the 2018 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.

2017 WILDLAND FIRE STATISTICS

(All fires reported as of December 2017)



HISTORICAL DATA		
YEAR	NUMBER of FIRES	ACRES BURNED
2017	64	107
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.*
0	7	11	1	4	0	4	0	37

REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!



Connecticut River Joint Commissions

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 and Hydro-Electric Dam Relicensing, to proposed regulatory changes, such as the NH shoreland protection rules.

During FY 17 CRJC convened a meeting on the Conte Wildlife Refuge with the US Fish and Wildlife Service to learn about their Water-on-Wheels Express and to develop a partnership to bring this educational exhibit to Connecticut River communities. CRJC was a sponsor of the 20th Annual Source-to-Sea Cleanup with the Connecticut River Conservancy and partnered with them on an analysis of erosion studies as part of the FERC relicensing process of hydro-electric dams. As a result, FERC requested the dams' owner to provide additional information on erosion along the river.

CRJC emphasized the Vermont Clean Water Initiative with a focus on best agricultural practices to reduce impacts on surface waters. CRJC continues to bring public policy decision makers to our meetings to keep them abreast of the issues facing the Connecticut River. Finally, CRJC worked with the students of the Rockefeller Center at Dartmouth to conduct a valuation of the Connecticut River to the New Hampshire Economy. Read or download the study here: <http://www.crjc.org/news-and-events/>.

The current officers of the Joint Commissions are *Jason Rasmussen, President (VT)*; *James McClammer, Vice President (NH)*; *Jennifer Griffin, Treasurer (NH)*; *Steven Lembke, Secretary (VT)*. For a full list of Commissioners see the following website: <http://www.crjc.org/about-crjc/commissioners/>.

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 to discuss and act on river-related issues.

The subcommittee reviewed and commented on a wide range of regulatory applications, including river shoreline stabilization, wetlands activity, bridges over tributaries, stormwater management, wastewater projects, and private waterfront structures.

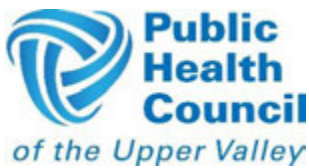
We actively participated in the Wilder Dam federal re-licensing process, by submitting a detailed analysis of the Preliminary Licensing Proposal (PLP), and continuing comments on Erosion Studies #2 and #3. In response to our comments and those of others, these studies are currently being revised to include more data on river velocities and erosive soils. We continue to assert that the fluctuations in the river levels by the normal and storm operations of Wilder Dam are exacerbating erosion of the riverbank.

The Upper Valley Subcommittee held a joint meeting with the Mascoma River Local Advisory Committee to discuss restoration of eroding banks by the K-Mart Plaza in Lebanon.

We will continue our coordination with other river conservation and planning organizations, such as the Connecticut River Conservancy, 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 Subcommittee, please contact Chairman Jim Kennedy (james.kennedy@valley.net).



Headwaters of the Connecticut River,
Fourth Connecticut Lake, Pittsburg, NH



Thank you to the residents of Lyme for supporting the Public Health Council of the Upper Valley (PHC) in 2017. 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 2017, PHC staff and partners developed working groups and strategies to address substance misuse, healthy eating, oral health, and other concerns for the region. The PHC supported a number of collaborative initiatives such as:

- Providing supportive housing for pregnant and parenting women in early recovery from opioid addiction.
- Expanding availability of summer meal programs for children in the region.
- Hosting a forum for school personnel and area service providers to better match student needs with resources available in the community.
- Piloting an oral health screening project in New Hampshire communities, modeled on the Ottauquechee Health Foundation's (OHF) Smiles Project. As a result, the OHF has agreed to expand their program to serve both sides of the Connecticut River.
- Hosting five flu clinics in rural communities across our region, providing over 1,100 free vaccines.

PHC greatly appreciates the support we receive from Lyme and will continue to work hard to meet your needs in 2018. For more information about PHC, visit us at www.uvpublichealth.org.



The 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.

Extension service work was impactful again this calendar year. A few highlights are:

- Jim Frohn enhanced land stewardship by conducting 48 woodlot visits, covering more than 7,000 acres.
- Geoffrey Sewake launched the First Impressions Program. The secret shopper model format engages the public, develops volunteers, creates action plans, and encourages collaboration.
- Janene Robie coordinated over 35 Master Gardeners who hosted "ask the expert" tables at educational events, and taught sessions on invasive plants, beekeeping, and more.
- Donna Lee established 7 new 4-H clubs this year with substantial member representation from Rumney, Lyme, Warren, Bath, and Haverhill.
- Lisa Ford reached over 400 youth with a six-week educational series about food groups, food safety, and physical activity. Youth enjoyed taste tests and cooking.
- Heather Bryant collaborated with colleagues in ME, NH, and VT on a multi-year high tunnel tomato nutrient and pest management study funded by the USDA.
- Michal Lunak continued his research project, funded by Tillotson Charitable Foundation. The project examines feasibility of raising dairy beef using shelled corn as a feed instead of forages.
- Jessica Sprague, Food Safety Field Specialist, left to pursue another opportunity. A search is underway for a new Field Specialist.

Respectfully submitted: Heather Bryant, County Office Administrator



UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION

ANNUAL REPORT TO MEMBER COMMUNITIES 2017

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 2017 UVLSRPC welcomed new Executive Director Steven Schneider, and said goodbye to Interim Director Jonathan Edwards. We appreciated his contributions, and we do miss him.

Highlights of our work and accomplishments in 2017 include:

- Responded to more than 150 requests from our towns and cities for technical assistance.
- Provided Household Hazardous Waste Collections that served approximately 1,000 households.
- Worked with Sullivan County on developing an Economic Development Profile
- Established a regional Brownfields identification, assessment, and remediation planning program.
- Trained local staff about environmentally responsible transfer station practices.
- Conducted eleven school chemical site evaluations.
- Assisted school districts with green cleaning practices
- Assisted communities in updating their Local Hazard Mitigation Plans and Local Emergency Operations Plans.
- Worked on and help develop the 2019-2028 Ten-Year Transportation Improvement Plan.
- 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.
- Helped Claremont with digitizing their stormwater system and created a distinct GIS layer
- Assisted Lebanon, Hanover, and Advance Transit with public transit signal prioritization analysis.
- Assisted Enfield Shaker Village and Lake Sunapee Scenic Byway committees.
- Provided Circuit Rider planning staff assistance to Orford, Springfield, Claremont, Wilmot, and New London.
- Assisted on the Wilmot Master Plan with the completion of the Community Survey.
- Assisted on the Unity Master Plan
- Helped Planning Boards to evaluate Projects of Regional Impact.
- Provided administrative and staffing assistance to the Connecticut River Joint Commissions.

Our goals for 2018 include developing a comprehensive regional housing needs assessment, facilitate workforce development training, help our region become age-friendly, and establish a non-profit to support regional planning efforts.

Please contact us at (603) 448-1680 or sschneider@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, 2016 and June 30, 2017 VNH made 1,268 homecare visits to 51 Lyme residents. This included approximately \$43,248 in unreimbursed care to Lyme residents.

- **Home Health Care:** 711 home visits to 45 residents with short-term medical or physical needs.
- **Hospice Services:** 550 home visits to 2 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 7 home visits to 4 residents 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 nine children, five adults, and one elder, and included \$3,639 in charitable care. We were grateful to receive 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.

Thank you to the residents of Lyme for your generous and long-standing support.

WISE

WISE leads the Upper Valley to end gender-based violence through survivor-centered advocacy, and is the sole provider of crisis intervention services to victims of domestic and sexual violence in the area. WISE provides free and confidential services 24 hours of every day, including a crisis line; safety planning; emergency shelter; transitional housing assistance; a variety of support groups; and in-person advocacy at local emergency rooms, police stations and courthouses. Since 2015, WISE has also provided a Safe Home to victims of violence. WISE assisted nearly 1,300 victims last year.

WISE is a leading educator on healthy and safe relationships in schools in 21 communities. These school-based programs are age-appropriate and focus on healthy relationships, media literacy, bullying, dating violence, and consent. WISE also offers educational programs to interested community groups and is available for training for law enforcement and medical professionals.

Supporting people in crisis as well as educating people in our communities is crucial to eliminating domestic violence and abuse. www.WISEuv.org has many resources on how to identify intimate partner violence, increase safety, and support a victim of domestic violence, sexual abuse or stalking. WISE remains grateful for support from the town of Lyme.

LYME PARISH NURSE

The Parish Nurse Program continues to grow and serve members of the Lyme Congregational Church and Lyme Community. This year, 96 community members were seen in 696 encounters.

- 23% were members of LCC and 78% were broader community members.
- 33 folks were new to the program
- 19 folks were encountered more than 10 times, with 7 people more than 30 times.
- 4 – 5 of these folks are reliant on PNP for support needed to stay at home.

Encounters include home, hospital or rehab visits, phone calls of substance and emails. Services include consultations around health improvement and management, health related resources in the area, pre and post hospital planning and execution, Medical equipment delivery, proper use, and pick up, Blood pressure checks/monitoring, Medication management, connections with family members, physicians, Visiting Nurses,

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discharge planners and care coordinators; caregiver support, pharmacy consults, rides and collaborations with FAST Squad. Lines of communication between medical professionals and PN are increasing.

Our annual flu clinic delivered 51 immunizations. Four blood drives over 2017 collected approximately 80 units of blood. We continue to use these opportunities to distribute the File of Life to community members. These activities keep us in face-to-face contact with the greater Lyme community.

We are currently in a trial with the Upper Valley Community Nursing Project to develop a data collections tool. It will help us in our practice and provide outcome data to the parish nurses and their communities. We will “go live” mid-January!

We have been focusing more on how to implement the Parish Nurse role in Lyme, gathering resources to assist community members to stay at home and experimenting with various models of care that we hope to tailor to individual’s needs in the future. Our primary role is to continue services to our community, working with Community Care of Lyme, Those Guys, Meals for Neighbors, SouperCare, VeggieCare, Lyme Library, Lyme School, and community volunteers.

I am sad to announce that Lynn Smith, RN resigned on 9/30 for personal reasons. A Search Committee composed of LCC and Community members was formed and we are pleased that Sharon Morgan, RN, NP has agreed to join me to share the Parish Nurse position in Lyme. Sharon started work on 11/3.

COMMUNITY CARE

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. In collaboration with established service organizations, CCL strengthened our operations and expanded our efforts in 2017, thanks to many, many volunteers, donors, and partners. Patty Jenks became Director in April 2017, a natural fit and extension of her compassionate care and hard work for this community; our new office and community living room in the Lyme Center Academy Building, with private “satellite” space for our Parish Nurse partners, became a terrific destination for meetings, gatherings, and a place to land when you need some down time; and an upgraded website shares more stories and photos of life in Lyme, an improved calendar, and a new, searchable directory of organizations and services (formerly the “contractors list”). Martha Tecca, CCL President, and Patty attended the National Village Gathering in Baltimore, learning from other communities caring for their people and sharing successes we have seen in Lyme.

Most importantly, we provided support or found resources for over 120 people and engaged with over 400 people and organizations in the Lyme/Lyme Center community and beyond. We linked helpers with those in need, welcomed new neighbors, and brought people together to reduce isolation. 2017 programs you’ll see again in 2018: Day of Service, Back to School Picnic, Book Readings, Our Hours, Community Breakfast Cafés, Holiday Open House with the Kids Gift Shop ... and there’s more to come! If you’ve got an idea, we’d love to help you make it happen.

CommunityCare of Lyme is a caring and compassionate resource for anyone seeking information, suggestions, resources, ways to help others, or just a sympathetic ear.

Please contact us if there’s any way you think we can be helpful to you or someone you know.

 patty@cclyme.org  603-795-0603  www.cclyme.org  facebook.com/CCLyme

GRAFTON COUNTY SENIOR CITIZENS COUNCIL

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and wellbeing 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’s 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 2016-17, 26 older residents of Lyme were served by one or more of the Council's programs offered through the Orford and Upper Valley senior programs or RSVP. Twenty-nine Lyme residents were assisted by ServiceLink.

- Older adults from Lyme enjoyed 474 balanced meals in the company of friends in the senior dining rooms.
- They received 855 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents received help from ServiceLink or GCSCC outreach workers on 69 occasions with such issues as long-term care, Medicare and caregiver support.
- Lyme's citizens also volunteered to put their talents and skills to work for a better community through 703 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2016-17 was \$14,318.35.

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

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



THE VICE PRESIDENT

WASHINGTON

February 2, 2018

Mr. Charles J. Smith
Chair, Board of Selectmen
Post Office Box 126
One High Street
Lyme, New Hampshire 03768

Dear Mr. Smith:

As leader of the United States delegation to the 2018 Olympic Winter Games, I am proud to join the people of Lyme in honoring your community's own Patrick Caldwell as a member of the U.S. Olympic Team in PyeongChang, South Korea.

Together, the members of our Olympic Team represent the strength of our Nation and the destiny of American greatness at home and around the world. I join Americans everywhere in applauding these athletes and cheering them on as they reach for their dreams.

On behalf of the American people, I want you to know how proud we are of your community for representing America on the world stage. Please know that I will be rooting for Patrick and rallying behind Team U.S.A. as they compete in the XXIII Olympic Winter Games in PyeongChang.

May God bless the people of Lyme, may God bless our 2018 Olympic Team, and may God bless the United States of America.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Pence", written over the printed name and title.

Michael R. Pence
Vice President of the United States

**ANNUAL REPORT
OF THE
LYME SCHOOL DISTRICT**



**FOR THE YEAR ENDING
DECEMBER 31, 2017**

LYME SCHOOL DISTRICT SCHOOL BOARD

	TERM EXPIRES
Jay Davis, Vice-Chair	2019
Elizabeth Glenshaw, Chair	2018
Hayes Greenway	2020
Heidi Lange, Secretary	2019
Samuel Levey	2018
Carole Tullar	2020
Alicia Willette	2018

SCHOOL DISTRICT OFFICIALS

Moderator – William Waste

Clerk – Elise Garrity

Treasurer – Dina Cutting

Deputy Treasurer – Andrea Colgan (appointed)

ADMINISTRATION

Jeffrey Valence
Elise Foxall
Mikiko McGee
Janet Mitchell

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

**LYME SCHOOL DISTRICT
INSTRUCTIONAL STAFF
AS OF JANUARY 1, 2018**

Instructional Staff

Connie Balch	Special Education
Amanda Burns	Math and Science, Grade 5
Thomas Chapin	Music
Kate Cook	Math Differentiation Teacher
Jacob Cooke	Library Coordinator
Lisa Damren	Physical Education & Health
Steven Dayno	Grade 4
Christian Durgin	Algebra, Grade 8
Nancy Fleming	Grade 2
Marguerite Franks	Technology Coordinator
Trisha Gautreau	Grade 3
Emily Girdwood	Art
Thomas Harkins	Spanish
Elizabeth Hutchins	Early Literacy
Stephanie Kocurek	Special Education
Kelly Kuolt	Language Arts & Social Studies, Grade 5
Melinda Lyons	Kindergarten, Early Literacy
Sarah McBride	Special Education
Mikiko McGee	Special Education Director
Susanne Merrill	Math, Grades 6-8; Math Support, Grades 5-8
Jane Officer	French, Grades 5-8; Social Studies, Grade 7
Skip Pendleton	Science, Grades 6-8
Helen Skelly	Home School Counselor
Steven Smith	Language Arts , Grade 7; Humanities, Grade 8
Maria Squire	Math, Grades 6-8
Heather Stadheim	Language Arts & Social Studies, Grade 6
Damaris Tyler	Music
Elaine White	Special Education
Jennifer Wilcox	Grade 1

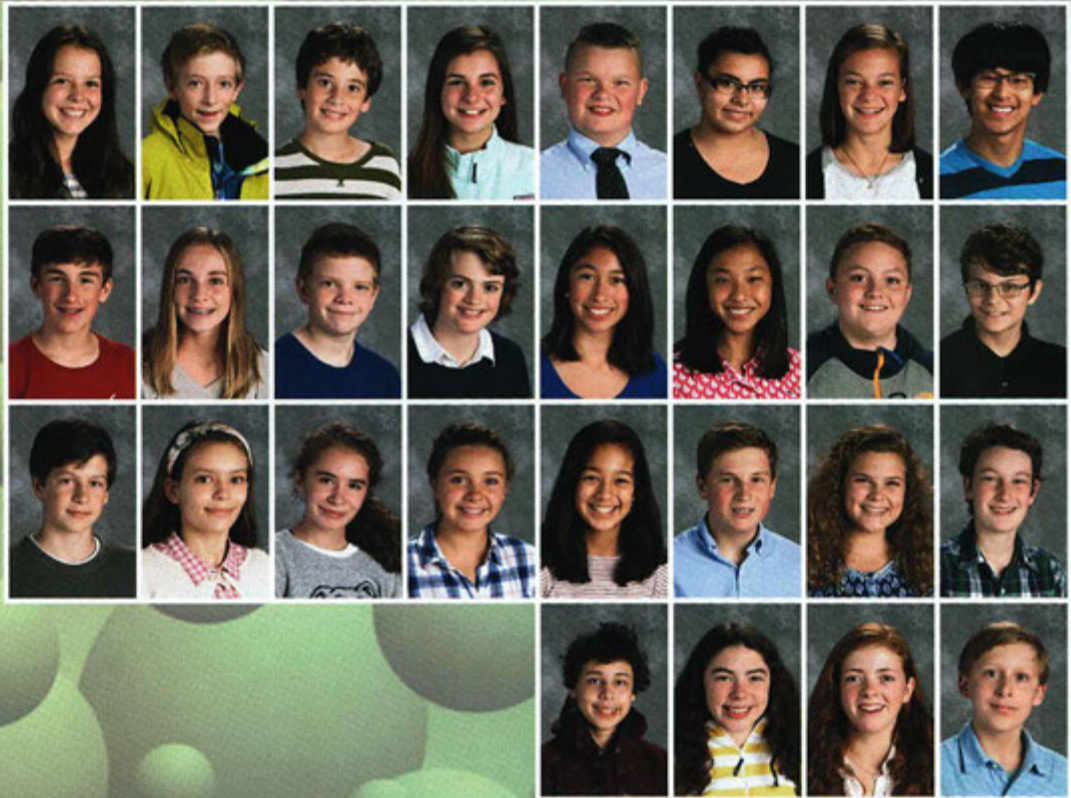
Eighth Grade

Eva Barta
Owen Callahan
Pierce Clark
Lily Colberg
John Cook
Daylynn Corliss
Elizabeth Coyle
Jared Cutting

Jace Davenport
Jane Goodrich
Nicholas Gray
Cailin Hammond
Layla Hanissian
Peili Heitzman
Andrew Lumley
Jordan Maxwell

Linus Mayo
Maria Mayo-Pushee
Anne Morrell
Meredith Olenec
Audrey Park
Garrett Prince
Alice Rodi
Jason Rush

Kodiak Shepard
Rose Sinkus
Lucia Taylor
Quanah Tokarski



2017 LYME SCHOOL EIGHTH GRADE GRADUATES

Eva Barta	Jordan Maxwell
Owen Callahan	Linus Mayo
Pierce Clark	Maria Mayo-Pushee
Lily Colberg	Anne Morrell
John Cook	Meredith Olenec
Daylynn Corliss	Audrey Park
Ellie Coyle	Garrett Prince
Jared YuYu Cutting	Alice Rodi
Jane Goodrich	Jason Rush
Nicholas Gray	Kodiak Shepard
Cailin Hammond	Rose Sinkus
Layla Hanissian	Lucia Taylor
Peili Heitzman	Quanah Tokarski
Andrew Lumley	

2017 LYME DISTRICT HIGH SCHOOL GRADUATES

Hanover

Alexandra Elliott
Zoe Finkelstein
Ryan Finley
Margaret Kotz
Cameron Marshall
Elisabeth Morrell
Ruby Spitz
Noah Taylor
Alexander Wark
Margaret Werner
Charles Wohlforth

St. Johnsbury

Grace Callaghan
Jackson Coyle
Benjamin Lahey
Harper Wallace

Thetford

Josephine Plamondon
Isabella Wilmott
Jordan Woodward

LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2017

Hanover High School	54
Hartford High School	2
St. Johnsbury Academy	17
Thetford Academy	20
OOD	1
Total	94

School: Lyme School District
New Hampshire
Warrant
2018

To the inhabitants of the town of Lyme School District in the County of Grafton in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned of the Annual Meeting will be held as follows:

Date: **March 8, 2018**

Time: **6:00 pm**

Location: **Lyme Elementary School**

Details:

Article 01: Roof Repair

To see if the town will vote to raise and appropriate the sum of \$180,000 for the repair and replacement of school roofs and to authorize the issuance of not more than \$180,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and further to authorize the School Board to issue, negotiate, sell, and deliver such bonds or notes and determine the rate of interest and the maturity and other terms thereof; and to authorize the School Board to apply for, obtain, accept and expend any federal, state or other aid, if any, which may be available for said project; and further to raise and appropriate the additional sum of \$20,514 for the first payment and to take any other action necessary to carry out this vote. (2/3 ballot vote required.) The School Board recommends this appropriation. The Budget Committee recommends this appropriation.

Article 02: Hear Reports of Other

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

Article 03: Operating Budget

To see if the Lyme School District will vote to raise and appropriate the Budget Committee's recommended amount of \$6,979,882 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 from Surplus to School Enrollment Response Fund

To see if the Lyme School District will vote to raise and appropriate up to the sum of \$45,000 to be added to the School Enrollment Response 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. (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 \$50,000 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. 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 \$25,000 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. 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 \$825.00; 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 by a vote of 6-1.

Article 08: To establish full day kindergarten and secure additional state funding.

To see if the Lyme School District will vote to raise and appropriate the sum of \$56,749 for the purpose of establishing a full day kindergarten program from 8am to regular school dismissal and enabling the Lyme School District to receive the maximum funding available from the State of New Hampshire under N.H. R.S.A. § 198:48-c (full day kindergarten grants). (Majority Vote Required.) (By Petition.) The School Board does not recommend this appropriation by a vote of 2-5. The Budget Committee does not recommend this appropriation by a vote of 1-6.

Article 09: To Establish an After Kindergarten Capital Reserve Fund

To see if the Lyme School District will vote to establish a capital reserve fund under the provisions of RSA 35:1-c to be known as the After Kindergarten Capital Reserve Fund, for the purpose of providing funding for the program and financial support for qualified families who wish to participate in an after kindergarten program, and to name the School Board as agents to expend this fund, and further to raise and appropriate the sum of \$15,000 to be placed in this fund. If article 8 passes or article 10 fails, this article will be null and void. (Majority Vote Required.) The School Board recommends this appropriation by a vote of 7-0. The Budget Committee does not recommend this appropriation by a vote of 1-5-1.

Article 10: To establish an after-kindergarten program.



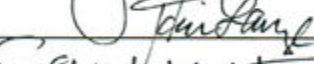
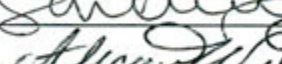
To see if the Lyme School District will vote to raise and appropriate the sum of \$56,749 for the purpose of establishing an after-kindergarten program from 12:30pm to regular dismissal, to be offset by funds from the After Kindergarten Capital Reserve Fund and by payments from parents opting to enroll their child in the program. No amount to be raised from taxation. (Majority vote required.) (By Petition.) The School Board recommends this appropriation by a vote of 7-0. The Budget Committee does not recommend this appropriation by a vote of 1-6.

Article 11: Other Business

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

Given under our hands, 13th day of February 2018

We certify and attest that on or before February 21, 2018, 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	
Alicia Willette	School Board Member	
Carole Tullar	School Board Member	
Hayes Greenway	School Board Member	



2018
MS-27

School Budget Form

Lyme School District

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2018 to June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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.

Name	Position	Signature
Judith Shelbott Brotman		
Richard Jones		
Cybele Merrick		
Scott May		
Eric Furstenberg		
Elizabeth Glenshaw		
Wilkes McClave		
Susan Mackenzie		

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



School Budget Form

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$3,878,890	\$4,102,113	\$4,162,533	\$0	\$4,162,533	\$0
1200-1299	Special Programs	03	\$934,454	\$1,107,692	\$1,104,451	\$0	\$1,104,451	\$0
1300-1399	Vocational Programs		\$0	\$0	\$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
Instruction Subtotal			\$4,813,344	\$5,209,805	\$5,266,984	\$0	\$5,266,984	\$0
Support Services								
2000-2199	Student Support Services	03	\$240,738	\$258,141	\$274,936	\$0	\$274,936	\$0
2200-2299	Instructional Staff Services	03	\$70,250	\$92,125	\$90,548	\$0	\$90,548	\$0
Support Services Subtotal			\$310,988	\$350,266	\$365,484	\$0	\$365,484	\$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	\$62,961	\$34,097	\$28,601	\$0	\$28,601	\$0
General Administration Subtotal			\$62,961	\$34,097	\$28,601	\$0	\$28,601	\$0
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$247,605	\$135,772	\$175,954	\$0	\$175,954	\$0
2400-2499	School Administration Service	03	\$224,095	\$383,401	\$383,344	\$0	\$383,344	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$282,748	\$313,249	\$310,385	\$0	\$310,385	\$0
2700-2799	Student Transportation	03	\$113,211	\$121,199	\$133,831	\$0	\$133,831	\$0



School Budget Form

2800-2999	Support Service, Central and Other	\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal		\$867,659	\$953,621	\$1,003,514	\$0	\$1,003,514	\$0
Non-Instructional Services							
3100	Food Service Operations	03	\$107,295	\$96,994	\$99,886	\$0	\$99,886
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$107,295	\$96,994	\$99,886	\$0	\$99,886
Facilities Acquisition and Construction							
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0	\$0
Other Outlays							
5110	Debt Service - Principal	03	\$85,000	\$90,000	\$95,000	\$0	\$95,000
5120	Debt Service - Interest	03	\$109,593	\$105,130	\$100,413	\$0	\$100,413
Other Outlays Subtotal			\$194,593	\$195,130	\$195,413	\$0	\$195,413
Fund Transfers							
5220-5221	To Food Service	03	\$26,485	\$18,000	\$20,000	\$0	\$20,000
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$26,485	\$18,000	\$20,000	\$0	\$20,000



School Budget Form

Total Operating Budget Appropriations	\$6,383,325	\$6,857,913	\$6,979,882	\$0	\$6,979,882	\$0
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School Budget Form

Account	Purpose	Article	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
1100-1199	Regular Programs	08	\$0	\$0	\$0	\$56,749	\$0	\$56,749
Purpose: To establish full day kindergarten and secure addi								
1100-1199	Regular Programs	10	\$0	\$0	\$56,749	\$0	\$0	\$56,749
Purpose: To establish an after-kindergarten program.								
4500	Building Acquisition/Construction	01	\$0	\$0	\$180,000	\$0	\$180,000	\$0
Purpose: Roof Repair								
5110	Debt Service - Principal	01	\$0	\$0	\$20,000	\$0	\$20,000	\$0
Purpose: Roof Repair								
5120	Debt Service - Interest	01	\$0	\$0	\$514	\$0	\$514	\$0
Purpose: Roof Repair								
5251	To Capital Reserve Fund	04	\$0	\$0	\$45,000	\$0	\$45,000	\$0
Purpose: Transfer from Surplus to School Enrollment Respons								
5251	To Capital Reserve Fund	06	\$0	\$0	\$25,000	\$0	\$25,000	\$0
Purpose: Transfer of Surplus to Special Education Capital R								
5251	To Capital Reserve Fund	09	\$0	\$0	\$15,000	\$0	\$0	\$15,000
Purpose: To Establish an After Kindergarten Capital Reserve								
5252	To Expendable Trusts/Fiduciary Funds	05	\$0	\$0	\$50,000	\$0	\$50,000	\$0
Purpose: Transfer of Surplus to High School Tuition Expenda								
Total Proposed Special Articles			\$0	\$0	\$392,263	\$56,749	\$320,514	\$128,498



School Budget Form

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	10	\$0	\$41,749	\$41,749
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$300	\$300	\$300
1600-1699	Food Service Sales	03	\$65,846	\$66,526	\$66,526
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$875	\$875	\$875
Local Sources Subtotal			\$67,021	\$109,450	\$109,450

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		\$0	\$0	\$0
3240-3249	Vocational Aid	03	\$6,000	\$6,000	\$6,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$740	\$950	\$950
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$6,740	\$6,950	\$6,950

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	\$12,410	\$12,410
4570	Disabilities Programs	03	\$49,961	\$48,460	\$48,460
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve	03	\$474	\$474	\$474



School Budget Form

		Federal Sources Subtotal	\$62,843	\$61,344	\$61,344
Other Financing Sources					
5110-5139	Sale of Bonds or Notes	01	\$0	\$180,000	\$180,000
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	10	\$0	\$15,000	\$15,000
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	06, 05, 04	\$0	\$120,000	\$120,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$315,000	\$315,000
Total Estimated Revenues and Credits			\$136,604	\$492,744	\$492,744



School Budget Form

Item	Current Year	School Board Ensuing FY (Recommended)	Budget Committee Ensuing FY (Recommended)
Operating Budget Appropriations	\$6,465,848	\$6,979,882	\$6,979,882
Special Warrant Articles	\$150,120	\$392,263	\$320,514
Individual Warrant Articles	\$46,503	\$0	\$0
Total Appropriations	\$6,662,471	\$7,372,145	\$7,300,396
Less Amount of Estimated Revenues & Credits	\$463,539	\$492,744	\$492,744
Less Amount of State Education Tax/Grant		\$374,270	\$374,270
Estimated Amount of Taxes to be Raised		\$6,505,131	\$6,433,382

SAU #76 - Lyme School District

Proposed Budget 2019

Report # 16015

Statement Code: Hist Exp

Account Number / Description	2017 Budget	2017 Actual	2018 Budget	2019 Proposed Budget	Difference
	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
1100 High School Instruction	\$1,646,865.00	\$1,646,426.19	\$1,916,390.00	\$1,944,199.00	\$27,809.00
1200 High School Special Ed.	\$401,949.36	\$302,306.41	\$309,684.46	\$320,869.16	\$11,184.70
1100 Regular Instruction	\$2,089,877.19	\$2,102,034.79	\$2,056,271.83	\$2,085,572.35	\$29,300.52
1110 Foreign Language, Elem.	\$122,635.01	\$121,342.78	\$127,719.51	\$132,761.36	\$5,041.85
1200 Elementary Special Ed	\$650,821.06	\$632,147.69	\$798,282.00	\$783,582.17	\$(14,699.83)
2120 Guidance	\$42,317.06	\$41,442.03	\$42,798.47	\$43,670.82	\$872.35
2130 Health Services	\$81,916.76	\$73,126.21	\$80,419.88	\$74,419.58	\$(6,000.30)
2140 Psychological Services	\$24,100.00	\$25,281.25	\$29,000.00	\$19,700.00	\$(9,300.00)
2150 Speech Services	\$68,000.00	\$43,054.14	\$74,000.00	\$101,885.00	\$27,885.00
2160 OT/PT Services	\$32,781.00	\$54,696.99	\$31,901.00	\$35,260.33	\$3,359.33
2190 Other Student Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2210 Improvement/Instruction	\$40,197.00	\$25,323.44	\$44,502.00	\$39,502.00	\$(5,000.00)
2211 Supervision/Improvement	\$7,500.00	\$5,104.35	\$7,500.00	\$7,500.00	\$0.00
2220 Library	\$40,166.88	\$39,821.89	\$41,601.74	\$43,546.07	\$1,944.33
2310 School Board	\$26,962.45	\$62,960.73	\$34,097.00	\$28,601.00	\$(5,496.00)
2320 SAU Administration	\$248,713.87	\$242,512.77	\$135,772.06	\$175,954.50	\$40,182.44
2400 School Administration	\$244,509.84	\$224,095.43	\$383,400.85	\$383,344.59	\$(56.26)
2600 Building & Grounds	\$267,818.77	\$282,748.45	\$313,248.92	\$310,385.29	\$(2,863.63)
2700 Transportation	\$120,132.52	\$113,210.74	\$121,198.88	\$133,830.57	\$12,631.69
5100 Debt Service	\$194,592.50	\$194,592.50	\$195,130.00	\$195,412.50	\$282.50
5221 Transfer to Food Service	\$18,001.43	\$26,484.60	\$18,000.00	\$20,000.00	\$2,000.00
3100 Food Service	\$90,990.09	\$107,295.00	\$96,994.40	\$99,885.71	\$2,891.31
Idea B Grant	\$0.00	\$46,091.64	\$0.00	\$0.00	\$0.00
Idea Preschool Grant	\$0.00	\$969.64	\$0.00	\$0.00	\$0.00
Small Rural Schools Grant	\$0.00	\$21,380.61	\$0.00	\$0.00	\$0.00

SAU #76 - Lyme School District

Proposed Budget 2019

Report # 16015

	2017 Budget	2017 Actual	2018 Budget	2019 Proposed Budget	Difference
Account Number / Description	7/1/2016 - 6/30/2017	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
Total Operating Budget	\$6,460,847.79	\$6,434,450.27	\$6,857,913.00	\$6,979,882.00	\$121,969.00

SAU #76 - Lyme School District

Anticipated Revenue 2018

Report # 16014

Statement Code: Revenue

	2017 Actual	2018 Budget	2019 Anticipated	Difference
Account Number / Description	7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	
10 GENERAL FUND				
10-0-1111-4000-00000 Current Appropriations	(5,043,829.00)	(5,497,121.35)	(5,674,087.30)	(176,965.95)
10-0-1311-4000-00000 Individual Tuition	(10,707.00)	0.00	0.00	0.00
10-0-1510-4000-00000 Interest on Investments	(301.93)	(300.00)	(300.00)	0.00
10-0-1990-4000-00000 Other Local Revenue	(10,866.87)	(875.00)	(875.00)	0.00
10-0-1991-4000-00000 Scholarship Income	(1,432.12)	0.00	0.00	0.00
10-0-3105-4000-00000 *State Taxes	(796,391.00)	(754,596.00)	(795,530.00)	(40,934.00)
10-0-3110-4000-00000 Equitable Ed Aid	(382,809.19)	(469,636.65)	(374,269.99)	95,366.66
10-0-3230-4000-00000 Special Education Aid	(38,166.75)	0.00	0.00	0.00
10-0-3240-4000-00000 Vocational Aid	(6,552.17)	(6,000.00)	(6,000.00)	0.00
10-0-4580-4000-00000 Medicaid Reimbursement	(3,495.02)	0.00	0.00	0.00
10-0-4810-4000-00000 Federal Forest Reserve	(428.62)	(429.00)	(474.00)	(45.00)
10-0-1920-4000-52345 Farm to School	(3,419.08)	0.00	0.00	0.00
TOTAL 10 GENERAL FUND	\$(6,298,398.75)	\$(6,728,958.00)	\$(6,851,536.29)	\$(122,578.29)
21 FOOD SERVICE				
21-0-1600-4000-00000 Food Service Sales	(64,675.68)	(65,846.00)	(66,525.71)	(679.71)
21-0-3260-4000-00000 Food Service Aid	(967.96)	(740.00)	(950.00)	(210.00)
21-0-4260-4000-00000 Child Nutrition Program	(15,166.76)	(12,408.00)	(12,410.00)	(2.00)
21-0-5221-4000-00000 Fund Transfers	(26,484.60)	0.00	0.00	0.00
TOTAL 21 FOOD SERVICE	\$(107,295.00)	\$(78,994.00)	\$(79,885.71)	\$(891.71)
22 SPECIAL REVENUES				
22-0-4520-4000-00000 Small Rural Schools Grant	(21,380.61)	0.00	0.00	0.00
22-0-4500-4000-02549 Idea-B Grant	(46,091.64)	(48,991.00)	(47,500.00)	1,491.00
22-0-4501-4000-02742 Idea Preschool Grant	(969.64)	(970.00)	(960.00)	10.00
22-0-4521-4000-02800 Title I Grant	(17,081.84)	0.00	0.00	0.00
TOTAL 22 SPECIAL REVENUES	\$(85,523.73)	\$(49,961.00)	\$(48,460.00)	\$1,501.00
GRAND TOTAL	\$(6,491,217.48)	\$(6,857,913.00)	\$(6,979,882.00)	\$(121,969.00)

Accounting of Actual Special Education Expenses and Revenues*

Special Education Revenues

Account	Description	Actual 2016	Actual 2017
Local Funds			
1111	**Current Appropriation	\$ 870,183	\$ 873,582
State Funds			
3100	Adequacy	\$ 53,976	\$ 66,225
3105	State Taxes	\$ 149,453	\$ 138,539
3230	Catastrophic Aid	\$ 16,262	\$ 38,167
	Subtotal	\$ 219,691	\$ 242,931
Federal Funds			
4500	Special Education Grants	\$ 45,819	\$ 47,061
4580	Medicaid Distribution	\$ -	\$ 3,495
	Subtotal	\$ 45,819	\$ 50,556
Other Funds			
5000	Transfers from Expendable Trusts	\$ -	\$ -
	Total	\$ 1,135,693	\$ 1,167,069

Special Education Expenditures

Account	Description	Actual 2016	Actual 2017
1200	Regular Special Education	\$ 596,507	\$ 645,666
1230	High School Special Education	\$ 350,987	\$ 302,306
2140	Psychological Services	\$ 28,781	\$ 26,531
2150	Speech Language Services	\$ 69,095	\$ 76,024
2160	OT/PT Services	\$ 28,548	\$ 54,697
2190	Other Student Services	\$ -	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ 61,775	\$ 61,845
	Total	\$ 1,135,693	\$ 1,167,069

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

** Approximately 17.3% of total appropriation

State of New Hampshire
Lyme School District - Annual Meeting
March 9, 2017 6:00 p.m.
Lyme School Community Room
Minutes

Moderator William Waste brought this meeting to order at 6:04 p.m.

There were approximately 240 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, Cappy Nunlist and Jennifer Hartman, attorneys at law from the law firm of Gardner, Fulton and Waugh, PLLC.

Moderator asked the assembled for a time to hear from the Lyme Select Board, Chair, Susan McKenzie. Seeing no objections, Ms. MacKenzie presented a prepared "State of the Town" statement.

Announcements made in regards to election of School District Officials which will be on Tuesday March, 14, 2016 with polls open between 7:00 a.m. and 7:00 p.m.

The Rules of Decorum and Order were reviewed, a simplified version based of *Robert's Rules of Order*.

Articles 1 through 7 will be by voice ballot unless requested, in writing, by 5 registered voters prior to voice vote or 7 registered voters after an initial voice vote. Article 8 will be by Paper Ballot.

Voice without vote was asked for and then granted to Mike Harris, Teresa Thurston, Cappy Nunlist and Jennifer Hartman with no objections.

At 6:20, 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.

Moderator Waste called for discussion. No desire for a discussion was noted from the body and no changes or clarifications were needed to the reports contained in the 2016 Town Report.

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 6:24 p.m. and concluded after the presentation and a brief discussion at 7:04 p.m. A copy of the presentation is held with the original filing of these minutes in the Town Office Records Safe. The main areas covered were: An update on the Strategic Plan, the budget process, especially

around controllable and uncontrollable costs. Mr. Valence gave a presentation about the population enrollment of the school. Elizabeth Glenshaw informed the body that the School Board would be making an Amendment to Article 3 to increase the presented budget by \$40,000, to account for an unanticipated (at the time of budget preparation) need for an additional Special Education teacher.

Presentation and Discussion Highlights included, but were not limited to;

- Anticipated specific tax rate increases were discussed
- Short discussion about school choice vs. school voucher. Clarified that the School Board decides which area schools are designated as “Choice Schools.” Currently all Public or private that serve the respective community as the Public School (Thetford and St. Johnsbury).

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.

Motion moved as read by the Moderator by Steven Toulmin
Motion seconded by Frank Bowles

Moderator called for discussion:

Steve Toulmin clarified that the goal of the negotiations was a three-year contract and the need to address specific salary increases and raising health care costs. The terms are for a 1% above the Northeast Consumer Price Index (CPI) and Northeast CPI for years two and three with a cap of 4.5% and a floor of 1%.

Seeing no further discussion Moderator Waste called for the vote by voice.

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

- Current school portion would increase from \$17.04 per 1,000 of assessed value to \$18.23/1,000

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.

Motion moved as read by the Moderator by Elizabeth Glenshaw

Motion seconded by Frank Bowles

Moderator called for discussion:

Samuel Levy (schoolboard member) moved to increase the amount in the Warrant Article by \$40,000 to a total of **\$6,814,007** to adjust for the unanticipated need for an additional Special Education teacher. This need was unknown at the time of the Budget preparation and approval process.

The moderator clarified directly with the Motioner (Glenshaw) and Seconder (Bowles) that this was acceptable as a Friendly Motion/Amendment. There being no objections from the meeting, it was adopted by unanimous consent and therefore no vote from the floor was required. Discussion of Amended Article Three (**\$6,814,007**) proceeded.

Discussion Points included:

- Why is there a need for the increase of .30 Custodian?
 - Steve Toulmin responded - Increase in square footage with new addition has drawn Mike Beck away from other areas in which is time would be better used (“Handyman” type activities). Also, some core work not being completed in a timely manner.
- Was outsourcing the work considered
 - No, it had not been investigated
- Breakdown of the \$30,344.95 indicated in budget (for .30 Custodian) was requested.
 - Roughly \$17,000 for Salary and \$11,000 for Benefits

Richard Bradley submitted a written amendment to strike \$35,000. The Moderator clarified that, if passed, the amendment would remove \$35,000 from the **\$6,814,007**, but it was ultimately up to the Board on where the \$35,000 would be drawn from.

Motion seconded by Judith Lee Shelnutt Brotman

Moderator called for discussion on this amendment. There was none.

Seeing no further discussion on the Amendment Moderator Waste called for the vote on the amendment by voice.

AMENDMENT TO DECREASE THE PREVIOUSLY AMENDED BUDGET (\$6,814,007) BY \$35,000 WAS VOTED IN THE NEGATIVE BY VOICE VOTE. (MAJORITY).

Return to Discussion on Article Three:

- Katie Jenks expressed that this was the highest budget ever and did the Board for see a time when we would reach a cap and/or start cutting programming such as Art, Music or Library?
 - Elizabeth Glenshaw expressed understanding and shared concerns but feels that the presented budget is as tightly managed as can be
- Lee Larson, seconded the concerns, noted no SSI increase for the last two years

Seeing no further discussion Moderator Waste called for the vote by voice.

ARTICLE 3 WAS VOTED IN THE AFFIRMITAVIE BY VOICE VOTE. (MAJORITY).

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

Motion moved as read by the Moderator by Jay Davis

Motion seconded by Mike Smith

Moderator called for discussion:

- Clarified that this is the usual end of year transfer of funds. The money is transferred into the various funds in the priority order in Articles, 4, 5 and six with the caps as noted.

Seeing no further discussion Moderator Waste called for the vote by voice.

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

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.

Motion moved as read by the Moderator by Steven Toulmin

Motion seconded by Frank Bowles

Moderator called for discussion:

- Julie McCutcheon noted that this is in fact a controllable item (previously presented as uncontrollable

by the board) and has been on on-going problem and needs further investigation in regards to school voucher vs. school choice.

- Moderator clarified that school voucher/choice is a much larger, State level issue and this meeting is addressing Town issues
- Current Fund Balance is \$513,000

Seeing no further discussion Moderator Waste called for the vote by voice.

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

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.

Motion moved as read by the Moderator by Steven Toulmin

Motion seconded by Frank Bowles

Moderator called for discussion:

Seeing none, Moderator Waste called for the vote by voice.

ARTICLE 6 WAS VOTED IN THE AFFIRMATIVE BY VOICE VOTE. (UNANIMOUS).

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.

Motion moved as read by the Moderator by Steven Toulmin

Motion seconded by Frank Bowles

Moderator called for discussion:

Seeing none, Moderator Waste called for the vote by voice.

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

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.

Motion moved as read by the Moderator by Barbara Wilson

Motion seconded by Matt Prince

Matt Prince, Lyme Kindergarten Class of 1979, spoke for several minutes about the importance of Full-Day Kindergarten, his discussion points included:

- In 1979 23% of Kindergartens were already Full Day
- Nationally 78% are Full Day (currently)
- 70% of N.H. Towns have Full Day and Lyme is the only Upper Valley Town without
- The State of N.H. pays for ½ of the per pupil cost
- Full Day Kindergarten should not be considered “Bells & Whistles” but the Standard of Care
- He is sensitive to the cost/tax concerns that have been expressed
- A parent funded model was voted down last year with concerns of equity although his sense was that the idea itself was supported
- 93% of current Kindergarten students attend the on-site afterschool program
- Estimated that a tax bill for a \$300,000 house would increase by \$51.00

Jay Davis clarified the reason the board did not support the Article

- Board did not feel it was a critical part of the strategic plan with this year's Budget.
- They do not perceive a deficit in the current programming, it could be considered a 2/3 day as is (8a-12p)
- The Board needs to consider the entire K-8 population
- Kindergarten most benefits families who are considered Low-Income or have English as a second language, but there are many, many factors to be considered
- Clarification of the figures in Article 9 and 10.
 - Article 9 was the projected amount based on historical data on the frequency of the need for split classes
 - Article 10 is to meet changed staffing needs if Article 8 passes. There would be a need to hire a .4 FTE or a .8 FTE to fund a teacher for the Early Literacy Program (currently the present Kindergarten teacher is filling this position)

Points of Clarification included:

- The \$51.00 increase would be for the funds in Article 8 only, not in the cascading Articles 9 and 10
- Full Day Kindergarten is not mandated by the State of New Hampshire, ½ day Kindergarten is
- Cornish Kindergarten Program not a true Full Day program, age 4-5 mixed in am and just 5-year old's in the pm
- The \$58,115 does not reflect any potential need for increased special education services, but the costs could be considered as already being accounted for in the requirement of the school caring for the educational needs of all children age 3-21.

General Discussion followed.

Points made in support of Article 8 included;

- Early intervention may drive down future Special Education needs/costs
- Studies (unnamed) absolutely support the benefit of/pay off in lowering future Special Education
- Economic pressures mandate that families must work full-time and mid-day transitions are logistically difficult for parents as well as disruptive to children having to switch locations/providers
- Teachers are needing more time just to meet the basic requirements
- Some families choosing Full Day programs elsewhere so they are not joining the Lyme School community until first grade and this may be a detriment to the child's social development
- Study (unnamed) shows that Full Day Kindergarten has a \$3 return for every \$1 invested
- "The Best Investment a No Brainer"

Moderating Points Included:

- ½ Day Kindergarten best option for some children/families
- A family could remove their child at ½ should they choose to
- Recognize both the financial pressures facing some as well as the desires of others
- Have not heard of any Lyme student suffering in terms of further education by not having attended Full Day program at Lyme Elementary School
- Recognize that we all have the very best interest of the children at heart and that ultimately each family must make decisions of what's best for them
- We must all remain objective and mindful of needs of all citizens
- The American with Disabilities Act requires the local School District to meet the educational needs of all Town Children from age 3-21, so presumably, the children in most need are already being served

Points made in opposition to Article 8 included:

- Large increase of budget due to High School "Bump"
- Concerned about the cumulative effect of all the requested increases
- Irony of the discussion that increased taxes may in fact be driving out those families (low-income) that have been shown to most benefit from Full Day Kindergarten
- The cost of this increase is as much of an increase as the entire budget increased
- Long Time business needing to close after 25 years due to being "Taxed Out"

The Vote was called at 8:35 and Paper Ballots were cast.

8:45 – Moderator Waste called the meeting back to order and the vote count was announced:

VOTE: YES 79 NO 148

ARTICLE 8 WAS VOTED IN THE NEGATIVE BY PAPER BALLOT VOTE.

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 8 DID NOT PASS – THIS ARTICLE NOT APPLICABLE

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 8 DID NOT PASS – THIS ARTICLE NOT APPLICABLE

Article 11: Other Business

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

The services of Mike Harris, Steve Toulmin and Paul Mayo were recognized

Seeing no other business, Moderate Waste Adjourned the meeting at 8:50 p.m.



Elise A. 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

School Report 2017-2018

One of the qualities of a good school is the ability to adapt and change. Since a school's primary purpose is preparation for the future, which will always involve change, change may be the constant. As citizens, by the very nature of our citizenship, have entered into, and benefited from, the generational compact to educate our neighbors children, not for the economy we inhabited or even the economy we currently inhabit, but the economy that our children will inhabit. Their future will look different and the skills that are necessary to succeed will be different. The challenge to prepare for a future that has so many possibilities is a daunting task. Education is adjusting to this by orienting its focus on *universal* skills such as critical thinking skills and communication.

One of the "Principles of Learning" that we aspire to at the Lyme School is the ability for students to solve problems practically and creatively. This habit of the mind is the basis of innovation, a trait that is in great demand regardless of what occupation our students pursue in the future

As we value practical and creative problem solving for our students, it is logical that the school also embody this same trait. What we achieved over the last decade and how we solved the challenges that we faced, reflect this intension to think practically, creatively and innovatively.

Innovation is not limited to development of programs, but also how we fund such programs. Innovation is necessary when we solve financial, educational, logistical or relational challenges as well as when we educate.

This year's budget is good example of the challenge of balancing competing priorities and the commitment to consider creative solutions to these challenges while maintaining the commitment to provide the best education we can with the resources we possess.

We continue to refine existing programs, such as Early Foreign Language, our outdoor nature programs such as 3rd grade's Forest Friday, 4th and 6th grade's investigation of Grant Brook, and Kindergarten's Kinderforest program. We are also investigating a shift of focus in our technology program from a software "user based" curriculum to a "developer based" robotics program. This year we began the transition and competed in the state robotics competition where we won the top award and a \$2000 grant. We are also in our first year of our new organizational structure which has not only resulted in accomplishing two strategic plan priorities, but doing so at a lower cost. This structure has already produced benefits by orienting the focus of the administration more intentionally on the faculty, instruction, and student support. We are also launching a new website which will provide greater access to information and expand the reach of our efforts to communicate with the entire community. This, too, was done by examining the variety of tasks we attend to, consolidating them, and as a result saving money in the overall budget.

We look forward seeing you at the Town Meeting. We appreciate the feedback and work that the Budget Committee and Town has contributed to our conversation and the ongoing collaboration to address the priorities of our community.

Respectfully Submitted,

Jeffrey W Valence

St. Johnsbury Academy

Founded in 1842, St. Johnsbury Academy is a comprehensive independent school widely praised for its successful development of character, academic excellence, and community in its students. Our culture fosters a tradition of respect for all members of our community, regardless of their nationality, ethnicity, cultural background, or family economic resources. SJA has become a popular choice for Lyme students due to the many opportunities available here. We currently have 17 Lyme students at SJA.

St. Johnsbury Academy is a diverse school with students representing 29 countries and 50 Vermont and New Hampshire towns. We offer over 220 courses in the traditional academic disciplines, fine and performing arts, and career and technical education. Our Signature Programs include Post-Calculus Mathematics, the AP Capstone Diploma, the Bio-Medical and Health Services Certificate, Culinary Arts and the Hilltopper Restaurant, the SJA Field Semester, Pre-university Engineering and FIRST Robotics, and many more; we also offer 31 Advanced Placement courses. In addition to academics, we have 48 interscholastic athletics teams, most of which play in Vermont Division 1, and 50 clubs and activities. Learn more about the opportunities available at St. Johnsbury Academy on our website, stjacademy.org.

Thetford Academy Head of School Report, January 2018

One of four New England town academies in Vermont, Thetford Academy provides a high-quality secondary education to some 318 students from 13 towns across the Upper Valley, including Lyme, whose students enroll on account of a Lyme-TA partnership agreement. Thetford Academy offers more than 100 courses in science, math, technology, humanities, world languages, and the arts. An honors program enables students to delve more deeply into their studies.

Last April, TA sent a robotics team to the **VEX World Championships** in Louisville, KY, for the seventh consecutive year. This winter, TA Robotics Team 4886 earned a spot for the upcoming New Hampshire/Vermont VEX State Championships at Manchester Community College, the qualifying match for the 2018 World Championships.

The **Timber Framing class** erected the first third of TA's new **24 x 32 foot Outdoor Classroom** last spring. After completing computer-assisted drawings in Google Sketch-Up, students built scale models of the structure, prepared mortises and tenons for assembly, helped ready the foundation and concrete pad, and raised the structure in early June. This spring's Timber Framing class will bring the building to completion.

The Woodbury Foundation awarded TA a \$70,000 grant to support the third year of the **Thetford Outdoor Program**, the mission of which is to "ignite academic curiosity and foster environmental stewardship through outdoor exploration, recreation and project-based, experiential learning."

TA's Drama classes performed *The Complete Works of William Shakespeare [abridged]* in November and eight 10-minute plays in January. TA's Musical Theater class will present *Annie* in May.

In September, 12 TA students and two faculty members presented original poems in a **Poetry Slam**. The focus of the event was not on the scores or the winner, but on the students, their works, and their presentations. The school's house band opened and closed the event.

To find out more about Thetford Academy, check out www.ThetfordAcademy.org. It's an honor to serve the families of Thetford, Lyme, and the Upper Valley.—William A. Bugg III, Head of School, Thetford Academy

**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
2017	22	14	22	17	18	24	25	18	36	23	24	22	24	1	290

Town of Lyme
Office of Select Board
One High Street
P.O. Box 126
Lyme, NH 03768-0126

BULK RATE
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LYME, NH 03768

Little Town Meeting
Tuesday, March 6, 2018 ~ 7:00 pm

School Meeting
Thursday, March 8, 2018 ~ 6:00 pm
Business Meeting

Town Meeting – Elections & Official Ballots
Tuesday, March 13, 2018 ~ 7:00 am – 7:00 pm
Official Ballot Issues
Election of Town & School Officers

Town Meeting – Business Meeting
Tuesday, March 13, 2018 ~ 9:00 am